Jason M. Springs
District 1

Andrew T. Rodgers, Jr.
District 2

Dr. Alphonso Bradley
District 3

Jerry W. Yarborough, Jr.
District 4

Kent C. Caudle
District 5

Stoney "Toney" C. Moore
District 6

Waymon Mumford
District 7

C. William Schofield
District 8

Willard Dorriety, Jr.
District 9

AGENDA *REVISED*
FLORENCE COUNTY COUNCIL
REGULAR MEETING
180 NORTH IRBY STREET, COUNTY COMPLEX
COUNCIL CHAMBERS, ROOM 803
FLORENCE, SOUTH CAROLINA
THURSDAY, APRIL 16, 2026
9:00 A.M.

The Council meeting will be accessible via live stream at www.florencecountysc.gov.

I. CALL TO ORDER: JERRY YARBOROUGH, JR., CHAIRMAN

II. INVOCATION: WAYMON MUMFORD, SECRETARY/CHAPLAIN

III. PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG:
C. WILLIAM SCHOFIELD, VICE-CHAIRMAN

IV. WELCOME: JERRY YARBOROUGH JR., CHAIRMAN

V. MINUTES:

MINUTES OF THE MARCH 19, 2026, REGULAR MEETING
Council Is Requested To Approve The Minutes Of The March 19, 2026, Regular Meeting Of The County Council.

VI. PUBLIC HEARINGS:

Council Will Hold Public Hearing To Receive Public Input With Regard To The Following:

ORDINANCE NO. 48-2025/26

An Ordinance To Provide Pursuant To Section 4-10-340(C)(3) Of The Code Of Laws Of South Carolina, 1976, As Amended, For The Expenditure Of Excess Funds Derived From The Capital Project Sales Tax Imposed In Florence County Pursuant To Article 3 Of Chapter 10 Of Title 4 Of The Code Of Laws Of South Carolina, 1976, As Amended, And A Referendum Held In Florence County On November 3, 2020, To Specify The Purposes For Which Such Expenditure Will Be Made, And Other Matters Relating Thereto.

VII. APPEARANCES:

1. **FLORENCE COUNTY INSTITUTE CLASS**
   A Presentation Of The First Cohort Class Of 2026, Florence County Institute.

2. **CHARLES MCPHERSON**
   Mr. Charles McPherson Requests To Appear Before Council To Address A Matter Involving A Proposed Residential Development.

3. **KENNETH JONES**
   Kenneth Jones, Carriage Place Homeowners Association, Requests To Appear Before Council To Express Concerns That Affects The Carriage Place Subdivision.

4. **PEE DEE COALITION**
   Denine Mitchell, Sexual Assault Program Director, Requests To Appear Before Council To Speak About Sexual Assault Awareness Month.

5. **PEE DEE REGIONAL TRANSPORTATION AUTHORITY**
Mr. Don Strickland, Director Of The PDRTA, Requests To Appear Before Council To Provide Updates On Current Projects.

VIII. COMMITTEE REPORTS:

(Items Assigned To Committees Will Appear In *Italics*.)

Administration & Finance
(Chairman Moore, Councilmen Mumford, Dorriety, and Yarborough)

Public Services & County Planning
(Councilman Caudle/Chair, Councilmen Rodgers, and Springs)
March 19, 2026

Justice & Public Safety
(Councilman Springs/Chair, Councilmen Dorriety, and Moore)

Education, Recreation, Health & Welfare
(Councilman Rodgers/Chair, Councilmen Caudle, and Schofield)

Agriculture, Forestry, Military Affairs & Intergovernmental Relations
City-County Conference Committee
(Councilman Schofield/Chair, Councilmen Bradley, and Yarborough)

IX. RESOLUTIONS/PROCLAMATIONS:

RESOLUTION OF RECOGNITIONS:

1. **ALL SAINTS' EPISCOPAL DAY SCHOOL**
A Resolution Of Recognition To Recognize The All Saints' Episcopal Day School As The SCISA Middle School Battle of The Books Champions.

2. **KING'S ACADEMY GOLF TEAM**
A Resolution Of Recognition To Recognize The King's Academy Golf Team As The SCISA 2A State Champions.

3. **KING'S ACADEMY VOLLEYBALL TEAM**
   A Resolution Of Recognition To Recognize The King's Academy Volleyball Team As The SCISA 2A State Champions.

4. **SNEED MIDDLE SCHOOL BOYS' BASKETBALL TEAM**
   A Resolution Of Recognition To Recognize Sneed Middle School Boys' Basketball Team As 2026 Pee Dee Conference Boys Basketball Champions.

5. **SNEED MIDDLE SCHOOL GIRLS' BASKETBALL TEAM**
   A Resolution Of Recognition To Recognize Sneed Middle School Girls' Basketball Team As 2025 Pee Dee District Girls Basketball Champions And 2026 Pee Dee Conference Girls Basketball Champions.

6. **TIMMONSVILLE YOUTH RECREATION LEAGUE**
   A Resolution Of Recognition To Recognize The 12U Boys Basketball Team As 2026 South Carolina 12U Division 2 State Champions.

RESOLUTIONS:

1. **RESOLUTION NO. 30-2025/26**
   An Inducement Resolution Providing For Incentive Agreements Between Florence County And Project Bubble And Approving Reimburseable Payments By Florence County And A Multi-County Industrial Park Agreement And Other Matters Relating Thereto.

2. **RESOLUTION NO. 31-2025/26**
   A Resolution Designating Specific Individual Projects To Be Funded From CPST III Excess Pursuant To Section 2.02 Of Ordinance 16-2023/24.

3. **RESOLUTION NO. 32-2025/26**
A Resolution Authorizing The Use Of Condemnation To Acquire The Three Remaining Temporary And Permanent Easements Necessary For The Construction Of A Wastewater Force Main Serving The Florence Global Technology Park, And Other Matters Relating Thereto.

X. ORDINANCES IN POSITION:

THIRD READING

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1. **ORDINANCE NO. 71-2024/25** *(Deferral)*
An Ordinance Authorizing The Purchase Of Certain Real Property From The City Of Johnsonville, South Carolina, Comprising The City Hall Building Of The City Of Johnsonville, South Carolina, And The Sale Of Such Building To Florence County School District Five, South Carolina Under An Installment Purchase Agreement Between Florence County, South Carolina, And Florence County School District Five, South Carolina, And Other Matters Relating Thereto.

2. **ORDINANCE NO. 41-2025/26**
An Ordinance To Create The Florence City-County Convention And Visitors Commission To Provide For The Operation Of The Florence Convention And Visitors Bureau To Include Provisions For Commission Organization And Funding And Other Matters Related Thereto.

SECOND READING:

1. **ORDINANCE NO. 38-2025//26** *(Deferral)*
An Ordinance To Create A Class Of Property Defined As A Chronic Nuisance Property, To Provide Certain Remedies Including Civil Fines, And Other Matters Related Thereto.

2. **ORDINANCE NO. 42-2025/26**
An Ordinance To Change The Zoning Designation From R-5, Multi-Family Residential District To B-3, General Commercial District For The Property Located At 118 Third Loop Road, Florence, SC, As Shown On Florence County Tax Map Number 00151, Block 01, Parcel 015; And Other Matters Related Thereto. (Planning Commission Approved 6 to 0; Council District 5)

3. **ORDINANCE NO. 43-2025/26**
An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 01012-01-004, 01012-01-008, 01012-01-015, 01012-01-016, 01012-01-240; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 9)

4. **ORDINANCE NO. 44-2025/26**
An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 00075-01-011, 00075-01-012, 00075-01-071, 00075-01-176, 00075-01-177, 00075-01-239, 00100-01-099, 00100-01-154, 00100-01-187, 01012-01-014, 01012-01-017, 01012-01-026, 01012-01-027, 01012-01-028, 01012-01-029, 01012-01-030, 01012-01-031, 01012-01-032, 01012-01-033, 01012-01-034, 01012-01-035, 01012-01-036, 01012-01-037, 01012-01-113, 01012-01-196, 01012-01-241, 01012-01-270; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council Districts 4 & 9)

5. **ORDINANCE NO. 45-2025/26**
An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-011, 90155-01-003, 90155-01-005, 90155-01-006,

90155-01-007, 90155-01-008, 90155-01-009, 90155-02-002, 90155-02-003, 90155-02-004, 90155-02-005, 90155-02-007, 90155-02-009, 90155-02-010, 90155-02-011, 90155-02-012, 90155-02-013, 90155-02-014, 90155-02-015, 90155-02-016, 90155-02-017; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 7)

6. **ORDINANCE NO. 46-2025/26**

An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-018, 90152-01-019, 90152-01-020, 90152-01-022, 90152-01-025, 90152-01-027; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 7)

7. **ORDINANCE NO. 47-2025/26**

An Ordinance To Change The Zoning Designation For Properties In Group Eight Of The East Highway 76 Gateway Study From Unzoned. Furthermore, The Requirements Of Florence County Code Of Ordinances, Chapter 30, Zoning Ordinance, Article II. – Zoning District Regulations, Division 7, Corridor Overlay District, Shall Apply To All Properties Included In This Amendment That Lay Within Five Hundred Feet (500') Of The Corridor. Any Parcel That Extends Beyond 500' From The Corridor Shall Be Wholly Covered By The Overlay District If The Outer Area Is Twenty Percent (20%) Or Less Of The Total Parcel Size. This Measurement Shall Be Taken From The Roads Edge, Or Curb, And Extend Landwards. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90155-01-001, 90155-02-018, 90155-02-019, 90155-02-020; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 7)

8. **ORDINANCE NO. 48-2025/26**

An Ordinance To Provide Pursuant To Section 4-10-340(C)(3) Of The Code Of Laws Of South Carolina, 1976, As Amended, For The Expenditure Of Excess Funds Derived From The Capital Project

Sales Tax Imposed In Florence County Pursuant To Article 3 Of Chapter 10 Of Title 4 Of The Code Of Laws Of South Carolina, 1976, As Amended, And A Referendum Held In Florence County On November 3, 2020, To Specify The Purposes For Which Such Expenditure Will Be Made, And Other Matters Relating Thereto.

INTRODUCTION:

1. **ORDINANCE NO. 49-2025/26**
   An Ordinance To Change The Future Land Use Designation From Variable Development District 1 To Variable Development District 2 And To Change The Zoning Designation From Unzoned For The Properties In Group One Of The Highway 76 Corridor Study. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-004, 90152-01-005, 90152-01-006, 90152-01-012, 90152-01-013, 90152-01-014, 90152-01-017, 90152-01-026; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 7)

2. **ORDINANCE NO. 50-2025/26**
   An Ordinance To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 111 Located Off Of East Howe Springs Road, Florence, SC, From R-4 Multi-Family Residential District, Limited to B-3, General Commercial District; And Other Matters Related Thereto. (Planning Commission Approved 6 to 1; Council District 5)

3. **ORDINANCE NO. 51-2025/26**
   An Ordinance To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 188 Located At 2106 East Howe Springs Road, Florence, SC, From RU-1 Rural Community District to B-3 General Commercial District; And Other Matters Related Thereto. (Planning Commission Approved 6 to 1; Council District 5)

4. **ORDINANCE 52-2025/26** *(By Title Only)*
   An Ordinance Authorizing The Execution And Delivery Of A Fee-

In-Lieu-Of-Tax Agreement By And Between A Company Identified As "Project Bubble" (The "Company") And Florence County, South Carolina (The "County") To Provide For The Payment Of Certain Fees In Lieu Of Taxes, The Issuance Of Certain Special Source Revenue Credits, And Other Matters Related Thereto.

5. **ORDINANCE NO. 53-2025/26**
An Ordinance To Amend The Agreement For Development Of A Multi-County Industrial And Business Park By And Between Florence County And Marion County, South Carolina, Providing For The Development Of A Jointly Owned And Operated Industrial/Business Park So As To Include Additional Property In Florence County Related To Project Bubble (The "Company") As Part Of The Joint County Industrial/Business Park, And Other Matters Relating Thereto.

6. **ORDINANCE NO. 54-2025/26** *(By Title Only)*
An Ordinance To Ratify FY26 Budget And Grant Council Actions Previously Authorized By Council And Other Matters Related Thereto.

7. **ORDINANCE NO. 55-2025/26***(By Title Only)*
An Ordinance To Provide For The Issuance And Sale Of Not Exceeding Four Million Three Hundred Sixty Thousand Dollars ($4,360,000) General Obligation Bonds In One Or More Series Of Florence County, South Carolina, To Prescribe The Purposes For Which The Proceeds Of Said Bonds Shall Be Expended, To Provide For The Payment Of Said Bonds, And Other Matters Relating Thereto.

8. **ORDINANCE NO. 01-2026/27**
An Ordinance To Provide For The Levy Of Taxes In Florence County For The Fiscal Year Beginning July 1, 2026, And Ending June 30, 2027; To Provide For The Appropriation Thereof; To Provide For Revenues For The Payment Thereof; And To Provide For Other Matters Related Thereto.

XI. APPOINTMENTS TO BOARDS & COMMISSIONS:

XII. REPORTS TO COUNCIL:

A. ADMINISTRATION:

1. **MONTHLY REPORTS**
   Monthly Financial Reports Are Provided To Council For The Fiscal Year 2026 Through February 28, 2026, As An Item For The Record.

2. **CONTRACTUAL AGREEMENT** *(Deferral)*
   Council Is Asked To Enter Into A Contractual Agreement Between Florence County And Textron Financial Corporation.

3. **ANNUAL COMPREHENSIVE FINANCIAL REPORT**
   Council Is Requested To Approve The Annual Comprehensive Financial Report (ACFR) For The Fiscal Year Ended June 30, 2025.

4. **PURCHASE OF PROPERTY**
   Council Is Requested To Approve The Purchase Of Property Designated As Tract 2, Tax Map Number 70007-13-020 Containing 1.76 Acres Of Land In The Amount Of Twenty Six Thousand Dollars ($26,000), Needed For Drainage Outfall For The Timmonsville Library To Be Funded From CPSTIII-A, And Authorize The County Attorney To Execute The Appropriate Documents.

5. **PURCHASE OF PROPERTY** *(Deferral)*
   Council Is Requested To Approve An Amendment To The Contract For The Real Property Identified As Florence County TMS #90159-02-023, Adding An Additional 0.29 Acres, And To Authorize The County Administrator To Execute The Appropriate Documents Pending Review By The County Attorney.

B. EMS:

RECRUITMENT & REFERRAL

Council Is Asked To Approve The EMS Chief's Requests To Create An Internal EMS Recruitment & Referral Bonus Program.

C. INFORMATION TECHNOLOGY:

DECLARATION OF SURPLUS

Council Is Asked To Approve The Declaration Of Various Computer Equipment As Surplus. Items Are To Be Disposed Of By The Company Upcycle.

D. FIRE RESCUE:

POSITIONS

Council Is Requested To Authorize The Addition Of Five Captains Positions, Grade 29, Six Lieutenant Positions, Grade 28, Three Firefighter/Driver Positions, Grade 27, Six Firefighter Positions, Grade 26, Two Part-Time Captain Positions, Grade 29, One Part-Time Lieutenant, Grade 28, and Ten Part-Time Firefighter Driver Positions, Grade 27 For The Florence County Fire Rescue.

E. PROCUREMENT/ADMINISTRATION:

1. **BID NO. 29-25/26**

   Council To Award Bid No. 29-25/26, CPSTIII Resurfacing Projects For Districts 8 And 9 To Chipley Company, Inc. Of Florence, SC In The Amount Of $2,466,138.38 To Be Funded From CPSTIII, A, And B Program Funds (***3 Compliant Bids).***

2. **BID NO. 18-25/26**

   Council Is Requested To Award Bid No. 18-25/26, Florence Interstate Monument Signs To Rite Lite Signs, Inc. of Concord, NC In The Amount Of $775,715.00 To Be Funded Equally From Funds 111, 123, And 124 (***1 Compliant Bid).***

XIII. OTHER BUSINESS:

INFRASTRUCTURE:

1. **COVE POINTE DRIVE** Pg 501 Pg 510
   Council Is Requested To Approve The Expenditure Not To Exceed $11,000.00 From Council Districts 3 & 9 Infrastructure Funding Allocations ($5,500 From Each District) To Remove Blockages From Ditches At 499 Cove Point Drive.

2. **KERSHAW STREET**
   Council Is Requested To Approve The Expenditure Not To Exceed $3,500.00 From Council District 4 Infrastructure Funding Allocations To Have A Large Oak Tree Removed Beside The Roadway At The Corner Of Kershaw Street In Timmonsville. This Will Include Clean Up, Haul Off, Stump Grinding, And Placing Dirt Back In The Stump Hole.

3. **HAMPTON POINT**
   Council Is Requested To Approve The Expenditure Not To Exceed $16,954.00 From Council District 9 Infrastructure Funding Allocations For Hampton Point Storm Drainage Repair.

4. **PEE DEE COALITION**
   Council Is Requested To Approve The Expenditure Not To Exceed $10,000.00 From Council District 4 Infrastructure Funding Allocations To Assist With The Floor Repair And Rehab Project At The Emergency Shelter.

5. **CITY OF LAKE CITY**
   Council Is Requested To Approve The Expenditure Not To Exceed $39,000 From Council District 1 Infrastructure Funding Allocations To Assist The City Of Lake City Of Replacing/Upgrading Lines On Pine Street, Godwin Street, Peachtree Street, And Deep River Street.

6. **TOWN OF PAMPLICO**
   Council Is Requested To Approve The Expenditure Of Not To Exceed $139,000 From Council District 2 Infrastructure Funding Allocations To Assist The Town Of Pamplico With Water Leaks, Auto Read Meter Kits, And Repairs And Upgrades.

ROAD SYSTEM MAINTENANCE FEE (RSMF):

1. **FIFTH STREET**
   Council Is Requested To Approve The Expenditure Not To Exceed $10,237.00 From Council District 4 RSMF Funding Allocations To Place 350 Tons Of MBC Stone On Fifth Street In Timmonsville.

2. **SOUTH CAMERON ROAD**
   Council Is Requested To Approve The Expenditure Not To Exceed $9,000.00 From Council District 1 RSMF Funding Allocations To Place 250 Tons Of MBC Stone On S. Cameron Road By Kirven Construction.

IVX. EXECUTIVE SESSION:

Pursuant To Section 30-4-70 Of The South Carolina Code Of Laws 1976, As Amended,

XV. ADJOURN:

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Minutes

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
Council Is Requested To Approve The Minutes Of The March 19, 2026, Regular Meeting Of County Council.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Approve with corrections or additions.

ATTACHMENTS:
A copy of the minutes from the March 19, 2026, County Council meeting.

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REGULAR MEETING OF THE FLORENCE COUNTY COUNCIL, THURSDAY, MARCH 19, 2026, 9:00 A.M., COUNTY COMPLEX, 180 NORTH IRBY STREET, ROOM 803, FLORENCE, SOUTH CAROLINA

PRESENT:
Jerry W. Yarborough, Jr., Chairman
C. William Schofield, Vice-Chairman
Waymon Mumford, Secretary/Chaplain
Stoney C. Moore, Council Member
Andrew Rodgers, Jr., Council Member
Willard Dorriety, Jr., Council Member
Jason M. Springs, Council Member
Dr. Alphonso Bradley, Council Member
Kent C. Caudle, Council Member
Kevin Yokim, County Administrator
D. Malloy McEachin, County Attorney
Hope M. Jones, Clerk to Council

ALSO PRESENT:
Shannon Munoz, Deputy Administrator of Administration
Chief Billy Dillon, Fire Chief
Scott Tanner, Deputy Administrator of Operations
Reggie Sanders, Director of GIS
Carleton Snow, Director of Information Technology
Barrott Dowdy, Director of EMS
Mitch Fulmore, Deputy Administrator of Public Safety
Felicia Simon, Register of Deeds
Kristy Burch, Director of Emergency Management
Nathan Dawsey, Director of Parks & Recreation
Andrew Stout, Director of the Museum
Steve Allen, Director of Public Works
Tenae Reeves, Director of Human Resources
Doris Poulas, Clerk of Court
Sheriff T. J. Joye
Chief Deputy Tommy Sullivan, Sheriff's Office
Chief Worrell, West Florence Fire Department
Deirdre Weaver-Currier, Post & Courier Editor

A notice of the regular meeting of the Florence County Council appeared in the March 17, 2026, edition of the **MORNING NEWS**. In compliance with the Freedom of Information Act, copies of the meeting Agenda were provided to members of the media, members of the public requesting copies, posted in the lobby of the County Complex, provided for

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posting at the Doctors Bruce and Lee Foundation Public Library, all branch libraries, and on the County's website (www.florenceco.org). The Council meeting was made available via live stream at www.florenceco.org. The video is archived on the County website.

CALL TO ORDER/INVOCATION/PLEDGE/WELCOME:
Chairman Yarborough called the meeting to order, and Secretary/Chaplain Mumford provided the invocation, and Vice-Chairman Schofield led the Pledge of Allegiance to the American Flag.

MINUTES OF THE FEBRUARY 19, 2026, REGULAR MEETING
Council Is Requested To Approve The Minutes Of The February 19, 2026, Regular Meeting Of The County Council. Councilman Dorriety made the motion, and Councilman Caudle seconded, which was approved unanimously by members present.

PUBLIC HEARINGS:
Council Held Public Hearings To Receive Public Input With Regard To The Following:

RESOLUTION NO. 24-2025/26
A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00298-31-010, Forty Dollars ($40.00) Per Acre Of Agricultural Land For Forty-Two (42) Acres Equaling The Total Of Annual Rent Of One Thousand Six Hundred Eighty Dollars ($1,680.00) Due And Payable On December 31, 2026.

RESOLUTION NO. 25-2025/26
A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00306-01-042 At Thirty-Five Dollars ($35.00) Per Acre Of Agricultural Land For Fifty-Nine (59) Acres Equaling The Total Of Annual Rent Of Two Thousand Sixty- Five Dollars ($2,065.00) Due And Payable On December 31, 2026.

RESOLUTION NO. 26-2025/26
A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00306-01-042, At Fifteen Dollars ($15.00) Per Acre Of Agricultural Land For One Hundred Twelve (112) Acres Equaling The Total Of Annual Rent Of One Thousand Six Hundred Eighty Dollars ($1,680.00) Due And Payable On December 31, 2026.

ORDINANCE NO. 41-2025/26
An Ordinance To Create The Florence City-County Convention And Visitors Commission To Provide For The Operation Of The Florence Convention And Visitors Bureau To Include Provisions For Commission Organization And Funding And Other Matters Related Thereto.

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APPEARANCES:

RECOGNITION OF EMPLOYEES

Council Is Requested To Recognize The Employees Who Have Diligently Served The Citizens Of Florence County For 20, 25, 30, And 35 Years In The Following Departments: Clerk of Court, EMS, Emergency Management, Magistrate, And Treasurer Departments. Mr. Yokim made the presentation to the employees.

NEW LIFE CHRISTIAN FELLOWSHIP CHURCH

New Life Christian Fellowship Church Requests To Appear Before Council To Present A Proposal For The Development Of An Outdoor Basketball Court To Serve The Brookgreen Community Of Florence. Mr. Sammy Davis and Mr. Eric Coit made the presentation.

COMMITTEE REPORTS:

Public Services & County Planning: Councilman Caudle stated the Committee will meet after the Council meeting.

Agriculture, Forestry, Military Affairs & Intergovernmental Relations (City-County Committee): Vice-Chair Schofield stated he is awaiting confirmation from the City of Florence on a date for the next meeting.

PROCLAMATIONS:

DISABILITY AND SPECIAL NEEDS

The Clerk published the title of the Proclamation. A Proclamation To Proclaim The Month Of March 2026 As Disabilities Awareness Month. Councilman Dorriety made the motion, and Councilman Caudle seconded. The motion was approved unanimously by the members present. Councilman Dorriety published the Proclamation in its entirety and presented the framed Proclamation.

NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK

The Clerk published the title of the Proclamation. A Proclamation To Proclaim The Week Of April 12-18, 2026 As National Public Safety Telecommunicators Week. Councilman Caudle made the motion, and Councilman Dorriety seconded. The motion was approved unanimously by the members present. Councilman Springs presented the framed Proclamation.

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RESOLUTION OF RECOGNITIONS:

FLORENCE CHRISTIAN SCHOOL

The Clerk published the Resolution of Recognition in its entirety. A Resolution Of Recognition To Recognize The Girls' Basketball Team As The 2025 SCISA 3A State Basketball Champions. Councilman Dorriety made the motion, and Councilman Moore seconded. The motion was approved unanimously by the members present. Chairman Yarborough presented the framed Resolution of Recognition.

RESOLUTIONS:

RESOLUTION NO. 24-2025/26

The Clerk published the title of the Resolution. A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00298-31-010, At Forty Dollars ($40.00) Per Acre Of Agricultural Land For Forty-Two (42) Acres Equaling The Total Of Annual Rent Of One Thousand Six Hundred Eighty Dollars ($1,680.00) Due And Payable On December 31, 2026. Councilman Caudle made the motion, and Councilman Rodgers seconded. Mr. Yokim stated that Florence County is the owner of the property identified as Florence County Tax Map #00298-31-010. Florence County is willing to enter into a lease agreement with Grier Farms, LLC. The lease is for a year, $40 per acre for forty-two acres. The Lessee shall make all necessary repairs to the field roads at their expense during the lease term. The motion was approved unanimously by the members present.

RESOLUTION NO. 25-2025/26

The Clerk published the title of the Resolution. A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00306-01-042 At Thirty-Five Dollars ($35.00) Per Acre Of Agricultural Land For Fifty-Nine (59) Acres Equaling The Total Of Annual Rent Of Two Thousand Sixty- Five Dollars ($2,065.00) Due And Payable On December 31, 2026. Councilman Dorriety made the motion, and Councilman Moore seconded. Mr. Yokim stated that Florence County owns the property identified as Florence County Tax Map #00306-01-010. Florence County is willing to enter into a lease agreement with George Harrington. The lease is for a year, thirty-five dollars ($35) per acre for fifty-nine (59) acres. The Lessee shall make all necessary repairs to the field roads at his expense during the lease term. The motion was approved unanimously by the members present.

RESOLUTION NO. 26-2025/26

The Clerk published the title of the Resolution. A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00306-01-042, At Fifteen Dollars ($15.00) Per Acre Of Agricultural Land For One Hundred Twelve (112) Acres Equaling The Total Of Annual Rent Of One Thousand Six Hundred Eighty Dollars ($1,680.00) Due And Payable On December 31, 2026. Councilman Bradley made the motion, and

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Councilman Dorriety seconded. Mr. Yokim stated that Florence County is the owner of the property identified as Florence County Tax Map #00306-01-042. Florence County is willing to enter into a lease agreement with Clint Moore. The lease is for a year, $15 per acre for one hundred twelve acres. The Lessee shall make all necessary repairs to the field roads at their expense during the lease term. The motion was approved unanimously by the members present. Councilman Moore recused himself from the vote. (The recusal form is attached.)

RESOLUTION NO. 27-2025/26

The Clerk published the title of the Resolution. A Resolution Providing For An Amendment To The Fee Agreement With Cheney Bros., Inc., As To Eligible Years For Infrastructure Credits And To Provide An Economic Development Grant To Cheney Bros., Inc., Related To Project Longshot II, And Other Matters Relating Thereto. Councilman Dorriety made the motion, and Councilman Rodgers seconded. Mr. Yokim stated that Florence County entered a fee agreement in March 2022 with Cheney Brothers, Inc. for a project by the Company to construct and operate a distribution center in the business park known as Commerce City East (known as Project Longshot I). The Fee Agreement anticipated an investment of at least $59,500,000 and the creation of at least 320 full-time jobs for Project Longshot I, and the fee agreement provided for Infrastructure Credit. The Fee Agreement anticipated that Project Longshot I would commence operations in 2025 and provided for a schedule of Infrastructure Credits to begin in 2025. The Fee Agreement recognized that the commencement of operations might be delayed and provided that the Company could request, and the County would give due consideration to adjust the schedule of Infrastructure Credits so as to align with the actual commencement of operations. The Company has increased the size of the project and invested in excess of $108,000,000, and total new full-time jobs are anticipated to exceed 350, and the project will commence operations in 2026 (the additional investment and jobs collectively known as "Project Longshot II"). Based on the additional investment of over $48,000,000 above the amount anticipated in the Fee Agreement, the County desires to provide a cash grant of $150,000 for reimbursement of eligible infrastructure costs. The motion was approved unanimously by the members present.

RESOLUTION NO. 28-2025/26

The Clerk published the title of the Resolution. A Resolution Designating April 2026 As Fair Housing Month. Councilman Bradley made the motion, and Councilman Springs seconded. Mr. Yokim stated that Florence County desires that all its citizens be afforded the opportunity to a safe, decent, and sound living environment. Florence County rejects discrimination based on race, religion, color, sex, national origin, disability, and/or familial status in the sale, rental, or provision of other housing services. The State of South Carolina enacted the South Carolina Fair Housing Law in 1989. April is recognized nationally as Fair Housing Month. The motion was approved unanimously by the members present.

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RESOLUTION NO. 29-2025/26

The Clerk published the title of the Resolution. A Resolution Designating Specific Individual Projects To Be Funded From CPST III Excess Pursuant To Section 2.02 of Ordinance 16-2023/24. Councilman Dorriety made the motion, and Councilman Rodgers seconded. Mr. Yokim stated that Florence County adopted Ordinance 16-2023/24 on November 16, 2023. Section 2.02 of Ordinance 16-2023/24 is for the Designation of Specific Projects and within the project categories set forth in Section. 2.01(a)-(g), Council shall by resolution from time to time designate the specific individual projects to be funded from CPSTIII Excess. This resolution approves sixteen new CPSTIII-A projects ($1,623,118) and eight new CPSTIII-B projects ($605,212). This resolution also reduces two CPSTIII-A projects ($293,597) due to cost savings once bids were received. The motion was approved unanimously by the members present.

ORDINANCES IN POSITION:

ORDINANCE NO. 71-2024/25 THIRD READING *DEFERRED*

An Ordinance Authorizing The Purchase Of Certain Real Property From The City Of Johnsonville, South Carolina, Comprising The City Hall Building Of The City Of Johnsonville, South Carolina, And The Sale Of Such Building To Florence County School District Five, South Carolina Under An Installment Purchase Agreement Between Florence County, South Carolina, And Florence County School District Five, South Carolina, And Other Matters Relating Thereto.

ORDINANCE NO. 38-2025/26 SECOND READING *DEFERRED*

An Ordinance To Create A Class Of Property Defined As A Chronic Nuisance Property, To Provide Certain Remedies Including Civil Fines, And Other Matters Related Thereto.

ORDINANCE NO. 41-2025/26 SECOND READING

The Clerk published the title of the ordinance. An Ordinance To Create The Florence City-County Convention And Visitors Commission To Provide For The Operation Of The Florence Convention And Visitors Bureau To Include Provisions For Commission Organization And Funding And Other Matters Related Thereto. Councilman Moore made the motion, and Councilman Dorriety seconded. Mr. Yokim stated that, under the current organizational structure, the CVB operates as a division of Pee Dee Tourism. When it was originally established, the CVB had only one employee; however, it has since grown to a staff of five to six employees. He explained that Pee Dee Tourism no longer wishes to maintain the CVB as a division, including responsibility for payroll and other administrative functions. As a result, the CVB has approached both the County and the City of Florence to explore an alternative governance structure. Mr. Yokim noted that, under Pee Dee Tourism, CVB employees are classified as state employees with state benefits, and they wish to retain that status. After consulting with legal counsel, representatives from the City of Florence, and the CVB, it was determined that the only viable option to accomplish this is to establish

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a commission. The proposed commission would consist of seven members and would serve as the governing body for the CVB. He emphasized that this change would affect only the governance structure, while the CVB's functions and operations would remain the same. He further explained that both the City and the County provide funding to the CVB from two separate sources derived from the 2% state accommodations tax. By state law, 30% of these funds must be allocated to the DMO (Destination Marketing Organization), and both entities designate the CVB as their DMO. Each year, the City and the County also administer an application process for the remaining 65% of the funds. Committees appointed by each Council review applications and make recommendations on how the funds should be distributed, with a significant portion typically awarded to the CVB. Mr. Yokim added that the City provides approximately two-thirds of the CVB's funding. The proposed commission would be composed of four members appointed by the City and three members appointed by the County. The motion was approved unanimously on the second reading of the ordinance by the members present.

ORDINANCE NO. 42-2025/26 INTRODUCTION

The Clerk published the title of the Ordinance. An Ordinance To Change The Zoning Designation From R-5, Multi-Family Residential District To B-3, General Commercial District For The Property Located At 118 Third Loop Road, Florence, SC, As Shown On Florence County Tax Map Number 00151, Block 01, Parcel 015; And Other Matters Related Thereto. (Planning Commission Approved 6 to 0; Council District 5)

ORDINANCE NO. 43-2025/26 INTRODUCTION

The Clerk published the title of the Ordinance. An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 01012-01-004, 01012-01-008, 01012-01-015, 01012-01-016, 01012-01-240; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 9)

ORDINANCE NO. 44-2025/26 INTRODUCTION

The Clerk published the title of the Ordinance. An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 00075-01-011, 00075-01-012, 00075-01-071, 00075-01-176, 00075-01-177, 00075-01-239, 00100-01-099, 00100-01-154, 00100-01-187, 01012-01-014, 01012-01-017, 01012-01-026, 01012-01-027, 01012-01-028, 01012-01-029, 01012-01-030, 01012-01-031, 01012-01-032, 01012-01-033, 01012-01-034, 01012-01-035, 01012-01-036, 01012-01-037, 01012-01-113, 01012-01-196, 01012-01-241, 01012-01-270; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council Districts 4 & 9)

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ORDINANCE NO. 45-2025/26 INTRODUCTION

The Clerk published the title of the Ordinance. An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-011, 90155-01-003, 90155-01-005, 90155-01-006, 90155-01-007, 90155-01-008, 90155-01-009, 90155-02-002, 90155-02-003, 90155-02-004, 90155-02-005, 90155-02-007, 90155-02-009, 90155-02-010, 90155-02-011, 90155-02-012, 90155-02-013, 90155-02-014, 90155-02-015, 90155-02-016, 90155-02-017; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 7)

ORDINANCE NO. 46-2025/26 INTRODUCTION

The Clerk published the title of the Ordinance. An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-018, 90152-01-019, 90152-01-020, 90152-01-022, 90152-01-025, 90152-01-027; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 7)

ORDINANCE NO. 47-2025/26 INTRODUCTION

The Clerk published the title of the Ordinance. An Ordinance To Change The Zoning Designation For Properties In Group Eight Of The East Highway 76 Gateway Study From Unzoned. Furthermore, The Requirements Of Florence County Code Of Ordinances, Chapter 30, Zoning Ordinance, Article II. – Zoning District Regulations, Division 7, Corridor Overlay District, Shall Apply To All Properties Included In This Amendment That Lay Within Five Hundred Feet (500') Of The Corridor. Any Parcel That Extends Beyond 500' From The Corridor Shall Be Wholly Covered By The Overlay District If The Outer Area Is Twenty Percent (20%) Or Less Of The Total Parcel Size. This Measurement Shall Be Taken From The Roads Edge, Or Curb, And Extend Landwards. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90155-01-001, 90155-02-018, 90155-02-019, 90155-02-020; And Other Matters Related Thereto. (Planning Commission Approved 7 to 0; Council District 7)

ORDINANCE NO. 48-2025/26 INTRODUCTION

The Clerk published the title of the Ordinance. An Ordinance To Provide Pursuant To Section 4-10-340(C)(3) Of The Code Of Laws Of South Carolina, 1976, As Amended, For The Expenditure Of Excess Funds Derived From The Capital Project Sales Tax Imposed In Florence County Pursuant To Article 3 Of Chapter 10 Of Title 4 Of The Code Of Laws Of South Carolina, 1976, As Amended, And A Referendum Held In Florence County On November 3, 2020, To Specify The Purposes For Which Such Expenditure Will Be Made, And Other Matters Relating Thereto.

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Chairman Yarborough declared the ordinances introduced.

APPOINTMENTS TO BOARDS & COMMISSIONS:
No appointments were made.
REPORTS TO COUNCIL:
Mr. Yokim provided updates on projects.

CPST III:
District 1 – Wallace Street is under contract, and construction is being scheduled. Construction is underway for Maxie Thomas Road**.**
District 2 – All District 2 CPST III projects are complete.
District 3 – The remaining projects are currently being reviewed and scheduled for future delivery by Davis & Floyd.
District 4 - The Deer Road water line extension is almost complete.
District 5 – Bid 51-24/25 includes four dirt-to-pave roads currently under construction: Eagerton, Park, Kerris Lane, and Karisma Rd.
District 6 –Construction for Swamp Fox Dr., Jamestown Road (including Jamestown Cemetery Road portion) is underway, and the pipework portion is complete.
District 7 - The Oakland Avenue sidewalk project (from Coker St. to E. Old Marion Hwy) is in the construction document phase, and drainage design is advancing.
District 8 – Projects are being scheduled for future delivery.
District 9 – Bid 56-24/25 was approved in July, and construction is substantially complete for resurfacing the following roads: Bryson Dr., Coventry Ln., Left Bank Dr., Mockingbird Cir., Lakeshore Dr., and Parkland Dr.

Other CPST III Construction Projects:
CPSTIII Timmonsville: Keith St., E. Clifford, 5th St., N. Pickney, and Bowman Circle are under contract.

CPST III-A:
District 1 - The remaining portion of N. Floyd is under construction.
District 2 – Construction for First Ave is being scheduled.
District 3 – Sopkin and Harlee Blvd will be bid out in the spring.
District 4 – Lynches River Park Access improvement contract has been executed, and construction should begin within a few weeks. Sparks will be added to an existing bid via change order.
District 5 – Bid 10-25/26 is under construction and consists of the following roads: S. Railroad Avenue, Branch Rd., and Hewitt Cemetery Rd. East Industrial Park Blvd. was added via resolution at the November Council meeting.
District 6 – Dempsy, Ard, and Atlas were bid with several other roads, and the bids will be received in March 2026.

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District 7 – Construction on McMillan Lane and Quail Arbor Circle has begun. Tara Village drainage improvements are being reviewed by engineers. E. Siesta Drive's scope may be reduced since piping, and a portion of paving has occurred. The engineers are clarifying the new scope.
District 8 – Windsor Forest Drive will be bid out in March.
Montclair Way - The appraisal is complete, and the project can be bid in March. The SCDOT Encroachment Permit has been approved. Nesbit completed the ROW survey plat. USACE approval has been granted. Alliance updated its design to include a traffic signal.
Municipal projects for Johnsonville, Scranton, Coward, & Pamplico are currently being reimbursed as invoices are received.
According to CPST III Engineer Todd Warren, 267 of 346 Road District projects have been completed, and 26 roads are under construction.

Departments:

Operations:

Water and Sewer Authority Study: Conducted a meeting with Kimley-Horn and water and sewer providers to provide a briefing on the Florence County Water and Sewer Authority Feasibility Study-- Providers are now providing data to Kimley-Horn, who need to complete the study—initial findings are expected within the next couple of months.

Public Works:

- Public Works representatives met with Greg Raines for a site visit for the proposed marksmanship academy project at the old County landfill. (District 6)
- Public Works assisted Florence County Economic Development in staking a proposed roadway off Atkinson Road at Florence County Industrial Park West (District 4).

Planning & Zoning Building:

FLATS: FLATS I-95/327 Interchange Study on Thursday, March 12, 2026, FLATS hosted a second public meeting, drop-in, at the Country Club of SC, from 4:30 PM to 6:00 PM. Illustrations of differing concepts will be provided to the public.

EMS: Pee Dee Regional EMS has one paramedic class currently in session and one that just completed. Florence County EMS has 4 new paramedics from the recently completed class. Paramedics Brooke Jordan, Shane Kester, Asha Doughty, and Anna Howell have successfully completed their National Registry testing.

Museum:

- Floor installation finalized March 20. Exhibit casework and objects to be installed March 23 –27.
- Water quality results from Ervin Engineering are to be completed in the week of the 16th to file an insurance claim for damaged boilers. Coordinating replacement with building architects.

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- Ervin Engineering is working on the water pressure issue in the building.

MONTHLY REPORTS

Monthly Financial Reports Are Provided To Council For The Fiscal Year 2026 Through January 31, 2026, As An Item For The Record.

CONTRACTUAL AGREEMENT *DEFERRED*

Council Is Asked To Enter Into A Contractual Agreement Between Florence County And Textron Financial Corporation.

DECLARATION OF SURPLUS

Council Is Asked To Approve The Declaration Of Two Freightliner Dump Trucks, One (1) John Deere Bunker Rake Tractor, Three (3) John Deere Misc. Equipment, One (1) Tiger Mulching Mower Head, And One (1) Tiger Bush Hog Mower As Surplus Property For Disposal Through Public Internet Auction Via GovDeals or GovWorld. Councilman Dorriety made the motion, and Councilman Rodgers seconded. Mr. Yokim stated that attached is a unit listing recommended for surplus by the using department. The units are obsolete to the using department. Disposal will not impact ongoing operations. Florence County Code requires County Council approval for the disposal of surplus property. Disposal by internet auction is efficient and requires significantly less staff time/coordination than other public offer methods. The motion was approved unanimously by the members present.

COMPENSATION AND CLASSIFICATION PHASE II

Council Is Asked To Approve The Compensation And Classification Phase II One Time Employee Longevity Incentive Bonus To Recognize 256 Employees Who Have Served Florence County Ten Years Or Longer Estimated To Cost $638,236 Including All FICA To Be Effective For April 2026 Payout. Vice-Chair Schofield made the motion, and Councilman Dorriety seconded. Mr. Yokim stated that the County recently completed a compensation and classification plan. He noted that some employees who have held the same position for 10 years are earning salaries comparable to those who have been in the role for only one year. Mr. Yokim further explained that he met with the three deputy administrators, the Human Resources Director, and the Finance Director to address this concern. As a result, they are proposing a one-time compensation adjustment for affected employees, based on length of service—beginning at $1,000 for those with 10 years of service and increasing in five-year increments thereafter. The motion was approved unanimously by the members present.

BID NO. 25-25/26

Council Is Requested To Award Bid No. 25-25/26, CPSTIII Dirt To Pave Projects For Districts 4, 5, And 6 Roads In Florence County To CR Jackson Of Darlington, SC In The Amount Of $1,448,663.44, To Be Funded From CPSTIII & IIIA Budgeted Funds. Councilman Caudle made the motion, and Councilman Moore seconded. Mr. Yokim

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stated that the Bid was advertised in the South Carolina Business Opportunities (SCBO) Newsletter on February 23, 2026, and Bidnet on February 20, 2026. The bid opening was held on March 11, 2026. Three (3) bids were received; two (2) bids were compliant. CR Jackson is the lowest responsible, responsive bidder. Steve Allen, Public Works Director, and J. Mike Simpson Jr., CPSTIII Program Administrator recommend awarding the bid to CR Jackson. The bid expires June 11, 2026. The motion was approved unanimously by the members present.

RFP NO. 19-25/26

Council Is Requested To Award RFP No. 19-25/26 Annual Firefighter Physical Examination Services To Fitness Forum Of Florence, SC In The Amount Not To Exceed $686 For Each Male Firefighter And Firefighter Driver, $718 For Each Female Firefighter And Firefighter Driver, $303 For Each Male Driver Operator, $319 For Each Female Driver Operator, $283 For Each Male Support Staff And $299 For Each Female Support Staff From Budgeted Unified Fire District Funds And Authorize The County Administrator To Execute A Contract Pending Successful Negotiations***. (2 Proposals Received)***. Councilman Springs made the motion, and Councilman Rodgers seconded. Mr. Yokim stated that the annual exams are a part of the National Fire Protection Agency (NFPA) 1582 guidelines. The Unified Fire District averages around 300 total personnel with each of the seven districts having various numbers of personnel making up the total of 300 personnel. RFP No. 19-25/26 was advertised in the South Carolina Business Opportunities (SCBO) newsletter on December 19, 2025. Two (2) proposals were received on January 12, 2026. A selection committee evaluated the proposals and Fitness Forum was selected as the highest ranking responding firm. The evaluation committee included William Dillon, Mitch Fulmore, Eddie Jordan, and Jeff Dennis. Fitness Forum is a local vendor. The contract will be for a period of three (3) years. Council approval includes authorization for the County Administrator to negotiate a final cost and to execute all associated documents and contract agreements to proceed, pending County Attorney review and approval. The motion was approved unanimously by the members present.

OTHER BUSINESS:

TIMMONSVILLE POLICE DEPARTMENT

Council Is Requested To Approve The Expenditure Of Not To Exceed $13,972.50 From Council Districts 4 And 9 Infrastructure Funding Allocations ($6,986.25 From Each District) To Purchase Five (5) Pro Intel Core Laptops For The Timmonsville Police Department. Councilman Dorriety made the motion, and Councilman Moore seconded. The motion was approved unanimously by the members present.

FLORENCE VETERANS AFFAIRS- ARTIFACTS

Council Is Requested To Approve The Expenditure Of Up To $10,000.00 From Council District 8 Infrastructure Funding Allocations To Provide Funding For The Installation Of Historical Artifacts, And Phase One Of A Three-Part Landscape Remediation Program At

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The Florence Veterans Affairs Facility Located At 707 East National Cemetery Road, Florence, SC 29501. Vice-Chair Schofield made the motion, and Councilman Caudle seconded. The motion was approved unanimously by the members present.

FLORENCE VETERANS AFFAIRS- SIGNAGE

Council Is Requested To Approve The Expenditure Of Up To $10,000.00 From Council District 8 Infrastructure Funding Allocations To Provide Funding For The Replacement Of Signage At The Florence Veterans Affairs Facility Located At 707 East National Cemetery Road, Florence, SC 29501. Vice-Chair Schofield made the motion, and Councilman Caudle seconded. The motion was approved unanimously by the members present.

COUNCIL DISTRICT 4

Council Is Requested To Approve The Expenditure Of Up To $20,000.00 From Council District 4 Infrastructure Funding Allocations To Assist The City Of Florence With Improvements To The City's Soccer Complex. Councilman Moore made the motion, and Councilman Rodgers seconded. The motion was approved unanimously by the members present.

EXECUTIVE SESSION:

Pursuant To Section 30-4-70 Of The South Carolina Code Of Laws 1976, As Amended, To Discuss Two Contractual Matters. Councilman Dorriety made the motion, and Councilman Rodgers seconded, which was approved unanimously by the members present.

Chairman Yarborough stated no action was taken in executive session.

The Chair entertained a motion to come back into open session. Councilman Dorriety made the motion, and Vice-Chair Schofield seconded, which was approved unanimously by the members present.

MOTION:

A Motion To Authorize The County Administrator To Enter Into Negotiations With Bell Helicopters For The Purchase Or Lease Of A Bell 505 Helicopter. Vice-Chair Schofield made the motion, and Councilman Moore seconded. The motion was approved unanimously by the members present.

ADJOURN:

There being no further business to come before Council, the Chair will entertain a motion to adjourn. Councilman Dorriety made the motion to adjourn, and Councilman Springs seconded, which was approved unanimously.

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COUNCIL MEETING ADJOURNED AT 10:57 A.M.

WAYMON MUMFORD **SECRETARY-CHAPLAIN**	**HOPE M. JONES** **CLERK TO COUNCIL**

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Florence County Council

STATEMENT OF RECUSAL

S. C. Code Sec. 8-13-700(B)(4) requires a written statement of a recusal and the reasons therefore. This written recusal must be included in the minutes of the meeting. The minutes must also state the disqualification and the reasons for it to be noted. This written recusal must be delivered to the Chairman of the Council. Sec. 8-13-700(B)(5) "...requires that the member be excused from any votes, deliberations, and other actions on the matter" :

(Please add agenda Item number and description):

Resolution #26-2025/26

The potential Conflict of Interest of Appearance of Impropriety for which I am recusing myself and abstaining from participation is:

Family Conflict

This document is to be filed as a matter of public record, and is to be included with the official minutes of the County Council meeting at which the matter in question was brought before the Florence County Council.

Respectfully Submitted,

Date: 3-19-26

Dated 8/12/2025

PUBLIC HEARING

MARCH 19, 2026

RESOLUTION NO. 24-2025/26

A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00298-31-010, Forty Dollars ($40.00) Per Acre Of Agricultural Land For Forty-Two (42) Acres Equaling The Total Of Annual Rent Of One Thousand Six Hundred Eighty Dollars ($1,680.00) Due And Payable On December 31, 2026.

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PUBLIC HEARING

MARCH 19, 2026

RESOLUTION NO. 25-2025/26

A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00306-01-042 At Thirty-Five Dollars ($35.00) Per Acre Of Agricultural Land For Fifty-Nine (59) Acres Equaling The Total Of Annual Rent Of Two Thousand Sixty- Five Dollars ($2,065.00) Due And Payable On December 31, 2026.

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PUBLIC HEARING

MARCH 19, 2026

RESOLUTION NO. 26-2025/26

A Resolution To Authorize The Lease Of Property Identified As Florence County Tax Map #00306-01-042, At Fifteen Dollars ($15.00) Per Acre Of Agricultural Land For One Hundred Twelve (112) Acres Equaling The Total Of Annual Rent Of One Thousand Six Hundred Eighty Dollars ($1,680.00) Due And Payable On December 31, 2026.

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PUBLIC HEARING

MARCH 19, 2026

ORDINANCE NO. 41-2025/26

An Ordinance To Create The Florence City-County Convention And Visitors Commission To Provide For The Operation Of The Florence Convention And Visitors Bureau To Include Provisions For Commission Organization And Funding And Other Matters Related Thereto.

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FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Public Hearing (s)

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
Council Will Hold Public Hearings To Receive Public Input With Regard To The Following:

ORDINANCE NO. 48-2025/26
An Ordinance To Provide Pursuant To Section 4-10-340(C)(3) Of The Code Of Laws Of South Carolina, 1976, As Amended, For The Expenditure Of Excess Funds Derived From The Capital Project Sales Tax Imposed In Florence County Pursuant To Article 3 Of Chapter 10 Of Title 4 Of The Code Of Laws Of South Carolina, 1976, As Amended, And A Referendum Held In Florence County On November 3, 2020, To Specify The Purposes For Which Such Expenditure Will Be Made, And Other Matters Relating Thereto.

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FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Appearances
Florence County Institute Class

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
A Presentation Of The First Cohort Class Of 2026, Florence County Institute.

ATTACHMENTS:
n/a

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FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Appearances
Charles McPherson

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
Mr. Charles McPherson Requests To Appear Before Council To Address A Matter Involving A Proposed Residential Development.

ATTACHMENTS:
A copy of email request.

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Hope M. Jones

From: Charles McPherson <charliemc1@gmail.com>
Sent: Monday, March 30, 2026 9:34 AM
To: Hope M. Jones
Subject: Clerk to County Council: Request to be heard

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Clerk to Council Members,

I am writing to respectfully request an opportunity to be heard at the upcoming County Council meeting on April 16, 2026

I would like to address a matter involving a proposed residential development and its potential impact on public safety, infrastructure capacity, and the surrounding community. Given the significance of these concerns, I believe it is important they be presented for the Council's consideration.

Please let me know the appropriate process to be placed on the agenda.

Thank you for your time and consideration.

Sincerely,

Charles McPherson

843-409-2645

--
Charles

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Appearances
Kenneth Jones

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
Kenneth Jones, Carriage Place Homeowners Association, Requests To Appear Before Council To Express Concerns That Affects The Carriage Place Subdivision.

ATTACHMENTS:
A copy of email request.

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Hope M. Jones

From: Ken Jones <kbj8337@hotmail.com>
Sent: Tuesday, April 7, 2026 11:02 AM
To: Hope M. Jones
Subject: County Council Meeting

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

I am Kenneth Jones Treasurer of our Carriage Place Homeowners Association here at 2101 Kentwood Drive Florence SC. I know the window has closed on my attending the April 16th meeting but it is very important that we submit valuable information to the council as it affects Carriage Place Subdivision.
Would it be possible for us to attend the meeting and express our concerns?

Thank You
Ken Jones
Treasurer
Carriage Place Homeowners Association

Thank You

Ken Jones

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Appearances
Pee Dee Coalition

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
Denine Mitchell, Sexual Assault Program Director, Requests To Appear Before Council To Speak About Sexual Assault Awareness Month.

ATTACHMENTS:
A copy of the email request.

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Hope M. Jones

From: Denine Mitchell <dmitchell@peedeecoalition.org>
Sent: Thursday, April 2, 2026 9:59 AM
To: Hope M. Jones
Subject: Request to Be Heard

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good morning,

I am emailing to request to speak for the 3-5 minutes allotted for public speakers at the April 16, 2026 Council Meeting. I am requesting to speak about Sexual Assault Awareness Month.

Respectfully,

Denine Mitchell, J.D.
Sexual Assault Program Director, Outreach and Training
Pee Dee Coalition Against Domestic & Sexual Assault
Office: (843) 669-4694 ext. 1005
Crisis Line: 1-800-273-1820

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Appearances
Don Strickland

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
Mr. Don Strickland, Director of PDRTA, Requests To Appear Before Council To Provide Updates On Current Projects.

ATTACHMENTS:
A copy of email request.

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Hope M. Jones

To: Rachel McMillian
Subject: RE: Florence County Council Agenda

Hope,

I'd like to formally request an appearance at the April 16th meeting. Please let me know what is required on our end.

Thanks!

Rachel McMillian
Purchasing Manager/Executive Assistant
Pee Dee Regional Transportation Authority
Office: 843-519-0885

Good Afternoon,

I wanted to reach out and see if it was possible to add Don Strickland, Executive Director of the PDRTA, to the agenda for the Florence County Council meeting in February, March, or April. Don would like to share a progress update on some of the things PDRTA is working on.

Please let me know if you have any questions or require further information.

Thanks!

Rachel McMillian
Purchasing Manager/Executive Assistant
Office: 843-519-0885
Pee Dee Regional Transportation Authority
313 S. Stadium Rd. | Florence, SC 29506



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Disclaimer

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FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Resolution of Recognition- All Saints' Episcopal Day School

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
A Resolution Of Recognition To Recognize The All Saints' Episcopal Day School As The SCISA Middle School Battle of The Books Champions.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the Resolution of Recognition.

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STATE OF SOUTH CAROLINA)
)
COUNTY OF FLORENCE)

RESOLUTION OF RECOGNITION

WHEREAS, the SCISA Middle School Battle of the Books competition encourages academic excellence, teamwork, and a lifelong love of reading among students across the state; and

WHEREAS, on January 21, 2026, the All Saints' Day Episcopal Day School team distinguished themselves through outstanding knowledge, preparation, and collaboration to earn the title of State Champions; and

WHEREAS, this remarkable achievement reflects the students' dedication to academic success, their commitment to excellence, and their ability to work effectively as a team; and

WHEREAS, the team's success is a testament to the guidance and leadership of their sponsor, Beth Lewallen, whose support and encouragement helped make this accomplishment possible; and

WHEREAS, the members of the championship team—Elle Early, Natalie Haddadin, Navya Modi, Thomas Piccolo, Caydence Quesada, Alex Roberts, Michael Sisay, and Garland Yost—have demonstrated exceptional effort, discipline, and pride in representing their school and community; and

NOW, THEREFORE, BE IT RESOLVED that Florence County Council hereby recognizes and congratulates the All Saints' Day Episcopal Day School as the **2025-2026 SCISA Middle School Battle of the Books State Champions** for their outstanding achievement and extends best wishes for continued success in all future endeavors.

Congratulations on a job well done!

DONE, in meeting duly assembled this **16th day of April, 2026.**

THE FLORENCE COUNTY COUNCIL:

_____
Jerry W. Yarborough, Jr., Chairman

_____
C. William Schofield, Vice-Chair

_____
Waymon Mumford, Secretary/Chaplain

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Jason Springs, District 1

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Andrew Rodgers, Jr., District 2

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Dr. Alphonso Bradley, District 3

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Kent C. Caudle, District 5

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Stoney C. Moore, District 6

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Willard Dorriety, Jr., District 9

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Resolution of Recognition- King's Academy Golf Team

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
A Resolution Of Recognition To Recognize The King's Academy Golf Team As The SCISA 2A State Champions.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the Resolution of Recognition.

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STATE OF SOUTH CAROLINA)
)
COUNTY OF FLORENCE)

RESOLUTION OF RECOGNITION

WHEREAS, the Florence County Council is proud to recognize and celebrate the accomplishments of the youth in our community, whose dedication and hard work bring honor to their schools and families; and

WHEREAS, The King's Academy Golf Team has demonstrated exceptional skill, discipline, and sportsmanship throughout their season; and

WHEREAS, team members Luke Gardner, Ellis Howell, Jack Early, Matthew Bell, CJ Creel, Owen Shelley, Jack Shelley, Luke Buckley, Miller Turner, and Sam Stillwell have shown outstanding commitment and teamwork in achieving success; and

WHEREAS, under the leadership of Coaches Billy Early III and Luke Coates, the team has reached an impressive level of excellence; and

WHEREAS, on April 29, 2025, at the Hackler Course at Coastal Carolina University, The King's Academy Golf Team earned the title of **SCISA 2A State Champions**, a distinguished accomplishment for the school and the community;

NOW, THEREFORE, BE IT RESOLVED that the Florence County Council hereby recognizes and congratulates The King's Academy Golf Team for their outstanding achievement as **SCISA 2A State Champions** and commends them for their dedication, perseverance, and excellence.

Congratulations on a job well done!

DONE, in meeting duly assembled this **16th day of April, 2026.**

THE FLORENCE COUNTY COUNCIL:

_____
Jerry W. Yarborough, Jr., Chairman

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C. William Schofield, Vice-Chair

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Waymon Mumford, Secretary/Chaplain

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Jason Springs, District 1

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Andrew Rodgers, Jr., District 2

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Dr. Alphonso Bradley, District 3

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Kent C. Caudle, District 5

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Stoney C. Moore, District 6

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Willard Dorriety, Jr., District 9

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Resolution of Recognition- King's Academy Volleyball Team

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
A Resolution Of Recognition To Recognize The King's Academy Volleyball Team As The SCISA 2A State Champions.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the Resolution of Recognition.

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STATE OF SOUTH CAROLINA)
)
COUNTY OF FLORENCE)

RESOLUTION OF RECOGNITION

WHEREAS, the County Council takes great pride in recognizing the achievements of the youth in our community and celebrating their dedication, teamwork, and commitment to excellence; and

WHEREAS, The King's Academy Volleyball Team has demonstrated outstanding skill, perseverance, and sportsmanship throughout their season; and

WHEREAS, team members Kate Buckley, Lauren Mills, Emma Taflinger, Ava Grace Keefe, Gabby Cox, Ella Creel, Lillian Reeves, Clara Lowe, and Addi Bescher have exemplified teamwork and determination both on and off the court; and

WHEREAS, under the leadership and guidance of Head Coach Kyle Buckley, along with Assistant Coaches Sarah Margaret Bilton and Caitlin Cooksey, the team has achieved remarkable success; and

WHEREAS, on October 27, 2025, at Cardinal Newman School, The King's Academy Volleyball Team earned the title of **SCISA 2A State Champions**, marking a significant accomplishment for the school and community;

NOW, THEREFORE, BE IT RESOLVED that the Florence County Council hereby recognizes and congratulates The King's Academy Volleyball Team for their outstanding achievement as **SCISA 2A State Champions** and commends them for their hard work, dedication, and excellence.

Congratulations on a job well done!

DONE, in meeting duly assembled this **16th day of April, 2026.**

THE FLORENCE COUNTY COUNCIL:

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Jerry W. Yarborough, Jr., Chairman

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C. William Schofield, Vice-Chair

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Waymon Mumford, Secretary/Chaplain

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Jason Springs, District 1

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Andrew Rodgers, Jr., District 2

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Dr. Alphonso Bradley, District 3

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Kent C. Caudle, District 5

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Stoney C. Moore, District 6

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Willard Dorriety, Jr., District 9

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Resolution of Recognition- Sneed Middle Boys' Basketball Team

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
A Resolution Of Recognition To Recognize Sneed Middle School Boys' Basketball Team As 2026 Pee Dee Conference Boys Basketball Champions.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the Resolution of Recognition.

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STATE OF SOUTH CAROLINA)
)
COUNTY OF FLORENCE)

RESOLUTION OF RECOGNITION

WHEREAS, the Sneed Middle School Boys Basketball Team demonstrated outstanding athletic ability, teamwork, and perseverance throughout the 2025–2026 season; and

WHEREAS, the team achieved notable success by earning the title of **2026 Pee Dee Conference Boys Basketball Champions** during the tournament held on February 11–12, 2026, at Sneed Middle School; and

WHEREAS, the team concluded an impressive season with a regular season record of 13–2, followed by a 2–0 performance in the conference tournament, resulting in an outstanding overall record of 15–2; and

WHEREAS, the members of the team—Trenten Bradford, Jordan Crawford, Zayvion Davis, Christian Gilchrist, Da'Marcus James, Xavier Johnson, Coleman Jones, Braylin Lacy, Lane Lowder, Jakhai Nero, Zachery Nichols, Huck Thompson, Mekhi Thompson, and Kobe Young—have displayed dedication, discipline, and sportsmanship both on and off the court; and

WHEREAS, the team's success is a direct reflection of the leadership and commitment of Head Coach Andy Bostick and Assistant Coach Markques Wright, whose guidance helped lead the team to a championship season; and

WHEREAS, Head Coach Andy Bostick was further recognized for his excellence and leadership by being named Boys Basketball Coach of the Year; and

NOW, THEREFORE, BE IT RESOLVED that Florence County Council hereby recognizes and congratulates the Sneed Middle School Boys Basketball Team for their outstanding accomplishments as the **2026 Pee Dee Conference Boys Basketball Champions**, and Florence County Council extends its sincere appreciation to the players and coaching staff for their hard work and dedication, and for bringing pride and honor to their school and community.

Congratulations on a job well done!

DONE, in meeting duly assembled this **16th day of April, 2026.**

THE FLORENCE COUNTY COUNCIL:

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Jerry W. Yarborough, Jr., Chairman

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C. William Schofield, Vice-Chair

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Waymon Mumford, Secretary/Chaplain

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Jason Springs, District 1

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Andrew Rodgers, Jr., District 2

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Dr. Alphonso Bradley, District 3

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Kent C. Caudle, District 5

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Stoney C. Moore, District 6

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Willard Dorriety, Jr., District 9

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Resolution of Recognition- Sneed Middle Girls' Basketball Team

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
A Resolution Of Recognition To Recognize Sneed Middle School Girls' Basketball Team As 2025 Pee Dee District Girls Basketball Champions And 2026 Pee Dee Conference Girls Basketball Champions.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the Resolution of Recognition.

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STATE OF SOUTH CAROLINA)
)
COUNTY OF FLORENCE)

RESOLUTION OF RECOGNITION

WHEREAS, the Sneed Middle School Lady Squires Basketball Team demonstrated exceptional skill, determination, and teamwork throughout the 2025–2026 season; and

WHEREAS, the Lady Squires achieved outstanding success by earning the titles of **2025 Pee Dee District Girls Basketball Champions** and **2026 Pee Dee Conference Girls Basketball Champions**; and

WHEREAS, these championship tournaments were held on December 15–16, 2025, and February 11–12, 2026, at Sneed Middle School, where the team showcased their talent and competitive excellence; and

WHEREAS, the Lady Squires completed a perfect and undefeated season with an impressive record of 19–0; and

WHEREAS, the team demonstrated dominance on both ends of the court, averaging 41 points per game, scoring a total of 784 points during the season while allowing only 143 points; and

WHEREAS, the members of the team—Tayler Lyde, Riley Tumblin, Shania Moultrie, Tasiah Davis, Jameyah Davis, Zoe Brown, Nahdia Reddin, Jaime McElveen, Kailyn Burroughs, Kelsey Latham, and Kynedi Dickson—have exemplified dedication, discipline, and sportsmanship; and

WHEREAS, the success of the team is a testament to the leadership and commitment of Head Coach Asheston Gurley, along with Assistant Coaches Kristina Sanders, Kiara Latham, Shakeyla Harley, Stuart Gurley, and Shamonte Harley, whose guidance and mentorship were instrumental in achieving this remarkable season; and

NOW, THEREFORE, BE IT RESOLVED that the Florence County Council hereby congratulates the Sneed Middle School Lady Squires Basketball Team on their extraordinary accomplishments as **2025 Pee Dee District Girls Basketball Champions** and **2026 Pee Dee Conference Girls Basketball Champions**, and Florence County Council extends its sincere appreciation to the players and coaching staff for their hard work, dedication, and for bringing pride and honor to their school and community.

Congratulations on a job well done!

DONE, in meeting duly assembled this **16th day of April, 2026.**

THE FLORENCE COUNTY COUNCIL:

_____
Jerry W. Yarborough, Jr., Chairman

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C. William Schofield, Vice-Chair

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Waymon Mumford, Secretary/Chaplain

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Jason Springs, District 1

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Andrew Rodgers, Jr., District 2

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Dr. Alphonso Bradley, District 3

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Kent C. Caudle, District 5

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Stoney C. Moore, District 6

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Willard Dorriety, Jr., District 9

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Resolution of Recognition- Timmonsville Youth Recreation League

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
A Resolution Of Recognition To Recognize The 12U Boys Basketball Team As 2026 South Carolina 12U Division 2 State Champions.
.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the Resolution of Recognition.

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STATE OF SOUTH CAROLINA)
)
COUNTY OF FLORENCE)

RESOLUTION OF RECOGNITION

WHEREAS, the Timmonsville Youth Recreation League 12U Boys Basketball Team competed in the 2026 12U Division 2 State Tournament held on March 7–8 in Florence, South Carolina, at the Pearl Moore Basketball Center; and

WHEREAS, the team demonstrated exceptional skill, teamwork, discipline, and sportsmanship throughout the tournament; and

WHEREAS, the team achieved an outstanding undefeated record of 3-0, securing victories over Westminster and Loris on Saturday, and culminating in a 44-37 Championship Game victory over Loris; and

WHEREAS, the players' dedication, hard work, and commitment to excellence have brought pride and honor to the Timmonsville community; and

WHEREAS, the leadership and guidance of the coaching staff have played a vital role in the team's success; and

WHEREAS, the members of the basketball team: Gregory Patrick Bines, Jr., Robert Napoleon Demps V, Jordan Demetri Dickson, Gavin Isiah Johnson, Jaquan Demetrius Johnson, Malakhi Amir Hampton, Ayden Zion Huggins, Qua'shawn Rahiem Lyde, Amir Jaecion Mouzon, Vincent Terrell Redden Jr., Da'marien Jazel Wells, and Isaiah Lamar Williams have exemplified dedication, discipline, and sportsmanship; and

WHEREAS, Coach Terry McKithen, Coach Robert Demps IV, and Commissioner Travis Gibson have provided their guidance, leadership, mentorship, and dedication to youth development.

NOW, THEREFORE, BE IT RESOLVED that the Florence County Council hereby congratulates and recognizes the Timmonsville Youth Recreation League 12U Boys Basketball Team for their remarkable achievement as **2026 South Carolina 12U Division 2 State Champions.**

Congratulations on a job well done!

DONE, in meeting duly assembled this **16th day of April, 2026.**

THE FLORENCE COUNTY COUNCIL:

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Jerry W. Yarborough, Jr., Chairman

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C. William Schofield, Vice-Chair

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Waymon Mumford, Secretary/Chaplain

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Jason Springs, District 1

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Andrew Rodgers, Jr., District 2

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Dr. Alphonso Bradley, District 3

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Kent C. Caudle, District 5

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Stoney C. Moore, District 6

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Willard Dorriety, Jr., District 9

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Resolution No. 30-2025/26

DEPARTMENT: Economic Development

ISSUE UNDER CONSIDERATION:
An Inducement Resolution Providing For Incentive Agreements Between Florence County And Project Bubble And Approving Reimburseable Payments By Florence County And A Multi-County Industrial Park Agreement And Other Matters Relating Thereto.

POINTS TO CONSIDER:

1. A company identified as Project Bubble desires to invest capital in the County to expand a manufacturing facility in the County.
2. Project Bubble is anticipated investment of at least $38,925,000 and the creation of approximately 108 new full-time jobs.
3. The Company (Project Bubble) has requested the County enter into an incentive agreement providing for a fee in lieu of tax and special source revenue credits with respect to the Project.
4. The County desires to provide a cash grant of $250,000 for reimbursement of eligible infrastructure costs.

OPTIONS:

1. ***(Recommend***) as presented.
2. Provide an alternate directive.

ATTACHMENTS:

A copy of the resolution.

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Sponsor(s)	:	Economic Development
Adopted	:	April 16, 2026
Committee Referral	:	N/A
Committee Consideration Date	:	N/A
Committee Recommendation	:	N/A

RESOLUTION NO. 30-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

INDUCEMENT RESOLUTION PROVIDING FOR INCENTIVE AGREEMENTS BETWEEN FLORENCE COUNTY AND PROJECT BUBBLE AND APPROVING REIMBURSEABLE PAYMENTS BY FLORENCE COUNTY AND A MULTI-COUNTY INDUSTRIAL PARK AGREEEMENT AND OTHER MATTERS RELATING THERETO

WHEREAS, Florence County, South Carolina (the "County"), acting by and through its County Council (the "County Council") is authorized and empowered under and pursuant to the provisions of the Code of Laws of South Carolina 1976, as amended (the "Code"), particularly Title 12, Chapter 44 of the Code (the "Act"); (i) to enter into agreements with certain investors to construct, operate, maintain, and improve certain projects through which the economic development of the State of South Carolina (the "State") will be promoted and trade developed by inducing manufacturing and commercial enterprises to locate and remain in the State and thus utilize and employ the manpower, agricultural products, and natural resources of the State; and (ii) to covenant with such investors to accept certain fee in lieu of ad valorem tax ("FILOT") payments, including, but not limited to, negotiated FILOT payments made pursuant to the Act, with respect to a project; and the County is authorized and empowered to expend monies in the furtherance of industrial and other economic development projects which will benefit the general welfare of the County, through the expenditure of funds appropriated for such purpose and/or the granting of Special Source Revenue Tax Credits pursuant to Chapter 44 of Title 12 of the Code ("Special Source Credits"); and

WHEREAS, a company currently identified as Project Bubble (the "Company"), desires to invest capital in the County in order to expand a manufacturing facility in the County (the "Project"), provided that approvals of various incentives contemplated for the Project are formalized by the State and/or County; and

WHEREAS, the Project is anticipated to result in an investment of at least $38,925,000 and the creation of approximately 108 new, full-time jobs; and

WHEREAS, the Company has requested that the County enter into an incentive agreement providing for a fee in lieu of tax ("FILOT") and special source revenue credits ("SSRCs") with respect to the Project (collectively, with the Park Agreement, the "Incentive Agreements") and

WHEREAS, the County has determined on the basis of the information supplied to it by the Company that the Project would be a "project" and "economic development property" as such terms are defined in the Act and that the Project would serve the purposes of the Act; and

WHEREAS, pursuant to the authority of Section 4-1-170 of the Code and Article VIII, Section 13 of the South Carolina Constitution, the County agrees to use its best efforts to ensure that the Project is located in a multi-county industrial and business park established, or to be established, by the County (the "Park") pursuant to a qualifying agreement with one or more contiguous South Carolina counties (the "Park Agreement").

WHEREAS, the County desires to provide a cash grant of $250,000 ("County Grant") for reimbursement of eligible infrastructure costs, and

WHEREAS, the County may reimburse itself for the County Grant from the proceeds of Special Source Bonds of the County issued pursuant to the Act or from payments in lieu of tax arising under the MCIP Act not later than one (1) year after the payment by the County of such grant monies, or from payments under a Fee Agreement between the industry and the County pursuant to Title 4, Chapter 12 of the Code or Title 12, Chapter 44 of the Code, or from any Fee Agreement to which the County is a party, or a combination thereof.

NOW, THEREFORE, BE IT RESOLVED by the Florence County Council duly assembled that:

Section 1. The County Council hereby finds that: *(i)* the Project is anticipated to benefit the general public welfare of the County by providing services, employment, recreation, or other public benefits not otherwise adequately provided locally; *(ii)* the Project gives rise to no pecuniary liability of the County or a charge against its general credit or taxing power; *(iii)* the purposes to be accomplished by the Project are proper governmental and public purposes and the inducement of the location of the Project within South Carolina is of paramount importance and the benefits of the Project to the public are greater than the cost (which latter finding has been made using an appropriate cost-benefit analysis); *(iv)* it has evaluated the Project considering all relevant and required factors, including, but not limited to, the anticipated dollar amount and nature of the investment to be made and the anticipated costs and benefits to the County, and all other criteria prescribed by law.

Section 2. The County hereby agrees to enter into a fee in lieu of tax arrangement with the Company under the Act. The County agrees to provide for a fee in lieu of *ad valorem* taxes ("FILOT") for a period of 40 years for each component of the Project placed in service during the investment period (the "FILOT Term") under the Act. The FILOT shall be calculated using a 6% assessment ratio, and an initial millage rate of 381.1 mills, such millage rate to be adjusted every five years,for a period of 40 years for each component of the Project placed in service during the investment period, and the application of SSRCs.

Section 3. The further details of the FILOT and the SSRCs shall be prescribed by subsequent ordinance of the County to be adopted in accordance with South Carolina law and the rules and procedures of the County.

Section 4. The County agrees to use its best efforts to ensure that the Property is already located in or to include the Property in a Park for at least the longer of a 40-year period or the period of time the FILOT arrangement is in place.

Section 5. The County hereby agrees to provide the County Grant to the Company in the amount of $250,000 for use by the Company in real property acquisition, improvement and infrastructure related thereto ("Eligible Expenses"). The County to provide said County Grant upon presentation by the Company of evidence of having incurred Eligible Expenses in the amount of $250,000.

Section 6. The County may reimburse itself for the County Grant from the proceeds of Special Source Revenue Bonds of the County issued pursuant to the Act or from payments in lieu of tax arising under the MCIP Act not later than one (1) year after the payment by the County of such grant monies, or from payments under a Fee Agreement between the industry and the County pursuant to Title 4, Chapter 12 of the Code or Title 12, Chapter 44 of the Code, or from any Fee Agreement to which the County is a party, or a combination thereof.

Section 7. This resolution shall constitute an inducement resolution for this Project within the meaning of the Act.

Section 8. This resolution shall constitute "preliminary approval" pursuant to Section 12-44-110(2) of the Act by which property may be placed in service prior to the execution of a FILOT agreement but still constitute economic development property under the Act.

Section 9. All orders, resolutions, and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed. This resolution shall take effect and be in full force from and after its passage by the County Council.

[Signature Page Follows]

FLORENCE COUNTY, SOUTH CAROLINA

_____
Jerry W. Yarborough, Chairman
Florence County Council

Attest:

_____
Hope M. Jones, Clerk to Council
Florence County, South Carolina

COUNCIL VOTE:
OPPOSED:
ABSENT:

Approved as to form and content:

_____
D. Malloy McEachin, Jr.
Florence County Attorney

FLORENCE COUNTY COUNCIL MEETING

April 16, 2026

AGENDA ITEM: Resolution No. 31-2025/26

DEPARTMENT: Administration

ISSUE UNDER CONSIDERATION:
A Resolution Designating Specific Individual Projects To Be Funded From CPST III Excess Pursuant To Section 2.02 of Ordinance 16-2023/24.

POINTS TO CONSIDER:

1. Florence County adopted Ordinance 16-2023/24 on November 16, 2023.

2. Section 2.02 of Ordinance 16-2023/24 is for the Designation of Specific Projects and within the project categories set forth in Section. 2.01(a)-(g), Council shall by resolution from time to time designate the specific individual projects to be funded from CPSTIII Excess.

3. This resolution approves three new CPSTIII-A projects ($132,137) and two new CPSTIII-B projects ($426,456).

OPTIONS:

1. ***(Recommend)*** approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:

1. Proposed Resolution 31-2025/26
2. Ordinance 16-2023/24

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Sponsor(s)/Department	Administration
Adopted:	April 16, 2026
Committee Referral	N/A
Committee Consideration Date	N/A
Committee Recommendation	N/A

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

RESOLUTION NO. 31-2025/26

(A Resolution Designating Specific Individual Projects To Be Funded From CPST III Excess Pursuant To Section 2.02 of Ordinance 16-2023/24.)

WHEREAS:

1. Florence County adopted Ordinance 16-2023/24 on November 16, 2023; and

2. Section 2.02 of said Ordinance 16-2023/24 is for the Designation of Specific Projects and within the project categories set forth in Section. 2.01(a)-(g), Council shall by resolution from time to time designate the specific individual projects to be funded from CPSTIII Excess;

3. The specific projects designated are as follows:

Road Improvements (CPST-A)	
Dist. 2: Chapman Drive	$80,137
County Facilities (CPST-A)	
Timmonsville Library Drainage	$26,000
Municipal Water & Sewer (CPST-A)	
Town of Pamplico Water Improvements	$26,000
Road Improvements (CPST-B)	
Dist. 2: Chapman Drive	$49.863
Dist. 9: Rodanthe Circle	$376,593

NOW THEREFORE BE IT RESOLVED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT: Florence County Council hereby approves the above newly designated CPSTIII-A projects totaling $132,137 and CPSTIII-B projects totaling $426,456.

ATTEST:

_____

Hope M. Jones, Council Clerk

SIGNED:

_____

Jerry Yarborough, Chairman

COUNCIL VOTE:

OPPOSED:

ABSENT:

Sponsor(s)	: Finance
First Reading	: September 21, 2023
Committee Referral	: N/A
Committee Consideration Date	: N/A
Committee Recommendation	: N/A
Second Reading	: October 19, 2023
Public Hearing	: October 19, 2023
Third Reading	: November 16, 2023
Effective Date	: Immediately

I, Hope M. Jones,
Council Clerk, certify that this
Ordinance was advertised for
Public Hearing on 10/ 3/2023.

ORDINANCE NO. 16-2023/24

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

AN ORDINANCE

TO PROVIDE PURSUANT TO SECTION 4-10-340(B)(3) OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, FOR THE EXPENDITURE OF EXCESS REVENUES RECEIVED BY THE COUNTY FROM THE CAPITAL PROJECT SALES TAX IMPOSED IN FLORENCE COUNTY PURSUANT TO ARTICLE 3 OF CHAPTER 10 OF TITLE 4 OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED AND A REFERENDUM HELD IN FLORENCE COUNTY ON NOVEMBER 3, 2020, TO SPECIFY THE PURPOSES FOR WHICH EXPENDITURES WILL BE MADE, AND OTHER MATTERS RELATING THERETO.

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MISCELLANEOUS

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BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL, SOUTH CAROLINA, IN COUNCIL ASSEMBLED, AS FOLLOWS:

ARTICLE I

FINDINGS OF FACT

Section 1.01 Findings.

On July 16, 2020, the Council enacted Ordinance Number 31-2019/20 entitled: "AN ORDINANCE TO IMPOSE A ONE PERCENT SALES TAX, SUBJECT TO A REFERENDUM, WITHIN FLORENCE COUNTY PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE THE PROJECTS FOR WHICH THE PROCEEDS OF THE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH THE TAX MAY BE IMPOSED; TO PROVIDE THE MAXIMUM COST OF THE PROJECTS OR FACILITIES FUNDED FROM THE PROCEEDS TO BE RAISED BY THE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM AND TO CONCUR IN THE CONTENTS OF THE BALLOT QUESTION IN SUCH REFERENDUM; TO ESTABLISH THE PRIORITY IN WHICH THE PROCEEDS OF THE TAX ARE TO BE EXPENDED; TO AUTHORIZE THE ISSUANCE OF GENERAL OBLIGATION BONDS OF FLORENCE COUNTY, SUBJECT TO SUCH REFERENDUM, TO DEFRAY COSTS OF PROJECTS AND ISSUANCE COSTS; TO PROVIDE FOR THE CONDUCT OF SUCH REFERENDUM; TO PROVIDE FOR THE ADMINISTRATION OF THE TAX; TO PROVIDE FOR THE PAYMENT OF THE TAX; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO" (the "Initial Ordinance"). The Initial Ordinance was enacted pursuant to the authority of certain provisions of the Code of Laws of South Carolina, 1976, as amended (the "S.C. Code"), including the Capital Project Sales Tax Act, Sections 4-10-300 et seq. of the S.C. Code (the "Sales Tax Act").

Pursuant to the Initial Ordinance and the Sales Tax Act, a referendum was held in the County on November 3, 2020. As certified by the Florence County Voter Registration and Elections Commission, the question presented in the referendum (the "Referendum Question") was approved by the majority of the voters casting a vote therein, with 33,263 votes cast in favor and 13,944 votes cast in opposition.

Pursuant to the Sales Tax Act and approval of the Referendum Question, the imposition of the sales and use tax provided for in the Sales Tax Act, the third such sales and use tax imposed in Florence County ("CPST III") commenced May 1, 2021 and will terminate on April 30, 2028.

The Referendum Question contained projects permitted to be funded from the proceeds of CPST III pursuant to Section 4-10-330(A)(1) of the Sales Tax Act (the "Initial Projects").

On February 18, 2021, the Council enacted Ordinance No. 15-2020/21 entitled "AN ORDINANCE TO PROVIDE FOR THE ISSUANCE AND SALE OF NOT EXCEEDING ONE HUNDRED TWENTY MILLION DOLLARS ($120,000,000) GENERAL OBLIGATION BONDS OF FLORENCE COUNTY, SOUTH CAROLINA, TO PRESCRIBE THE PURPOSES FOR WHICH THE PROCEEDS SHALL BE EXPENDED, TO PROVIDE FOR THE PAYMENT THEREOF, AND OTHER MATTERS RELATING THERETO" (the "CPST Bond Ordinance").

Pursuant to the CPST Bond Ordinance, the County issued, sold, and delivered $120,000,000 in principal amount of general obligation bonds of the County on March 11, 2021 (the "CPST III Bonds") in order to provide funds to defray the costs of the Initial Projects.

The CPST III Bonds are payable from the revenues derived from the imposition of CPST III and mature on June 1, 2028.

Section 3.8 of the Initial Ordinance provides for a flow of funds relative to the CPST III revenues and the CPST III Bonds. Said Section 3.8 provides that an amount equal to the amount of principal and interest payable on the CPST III Bonds during the following thirteen months shall be maintained in the sinking

fund for the CPST III Bonds at all times, after which funds may be used to fund any debt service reserve fund established for the CPST Bonds and used to pay cost overruns with respect to the Initial Projects.

No debt service reserve fund has been established for the CPST III Bonds and all of the Initial Projects are either complete for fully funded with no cost overruns.

In consultation with the County's municipal financial advisor, County administration has projected that the amount of CPST III revenue that will be collected to April 30, 2028 will exceed debt service requirements with respect to the CPST III Bonds to the final maturity of the CPST III Bonds by between $50,000,000 and $80,000,000 (the "CPST III Excess").

Section 4-10-340(B)(3) of the Sales Tax Act, provides that, if excess revenues from the imposition of a capital project sales tax remain after all projects in the applicable referendum question have been fully funded and the capital project sales tax has not been reimposed, County Council may by ordinance apply may specify and direct the expenditure of such proceeds to other projects selected by County Council so long as the projects fall within the categories of project listed in Section 4-10-330(A)(1) of the Sales Tax Act.

CPST III is currently in effect and has not been reimposed.

As allowed by Section 4-10-340(B)(3) of the Sales Tax Act, Council therefore intends by and through this Ordinance to specify and direct the expenditure of $50,000,000 of the CPST Excess to public projects in the categories listed in Section 4-10-330(A)(1) of the Sales Tax Act.

* * *

ARTICLE II

SPECIFICATION AND DIRECTION OF EXPENDTURE OF EXCESS CPST III REVENUES

Section 2.01 Purposes of Expenditures.

As provided in Section 4-10-340(B)(3) of the Sales Tax Act, Council hereby directs the expenditure of $50,000,000 of CPST III Excess to the following projects:

(a) Road Improvements
(including without limitation paving, repaving, or other resurfacing, routing, rerouting drainage, sidewalks or other resurfacing, routing, rerouting drainage, sidewalks, and other in each County Council District, to be allocated equally among County Council districts

(b) Infrastructure permitted by Section 4-10-330(A)(1) of the Sales Tax Act and serving economic development projects

(c) Cultural, recreational, and historic Facilities to include parks and public land

(d) Improvements to fire protection facilities

(e) Montague Road Extension

(f) General improvements to County facilities
Permitted by Section 4-10-330(A)(1) of the Sales Tax Act

(g) Municipal water and sewer improvements

Section 2.02 Designation of Specific Projects.

Within the project categories set forth in Section. 2.01(a)-(g) above, Council shall by resolution from time to time designate the specific individual projects to be funded from CPST III Excess.

Section 2.03 Application of CPST III Excess to Projects.

Council may fund the projects identified in Section 2.01 above either by direct expenditure of the CPST III Excess designated in such Section or by using such amounts to pay debt service on acquisition agreements with respect to such projects, including without limitation installment purchase agreements.

ARTICLE III

MISCELLANEOUS

Section 3.01 Severability of Invalid Provisions.

If any one or more of the covenants or agreements provided in this Ordinance should be contrary to law, then such covenant or covenants or agreement or agreements shall be deemed severable from the remaining covenants and agreements, and shall in no way affect the validity of the other provisions of this Ordinance.

Section 3.02 Further Action by Officers of County.

The proper officers of the County are fully authorized and empowered to take the actions required to implement the provisions of this Ordinance and to furnish such certificates and other proofs as may be required of them. In the absence of any officer of the Council herein authorized to take any act or make any decision, the County Administrator is hereby authorized to take any such act or make any such decision.

Section 3.03 Effective Date of Ordinance.

This Ordinance shall take effect immediately and no further authorization is required to execute and deliver all documents and certificates required to effect the sale, issuance and delivery of the Bonds. This Ordinance shall be construed liberally to effect the intent of Council.

ATTEST:

Hope Jones, Clerk to County Council

Willard Dorriety, Jr., Chairman

Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

COUNCIL VOTE: approved
OPPOSED: 0
ABSENT: (1) proxy - Bradley

STATE OF SOUTH CAROLINA

COUNTY OF FLORENCE

I, the undersigned, Clerk of the Florence County Council (the "County Council"), DO HEREBY CERTIFY:

That the foregoing constitutes a true, correct and verbatim copy of an Ordinance adopted by the County Council on November 16, 2023. The Ordinance was read at three public meetings of the County Council on three separate days, September 21, 2023, October 19, 2023, and November 16, 2023. An interval of at least seven days occurred between each reading of the Ordinance. At each such meeting, a quorum of the County Council was present and remained present throughout the meeting.

The meetings held on September 21, 2023, October 19, 2023, and November 16, 2023 were each a regular meeting of the County Council, for which notice had been previously given pursuant to and in conformity with Chapter 4, Title 30 of the Code of Laws of South Carolina 1976, as amended (the "Freedom of Information Act").

The original of the Ordinance is duly entered in the permanent records of County Council, in my custody as Clerk.

The Ordinance is now of full force and effect, and has not been modified, amended or repealed.

IN WITNESS WHEREOF, I have hereunto set my Hand and the Seal of the County, this 16th day of November, 2023.

(Seal)

Clerk, Florence County Council

FLORENCE COUNTY COUNCIL MEETING

APRIL 16, 2026

AGENDA ITEM: Resolution No. 32-2025/26

DEPARTMENT: Economic Development

ISSUE UNDER CONSIDERATION:

A RESOLUTION AUTHORIZING THE USE OF CONDEMNATION TO ACQUIRE THE THREE REMAINING TEMPORARY AND PERMANENT EASEMENTS NECESSARY FOR THE CONSTRUCTION OF A WASTEWATER FORCE MAIN SERVING THE FLORENCE GLOBAL TECHNOLOGY PARK, AND OTHER MATTERS RELATING THERETO.

POINTS TO CONSIDER:

1. Florence County in collaboration with the City of Florence and SC Department of Commerce is installing a sewer force main to support infrastructure development at Florence Global Technology Park. This infrastructure project has been funded with SC Department of Commerce grant dollars and City of Florence bond funds.

2. Florence County and the City of Florence have successfully received easement agreements from 25 of 28 landowners needed for the project. Good faith efforts to reach out via in person visits, telephone and email were unsuccessful with the outstanding landowners.

3. Before initiating a condemnation action, Florence County (condemnor) obtained an appraisal to determine a just amount of compensation. Condemnor made the appraisal available to the landowner. Letters and accompanying appraisals were sent via certified mail to outstanding easement property owners on March 16, 2026, with a return service requested by April 6, 2026.

4. Responses were not received by April 6, 2026; thus Florence County needs to proceed with condemnation of the easement areas to maintain the project schedule.

5. Offered compensation for the remaining parcels totals $18,910.00, to be funded from Fund 111, Economic Development Capital Projects.

OPTIONS:

1. Approve as presented *(recommended)*
2. Provide an alternative direction

ATTACHMENTS:

1. Condemnation Letters and Accompanying Appraisals (3)
2. Easement Exhibits

back to top

Sponsor(s)	:	Economic Development
Adopted	:	April 16, 2026
Committee Referral	:	N/A
Committee Consideration Date	:	N/A
Committee Recommendation	:	N/A

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

RESOLUTION NO. 32-2025/26

A RESOLUTION AUTHORIZING THE USE OF CONDEMNATION TO ACQUIRE THE REMAINING TEMPORARY AND PERMANENT EASEMENTS NECESSARY FOR THE CONSTRUCTION OF A WASTEWATER FORCE MAIN SERVING THE FLORENCE GLOBAL TECHNOLOGY PARK.

WHEREAS, Florence County, South Carolina (the "County"), acting by and through its County Council (the "County Council"), is authorized by S.C. Code § Section 4-9-30.

WHEREAS, Florence County in collaboration with the City of Florence and SC Department of Commerce is installing a sewer force main to support infrastructure development at Florence Global Technology Park; and

WHEREAS, Florence County and the City of Florence have successfully secured 25 of the 28 required property owners' signatures needed for completion of the Force Main Construction project; and

WHEREAS, Florence County Economic Development Partnership obtained independent appraisals for the remaining easements and extended written offers via certified mail on March 16, 2026 to affect property owners based upon these appraisals with a return service requested by April 6,2026; and

WHEREAS, despite good faith efforts to negotiate voluntary acquisition, via in person visits, telephone calls, and emails 3 required easements remain outstanding; and

WHEREAS, acquisition of the remaining easements is necessary to avoid farther delays in construction and ensure timely completion of the wastewater infrastructure project; and

WHEREAS, Florence County Council finds that acquisition of these easements serves a valid public purpose by supporting public wastewater infrastructure and economic development within Florence County.

NOW THEREFORE BE IT RESOLVED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The County Council hereby finds that acquisition of the remaining wastewater easements required for completion of the Force Main line serving Florence Global Technology Park is necessary for a proper governmental and public purpose.

2. The County Council hereby authorizes Florence County Economic Development Partnership, County staff, and legal counsel to proceed with condemnation proceedings, if necessary, to acquire the remaining wastewater easements required for completion of the Force Main construction project.

3. The County Administrator and County Attorney are hereby authorized and directed to execute any and all documents, initiate legal proceedings, and undertake such actions as may be necessary to acquire said easement interests on behalf of Florence County.

ATTEST:

Hope M. Jones, Council Clerk

SIGNED:

Jerry W. Yarborough, Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

HAYNSWORTH SINKLER BOYD

HAYNSWORTH SINKLER BOYD, P.A.
1201 MAIN STREET, 22ND FLOOR
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COLUMBIA, SOUTH CAROLINA 29201
AIN 803.779.3080
FAX 803.765.1243
www.hsblawfirm.com

KATHLEEN M. MUTHIG
DIRECT 803.540.7732
kmuthig@hsblawfirm.com

March 16, 2026

VIA CERTIFIED MAIL

Florence MHC 2 Land LLC
Northwest Registered Agent LLC
6650 Rivers Ave., Ste 100
Charleston, SC 29406

Re: Acquisition of Florence County Wastewater Easement
Florence County Tax Map Number: TMS#00178-01-082
Property Owners: Florence MHC 2 Land LLC
Our File No.: 10973.0129

Dear Sir or Madam:

As you know based on discussions between you and Florence County, the County seeks to acquire certain easement interests on a small portion of the property in Florence County identified as TMS #00178-01-082 and consisting of 0.29 acres ("Property"), of which you are the record owner. The interests sought are a wastewater pipeline easement on 0.29 acres ("Easement"). I have enclosed a survey showing the Easement interests to be acquired.

The County obtained an appraisal of the value of the Easement interests, and a copy of the appraisal is enclosed for your review. The appraiser, having considered the highest and best use of the Property, has appraised the Easement interests sought at $4,060.00.

Because Florence County has a project deadline and must acquire all of the required outstanding property rights in order to complete its project in a timely fashion, Florence County offers the appraised amount of $4,060.00 for the Easement interests. Please let us know by April 6, 2026 if you will accept this offer by signing the enclosed Acceptance of Tender (Page 3) and returning the original to our Columbia office. If we cannot reach an agreement by that date, I have been instructed by Florence County to move forward with the condemnation process and subsequent proceedings to acquire these Easement interests.

I hope that you will seriously consider the offer presented in this letter. Should you or your legal counsel have any questions, please do not hesitate to call me. Likewise, if the offer is acceptable, please contact me so that we can arrange for the execution of the easements and the delivery of payment. I may be reached at 803-540-7732 or via email at kmuthig@hsblawfirm.com.

HAYNSWORTH SINKLER BOYD

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DIRECT 803.540.7732
kmuthig@hsblawfirm.com

March 16, 2026

VIA CERTIFIED MAIL

Realty Income Prop 9 LLC
c/o Burger King #6791
9131 AnsonWay Suite 305
Raleigh, NC 27615

Re: Acquisition of Florence County Wastewater Easement
Florence County Tax Map Number: TMS#90160-01-029
Property Owners: Realty Income Prop 9 LLC
Our File No.: 10973.0129

Dear Sir or Madam:

As you know based on discussions between you and Florence County, the County seeks to acquire certain easement interests on a small portion of the property in Florence County identified as TMS #90160-01-029 and consisting of 0.02 acres of permanent easement and 0.003 acres for a temporary easement ("Property"), of which you are the record owner. The interests sought are a wastewater pipeline easement on 0.02 acres and a temporary easement on 0.003 acres (collectively, the "Easement"). I have enclosed a survey showing the Easement interests to be acquired.

The County obtained an appraisal of the value of the Easement interests, and a copy of the appraisal is enclosed for your review. The appraiser, having considered the highest and best use of the Property, has appraised the Easement interests sought at $9,250.00.

Because Florence County has a project deadline and must acquire all of the required outstanding property rights in order to complete its project in a timely fashion, Florence County offers the appraised amount of $9,250.00 for the Easement interests. Please let us know by April 6, 2026 if you will accept this offer by signing the enclosed Acceptance of Tender (Page 3) and returning the original to our Columbia office. If we cannot reach an agreement by that date, I have been instructed by Florence County to move forward with the condemnation process and subsequent proceedings to acquire these Easement interests.

I hope that you will seriously consider the offer presented in this letter. Should you or your legal counsel have any questions, please do not hesitate to call me. Likewise, if the offer is acceptable, please contact me so that we can arrange for the execution of the easements and the delivery of payment. I may be reached at 803-540-7732 or via email at kmuthig@hsblawfirm.com.

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Sincerely,

HAYNSWORTH SINKLER BOYD, P.A.



Kathleen Muthig

Enclosures

HAYNSWORTH SINKLER BOYD

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kmuthig@hsblawfirm.com

Wastewater Easement on a portion of TMS 90160-01-029
Wastewater Easement Area is 0.02 acre and 0.003 acre, more or less

ACCEPTANCE OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

REJECTION OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

APPRAISAL REPORT

(1) **Tract Location:** 3204 East Palmetto Street, Florence, SC 29501
Property Owner: Realty Income Prop 9 LLC
Address: c/o Burger King #6791, 9131 AnsonWay Suite305, Raleigh NC



Front View of Subject Property
PREPARED FOR:
Florence County Economic Development Partnership

(2) **Prior to inspection the appraiser was contacted by the client – Florence County Economic Development Partnership – both by email and by telephone and was engaged to appraise the subject property. The tract was inspected on 10/20/25 and again on 10/21/25- I was unaccompanied on my site visits.**
I proceeded with the appraisal.

PREPARED BY:

(3) **Inspecting Appraiser:** Roger K. Kirby
S.C. State Certified General R/E Appraiser #: CG 1488

KIRBY REALTY & CONSTRUCTION, INC.

KIRBY
Realty & Construction, Inc.
133-A East Main Street
Post Office Box 935
Lake City, SC 29560-0935
Telephone: (843) 374-7653

Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

SUBJECT PHOTOGRAPHS (1-3)

Address/Location: Corner of E Palmetto Street and S McCurdy Road

Photos Taken By: Roger Kirby **Date of Photos:** 10/20/25

Photo along frontage of acquisition area



View of interior from E Palmetto Street



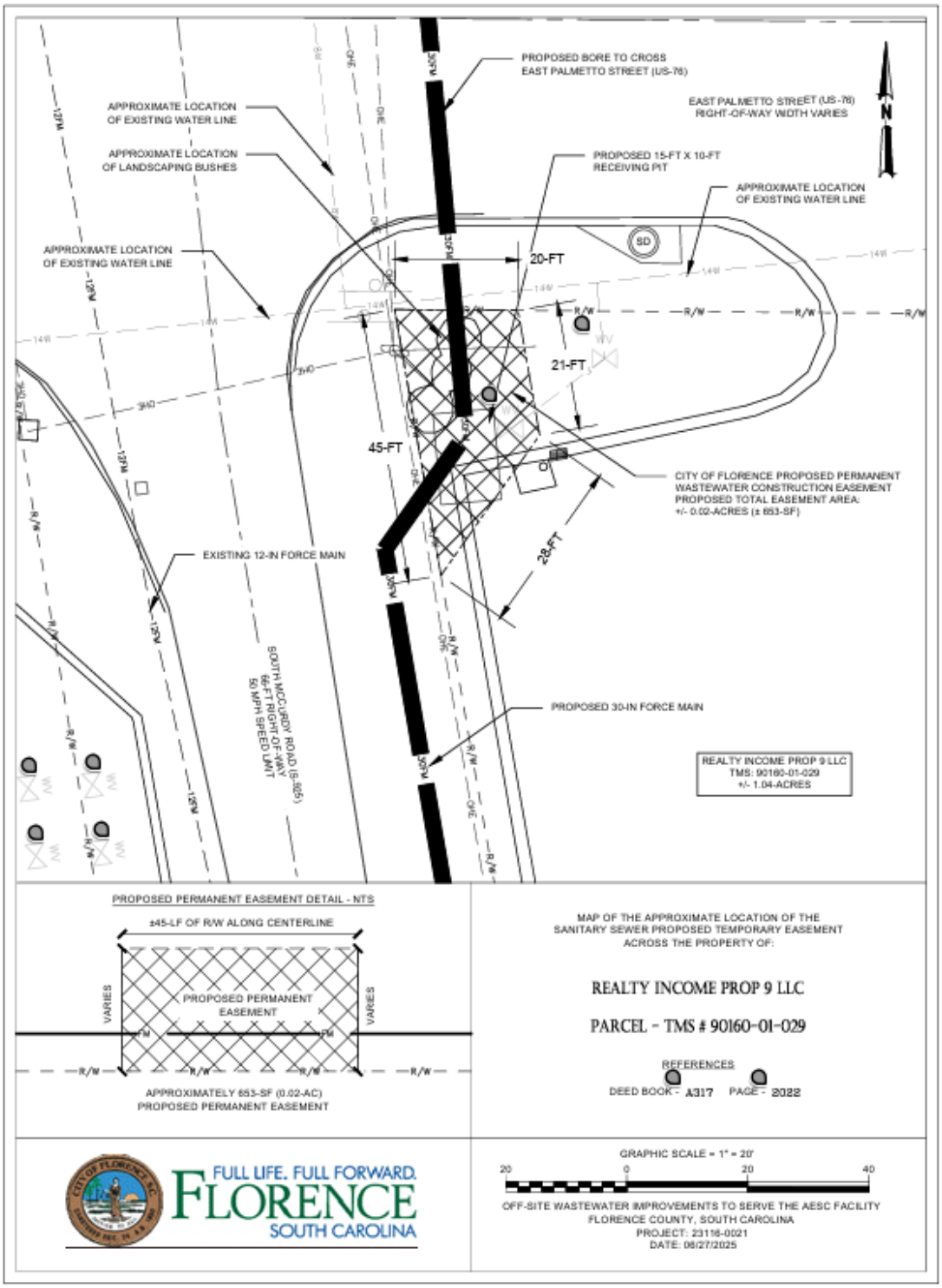
Alternate Frontage View of corner site location



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Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

SUBJECT PLAT\SKETCH



PERMANENT EASEMENT AREA OF 0.02 ACRES

KIRBY
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133-A East Main Street
Post Office Box 935
Lake City, SC 29560-0935
Telephone: (843) 374-7653

Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

EASEMENT DESCRIPTION FOR 0.02 ACRE PERMANENT EASEMENT

PERMANENT WASTEWATER CONSTRUCTION EASEMENT

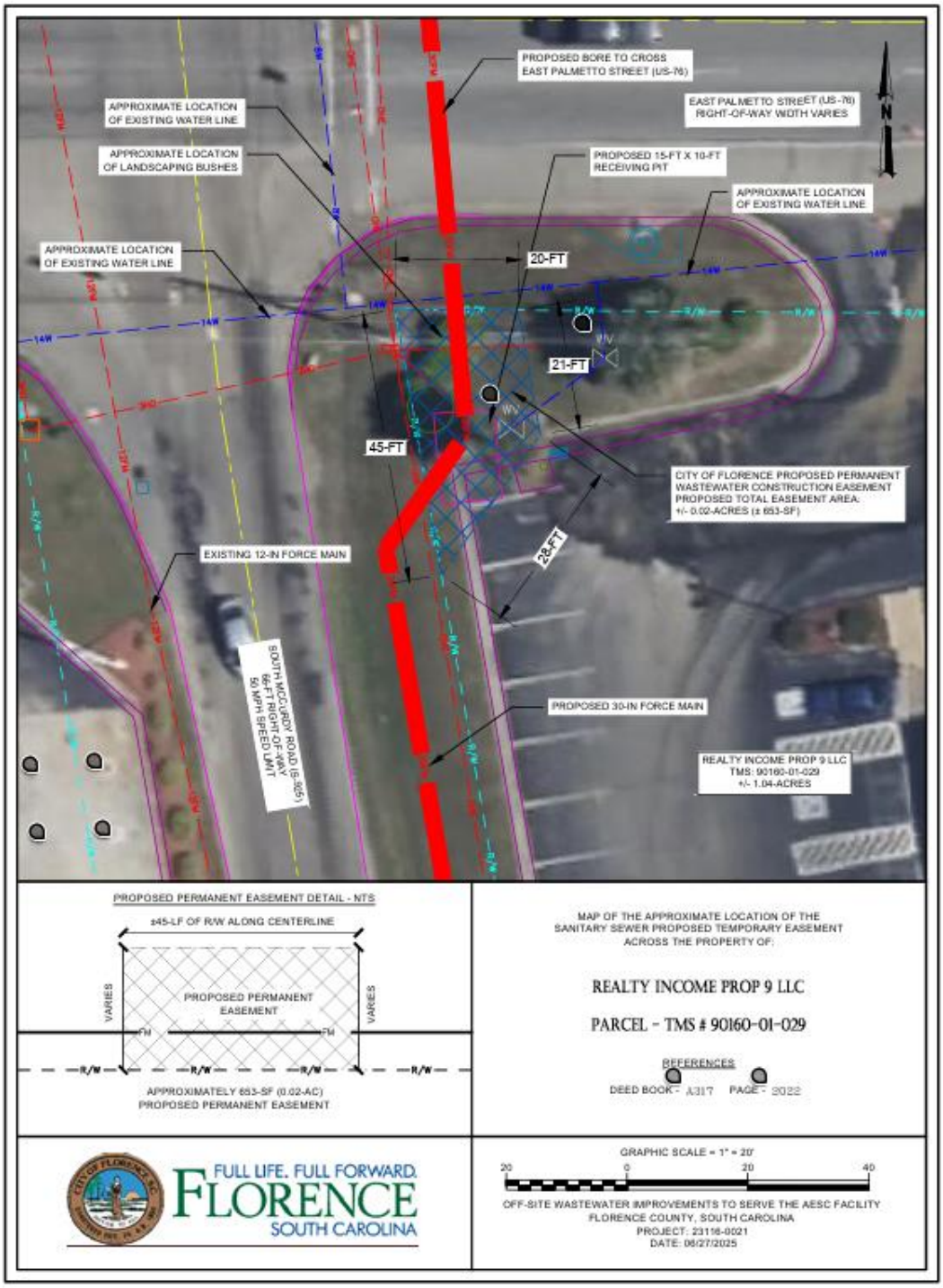
A permanent easement for wastewater construction and maintenance, containing approximately 653 square feet (0.02 acres), situated in Florence County, South Carolina. The said easement is located on the property of Realty Income Prop 9 LLC, bearing Parcel TMS # 90160−01−029. The property is further described in Deed Book A317 at Page 2022 of the Florence County Register of Deeds. The easement is a 20-foot wide strip of land running adjacent to the right-of-way of East Palmetto Street (US-76). The area is for the purpose of a proposed bore to cross East Palmetto Street, and includes a proposed 15-foot by 10-foot receiving pit, and a proposed 30-inch force main. The easement area is defined and delineated on the plat titled "City of Florence Proposed Permanent Wastewater Construction Easement" prepared for Realty Income Prop 9 LLC by the City of Florence, dated 06/27/2025.

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Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

SUBJECT PLAT\SKETCH

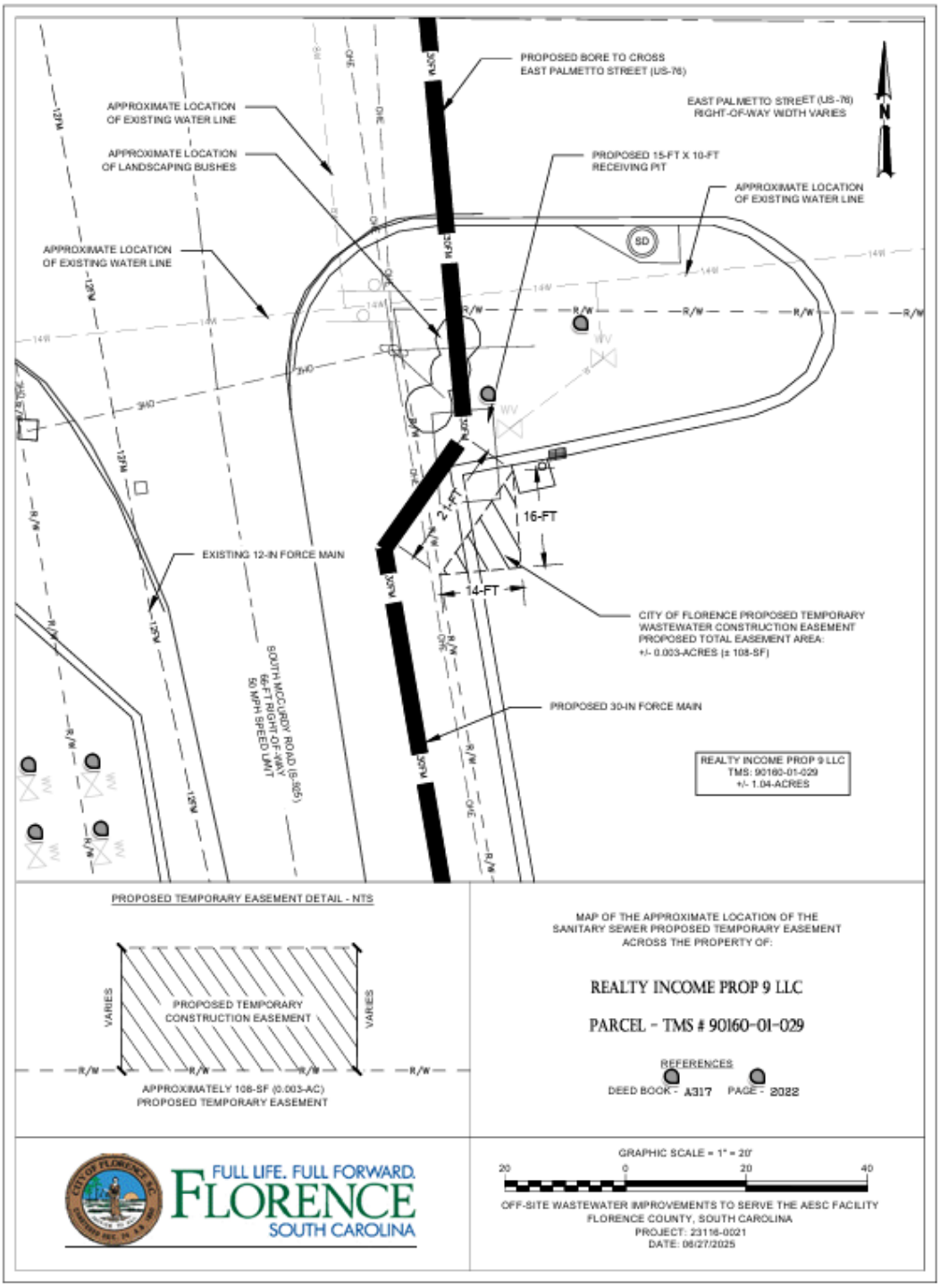
(GIS OVERLAY VIEW OF PROPOSED EASEMENT)



KIRBY
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133-A East Main Street
Post Office Box 935
Lake City, SC 29560-0935
Telephone: (843) 374-7653

Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

SUBJECT PLAT\SKETCH



PROPOSED TEMPORARY EASEMENT AREA OF 0.003 ACRES (108 SF)

KIRBY
Realty & Construction, Inc.
133-A East Main Street
Post Office Box 935
Lake City, SC 29560-0935
Telephone: (843) 374-7653

Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

DESCRIPTION OF THE 0.003 TEMPORARY EASEMENT AREA

TEMPORARY WASTEWATER CONSTRUCTION EASEMENT

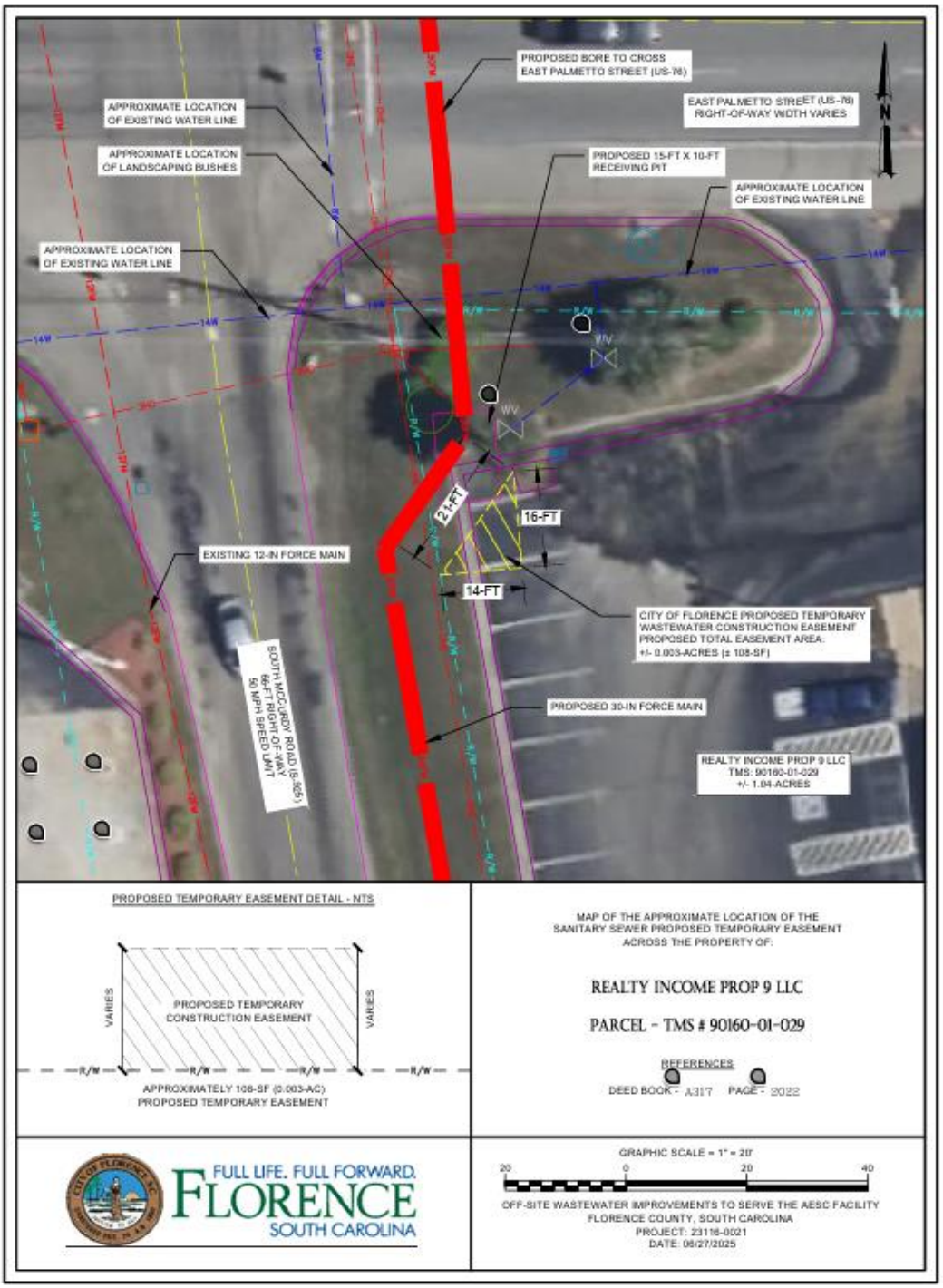
A temporary easement for wastewater construction, containing approximately 108 square feet (0.003 acres), situated in Florence County, South Carolina. The said easement is located on the property of Realty Income Prop 9 LLC, bearing Parcel TMS # 90160−01−029. The property is further described in Deed Book A317 at Page 2022 of the Florence County Register of Deeds. The easement is a temporary construction area for a proposed wastewater line, including a proposed 15-foot by 10-foot receiving pit.
It is located near the right-of-way of East Palmetto Street (US-76) and South McCurdy Road (S-925), and is for the purpose of a proposed bore to cross East Palmetto Street. The easement includes a proposed 30-inch force main. The easement area is defined and delineated on the plat titled "City of Florence Proposed Temporary Wastewater Construction Easement" prepared for Realty Income Prop 9 LLC by the City of Florence, dated 06/27/2025.

KIRBY
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Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

SUBJECT PLAT\SKETCH

(GIS OVERLAY VIEW OF PROPOSED TEMPORARY EASEMENT)



KIRBY
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Road/Rte:	E Palmetto St. and S McCurdy St.	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 90160-01-029

CERTIFICATE OF APPRAISER

I Hereby certify:

That I have personally inspected the property herein and that I have also made a personal field inspection of the comparable sales relied upon in making this appraisal. The subject and the comparable sales relied upon in making the appraisal were as represented in the comparable data brochure which supplements this appraisal.

That to the best of my knowledge and belief the statements contained in the appraisal herein set forth are true, and information upon which the opinions expressed therein are based is correct: subject to the limiting conditions therein set forth.

That such appraisal has been made in conformity with the appropriate State and Federal laws regulations, policies and procedures applicable to that appraisal of right of way for such purposes; and that to the best of my knowledge, no portion of the value assigned to such property consists of items, which are non-compensable under the established law of South Carolina.

That neither my employment nor my compensation for preparing this appraisal report is in any way contingent upon the values reported herein.

That I have no direct or indirect present or contemplated future personal interest in such property or in any benefit from the acquisition of such property appraised.

That I have not revealed the findings and results of such appraisal to anyone other than the proper officials of the Florence County Economic Development Partnership or officials of the The City of Florence, South Carolina and I will not do so until so authorized by these officials or until I am required to do so by due process of law, or until I am released from this obligation by having publicly testified as to such findings.

That the owner or his designated representative was given the opportunity to accompany me during my inspection of the property.

That I have not provided any services regarding the subject property within the prior three years, as an appraiser or in any other capacity.

That any decrease or increase in the fair market value of the real property prior to the date of valuation caused by the public improvement for which such property is being acquired, or by the likelihood that the property would be acquired for such improvement, other than that due to the physical deterioration with in the reasonable control of the owner, has been disregarded in determining the compensation for the property.

That my opinion of the fair market value of the acquisition as of **October 21, 2025** is **$9,250** based upon my independent appraisal and the exercise of my professional judgment.

As of the date of this report, I have completed the requirements for continuing education as set forth by the Uniform Standards of Appraisal Practice.

Date: 10/21/2025

Roger K. Kirby
Inspecting Appraiser
State Certified General Real Estate Appraiser #1488



KIRBY
Realty & Construction, Inc.
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Post Office Box 935
Lake City, SC 29560-0935
Telephone: (843) 374-7653

HAYNSWORTH SINKLER BOYD

HAYNSWORTH SINKLER BOYD, P.A.
1201 MAIN STREET, 22ND FLOOR
P.O. BOX 11889 (29211)
COLUMBIA, SOUTH CAROLINA 29201
AIN 803.779.3080
FAX 803.765.1243
www.hsblawfirm.com

KATHLEEN M. MUTHIG
DIRECT 803.540.7732
kmuthig@hsblawfirm.com

Sincerely,

HAYNSWORTH SINKLER BOYD, P.A.



Kathleen Muthig

Enclosures

HAYNSWORTH SINKLER BOYD

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Wastewater Easement on a portion of TMS 00178-01-082
Wastewater Easement Area is 0.29 acres, more or less

ACCEPTANCE OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

REJECTION OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-082

APPRAISAL REPORT

(1) **Tract Location:** 1401 - 1501 Gilbert Drive, Florence, SC 29501
Property Owner: Florence MHC2 Land LLC (See note below for registered agent)
Address: 6650 Rivers Ave, STE 100, Charleston, SC 29406



Front View of Subject Property
PREPARED FOR:
Florence County Economic Development Partnership

(2) Prior to inspection the appraiser was contacted by the client – Florence County Economic Development Partnership – both by email and by telephone and was engaged to appraise the subject property. The tract was inspected on 02/13/26 and again on 02/27/26- I was unaccompanied on my site visits. I proceeded with the appraisal.

NOTE: The Registered Agent for Florence MHC 2 Land LLC is Northwest Registered Agent LLC located at the above referenced address.

PREPARED BY:

(3) **Inspecting Appraiser:** Roger K. Kirby
S.C. State Certified General R/E Appraiser #: CG 1488

KIRBY REALTY & CONSTRUCTION, INC.

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Post Office Box 935
Lake City, SC 29560-0935
Telephone: (843) 374-7653

Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-082

SUBJECT PHOTOGRAPHS (1-3)

Address/Location: 1401 - 1501 Gilbert Drive, Florence, SC

Photos Taken By: Roger Kirby **Date of Photos:** 02/13/26

Photo along frontage of acquisition area



View of Gilbert Drive frontage



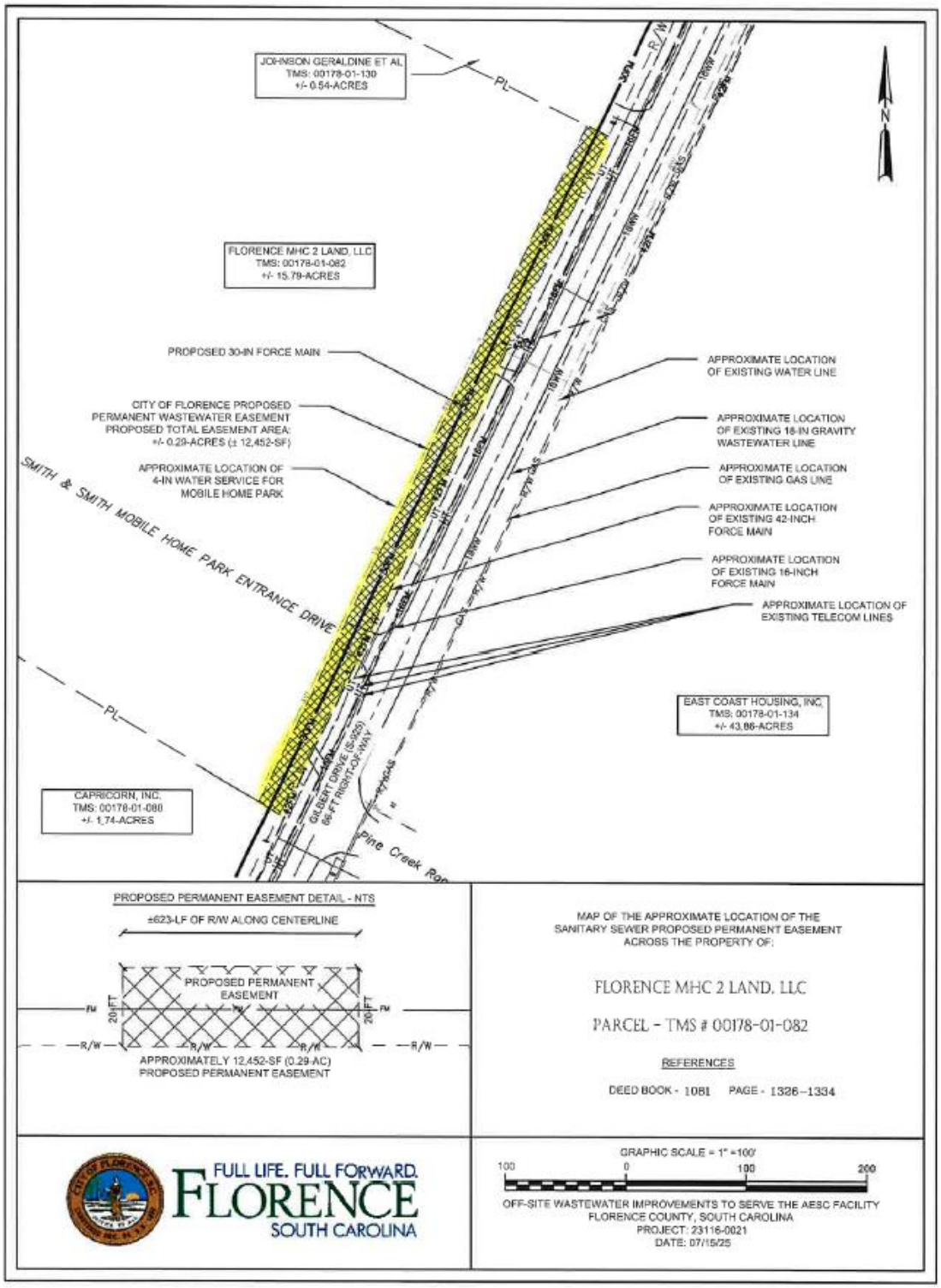
Alternate Frontage View of site location



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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-082

SUBJECT PLAT\SKETCH



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Lake City, SC 29560-0935
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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-082

PERMANENT EASEMENT AREA OF 0.29 ACRES
EASEMENT DESCRIPTION FOR 0.29 ACRE PERMANENT EASEMENT

PERMANENT WASTEWATER CONSTRUCTION EASEMENT

A permanent easement for wastewater construction and maintenance, containing approximately 12,452 square feet (0.29 acres), situated in Florence County, South Carolina. The said easement is located on the property of Florence MHC 2 Land LLC, bearing Parcel TMS #00178-01-082. The property is further described in Deed Book 1081 @ page 1326-1334 of the Florence County Register of Deeds. The easement is a 20-foot wide strip of land running adjacent to the right-of-way of Gilbert Drive..

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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-082

EASEMENT CALCULATIONS OF IMPACT ON THE SUBJECT PROPERTY

Total contribution of the site improvements identified above is estimated as follows:

Site Improvements

All impacts to the site improvements will be restored at the end of construction to pre-construction condition per client instructions. Restoration will include any temporary impacts to landscaping and concrete driveway within the permanent and temporary right of way areas.

==========

Land Impact of Easement Area

Easement Area of 0.29 acres
0.29 X $14,000/Ac $4,060

TOTAL LAND VALUE IMPACT **$4,060 as established**

Based on the enclosed data and analysis, it is my opinion that the Subject Property described herein, has the following value of the proposed temporary and permanent easements are as of the effective date of February 27, 2026:

VALUE OF EASEMENT

Site Improvements:	**$ 0**
Land:	**$ 4,060**
TOTAL	**$ 4,060**

NOTE: Appraisal assumes that there will be no secondary impacts to additional site improvements from the construction process including no additional damages to landscaping on lot areas or additional related site improvement outside of the prescribed easement areas.

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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-082

ALLOCATION OF VALUE

(18)	Estimated Value of the Proposed Fee Simple and Drain Easement Areas:					
	Land Acquired:	0.290	AC	X Unit Value:	$14,000.00	**Value Summary**
	Value of Land Acquired: Rounded					$4,060.00
	Value of Temporary Right of Way:					$0.00
	Value of Site Improvements:					$0.00
	Damages/Cost to Cure:					$ -
	Total:					**$4,060.00**

Therefore it is the appraiser's opinion that the Fair Market Value of the Acquisition is: **$4,060**
as of: **2/27/2026**

Date of the Report: February 27, 2026

S.C. Certified General Real Estate Appraiser
CG1488

NOTE: Appraisal assumes that there will be no secondary impacts to additional site improvements from the construction process including no damages to driveway/entrance roadway and residential use lot areas outside of the prescribed easement areas.

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DIRECT 803.540.7732
kmuthig@hsblawfirm.com

March 16, 2026

VIA CERTIFIED MAIL

DGC LLC
2369 Camellia Hill Dr.
Darlington, SC 29532

Re: Acquisition of Florence County Wastewater Easement
Florence County Tax Map Numbers: TMS#00178-01-136 owned by DCG LLC ("Parcel 136") and TMS#00178-01-135 owned by DCG LLC ("Parcel 135")
Our File No.: 10973.0129

Dear Sir or Madam:

As you know based on discussions between you and Florence County, the County seeks to acquire certain easement interests on a small portion of the properties in Florence County identified as TMS #00178-01-136 and 00178-01-135, each consisting of 0.03 acre and 0.04 acre ("Property"), of which you are the record owner. The interests sought are a wastewater pipeline easement on 0.07 acre total ("Easement"). I have enclosed surveys showing the Easement interests to be acquired.

The County obtained an appraisal of the value of the Easement interests, and a copy of the appraisal is enclosed for your review. The appraiser, having considered the highest and best use of the Property, has appraised the Easement interests sought at $2,400.00 as to Parcel 136 and $3,200.00 as to Parcel 135.

Because Florence County has a project deadline and must acquire all of the required outstanding property rights in order to complete its project in a timely fashion, Florence County offers the appraised amount of $2,400.00 for the Easement interests as to Parcel 136 and $3,200.00 for the Easement interests as to Parcel 135. Please let us know by April 6, 2026 if you will accept this offer by signing the enclosed Acceptance of Tender (Page 3) and returning the original to our Columbia office. If we cannot reach an agreement by that date, I have been instructed by Florence County to move forward with the condemnation process and subsequent proceedings to acquire these Easement interests.

I hope that you will seriously consider the offer presented in this letter. Should you or your legal counsel have any questions, please do not hesitate to call me. Likewise, if the offer is acceptable, please contact me so that we can arrange for the execution of the easements and the delivery of payment. I may be reached at 803-540-7732 or via email at kmuthig@hsblawfirm.com.

Sincerely,

HAYNSWORTH SINKLER BOYD

HAYNSWORTH SINKLER BOYD, P.A.
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Kathleen Muthig

Enclosures

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kmuthig@hsblawfirm.com

Wastewater Easement on a portion of TMS 00178-01-136
Wastewater Easement Area is 0.03 acres, more or less

ACCEPTANCE OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

REJECTION OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

Wastewater Easement on a portion of TMS 00178-01-135
Wastewater Easement Area is 0.04 acres, more or less

ACCEPTANCE OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

REJECTION OF TENDER

_____
(Signature)

Print Name: _____
Title: _____

Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-136

APPRAISAL REPORT

(1) **Tract Location:** 1321 & 1323 Gilbert Drive, Florence, SC 29501
Property Owner: DCG LLC
Address: 2369 Camellia Hill Drive, Darlington, SC 29532



Front View of Subject Property
PREPARED FOR:
Florence County Economic Development Partnership

(2) **Prior to inspection the appraiser was contacted by the client – Florence County Economic Development Partnership – both by email and by telephone and was engaged to appraise the subject property. The tract was inspected on 02/13/26 and again on 02/27/26- I was unaccompanied on my site visits.**
I proceeded with the appraisal.

PREPARED BY:

(3) **Inspecting Appraiser:** Roger K. Kirby
S.C. State Certified General R/E Appraiser #: CG 1488

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Lake City, SC 29560-0935
Telephone: (843) 374-7653

Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-136

SUBJECT PHOTOGRAPHS (1-3)

Address/Location: 1321 & 1323 Gilbert Drive, Florence, SC

Photos Taken By: Roger Kirby **Date of Photos:** 02/13/26

Photo along frontage of acquisition area



View of Gilbert Drive frontage



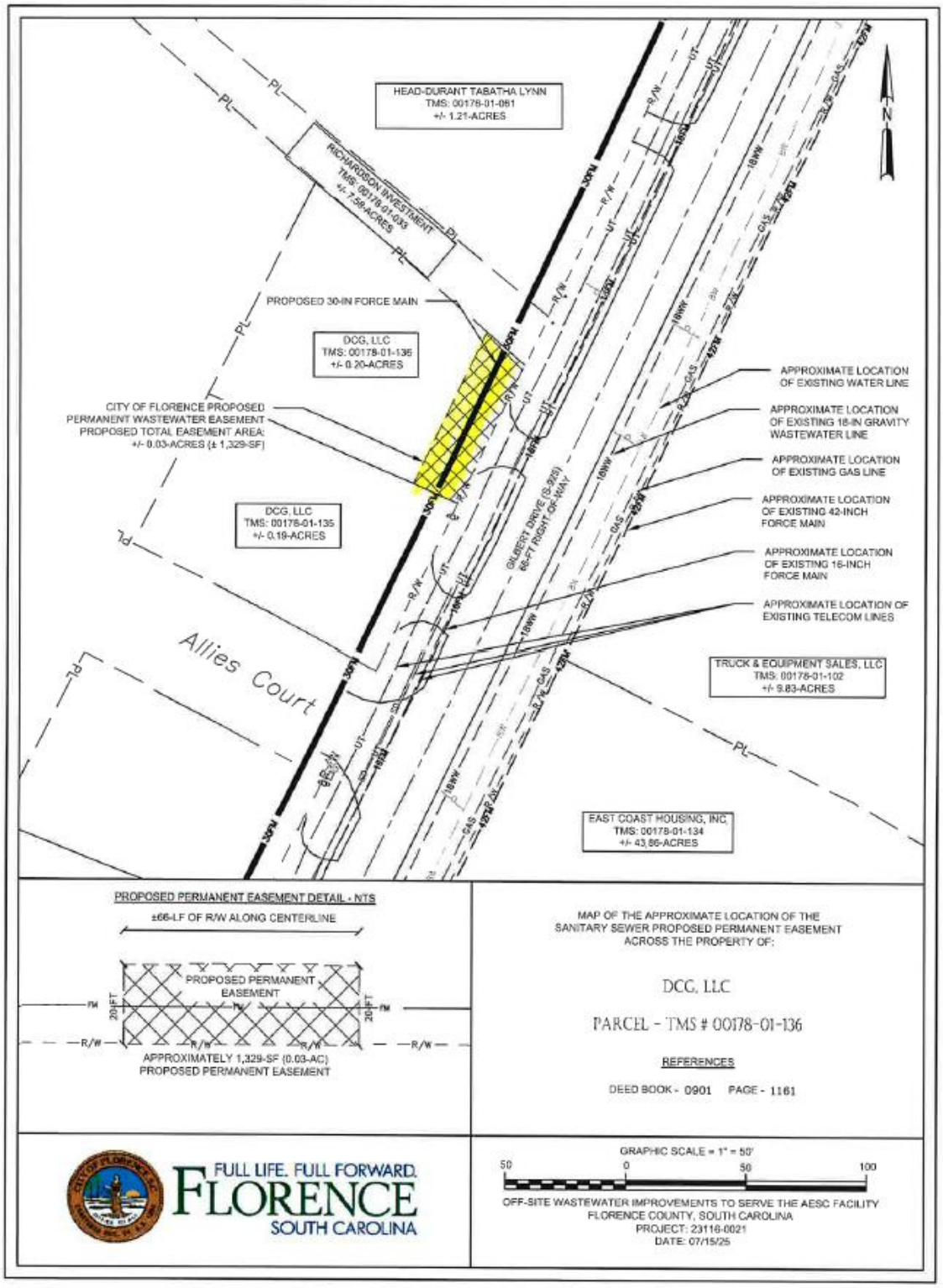
Alternate Frontage View of site location



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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-136

SUBJECT PLAT\SKETCH



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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-136

PERMANENT EASEMENT AREA OF 0.03 ACRES
EASEMENT DESCRIPTION FOR 0.03 ACRE PERMANENT EASEMENT

PERMANENT WASTEWATER CONSTRUCTION EASEMENT

A permanent easement for wastewater construction and maintenance, containing approximately 1,329 square feet (0.03 acres), situated in Florence County, South Carolina. The said easement is located on the property of DCG LLC, bearing Parcel TMS #00178-01-136. The property is further described in Deed Book 0901 @ 1101 of the Florence County Register of Deeds. The easement is a 20-foot wide strip of land running adjacent to the right-of-way of Gilbert Drive..

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Telephone: (843) 374-7653

Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-136

ALLOCATION OF VALUE

(18)	Estimated Value of the Proposed Fee Simple and Drain Easement Areas:					
	Land Acquired:	0.030	AC	X Unit Value:	$80,000.00	**Value Summary**
	Value of Land Acquired: Rounded					$2,400.00
	Value of Temporary Right of Way:					$0.00
	Value of Site Improvements:					$0.00
	Damages/Cost to Cure:					$ -
	Total:					**$2,400.00**

Therefore it is the appraiser's opinion that the Fair Market Value of the Acquisition is: **$2,400**
as of: **2/27/2026**

Date of the Report: February 27, 2026

S.C. Certified General Real Estate Appraiser
CG1488

NOTE: Appraisal assumes that there will be no secondary impacts to additional site improvements from the construction process including no damages to driveway and residential lot areas outside of the prescribed easement areas.

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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-135

APPRAISAL REPORT

(1) **Tract Location:** 1325 & 1327 Gilbert Drive, Florence, SC 29501
Property Owner: DCG LLC
Address: 2369 Camellia Hill Drive, Darlington, SC 29532



Front View of Subject Property
PREPARED FOR:
Florence County Economic Development Partnership

(2) **Prior to inspection the appraiser was contacted by the client – Florence County Economic Development Partnership – both by email and by telephone and was engaged to appraise the subject property. The tract was inspected on 02/13/26 and again on 02/27/26- I was unaccompanied on my site visits.**
I proceeded with the appraisal.

PREPARED BY:

(3) **Inspecting Appraiser:** Roger K. Kirby
S.C. State Certified General R/E Appraiser #: CG 1488

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Telephone: (843) 374-7653

Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-135

SUBJECT PHOTOGRAPHS (1-3)

Address/Location: 1325 & 1327 Gilbert Drive, Florence, SC

Photos Taken By: Roger Kirby **Date of Photos:** 02/13/26

Photo along frontage of acquisition area



View of Gilbert Drive frontage



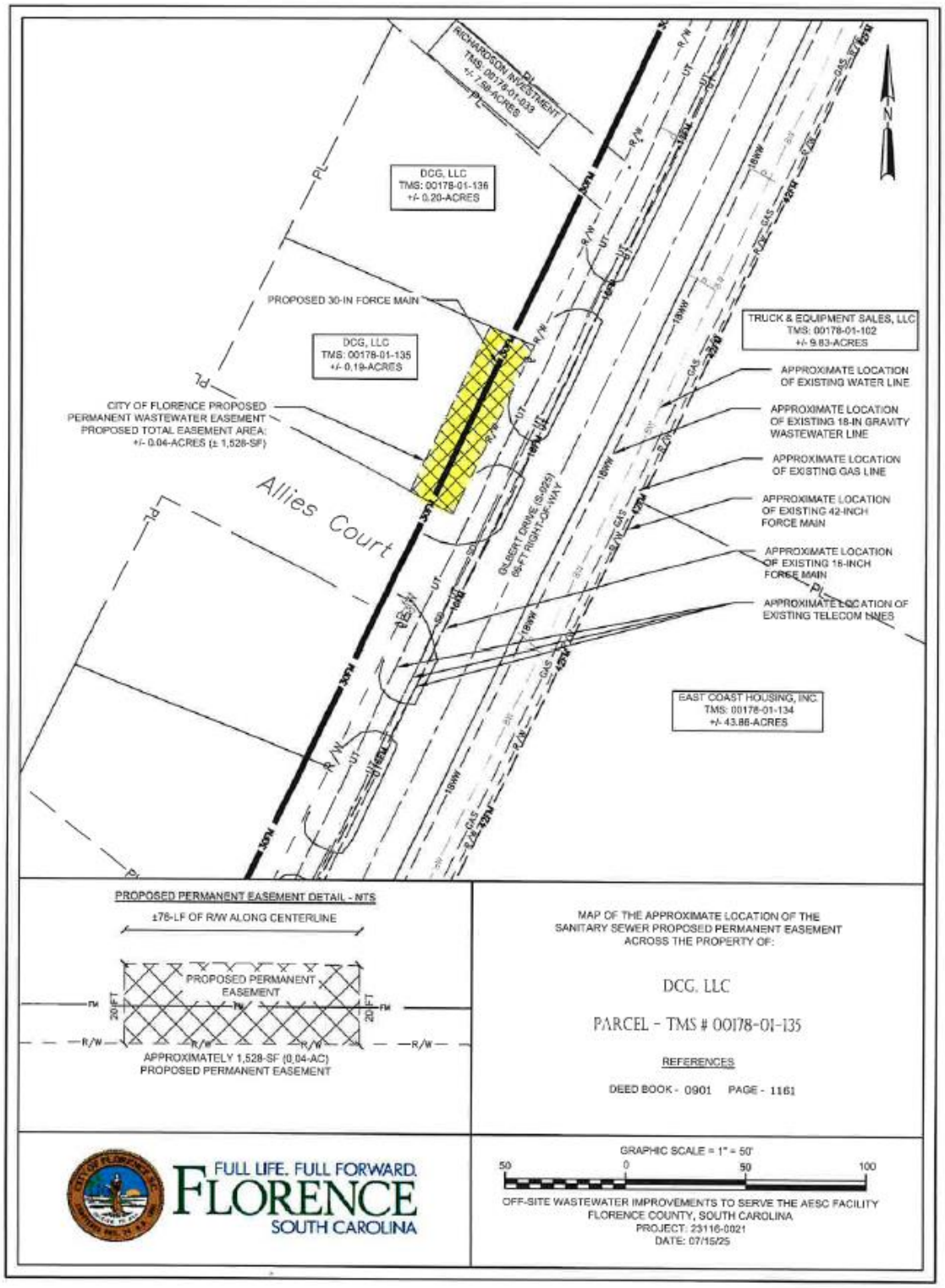
Alternate Frontage View of site location



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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-135

SUBJECT PLAT\SKETCH



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Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-135

PERMANENT EASEMENT AREA OF 0.04 ACRES
EASEMENT DESCRIPTION FOR 0.04 ACRE PERMANENT EASEMENT

PERMANENT WASTEWATER CONSTRUCTION EASEMENT

A permanent easement for wastewater construction and maintenance, containing approximately 1,528 square feet (0.04 acres), situated in Florence County, South Carolina. The said easement is located on the property of DCG LLC, bearing Parcel TMS #00178-01-135. The property is further described in Deed Book 0901 @ 1161 of the Florence County Register of Deeds. The easement is a 20-foot wide strip of land running adjacent to the right-of-way of Gilbert Drive..

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Telephone: (843) 374-7653

Road/Rte:	Gilbert Drive	County:	Florence	Project ID:	Florence-Proposed Force Main Sewer	Tract #:	TMS 00178-01-135

ALLOCATION OF VALUE

(18)	Estimated Value of the Proposed Fee Simple and Drain Easement Areas:					
	Land Acquired:	0.040	AC	X Unit Value:	$80,000.00	**Value Summary**
	Value of Land Acquired: Rounded					$3,200.00
	Value of Temporary Right of Way:					$0.00
	Value of Site Improvements:					$0.00
	Damages/Cost to Cure:					$ -
	Total:					**$3,200.00**

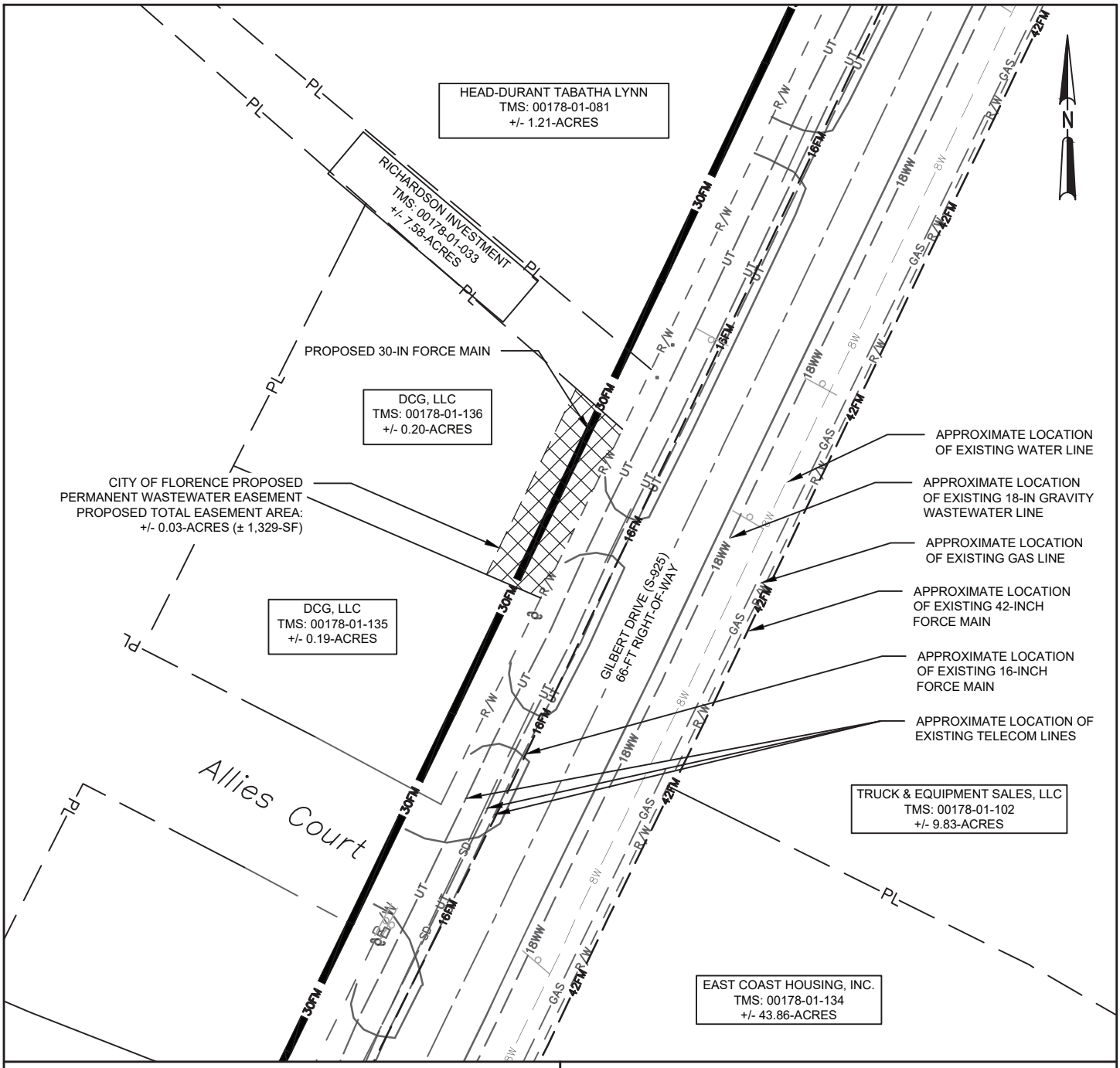
Therefore it is the appraiser's opinion that the Fair Market Value of the Acquisition is: **$3,200**
as of: **2/27/2026**

Date of the Report: February 27, 2026

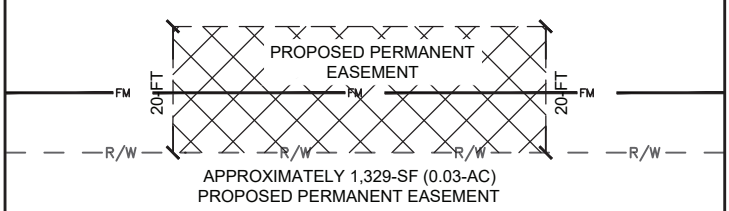
S.C. Certified General Real Estate Appraiser
CG1488

NOTE: Appraisal assumes that there will be no secondary impacts to additional site improvements from the construction process including no damages to driveway and residential lot areas outside of the prescribed easement areas.

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Telephone: (843) 374-7653



PROPOSED PERMANENT EASEMENT DETAIL - NTS



APPROXIMATELY 1,329-SF (0.03-AC)
PROPOSED PERMANENT EASEMENT

MAP OF THE APPROXIMATE LOCATION OF THE
SANITARY SEWER PROPOSED PERMANENT EASEMENT
ACROSS THE PROPERTY OF:

DCG, LLC

PARCEL - TMS # 00178-01-136

REFERENCES

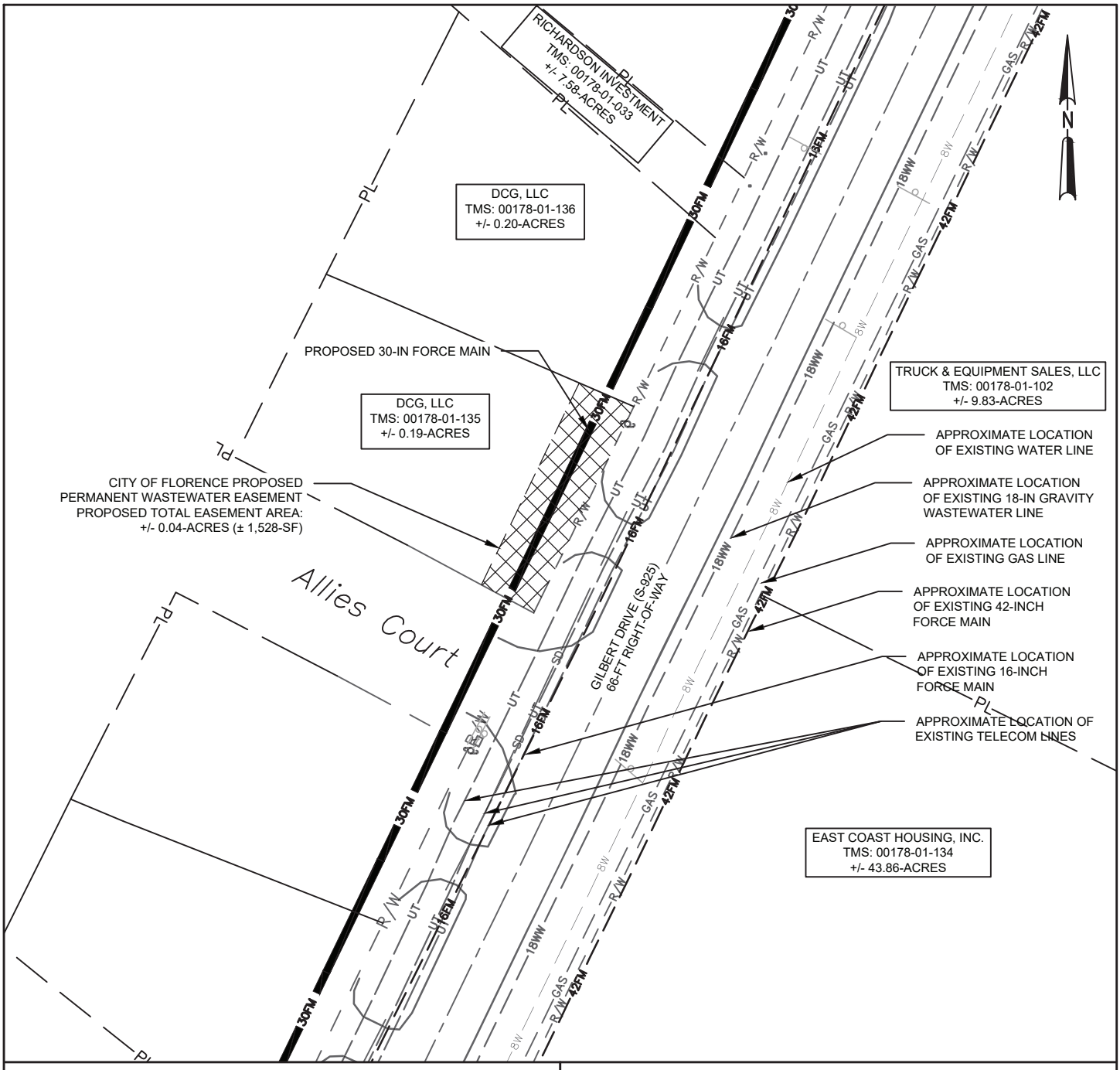
DEED BOOK - 0901 PAGE - 1161

FULL LIFE. FULL FORWARD.
FLORENCE
SOUTH CAROLINA

GRAPHIC SCALE = 1" = 50'

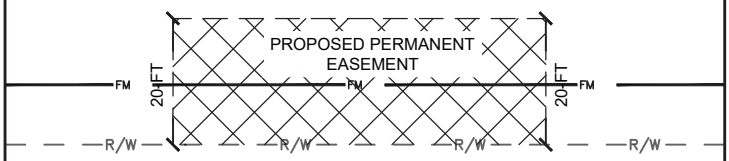
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OFF-SITE WASTEWATER IMPROVEMENTS TO SERVE THE AESC FACILITY
FLORENCE COUNTY, SOUTH CAROLINA
PROJECT: 23116-0021
DATE: 07/15/25



PROPOSED PERMANENT EASEMENT DETAIL - NTS

±76-LF OF R/W ALONG CENTERLINE



APPROXIMATELY 1,528-SF (0.04-AC)
PROPOSED PERMANENT EASEMENT

MAP OF THE APPROXIMATE LOCATION OF THE
SANITARY SEWER PROPOSED PERMANENT EASEMENT
ACROSS THE PROPERTY OF:

DCG, LLC

PARCEL - TMS # 00178-01-135

REFERENCES

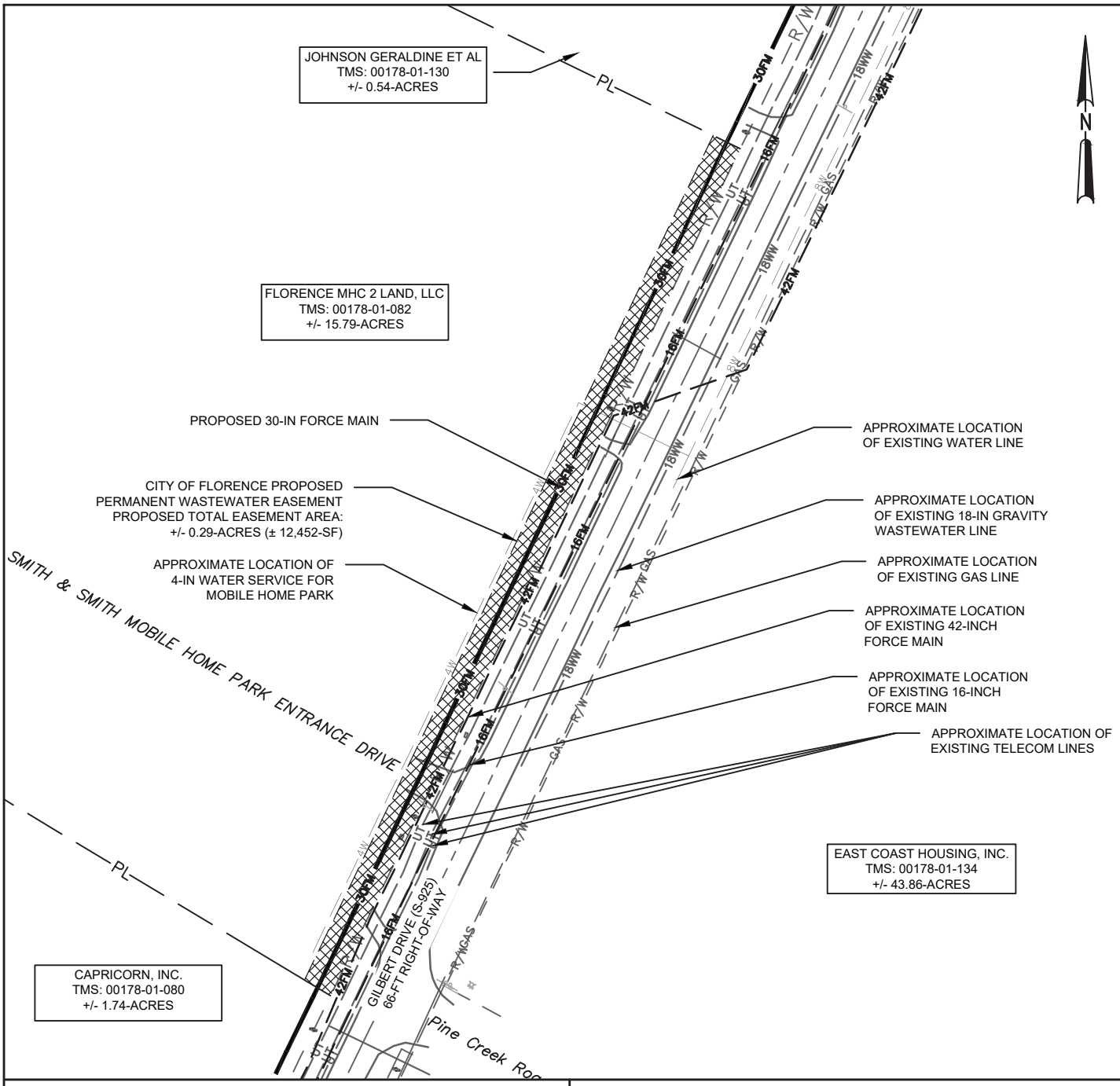
DEED BOOK - 0901 PAGE - 1161

FULL LIFE. FULL FORWARD.
FLORENCE
SOUTH CAROLINA

GRAPHIC SCALE = 1" = 50'

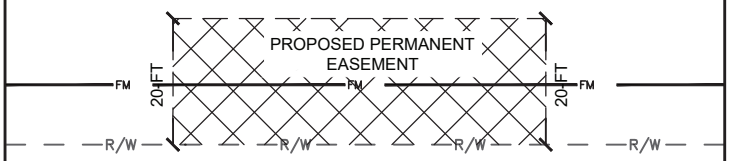
50 0 50 100

OFF-SITE WASTEWATER IMPROVEMENTS TO SERVE THE AESC FACILITY
FLORENCE COUNTY, SOUTH CAROLINA
PROJECT: 23116-0021
DATE: 07/15/25



PROPOSED PERMANENT EASEMENT DETAIL - NTS

±623-LF OF R/W ALONG CENTERLINE



APPROXIMATELY 12,452-SF (0.29-AC)
PROPOSED PERMANENT EASEMENT

MAP OF THE APPROXIMATE LOCATION OF THE
SANITARY SEWER PROPOSED PERMANENT EASEMENT
ACROSS THE PROPERTY OF:

FLORENCE MHC 2 LAND, LLC

PARCEL - TMS # 00178-01-082

REFERENCES

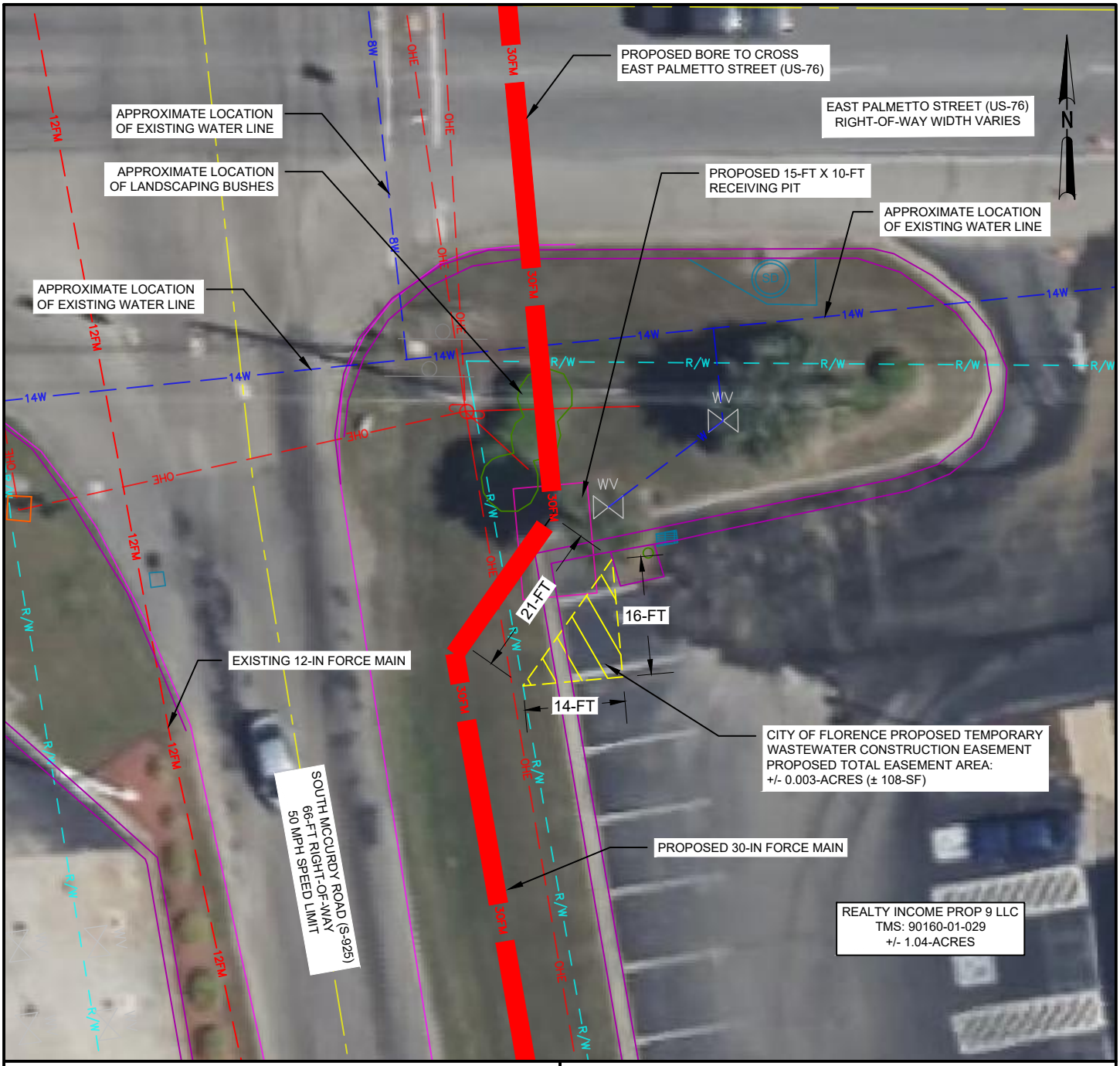
DEED BOOK - 1081 PAGE - 1326–1334

FULL LIFE. FULL FORWARD.
FLORENCE
SOUTH CAROLINA

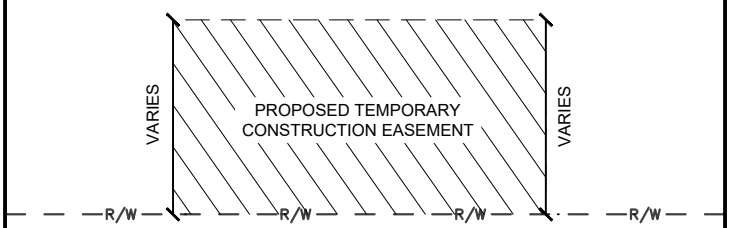
GRAPHIC SCALE = 1" =100'

100 0 100 200

OFF-SITE WASTEWATER IMPROVEMENTS TO SERVE THE AESC FACILITY
FLORENCE COUNTY, SOUTH CAROLINA
PROJECT: 23116-0021
DATE: 07/15/25



PROPOSED TEMPORARY EASEMENT DETAIL - NTS



APPROXIMATELY 108-SF (0.003-AC)
PROPOSED TEMPORARY EASEMENT

MAP OF THE APPROXIMATE LOCATION OF THE
SANITARY SEWER PROPOSED TEMPORARY EASEMENT
ACROSS THE PROPERTY OF:

REALTY INCOME PROP 9 LLC

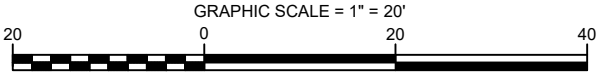
PARCEL - TMS # 90160-01-029

REFERENCES

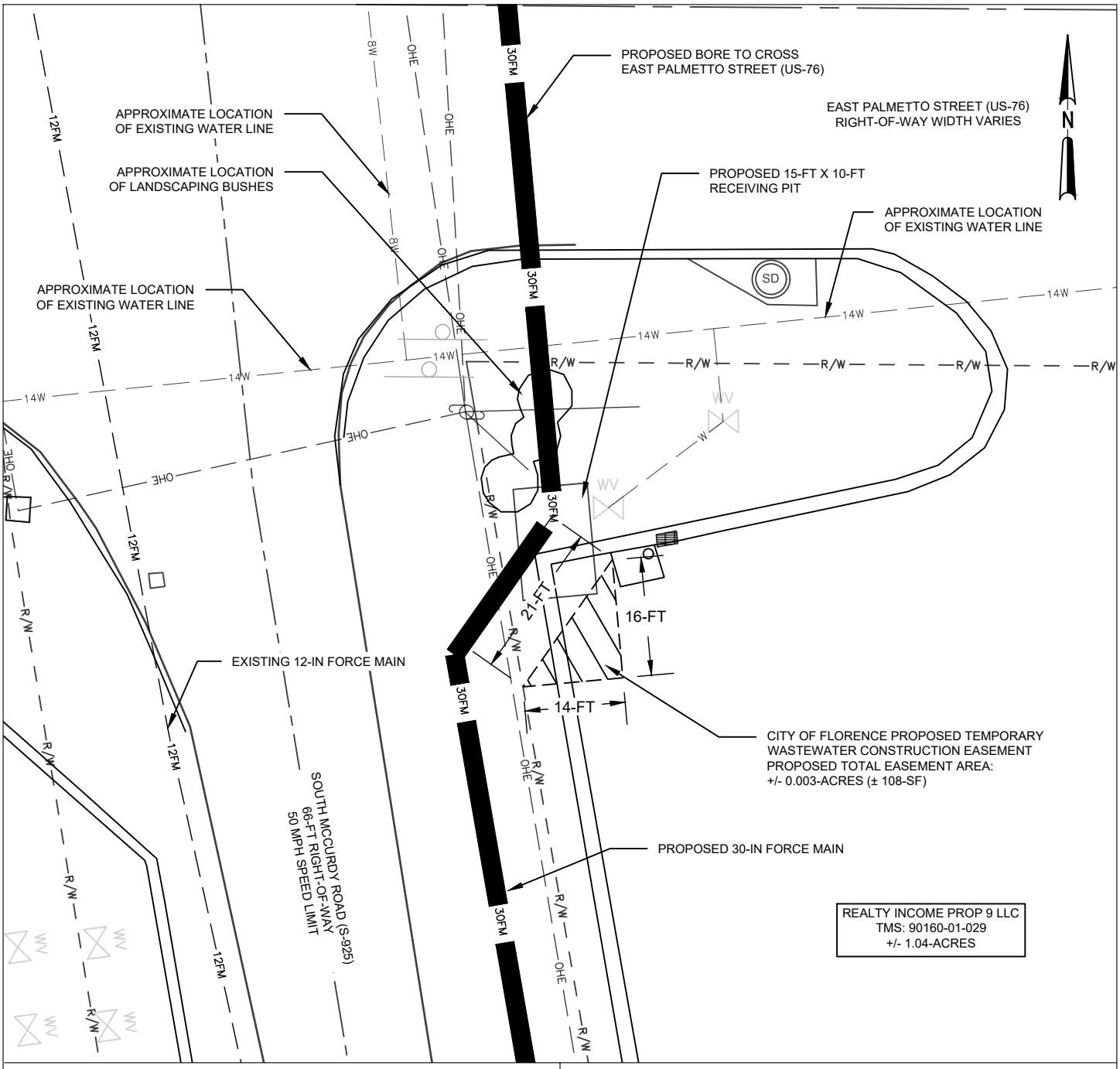
DEED BOOK - A317 PAGE - 2022

FULL LIFE. FULL FORWARD.
FLORENCE
SOUTH CAROLINA

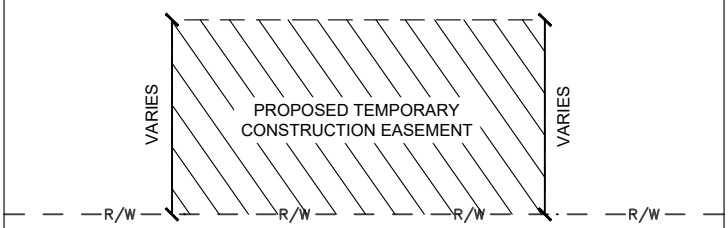
GRAPHIC SCALE = 1" = 20'



OFF-SITE WASTEWATER IMPROVEMENTS TO SERVE THE AESC FACILITY
FLORENCE COUNTY, SOUTH CAROLINA
PROJECT: 23116-0021
DATE: 06/27/2025



PROPOSED TEMPORARY EASEMENT DETAIL - NTS



APPROXIMATELY 108-SF (0.003-AC)
PROPOSED TEMPORARY EASEMENT

MAP OF THE APPROXIMATE LOCATION OF THE
SANITARY SEWER PROPOSED TEMPORARY EASEMENT
ACROSS THE PROPERTY OF:

REALTY INCOME PROP 9 LLC

PARCEL - TMS # 90160-01-029

REFERENCES

DEED BOOK - A317 PAGE - 2022

FULL LIFE. FULL FORWARD.
FLORENCE
SOUTH CAROLINA

GRAPHIC SCALE = 1" = 20'

20 0 20 40

OFF-SITE WASTEWATER IMPROVEMENTS TO SERVE THE AESC FACILITY
FLORENCE COUNTY, SOUTH CAROLINA
PROJECT: 23116-0021
DATE: 06/27/2025

FLORENCE COUNTY COUNCIL MEETING

APRIL 16, 2026

AGENDA ITEM: Ordinance No. 71-2024/25 Third Reading- Deferral

DEPARTMENT: Finance

ISSUE UNDER CONSIDERATION:

[An Ordinance Authorizing The Purchase Of Certain Real Property From The City Of Johnsonville, South Carolina, Comprising The City Hall Building Of The City Of Johnsonville, South Carolina, And The Sale Of Such Building To Florence County School District Five, South Carolina Under An Installment Purchase Agreement Between Florence County, South Carolina, And Florence County School District Five, South Carolina, And Other Matters Relating Thereto.]

OPTIONS:

1. (***Recommend)*** approved as presented.
2. Provide an alternate directive.

ATTACHMENTS:

Copy of proposed Ordinance No. 71-2024/25, third reading.

back to top

Sponsor(s)	: Finance	
First Reading	: April 17, 2025	I, _____,
Committee Referral	: N/A	Council Clerk, certify that this
Committee Consideration Date	: N/A	Ordinance was advertised for
Committee Recommendation	: N/A	Public Hearing on _____.
Second Reading	: May 15, 2025	
Public Hearing	:June19,2025	
Third Reading	:	
Effective Date	: Immediately	

ORDINANCE NO. 71-2024/25

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

AN ORDINANCE

AUTHORIZING THE PURCHASE OF CERTAIN REAL PROPERTY FROM THE CITY OF JOHNSONVILLE, SOUTH CAROLINA, COMPRISING THE CITY ~~HALL BUILDING~~ ADMINISTRATION COMPLEX OF THE CITY OF JOHSONVILLE, SOUTH CAROLINA, AND THE SALE OF SUCH BUILDING TO FLORENCE COUNTY SCHOOL DISTRICT FIVE, SOUTH CAROLINA UNDER AN INSTALMMENT PURCHASE AGREEMENT BETWEEN FLORENCE COUNTY, SOUTH CAROLINA, AND FLORENCE COUNTY SCHOOL DISTRICT FIVE, SOUTH CAROLINA, AND OTHER MATTERS RELATING THERETO.

BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL, SOUTH CAROLINA, IN COUNCIL ASSEMBLED, AS FOLLOWS:

Section 1 Findings and Determinations.

As an incident to the enactment of this ordinance (the "Ordinance"), Florence County Council ("Council"), the governing body of Florence County, South Carolina (the "County"), finds that the facts set forth in this Article I exist, and that the following statements made with respect thereto are true and correct:

1. Florence County School District Five, South Carolina (the "School District") is a public school district organized and existing under the laws of the State of South Carolina and located in the southeastern portion of the County; and

2. The City of Johnsonville, South Carolina (the "City") is a body politic and political subdivision of the State of South Carolina, and is a municipality that is located within the School District; and

3. The School District headquarters in the City was constructed in 1913 and has been determined by the School District to be inadequate for its present and future needs; and

4. In January 2021, the City completed construction of a new Johnsonville City Hall administration building comprised of 7,317 square feet (the "City ~~Hall Building~~Administration Complex"), which the City has determined contains facilities that are in excess of the City's needs; and

5. The School District wishes to acquire the City ~~Hall Building~~Administration Complex for use as its district headquarters and has requested the County to purchase the City ~~Hall Building~~Administration Complex from the City and sell it to the School District under an installment purchase agreement; and

6. In the interest of supporting the School District and promoting the efficiency and effective delivery of governmental services within the County, the County has agreed to purchase the City ~~Hall Building~~Administration Complex and sell it to the School District under an installment purchase agreement.

7. The City Administration Complex is currently subject to an installment purchase financing arrangement between the City and the Johnsonville Public Facilities Corporation outstanding in the principal amount of $2,617,000 (the "Outstanding IPRB"), of which not exceeding $2,250,000 has been determined by the School District to the value of the City Administration Complex (the "Administration Complex Value"); the remainder of the outstanding principal amount of the Outstanding IPRB being allocated to other capital costs of the City.

NOW, THEREFORE, BE IT ORDAINED BY FLORENCE COUNTY COUNCIL IN MEETING DULY ASSEMBLED:

Section 2 Purchase of City ~~Hall Building~~Administration Complex; Payment of outstanding IPRB.

1. Council hereby authorizes the purchase of the City ~~Hall Building~~Administration Complex from the City for an amount not to exceed $~~2,350,000~~2,250,000, and the County Administrator is hereby authorized to take all such actions and deliver such documents as shall be acquired to effectuate such purpose. In lieu of the direct purchase of the City ~~Hall Building~~Administration Complex, the County may also assume the obligations and rights by assignment of the City with respect to its existing installment purchase financing arrangement (the "Installment Purchase Financing") with the Johnsonville Public

Facilities Corporation and Truist Bank; provided, however, that remaining principal payments to be assumed by the County under such Installment Purchasing financing assumed by the County shall be not greater than $~~2,350,000~~2,250,000.

2. In addition to the purchase of the City Administration Complex authorized in Section 2.1 above, Council further authorizes the payment by the County of the outstanding amount of the Outstanding IPRB, including any interest due thereon, in order facilitate the transfer of the City Administration Complex; provided, however, that the reimbursement to the County of any amount paid by the County to pay in full the Outstanding IPRB above the Administration Complex Value shall be evidenced by a general obligation bond of the City delivered by the City to the County upon such terms as the County Administrator shall approve.

Section 3 Sale of City ~~Hall Building~~Administration Complex to School District.

The sale of the City ~~Hall Building~~Administration Complex to the School District pursuant to an installment purchase and sale agreement (the "Sale Agreement") is hereby authorized. The Sale Agreement shall be in substantially the form presented to Council and attached hereto as "Exhibit A" with such changes as the County Administrator, in his sole discretion, shall make in order to effectuate the purpose of this Ordinance. The amount and terms of the installment purchase agreement shall be determined by the County Administrator and the County Administrator is authorized to take all such actions and deliver such documents as necessary to effect such sale of the City ~~Hall Building~~Administration Complex to the School District.

Section 4 Governing Law.

This Ordinance shall be construed and interpreted in accordance with the laws of the State of South Carolina.

Section 5 Provisions of Ordinance of Separable.

The provisions of this Ordinance are hereby declared to be separable and if any section, phrase or provision shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereunder.

Section 6 Repeal of Conflicting Ordinance, etc.; Effective Date.

All orders, resolutions, ordinances and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Ordinance shall take effect and be in full force from and after its approval following third reading.

FLORENCE COUNTY, SOUTH CAROLINA

_____

Chairman of County Council

ATTEST:

_____

Clerk to County Council

Summary report: Litera Compare for Word 11.11.0.158 Document comparison done on 5/29/2025 8:16:40 AM	
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Changes:	
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FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Ordinance No. 41-2025/26 Third Reading

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
An Ordinance To Create The Florence City-County Convention And Visitors Commission To Provide For The Operation Of The Florence Convention And Visitors Bureau To Include Provisions For Commission Organization And Funding And Other Matters Related Thereto.

POINTS TO CONSIDER:

1. Florence County and the City of Florence have, and continue to provide funding, through accommodations tax revenue, to the Florence Conventions and Visitors Bureau ("CVB") to create, assist, advertise, promote, and market projects that increase visitors and tourism to the County and City, to include conventions, festivals, sporting events, and other tourism projects.
2. The County and the City now desire to better structure and organize the CVB, to include the formation of the Florence City-County Convention and Visitors Commission to provide for a joint commission to organize and operate the CVB to better the Activity in both the City and County.

OPTIONS:

1. ***(Recommend)*** Approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the proposed Ordinance for third reading.

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Sponsor(s)	:	
First Reading/Introduction	: February 19, 2026	I, _____,
Committee Referral	: N/A	Council Clerk, certify that this
Committee Consideration Date	: N/A	Ordinance was advertised for
Committee Recommendation	: N/A	Public Hearing on _____.
Second Reading	: March 19, 2026	
Public Hearing	: March 19, 2026	
Third Reading	: April 16, 2026	
Effective Date	: Immediately	

ORDINANCE NO. 41-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

An Ordinance To Create The Florence City-County Convention And Visitors Commission To Provide For The Operation Of The Florence Convention And Visitors Bureau To Include Provisions For Commission Organization And Funding And Other Matters Related Thereto.

WHEREAS, Florence County (the **"County"**) and the City of Florence (the **"City"**) have, and continue to provide funding, through accommodations tax revenue, to the Florence Conventions and Visitors Bureau (**"CVB"**) to create, assist, advertise, promote, and market projects that increase visitors and tourism to the County and City (collectively, the **"Activity"**), to include conventions, festivals, sporting events, and other tourism projects; and,

WHEREAS, the County and the City now desire to better structure and organize the CVB, to include the formation of the Florence City-County Convention and Visitors Commission (the **"Commission"**) to provide for a joint commission to organize and operate the CVB to better the Activity in both the City and County.

NOW, THEREFORE, BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL:

SECTION 1. Creation and Funding. There is hereby created the Florence City-County Convention and Visitors Commission which shall be responsible for the management and operation of the CVB and the Activity that promotes visitors and tourists to the County and enhances the betterment of the citizens of the County and promotes economic development. The Commission shall operate on a fiscal year consistent with that of the County. The County shall, in the sole discretion of Florence County Council, provide funding to the Commission for the operation of the CVB, such funding to be provided from the accommodations tax revenue of the County and/or from such other revenue sources as may be determined by Florence County Council from time-to-time. The City shall, in the sole discretion of the City Council, provide funding to the Commission for the operation of the CVB, such funding to be provided from the accommodations tax revenue of the City and/or from such other revenue sources as may be determined by the City from time-to-time.

SECTION 2. Membership. The Commission shall consist of seven (7) voting members and one (1) ex officio, non-voting member. Three (3) of the voting members shall be appointed by the Florence County Council and four (4) of the voting members shall be appointed by the

Florence City Council. Two (2) of the County appointees and two (2) of the City appointees must be employed by or engaged in the hospitality industry, such as hotels, restaurants, and other tourism businesses. It shall be in the sole discretion of the County or City as to whether their respective appointees qualify as provided herein.

SECTION 3. Terms. The initial appointments of the County and City shall be staggered terms such that one (1) County and one (1) City appointee serves a one-year term, one (1) County and one (1) City appointee serves a two-year, and one (1) County and two (2) City appointee serves a three-year term. Thereafter, all appointments shall serve a three-year term and until such time as a successor is appointed. The ex officio, non-voting member shall be the Executive Director of the CVB. Members shall be eligible to serve on the Commission for three (3) consecutive terms, but such consecutive terms do not include the initial one-year appointments. The members of the Commission shall not receive compensation for their services, but may be reimbursed for their actual expenses incurred as members of the Commission from any funds appropriated for that purpose. Expenses for travel to and from meetings of the Commission shall not be reimbursed.

SECTION 4. Powers and Duties. The Commission shall perform the functions of organizing and operating the CVB to cause the CVB to engage in Activity. To this end, the Commission shall:

(a.) Have perpetual succession;

(b.) Adopt, use and amend a corporate seal, make bylaws for the conducting of Commission business, to include a definition of a quorum for its meetings. Such bylaws not to conflict with County ordinances;

(c.) Promulgate such reasonable policies, procedures, rules, and regulations as may from time to time enhance the mission of the CVB. Such policies, procedures, rules, and regulations shall in no manner conflict with the ordinances of the County or the laws of this state;

(d.) Appoint officers, employees and agents, including a qualified Executive Director, and prescribe the duties of each, fix their compensation and determine if and to what extent they shall be bonded for the faithful performance of their duties;

(e.) With the consent of the County and City, sell, lease, or rent real estate necessary to conduct the business of the CVB;

(f.) Purchase, sell or contract for purchase and sale of supplies, goods and commodities incidental to the business of the CVB;

(g.) Employ accountants, attorneys, and such other professional or technical services as may be necessary of desired to conduct business of the Commission and CVB;

(h.) Make and enter such contracts as are necessary to the Activity of the CVB;

(i.) Apply for, accept receipt for, disburse and expend federal and state funds and such

funds as may be appropriated by the County or City, and other funds, public or private, made available by grant or loan or both to accomplish in whole or in part, any of the purposes charged to the Commission;

(j.) Provide to the County an annual budget for the next fiscal year.

SECTION 5. The provisions of this Ordinance are hereby declared to be separable and if any section, phrase or provisions shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases and provisions hereunder.

SECTION 6. All ordinances, resolutions, and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

This Ordinance shall take effect and be in full force as of May 1, 2026.

FLORENCE COUNTY, SOUTH CAROLINA

_____
Jerry W. Yarborough, Chairman
Florence County Council

Attest:

_____
Hope M. Jones, Clerk to Council
Florence County, South Carolina

Approved as to form and content:

_____
D. Malloy McEachin, Jr.
Florence County Attorney

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Ordinance No. 38-2025/26 Second Reading Deferral

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
An Ordinance To Create A Class Of Property Defined As A Chronic Nuisance Property, To Make Such Property To Certain Remedies Including Civil Fines, And Other Matters Related Thereto.

OPTIONS:
1. ***(Recommend)*** to defer.
2. Provide an alternate directive.

ATTACHMENTS:
A copy of the proposed Ordinance.

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Sponsor(s)	: County Council	
Introduction	: December 11, 2025	I, _____,
Committee Referral	: N/A	Council Clerk, certify that the
Committee Consideration Date	: N/A	ad for a Public Hearing on this
Committee Recommendation	: N/A	Ordinance ran on: _____.
Public Hearing	:	
Second Reading	:	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 38-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Create A Class Of Property Defined As A Chronic Nuisance Property, To Make Such Property To Certain Remedies Including Civil Fines, And Other Matters Related Thereto.]

DRAFT

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 42-2025/26
Second Reading

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation From R-5, Multi-Family Residential District To B-3, General Commercial District For The Property Located At 118 Third Loop Road, Florence, SC, As Shown On Florence County Tax Map Number 00151, Block 01, Parcel 015; And Other Matters Related Thereto.] (Planning Commission Approved 6 to 0; Council District 5)

POINTS TO CONSIDER:
1. This zoning map amendment was requested by Vinestreet Investments, LLC; and,

2. The subject property is zoned R-5, with commercial uses; and

3. The surrounding properties are zoned B-3 and City of Florence zoning.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 42-2025/26
2. Staff report for PC#2026-03
3. Location Map
4. Zoning Map
5. Aerial Map

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Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: February 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: February 24, 2026	this Ordinance was
Planning Commission Action	: February 24, 2026[Approved 6-0]	advertised for Public
First Reading/Introduction	: March 19, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	: April 16, 2026	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 42-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation From R-5, Multi-Family Residential District To B-3, General Commercial District For The Property Located At 118 Third Loop Road, Florence, SC, As Shown On Florence County Tax Map Number 00151, Block 01, Parcel 015; And Other Matters Related Thereto.]

WHEREAS:

1. This zoning map amendment was requested by Vinestreet Investments, LLC; and,

2. The subject property is zoned R-5, with commercial uses; and

3. The surrounding properties are zoned B-3, and City of Florence zoning.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Property Located At 118 Third Loop Road, Florence, SC As Shown On The Following Tax Map As: 00151-01-015; Is Hereby Rezoned B-3, General Commercial District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, February 24, 2026
PC#2026-03

SUBJECT:	Map Amendment Requested By Vinestreet Investments, LLC, To Change The Zoning Designation From R-5 Multi-Family Residential District To **B-3 General Commercial District** For The Property Located At 118 Third Loop Road, Florence, SC, As Shown On Florence County Tax Map Number 00151, Block 01, Parcel 015.
LOCATION:	118 Third Loop Road, Florence SC
TAX MAP NUMBERS:	00151, Block 01, Parcel 015
COUNCIL DISTRICT(S):	5; County Council
OWNER OF RECORD:	Vinestreet Investments, LLC
APPLICANT:	Vinestreet Investments, LLC
ZONING/LAND AREA:	R-5 / Approximately .55 acres
WATER/SEWER AVAILABILITY:	City of Florence Water/ No Sewer
ADJACENT WATERWAYS/ BODIES OF WATER:	None
FLOOD ZONE:	X
PARCEL ZONING DESIGNATION:	R-5

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The current use of the subject property is commercial and is zoned R-5, Multi-Family Residential District.

2. Proposed Land Use and Zoning:
   The proposal is to rezone the subject property to **B-3, General Commercial District**.

3. Surrounding Land Use and Zoning:
   North: City of Florence / Public Service Building/ City Zoning
   South: City of Florence / Residential / City Zoning
   West: Florence County/ Commercial, Vacant / B-3
   East: City of Florence/ Commercial / City Zoning

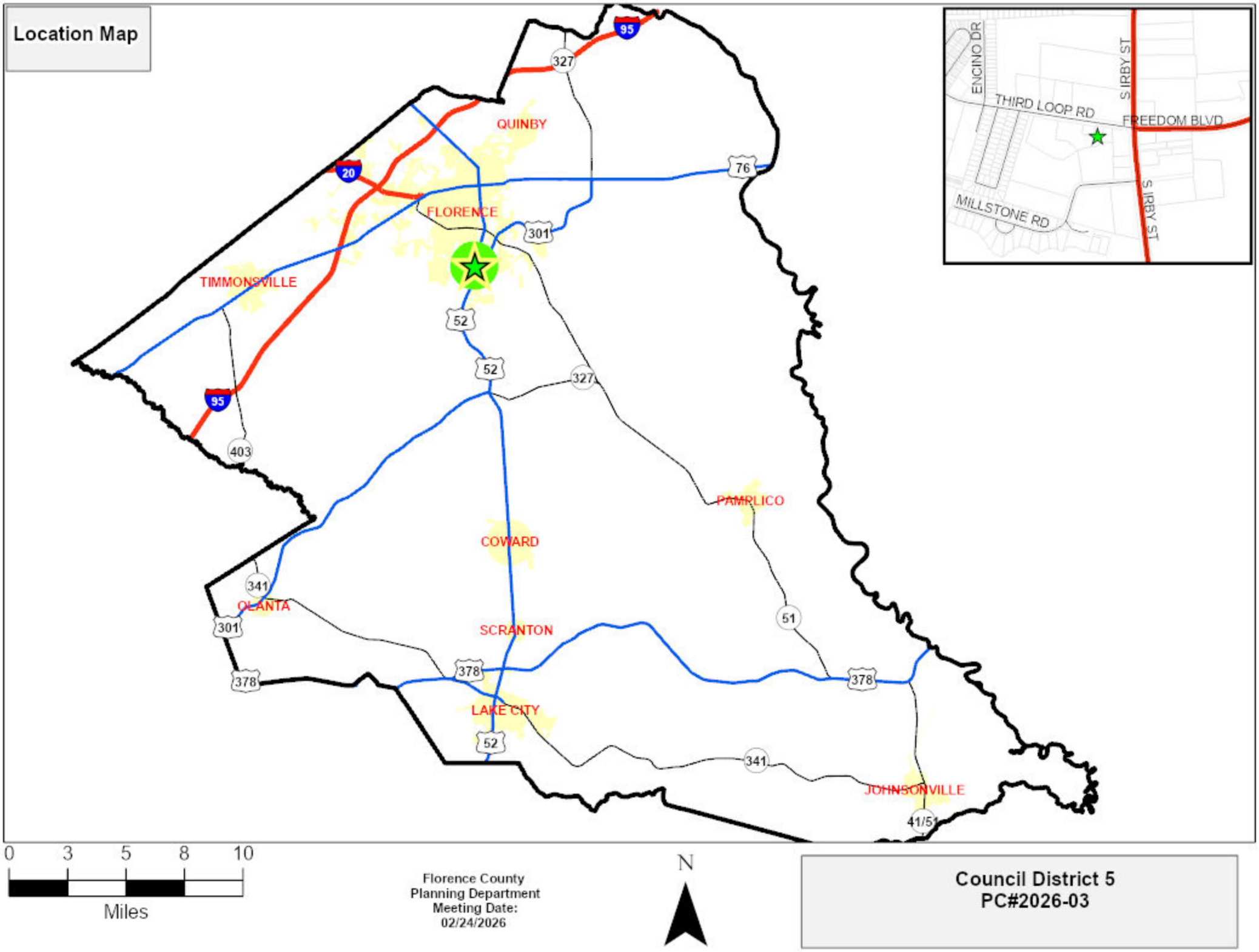
4. Transportation Access and Circulation:
   Present access to the property is by the way of Third Loop Road, Florence, SC.

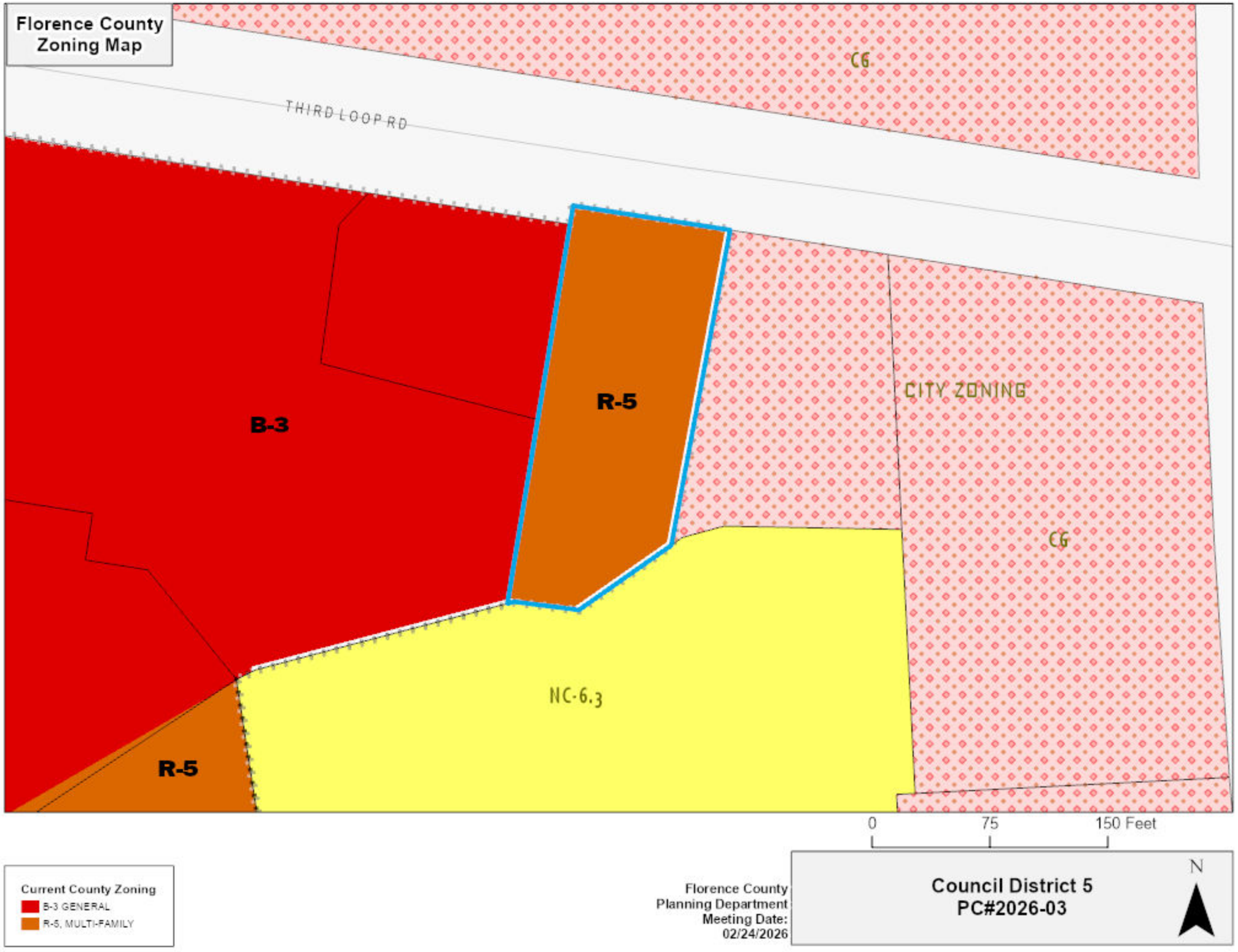
5. Traffic Review:
   The rezoning of this property from R-5, Multi-Family Residential District to B-3, General Commercial District should have minimum impact on traffic.

6. Florence County Comprehensive Plan:
   The future land use designation for the property is currently Urban District (UD). The requested rezoning of this property is compatible with the designated future land use.

FLORENCE COUNTY PLANNING COMMISSION ACTION FEBRUARY 24, 2026:
Six Planning Commission members voted 6 to 0 to approve the requested zoning map amendment. One Commission member Mr. Glynn Willis abstained from the voting as he stated his company has an easement on the property.)

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for Tax Map Number 00151, Block 01, Parcel 015 from R-5, Multi-Family Residential District to B-3, General Commercial District.


Location Map
ENCINO DR
S IRBY ST
THIRD LOOP RD
FREEDOM BLVD
MILLSTONE RD
S IRBY ST
QUINBY
FLORENCE
TIMMONSVILLE
PAMPLICO
COWARD
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
76
327
301
52
403
341
51
378
41/51
0 3 5 8 10
Miles
N
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 5
PC#2026-03


Florence County
Zoning Map
CG
THIRD LOOP RD
B-3
R-5
CITY ZONING
CG
NC-6.3
R-5
0
75
150 Feet
Current County Zoning
B-3 GENERAL
R-5, MULTI-FAMILY
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 5
PC#2026-03
N



Florence County
Planning Department
Meeting Date:
02/24/2026

Council District 5
PC#2026-03

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 43-2025/26
Second Reading

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 01012-01-004, 01012-01-008, 01012-01-015, 01012-01-016, 01012-01-240; And Other Matters Related Thereto.] (Planning Commission Approved 7 to 0; Council District 9)

POINTS TO CONSIDER:
1. The recommended zoning for these properties is R-4, Multi-Family Residential District, Limited; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential uses; and,
4. The surrounding properties are unzoned; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 43-2025/26
2. Staff report for PC#2026-04
3. Location Map
4. Zoning Map
5. Aerial Map

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Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: February 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: February 24, 2026	this Ordinance was
Planning Commission Action	: February 24, 2026[Approved 7-0]	advertised for Public
First Reading/Introduction	: March 19, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	: April 16, 2026	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 43-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 01012-01-004, 01012-01-008, 01012-01-015, 01012-01-016, 01012-01-240; And Other Matters Related Thereto.]

WHEREAS:

1. The recommended zoning for these properties is R-4, Multi-Family Residential District, Limited; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential uses; and,
4. The surrounding properties are unzoned; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Properties Located In Group One Of The Highway 76 Corridor Study As Shown On The Following Tax Map As: 01012-01-004, 01012-01-008, 01012-01-015, 01012-01-016, 01012-01-240; Are Hereby Rezoned R-4, Multi-Family Residential District, Limited.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, February 24, 2026
PC#2026-04

SUBJECT:	Map Amendment Requested By Florence County To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 01012-01-004, 01012-01-008, 01012-01-015, 01012-01-016, 01012-01-240.
LOCATION:	The Highway 76 Corridor Study
TAX MAP NUMBERS:	01012-01-004, 01012-01-008, 01012-01-015, 01012-01-016, 01012-01-240
COUNCIL DISTRICT(S):	9; County Council
APPLICANT:	County of Florence
ZONING/LAND AREA:	Unzoned

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The subject properties are currently unzoned with current uses consisting of residential and vacant.

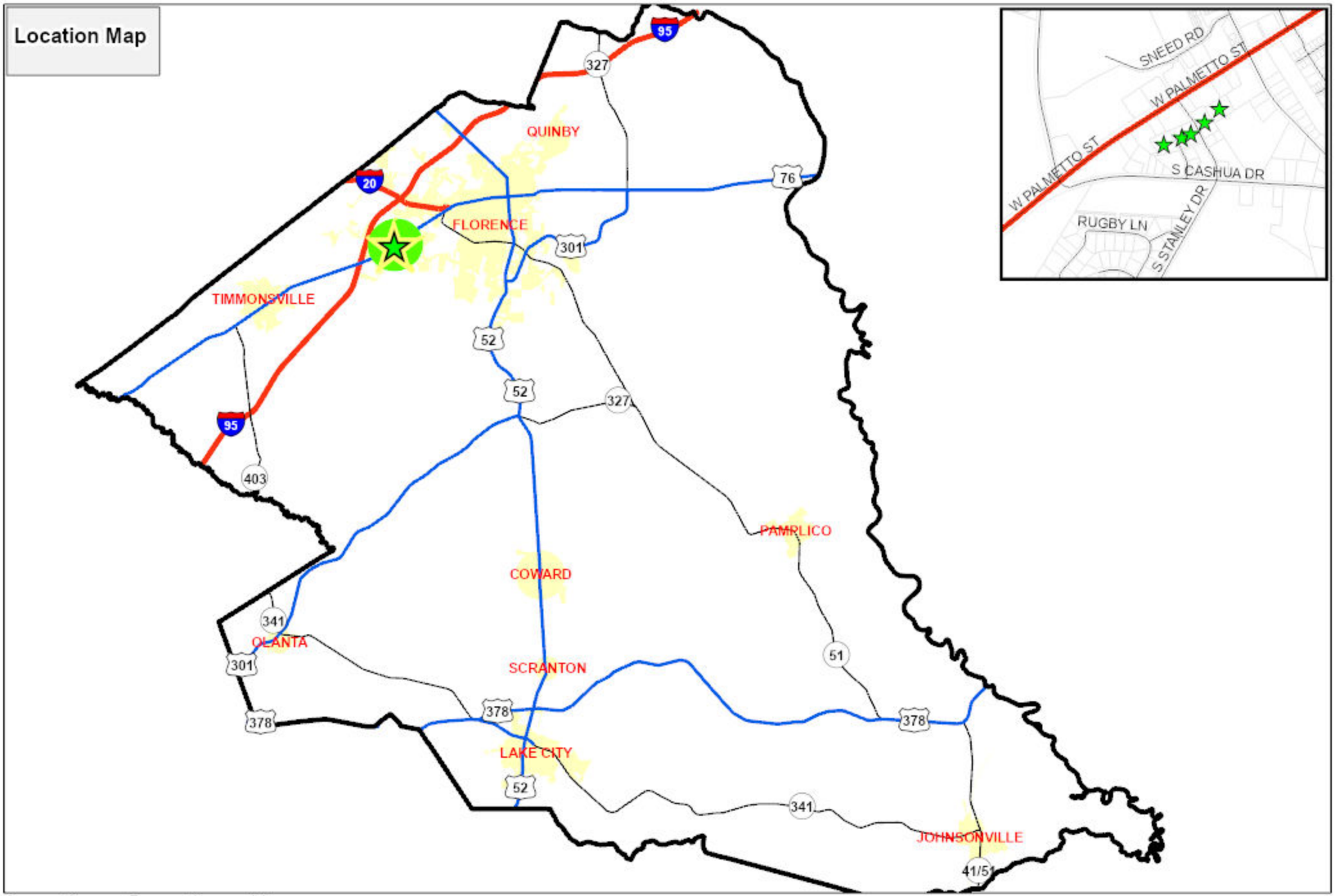
2. Proposed Land Use and Zoning:
   The proposed zoning recommendation for the subject properties is **R-4, Multi-Family Residential District, Limited**.

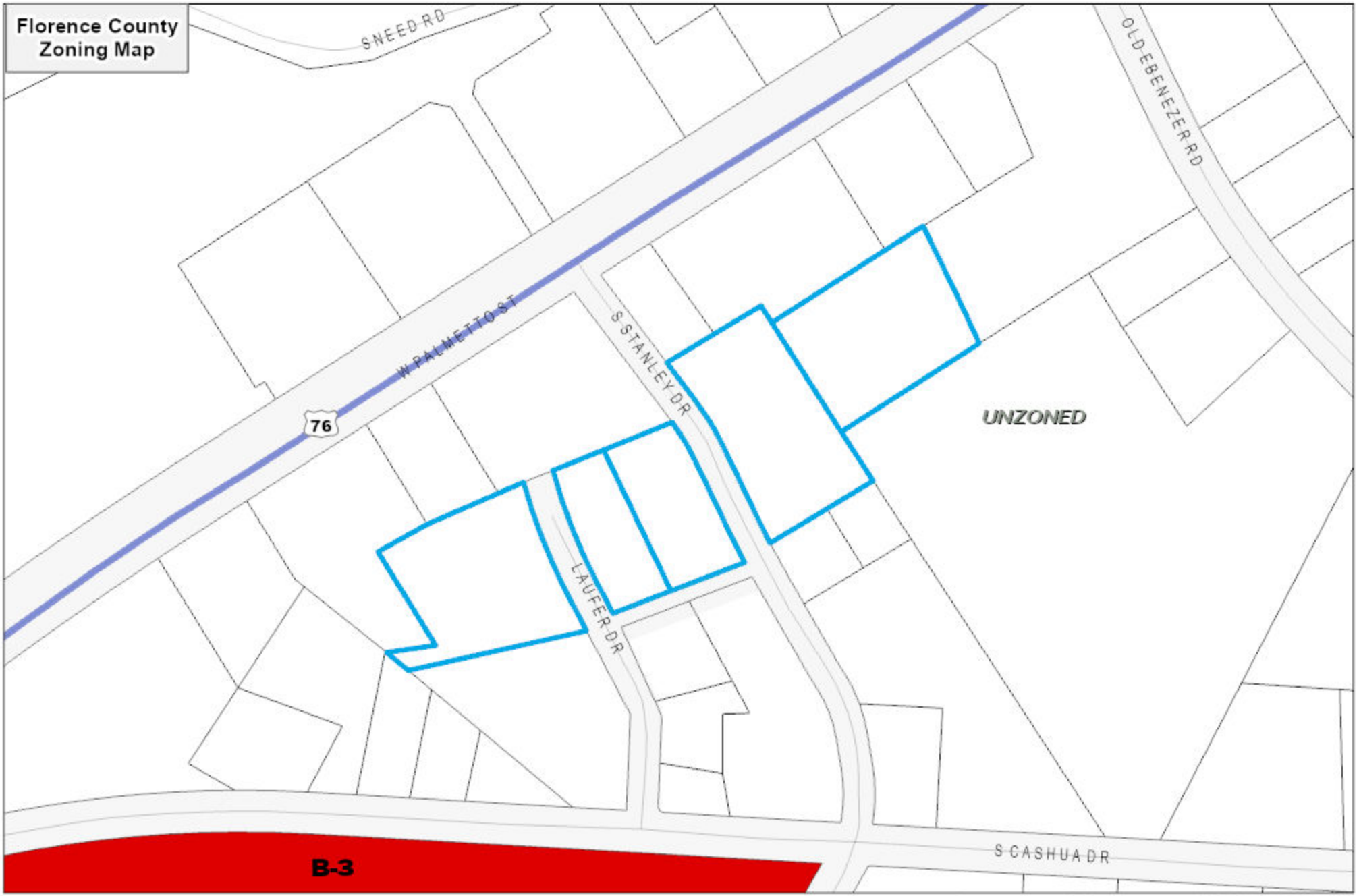
3. Surrounding Land Use and Zoning:
   All surrounding properties are unzoned.

4. Florence County Comprehensive Plan:
   The recommended zoning district is compatible with the subject properties' future land use designation.

FLORENCE COUNTY PLANNING COMMISSION ACTION FEBRUARY 24, 2026:
Seven Planning Commission members voted 7 to 0 to approve the requested zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for the above-referenced parcels from Unzoned to R-4, Multi-Family Residential District.


Location Map
QUINBY
FLORENCE
TIMMONSVILLE
PAMPLICO
COWARD
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
327
76
301
52
403
341
51
378
41/51
SNEED RD
W PALMETTO ST
S CASHUA DR
RUGBY LN
S STANLEY DR
0 3 5 8 10
Miles
N
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 9
PC#2026-04


Florence County
Zoning Map
SNEED RD
W PALMETTO ST
76
S STANLEY DR
OLD EBENEZER RD
UNZONED
LAUFER DR
S CASHUA DR
B-3
0
200
400 Feet
N
Current County Zoning
B-3 GENERAL
UNZONED
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 9
PC#2026-04



0 150 300

Feet

Florence County
Planning Department
Meeting Date:
02/24/2026

N

Council District 9
PC#2026-04

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 44-2025/26
Second Reading

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 00075-01-011, 00075-01-012, 00075-01-071, 00075-01-176, 00075-01-177, 00075-01-239, 00100-01-099, 00100-01-154, 00100-01-187, 01012-01-014, 01012-01-017, 01012-01-026, 01012-01-027, 01012-01-028, 01012-01-029, 01012-01-030, 01012-01-031, 01012-01-032, 01012-01-033, 01012-01-034, 01012-01-035, 01012-01-036, 01012-01-037, 01012-01-113, 01012-01-196, 01012-01-241, 01012-01-270; And Other Matters Related Thereto.] (Planning Commission Approved 7 to 0; Council Districts 4 & 9)

POINTS TO CONSIDER:
1. The recommended zoning for these properties is B-3, General Commercial District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential and commercial uses; and,
4. The surrounding properties are unzoned or subject to the City of Florence Zoning; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 44-2025/26
2. Staff report for PC#2026-05
3. Location Map
4. Zoning Map
5. Aerial Map

back to top

Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: February 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: February 24, 2026	this Ordinance was
Planning Commission Action	: February 24, 2026[Approved 7-0]	advertised for Public
First Reading/Introduction	: March 19, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	: April 16, 2026	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 44-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 00075-01-011, 00075-01-012, 00075-01-071, 00075-01-176, 00075-01-177, 00075-01-239, 00100-01-099, 00100-01-154, 00100-01-187, 01012-01-014, 01012-01-017, 01012-01-026, 01012-01-027, 01012-01-028, 01012-01-029, 01012-01-030, 01012-01-031, 01012-01-032, 01012-01-033, 01012-01-034, 01012-01-035, 01012-01-036, 01012-01-037, 01012-01-113, 01012-01-196, 01012-01-241, 01012-01-270; And Other Matters Related Thereto.]

WHEREAS:

1. The recommended zoning for these properties is B-3, General Commercial District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential and commercial uses; and,
4. The surrounding properties are unzoned or subject to the City of Florence Zoning; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Properties Located In Group One Of The Highway 76 Corridor Study As Shown On The Following Tax Map As: 00075-01-011, 00075-01-012, 00075-01-071, 00075-01-176, 00075-01-177, 00075-01-239, 00100-01-099, 00100-01-154, 00100-01-187, 01012-01-014, 01012-01-017, 01012-01-026, 01012-01-027, 01012-01-028, 01012-01-029, 01012-01-030, 01012-01-031, 01012-01-032, 01012-01-033, 01012-01-034, 01012-01-035, 01012-01-036, 01012-

01-037, 01012-01-113, 01012-01-196, 01012-01-241, 01012-01-270; Are Hereby Rezoned B-3, General Commercial District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, February 24, 2026
PC#2026-05

SUBJECT: Map Amendment Requested By Florence County To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On West Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 00075-01-011, 00075-01-012, 00075-01-071, 00075-01-176, 00075-01-177, 00075-01-239, 00100-01-099, 00100-01-154, 00100-01-187, 01012-01-014, 01012-01-017, 01012-01-026, 01012-01-027, 01012-01-028, 01012-01-029, 01012-01-030, 01012-01-031, 01012-01-032, 01012-01-033, 01012-01-034, 01012-01-035, 01012-01-036, 01012-01-037, 01012-01-113, 01012-01-196, 01012-01-241, 01012-01-270.

LOCATION: The Highway 76 Corridor Study

TAX MAP NUMBERS: 00075-01-011, 00075-01-012, 00075-01-071, 00075-01-176, 00075-01-177, 00075-01-239, 00100-01-099, 00100-01-154, 00100-01-187, 01012-01-014, 01012-01-017, 01012-01-026, 01012-01-027, 01012-01-028, 01012-01-029, 01012-01-030, 01012-01-031, 01012-01-032, 01012-01-033, 01012-01-034, 01012-01-035, 01012-01-036, 01012-01-037, 01012-01-113, 01012-01-196, 01012-01-241, 01012-01-270

COUNCIL DISTRICT(S): 4 & 9; County Council

APPLICANT: County of Florence

ZONING/LAND AREA: Unzoned

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The subject properties are currently unzoned with current uses consisting of residential and commercial.

2. Proposed Land Use and Zoning:

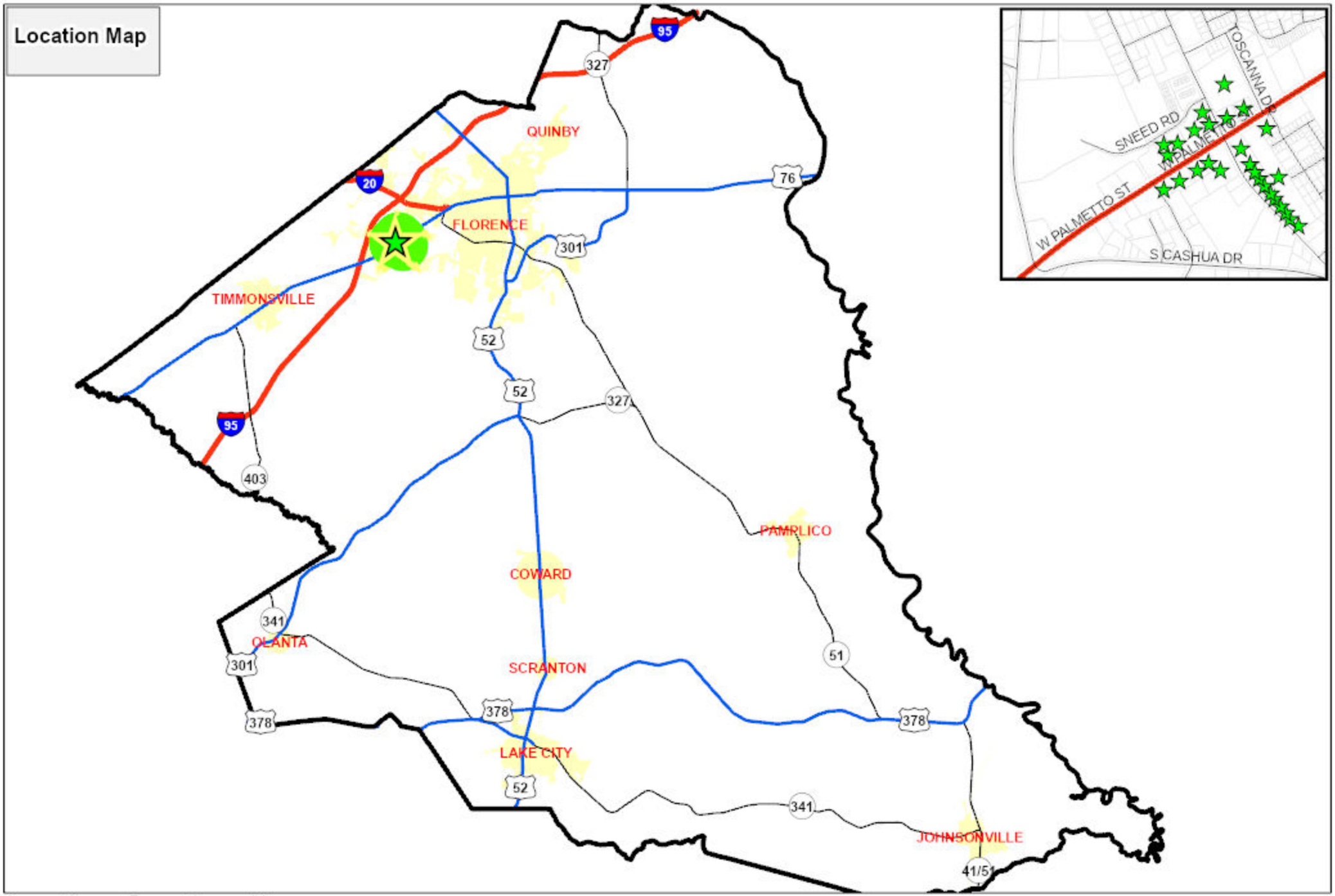
The proposed zoning recommendation for the subject properties is **B-3, General Commercial District**.

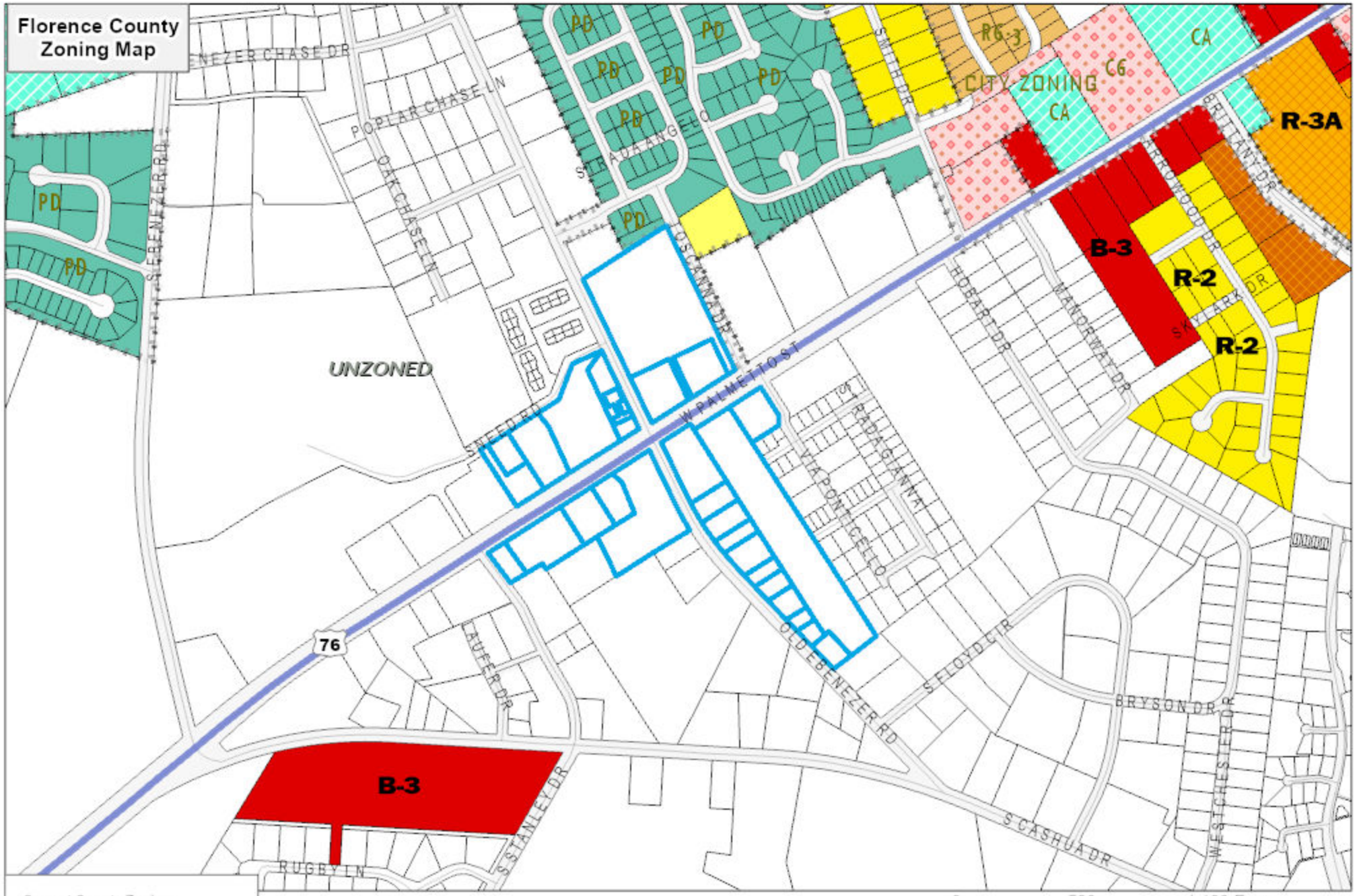
3. Surrounding Land Use and Zoning:
   All surrounding properties are unzoned or subject to City of Florence Zoning.

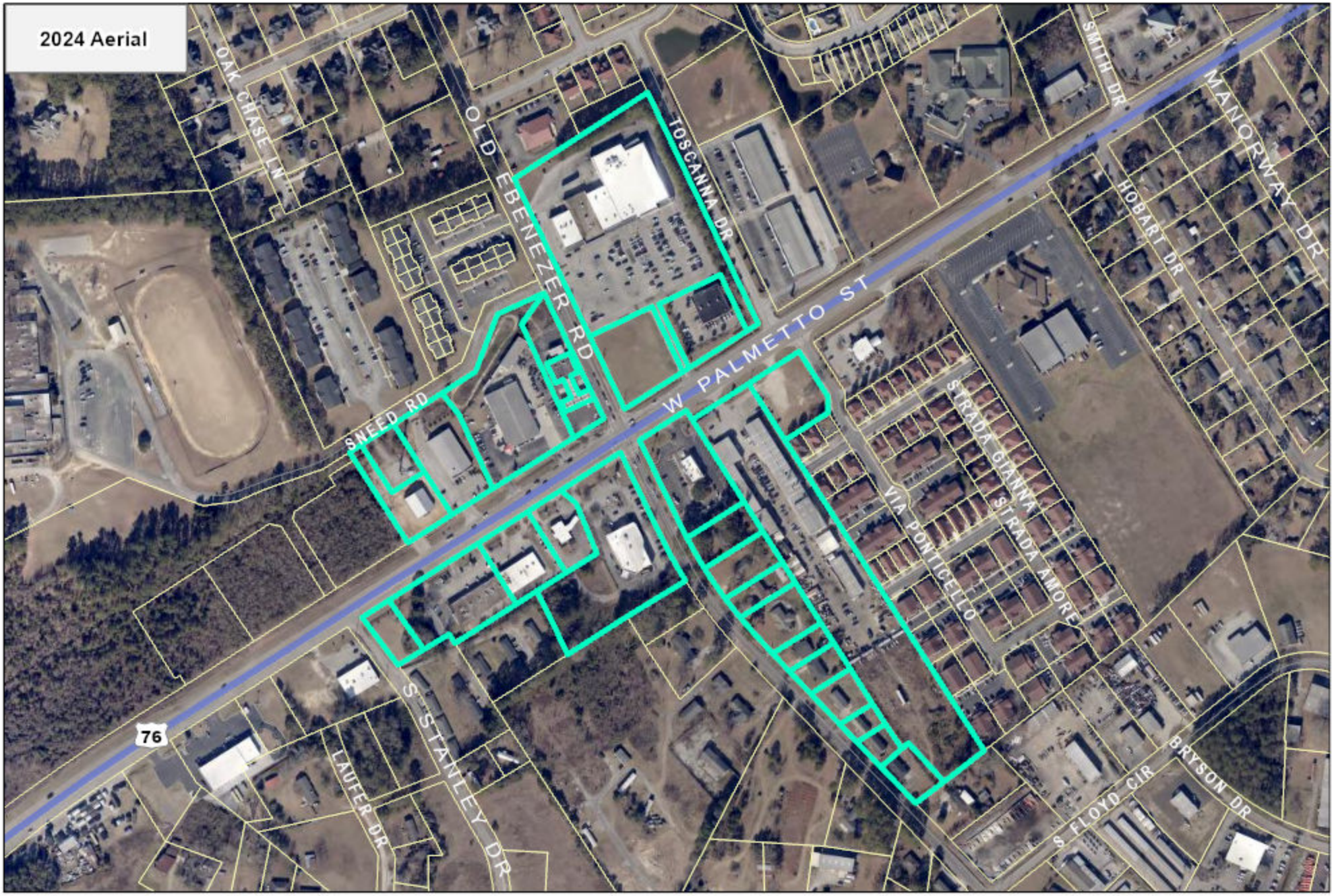
4. Florence County Comprehensive Plan:
   The recommended zoning district is compatible with the subject properties' future land use designation.

FLORENCE COUNTY PLANNING COMMISSION ACTION FEBRUARY 24, 2026:
Seven Planning Commission members voted 7 to 0 to approve the requested zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for the above referenced parcels from Unzoned to B-3, General Commercial District.


Location Map
95
327
QUINBY
20
76
FLORENCE
301
TIMMONSVILLE
52
52
327
95
403
PAMPLICO
COWARD
341
OLANTA
301
SCRANTON
51
378
378
378
LAKE CITY
52
341
JOHNSONVILLE
41/51
SNEED RD
W PALMETTO ST
TOSCANNA DR
W PALMETTO ST
S CASHUA DR
0 3 5 8 10
Miles
Florence County
Planning Department
Meeting Date:
02/24/2026
N
Council District 4,9
PC#2026-05


Florence County
Zoning Map
PD
CITY ZONING
RG-3
CA
C6
R-3A
B-3
R-2
UNZONED
W PALMETTO ST
76
OLD EBENEZER RD
S FLOYD CIR
BRYSON DR
S CASHUA DR
RUGBY LN
S STANLEY DR
LUFER DR
HOBART DR
MANOR WAY DR
SKYLARK DR
BRITTANY DR
VIA PONTICELLO
RADA GIANNA
Current County Zoning
B-3 GENERAL
PD, PLANNED DEVELOPMENT
R-2, SINGLE-FAMILY, MEDIUM LOTS
R-3A
R-5A
UNZONED
0
590
1,180 Feet
N
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 4,9
PC#2026-05



Florence County
Planning Department
Meeting Date:
02/24/2026

Council District 4,9
PC#2026-05

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 45-2025/26
Second Reading

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-011, 90155-01-003, 90155-01-005, 90155-01-006, 90155-01-007, 90155-01-008, 90155-01-009, 90155-02-002, 90155-02-003, 90155-02-004, 90155-02-005, 90155-02-007, 90155-02-009, 90155-02-010, 90155-02-011, 90155-02-012, 90155-02-013, 90155-02-014, 90155-02-015, 90155-02-016, 90155-02-017; And Other Matters Related Thereto.] (Planning Commission Approved 7 to 0; Council District 7)

POINTS TO CONSIDER:
1. The recommended zoning for these properties is RU-1, Rural Community District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential uses; and,
4. The surrounding properties are unzoned, commercial mixed-use (CMU), lower density, mixed residential (MR) and single-family residential (R-2) districts; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 45-2025/26
2. Staff report for PC#2026-06
3. Location Map
4. Zoning Map
5. Aerial Map

back to top

Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: February 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: February 24, 2026	this Ordinance was
Planning Commission Action	: February 24, 2026[Approved 7-0]	advertised for Public
First Reading/Introduction	: March 19, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	: April 16, 2026	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 45-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-011, 90155-01-003, 90155-01-005, 90155-01-006, 90155-01-007, 90155-01-008, 90155-01-009, 90155-02-002, 90155-02-003, 90155-02-004, 90155-02-005, 90155-02-007, 90155-02-009, 90155-02-010, 90155-02-011, 90155-02-012, 90155-02-013, 90155-02-014, 90155-02-015, 90155-02-016, 90155-02-017; And Other Matters Related Thereto.]

WHEREAS:

1. The recommended zoning for these properties is RU-1, Rural Community District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential uses; and,
4. The surrounding properties are unzoned, commercial mixed-use (CMU), lower density, mixed residential (MR) and single-family residential (R-2) districts; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Properties Located In Group One Of The Highway 76 Corridor Study As Shown On The Following Tax Map As: 90152-01-011, 90155-01-003, 90155-01-005, 90155-01-006, 90155-01-007, 90155-01-008, 90155-01-009, 90155-02-002, 90155-02-003, 90155-02-004, 90155-02-005, 90155-02-007, 90155-02-009, 90155-02-010, 90155-02-011, 90155-02-012, 90155-

02-013, 90155-02-014, 90155-02-015, 90155-02-016, 90155-02-017; Are Hereby Rezoned RU-1, Rural Community District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, February 24, 2026
PC#2026-06

SUBJECT:	Map Amendment Requested By Florence County To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-011, 90155-01-003, 90155-01-005, 90155-01-006, 90155-01-007, 90155-01-008, 90155-01-009, 90155-02-002, 90155-02-003, 90155-02-004, 90155-02-005, 90155-02-007, 90155-02-009, 90155-02-010, 90155-02-011, 90155-02-012, 90155-02-013, 90155-02-014, 90155-02-015, 90155-02-016, 90155-02-017.
LOCATION:	The Highway 76 Corridor Study
TAX MAP NUMBERS:	90152-01-011, 90155-01-003, 90155-01-005, 90155-01-006, 90155-01-007, 90155-01-008, 90155-01-009, 90155-02-002, 90155-02-003, 90155-02-004, 90155-02-005, 90155-02-007, 90155-02-009, 90155-02-010, 90155-02-011, 90155-02-012, 90155-02-013, 90155-02-014, 90155-02-015, 90155-02-016, 90155-02-017
COUNCIL DISTRICT(S):	7; County Council
APPLICANT:	County of Florence
ZONING/LAND AREA:	Unzoned

STAFF ANALYSIS:

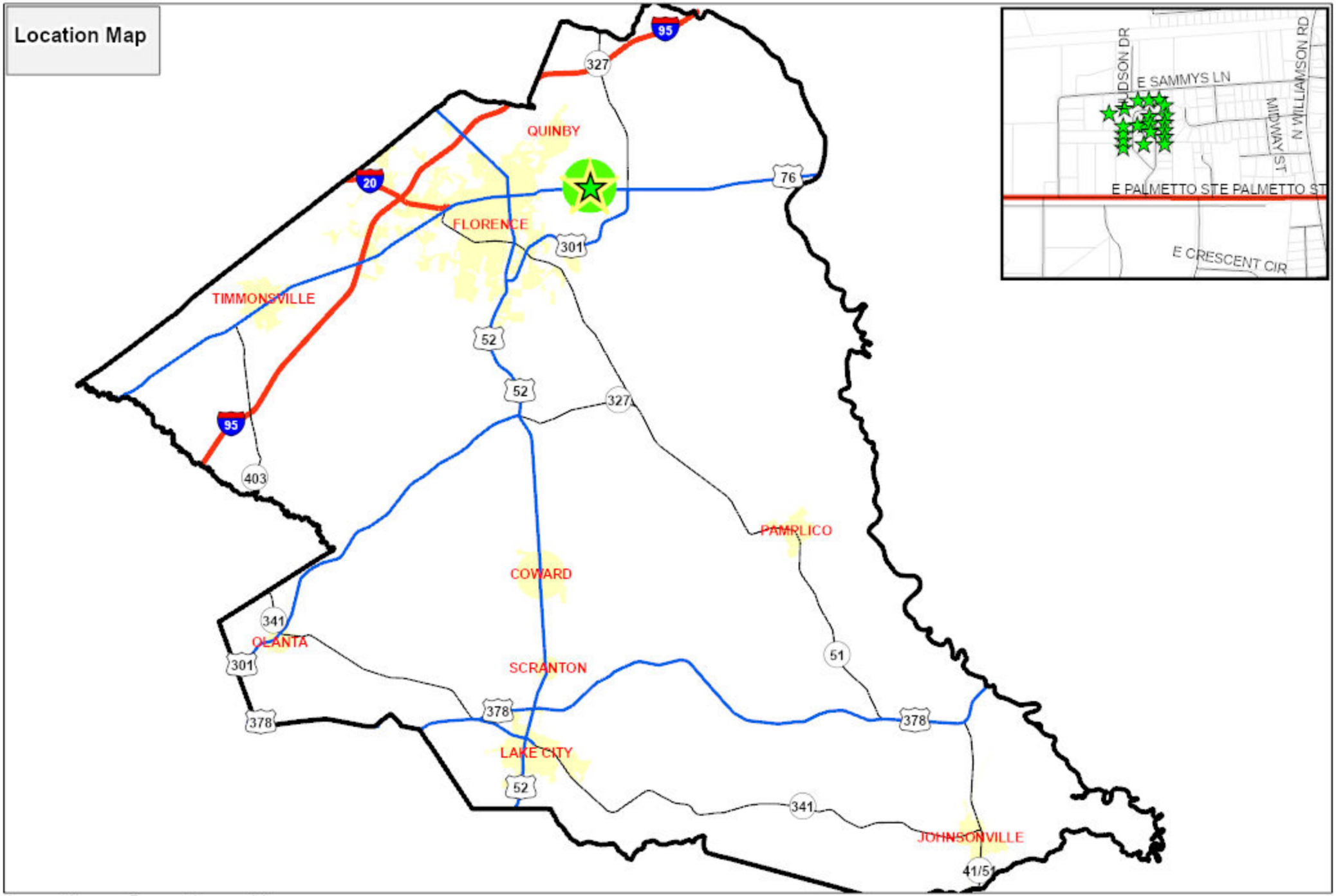
1. Existing Land Use and Zoning:
   The subject properties are currently unzoned with current uses consisting of residential.
2. Proposed Land Use and Zoning:
   The proposed zoning recommendation for the subject properties is **RU-1, Rural Community District**.
3. Surrounding Land Use and Zoning:

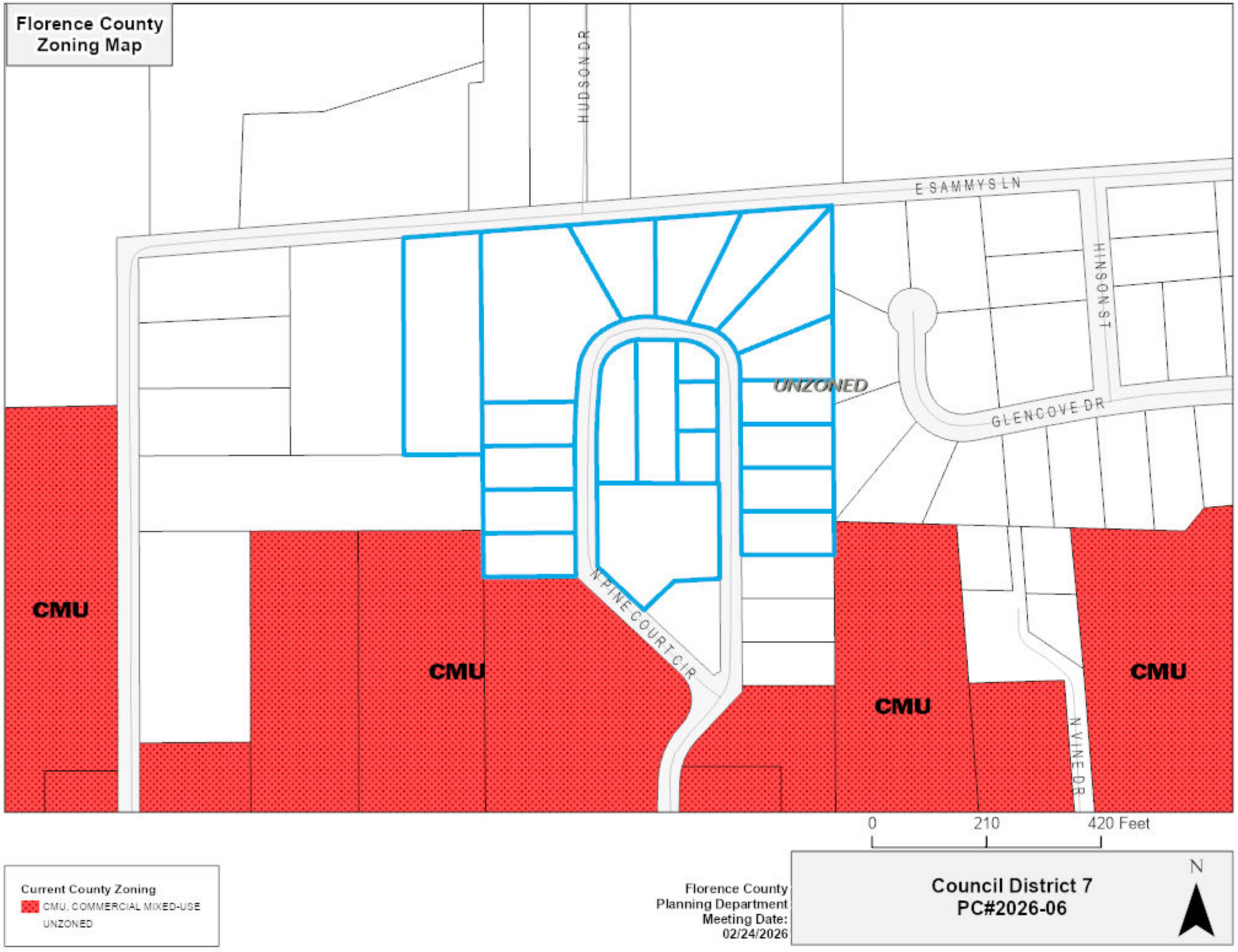
The surrounding properties are either CMU, unzoned, or pending County Council's approval for rezoning.

4. Florence County Comprehensive Plan:
   The recommended zoning district is compatible with the subject properties' future land use designation.

FLORENCE COUNTY PLANNING COMMISSION ACTION FEBRUARY 24, 2026:
Seven Planning Commission members voted 7 to 0 to approve the requested zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for the above referenced parcels from Unzoned to RU-1, Rural Community District.


Location Map
QUINBY
FLORENCE
TIMMONSVILLE
PAMPLICO
COWARD
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
327
76
301
52
403
341
51
378
41/51
E SAMMYS LN
E PALMETTO ST
E CRESCENT CIR
MIDWAY ST
N WILLIAMSON RD
0 3 5 8 10
Miles
N
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 7
PC#2026-06


Florence County
Zoning Map
HUDSON DR
E SAMMYS LN
HINSON ST
GLENCOVE DR
UNZONED
N PINE COURT CIR
N VINE DR
CMU
CMU
CMU
CMU
0
210
420 Feet
Current County Zoning
CMU, COMMERCIAL MIXED-USE
UNZONED
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 7
PC#2026-06
N



Florence County
Planning Department
Meeting Date:
02/24/2026

Council District 7
PC#2026-06

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 46-2025/26
Second Reading

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-018, 90152-01-019, 90152-01-020, 90152-01-022, 90152-01-025, 90152-01-027; And Other Matters Related Thereto.] (Planning Commission Approved 7 to 0; Council District 7)

POINTS TO CONSIDER:
1. The recommended zoning for these properties is MR, Lower Density, Mixed Residential District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential, vacant, and commercial uses; and,
4. The surrounding properties are unzoned and MR, Lower Density, Mixed Residential District and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 46-2025/26
2. Staff report for PC#2026-07
3. Location Map
4. Zoning Map
5. Aerial Map

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Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: February 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: February 24, 2026	this Ordinance was
Planning Commission Action	: February 24, 2026[Approved 7-0]	advertised for Public
First Reading/Introduction	: March 19, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	: April 16, 2026	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 46-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-018, 90152-01-019, 90152-01-020, 90152-01-022, 90152-01-025, 90152-01-027; And Other Matters Related Thereto.]

WHEREAS:

1. The recommended zoning for these properties is MR, Lower Density, Mixed Residential District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential, vacant, and commercial uses; and,
4. The surrounding properties are unzoned and MR, Lower Density, Mixed Residential District; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Properties Located In Group One Of The Highway 76 Corridor Study As Shown On The Following Tax Map As: 90152-01-018, 90152-01-019, 90152-01-020, 90152-01-022, 90152-01-025, 90152-01-027; Are Hereby Rezoned MR, Lower Density, Mixed Residential District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, February 24, 2026
PC#2026-07

SUBJECT:	Map Amendment Requested By Florence County To Change The Zoning Designation For Properties In Group One Of The Highway 76 Corridor Study On East Palmetto Street From Unzoned. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-018, 90152-01-019, 90152-01-020, 90152-01-022, 90152-01-025, 90152-01-027.
LOCATION:	The Highway 76 Corridor Study
TAX MAP NUMBERS:	90152-01-018, 90152-01-019, 90152-01-020, 90152-01-022, 90152-01-025, 90152-01-027
COUNCIL DISTRICT(S):	7; County Council
APPLICANT:	County of Florence
ZONING/LAND AREA:	Unzoned

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The subject properties are currently unzoned with current uses consisting of residential, vacant, or commercial.

2. Proposed Land Use and Zoning:
   The proposed zoning recommendation for the subject properties is **MR, Lower Density Mixed Residential District**.

3. Surrounding Land Use and Zoning:
   The surrounding properties are either unzoned or pending County Council's approval for rezoning.

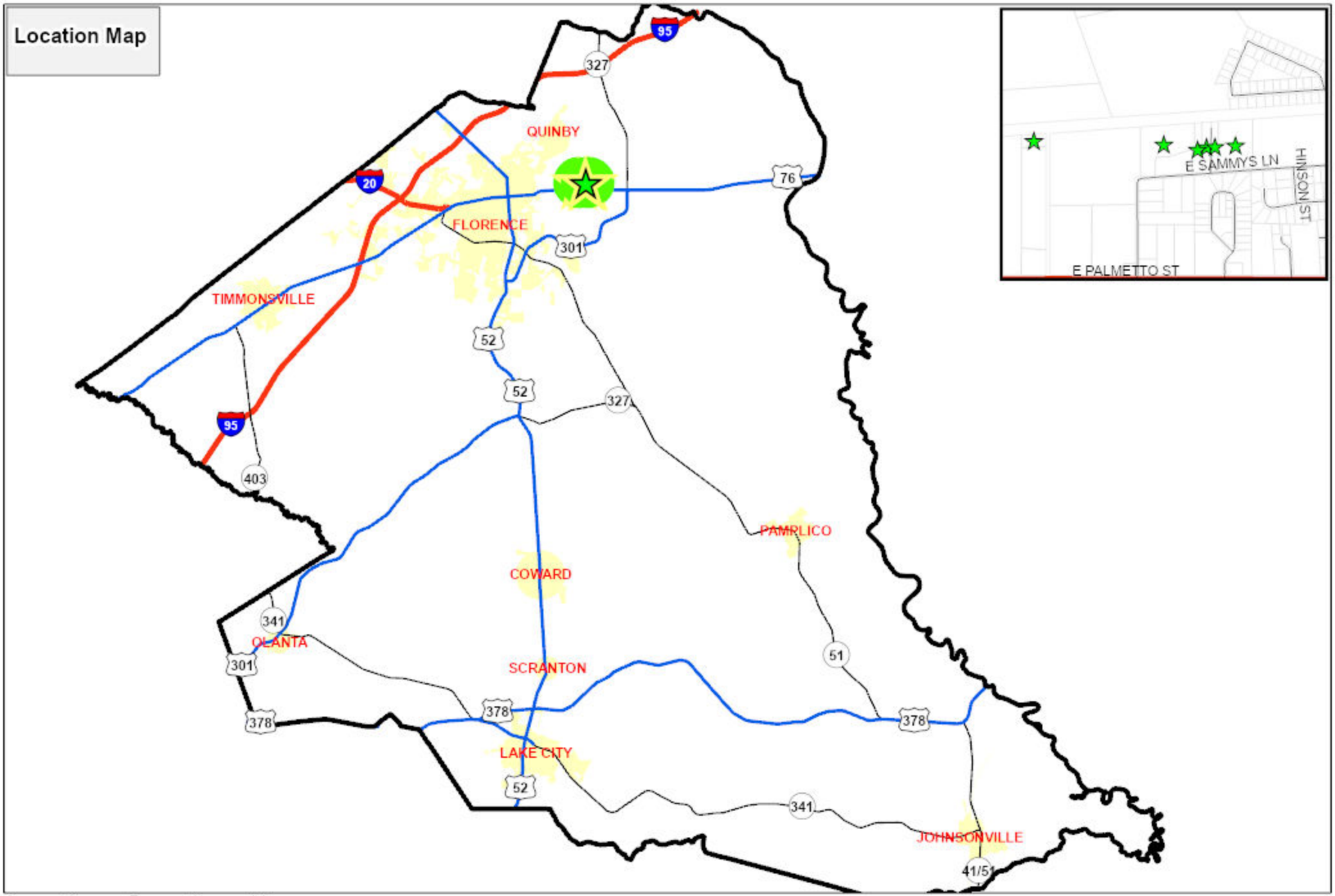
4. Florence County Comprehensive Plan:
   The recommended zoning district is compatible with the subject properties' future land use designation.

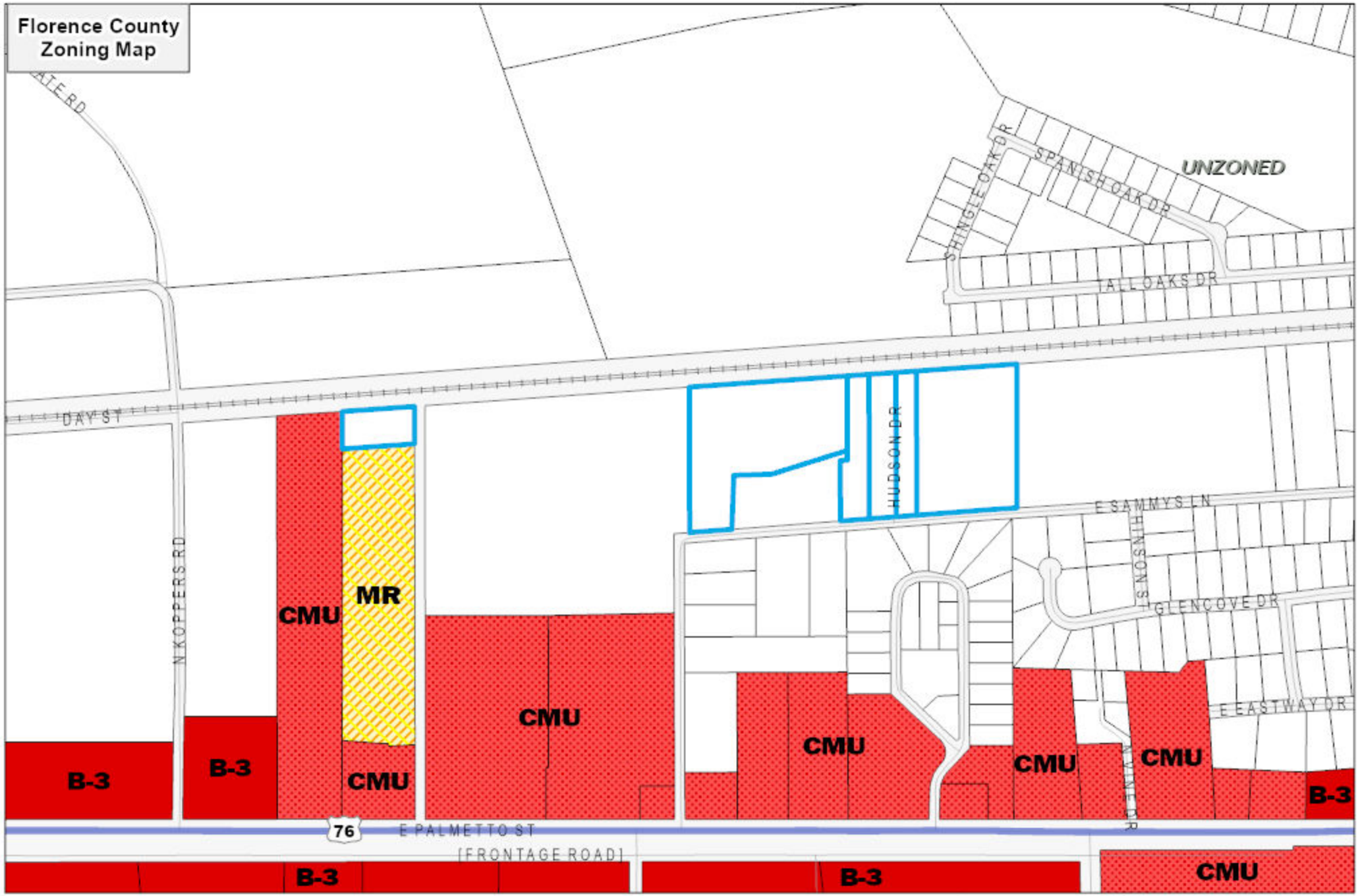
FLORENCE COUNTY PLANNING COMMISSION ACTION FEBRUARY 24, 2026:

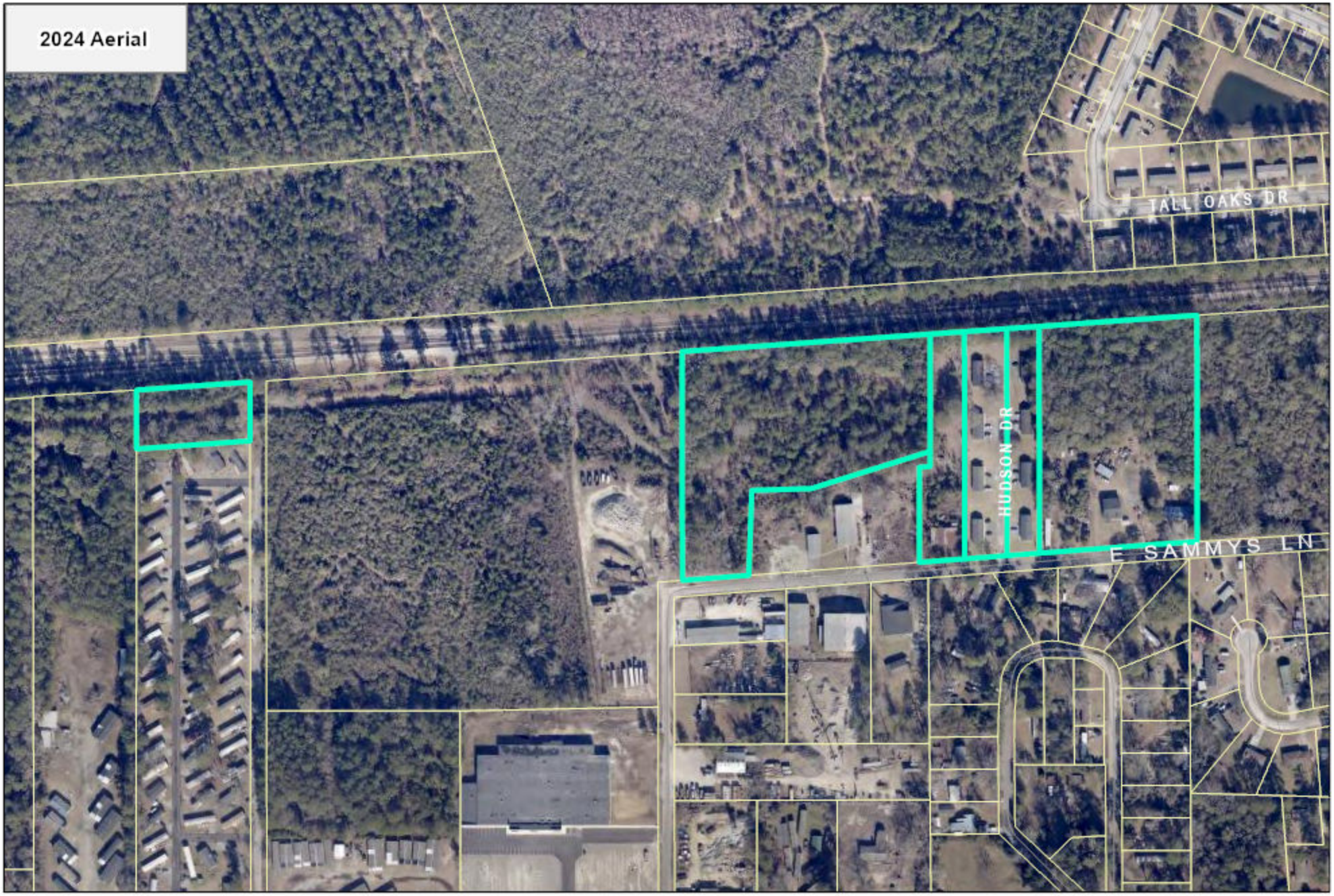
Seven Planning Commission members voted 7 to 0 to approve the requested zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:

Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for the above referenced parcels from Unzoned to MR, Lower Density, Mixed Residential District.


Location Map
QUINBY
FLORENCE
TIMMONSVILLE
PAMPLICO
COWARD
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
327
76
301
52
403
51
341
378
41/51
E SAMMYS LN
HINSON ST
E PALMETTO ST
0 3 5 8 10
Miles
N
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 7
PC#2026-07


Florence County
Zoning Map
UNZONED
SPANISH OAK DR
SHINGLE OAK DR
TALL OAKS DR
DAY ST
HUDSON DR
E SAMMYS LN
GLENCOVE DR
E EASTWAY DR
N KOPPERS RD
CMU
MR
B-3
CMU
CMU
CMU
CMU
CMU
B-3
76
E PALMETTO ST
(FRONTAGE ROAD)
B-3
B-3
CMU
0
490
980 Feet
Current County Zoning
B-3 GENERAL
CMU, COMMERCIAL MIXED-USE
MR, MIXED RESIDENTIAL, LOW DENSITY
UNZONED
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 7
PC#2026-07
N



Florence County
Planning Department
Meeting Date:
02/24/2026

Council District 7
PC#2026-07

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 47-2025/26
Second Reading

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation For Properties In Group Eight Of The East Highway 76 Gateway Study From Unzoned. Furthermore, The Requirements Of Florence County Code Of Ordinances, Chapter 30, Zoning Ordinance, Article II. – Zoning District Regulations, Division 7, Corridor Overlay District, Shall Apply To All Properties Included In This Amendment That Lay Within Five Hundred Feet (500') Of The Corridor. Any Parcel That Extends Beyond 500' From The Corridor Shall Be Wholly Covered By The Overlay District If The Outer Area Is Twenty Percent (20%) Or Less Of The Total Parcel Size. This Measurement Shall Be Taken From The Roads Edge, Or Curb, And Extend Landwards. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90155-01-001, 90155-02-018, 90155-02-019, 90155-02-020; And Other Matters Related Thereto.] (Planning Commission Approved 7 to 0; Council District 7)

POINTS TO CONSIDER:
1. The recommended zoning for these properties is RU-1, Rural Community District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential uses; and,
4. The surrounding properties are unzoned, commercial mixed-use (CMU), and single-family residential (R-2) districts; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 47-2025/26
2. Staff report for PC#2026-08
3. Location Map
4. Zoning Map
5. Aerial Map

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Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: February 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: February 24, 2026	this Ordinance was
Planning Commission Action	: February 24, 2026[Approved 7-0]	advertised for Public
First Reading/Introduction	: March 19, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	: April 16, 2026	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 47-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation For Properties In Group Eight Of The East Highway 76 Gateway Study From Unzoned. Furthermore, The Requirements Of Florence County Code Of Ordinances, Chapter 30, Zoning Ordinance, Article II. – Zoning District Regulations, Division 7, Corridor Overlay District, Shall Apply To All Properties Included In This Amendment That Lay Within Five Hundred Feet (500') Of The Corridor. Any Parcel That Extends Beyond 500' From The Corridor Shall Be Wholly Covered By The Overlay District If The Outer Area Is Twenty Percent (20%) Or Less Of The Total Parcel Size. This Measurement Shall Be Taken From The Roads Edge, Or Curb, And Extend Landwards. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90155-01-001, 90155-02-018, 90155-02-019, 90155-02-020; And Other Matters Related Thereto.]

WHEREAS:

1. The recommended zoning for these properties is RU-1, Rural Community District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential uses; and,
4. The surrounding properties are unzoned, commercial mixed-use (CMU), and single-family residential (R-2) districts; and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Properties Located In Group One Of The Highway 76 Corridor Study As Shown On The Following Tax Maps As: 90155-01-001, 90155-02-018, 90155-02-019, 90155-02-020; Are Hereby Rezoned RU-1, Rural Community District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, February 24, 2026
PC#2026-08

SUBJECT:	Map Amendment Requested By Florence County To Change The Zoning Designation For Properties In Group Eight Of The East Highway 76 Gateway Study From Unzoned. Furthermore, The Requirements Of Florence County Code Of Ordinances, Chapter 30, Zoning Ordinance, Article II. – Zoning District Regulations, Division 7, Corridor Overlay District, Shall Apply To All Properties Included In This Amendment That Lay Within Five Hundred Feet (500') Of The Corridor. Any Parcel That Extends Beyond 500' From The Corridor Shall Be Wholly Covered By The Overlay District If The Outer Area Is Twenty Percent (20%) Or Less Of The Total Parcel Size. This Measurement Shall Be Taken From The Roads Edge, Or Curb, And Extend Landwards. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps: 90155-01-001, 90155-02-018, 90155-02-019, 90155-02-020.
LOCATION:	The Highway 76 Gateway Study
TAX MAP NUMBERS:	90155-01-001, 90155-02-018, 90155-02-019, 90155-02-020
COUNCIL DISTRICT(S):	7; County Council
APPLICANT:	County of Florence
ZONING/LAND AREA:	Unzoned

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The subject properties are currently unzoned with current uses consisting of residential.

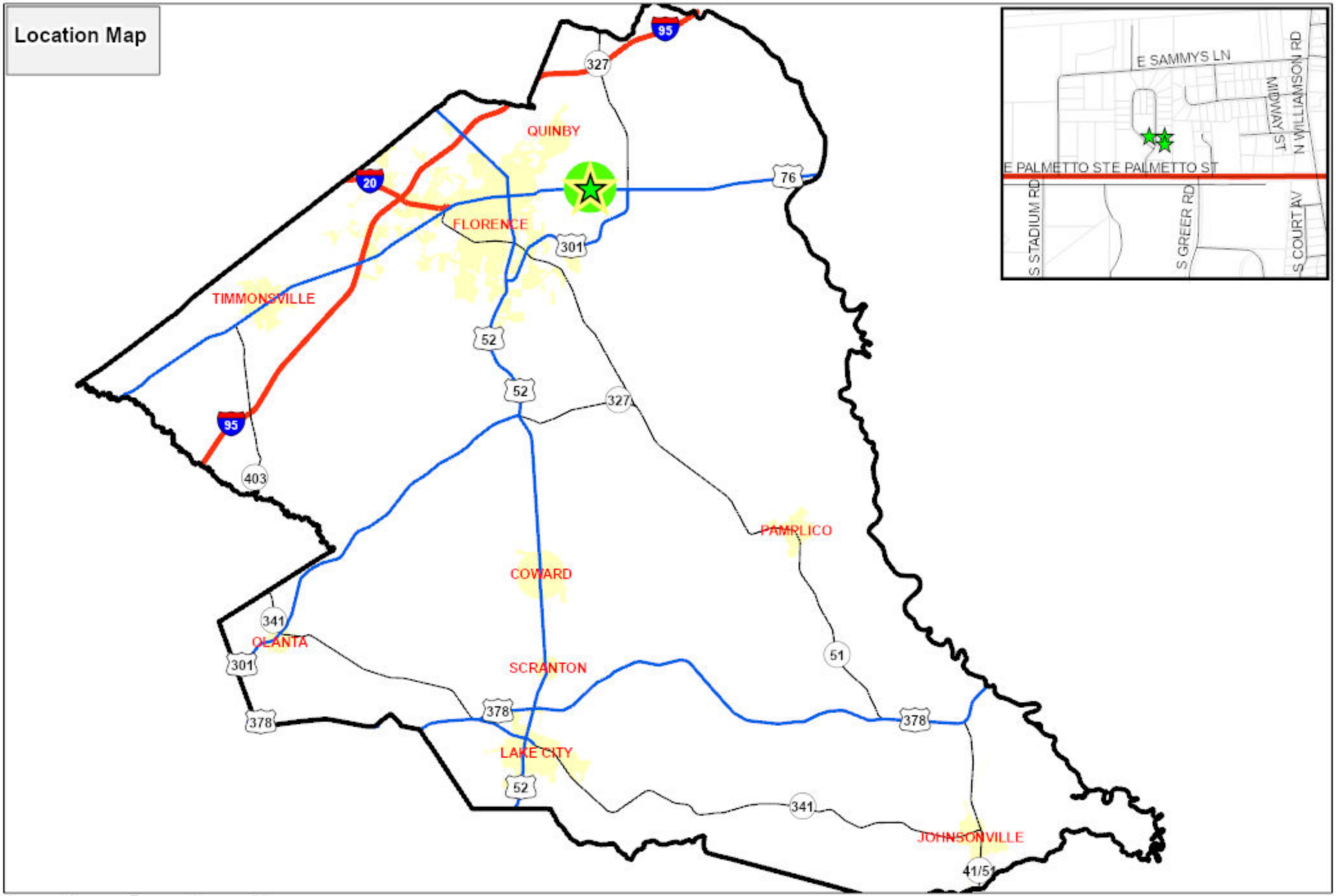
2. Proposed Land Use and Zoning:
   The proposed zoning recommendation for the subject properties is **RU-1, Rural Community District**.

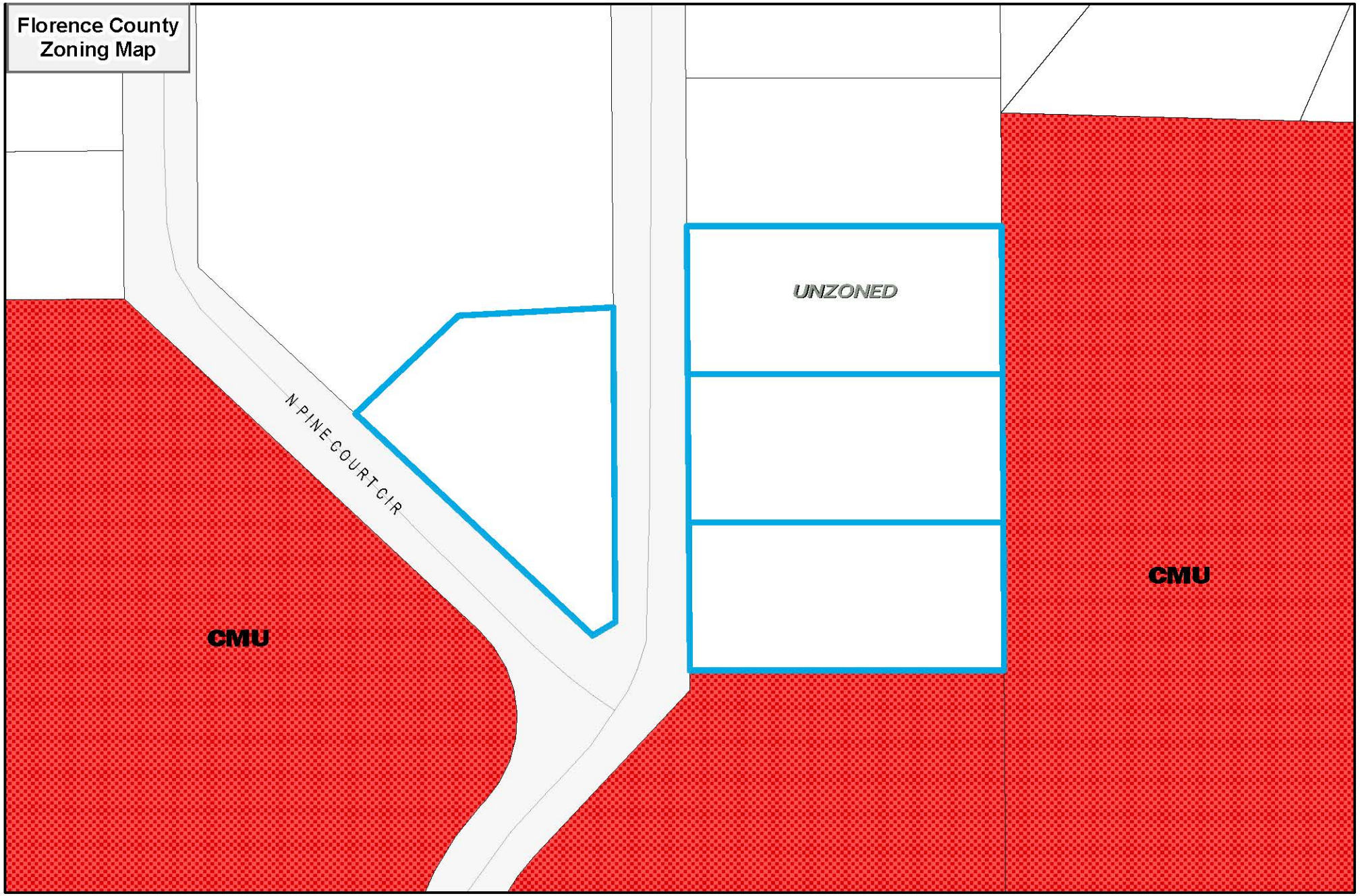
3. Surrounding Land Use and Zoning:
   The surrounding properties are either CMU, unzoned, or pending County Council's approval for rezoning.

4. Florence County Comprehensive Plan:
   The recommended zoning district is compatible with the subject properties' future land use designation.

FLORENCE COUNTY PLANNING COMMISSION ACTION FEBRUARY 24, 2026:
Seven Planning Commission members voted 7 to 0 to approve the requested zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for the above referenced parcels from Unzoned to RU-1, Rural Community District.


Location Map
QUINBY
FLORENCE
TIMMONSVILLE
COWARD
PAMPLICO
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
327
76
301
52
403
341
51
378
41/51
E SAMMYS LN
MIDWAY ST
N WILLIAMSON RD
E PALMETTO ST
E PALMETTO ST
S STADIUM RD
S GREER RD
S COURT AV
0 3 5 8 10
Miles
N
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 7
PC#2026-08


Florence County
Zoning Map
UNZONED
N PINE COURT CIR
CMU
CMU
0
70
140 Feet
Current County Zoning
CMU, COMMERCIAL MIXED-USE
UNZONED
Florence County
Planning Department
Meeting Date:
02/24/2026
Council District 7
PC#2026-08
N



Florence County
Planning Department
Meeting Date:
02/24/2026

Council District 7
PC#2026-08

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Ordinance No. 48-2025/26 Second Reading

DEPARTMENT: Administration

ISSUE UNDER CONSIDERATION:
An Ordinance To Provide Pursuant To Section 4-10-340(C)(3) Of The Code Of Laws Of South Carolina, 1976, As Amended, For The Expenditure Of Excess Funds Derived From The Capital Project Sales Tax Imposed In Florence County Pursuant To Article 3 Of Chapter 10 Of Title 4 Of The Code Of Laws Of South Carolina, 1976, As Amended, And A Referendum Held In Florence County On November 3, 2020, To Specify The Purposes For Which Such Expenditure Will Be Made, And Other Matters Relating Thereto.

POINTS TO CONSIDER:

1. Pursuant to the Initial Ordinance and the Sales Tax Act, a referendum was held in the County on November 3, 2020. As certified by the Florence County Voter Registration and Elections Commission, the question presented in the referendum (the "Referendum Question") was approved by the majority of the voters.
2. Pursuant to the Sales Tax Act and approval of the Referendum Question, the imposition of the sales and use tax provided for in the Sales Tax Act, the third such sales and use tax imposed in Florence County ("CPST III") commenced May 1, 2021 and will terminate on April 30, 2028.
3. The Referendum Question contained projects permitted to be funded from the proceeds of CPST III pursuant to Section 4-10-330(A)(1) of the Sales Tax Act.
4. On February 18, 2021, the Council enacted Ordinance No. 15-2020/21 (Bond Ordinance). Pursuant to the CPST Bond Ordinance, the County issued, sold, and delivered $120,000,000 in principal amount of general obligation bonds of the County on March 11, 2021 in order to provide funds to defray the costs of the Initial Projects.
5. The CPST III Bonds are payable from the revenues derived from the imposition of CPST III and mature on June 1, 2028. All of the Initial Projects are fully funded, and the County continues to collect revenues derived from the imposition of CPST III in excess of amounts required to pay in full the CPST III Bonds. The County thus plans to allocate $100,000 from such excess CPST III collections to defray the cost of demolition of the old Timmonsville High School in the County for redevelopment of the site for qualifying governmental purposes.
6. As allowed by Section 4-10-340(C)(3) of the Sales Tax Act, Council therefore intends by and through this Ordinance to specify and direct the expenditure of

$100,000 in excess collections derived from the CPST III fund to public projects in the categories listed in Section 4-10-330(A)(1) of the Sales Tax Act.

OPTIONS:

1. (Recommend) approve as presented.
2. Provide an alternate directive.

ATTACHMENTS:

A copy of the proposed Ordinance for second reading.

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Sponsor(s)	: Finance	
First Reading	: March 19, 2026	I, _____,
Committee Referral	: N/A	Council Clerk, certify that this
Committee Consideration Date	: N/A	Ordinance was advertised for
Committee Recommendation	: N/A	Public Hearing on _____.
Second Reading	: April 16, 2026	
Public Hearing	: April 16, 2026	
Third Reading	: _____, 2026	
Effective Date	: Immediately	

ORDINANCE NO.48-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

AN ORDINANCE

TO PROVIDE PURSUANT TO SECTION 4-10-340(C)(3) OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, FOR THE EXPENDITURE OF EXCESS FUNDS DERIVED FROM THE CAPITAL PROJECT SALES TAX IMPOSED IN FLORENCE COUNTY PURSUANT TO ARTICLE 3 OF CHAPTER 10 OF TITLE 4 OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, AND A REFERENDUM HELD IN FLORENCE COUNTY ON NOVEMBER 3, 2020, TO SPECIFY THE PURPOSES FOR WHICH SUCH EXPENDITURE WILL BE MADE, AND OTHER MATTERS RELATING THERETO.

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MISCELLANEOUS

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BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL, SOUTH CAROLINA, IN COUNCIL ASSEMBLED, AS FOLLOWS:

ARTICLE I

FINDINGS OF FACT

Section 1.01 Findings.

On July 16, 2020, the Council enacted Ordinance Number 31-2019/20 entitled: "AN ORDINANCE TO IMPOSE A ONE PERCENT SALES TAX, SUBJECT TO A REFERENDUM, WITHIN FLORENCE COUNTY PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE THE PROJECTS FOR WHICH THE PROCEEDS OF THE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH THE TAX MAY BE IMPOSED; TO PROVIDE THE MAXIMUM COST OF THE PROJECTS OR FACILITIES FUNDED FROM THE PROCEEDS TO BE RAISED BY THE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM AND TO CONCUR IN THE CONTENTS OF THE BALLOT QUESTION IN SUCH REFERENDUM; TO ESTABLISH THE PRIORITY IN WHICH THE PROCEEDS OF THE TAX ARE TO BE EXPENDED; TO AUTHORIZE THE ISSUANCE OF GENERAL OBLIGATION BONDS OF FLORENCE COUNTY, SUBJECT TO SUCH REFERENDUM, TO DEFRAY COSTS OF PROJECTS AND ISSUANCE COSTS; TO PROVIDE FOR THE CONDUCT OF SUCH REFERENDUM; TO PROVIDE FOR THE ADMINISTRATION OF THE TAX; TO PROVIDE FOR THE PAYMENT OF THE TAX; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO" (the "Initial Ordinance"). The Initial Ordinance was enacted pursuant to the authority of certain provisions of the Code of Laws of South Carolina, 1976, as amended (the "S.C. Code"), including the Capital Project Sales Tax Act, Sections 4-10-300 et seq. of the S.C. Code (the "Sales Tax Act").

Pursuant to the Initial Ordinance and the Sales Tax Act, a referendum was held in the County on November 3, 2020. As certified by the Florence County Voter Registration and Elections Commission, the question presented in the referendum (the "Referendum Question") was approved by the majority of the voters casting a vote therein, with 33,263 votes cast in favor and 13,944 votes cast in opposition.

Pursuant to the Sales Tax Act and approval of the Referendum Question, the imposition of the sales and use tax provided for in the Sales Tax Act, the third such sales and use tax imposed in Florence County ("CPST III") commenced May 1, 2021 and will terminate on April 30, 2028.

The Referendum Question contained projects permitted to be funded from the proceeds of CPST III pursuant to Section 4-10-330(A)(1) of the Sales Tax Act (the "Initial Projects").

On February 18, 2021, the Council enacted Ordinance No. 15-2020/21 entitled "AN ORDINANCE TO PROVIDE FOR THE ISSUANCE AND SALE OF NOT EXCEEDING ONE HUNDRED TWENTY MILLION DOLLARS ($120,000,000) GENERAL OBLIGATION BONDS OF FLORENCE COUNTY, SOUTH CAROLINA, TO PRESCRIBE THE PURPOSES FOR WHICH THE PROCEEDS SHALL BE EXPENDED, TO PROVIDE FOR THE PAYMENT THEREOF, AND OTHER MATTERS RELATING THERETO" (the "CPST Bond Ordinance").

Pursuant to the CPST Bond Ordinance, the County issued, sold, and delivered $120,000,000 in principal amount of general obligation bonds of the County on March 11, 2021 (the "CPST III Bonds") in order to provide funds to defray the costs of the Initial Projects.

The CPST III Bonds are payable from the revenues derived from the imposition of CPST III and mature on

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June 1, 2028.

All of the Initial Projects are fully funded, and the County continues to collect revenues derived from the imposition of CPST III in excess of amounts required to pay in full the CPST III Bonds. The County thus plans to allocate $100,000 from such excess CPST III collections to defray the cost of demolition of the old Timmonsville High School in the County for redevelopment of the site for qualifying governmental purposes.

Section 4-10-340(C)(3) of the Sales Tax Act, provides that, if funds from the imposition of a capital project sales tax remain after all projects in the applicable referendum question have been fully funded and the capital project sales tax has not been reimposed, County Council may by ordinance apply and direct the expenditure of such proceeds to other projects selected by County Council so long as the projects fall within the categories of project listed in Section 4-10-330(A)(1) of the Sales Tax Act.

CPST III is currently in effect and has not been reimposed.

As allowed by Section 4-10-340(C)(3) of the Sales Tax Act, Council therefore intends by and through this Ordinance to specify and direct the expenditure of $100,000 in excess collections derived from the CPST III fund to public projects in the categories listed in Section 4-10-330(A)(1) of the Sales Tax Act.

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ARTICLE II

SPECIFICATION AND DIRECTION OF EXPENDTURE OF EXCESS CPST III REVENUES

Section 2.01 Purposes of Expenditures.

As provided in Section 4-10-340(C)(3) of the Sales Tax Act, Council hereby directs the expenditure of $100,000 from excess CPST III collections to the cost of demolition of the old Timmonsville High School in the County for redevelopment of the site for qualifying governmental purposes. Improvements of County facilities as permitted by Section 4-10-330(A)(1)(b) of the Sales Tax Act.

Section 2.02 Designation of Specific Projects.

Within the project categories set forth in Section. 2.01 above, Council shall by resolution from time to time designate the specific individual projects to be funded from the interest earnings of the CPST III fund.

Section 2.03 Application of CPST III Excess to Projects.

Council may fund the projects identified in Section 2.01 above either by direct expenditure of the interest earnings of the CPST III fund or by using such amounts to pay debt service on acquisition agreements with respect to such projects, including without limitation installment purchase agreements.

DRAFT

ARTICLE III

MISCELLANEOUS

Section 3.01 Severability of Invalid Provisions.

If any one or more of the covenants or agreements provided in this Ordinance should be contrary to law, then such covenant or covenants or agreement or agreements shall be deemed severable from the remaining covenants and agreements, and shall in no way affect the validity of the other provisions of this Ordinance.

Section 3.02 Further Action by Officers of County.

The proper officers of the County are fully authorized and empowered to take the actions required to implement the provisions of this Ordinance and to furnish such certificates and other proofs as may be required of them. In the absence of any officer of the Council herein authorized to take any act or make any decision, the County Administrator is hereby authorized to take any such act or make any such decision.

Section 3.03 Effective Date of Ordinance.

This Ordinance shall take effect immediately and no further authorization is required to execute and deliver all documents and certificates required to effect the sale, issuance and delivery of the Bonds. This Ordinance shall be construed liberally to effect the intent of Council.

ATTEST:

_____
Hope Jones, Clerk to County Council

_____
Jerry Yarborough, Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

DRAFT

STATE OF SOUTH CAROLINA

COUNTY OF FLORENCE

I, the undersigned, Clerk of the Florence County Council (the "County Council"), DO HEREBY CERTIFY:

That the foregoing constitutes a true, correct and verbatim copy of an Ordinance adopted by the County Council on _____, 2026. The Ordinance was read at three public meetings of the County Council on three separate days, _____, 2026, _____, 2026, and _____, 2026. An interval of at least seven days occurred between each reading of the Ordinance. At each such meeting, a quorum of the County Council was present and remained present throughout the meeting.

The meetings held on _____, 2026, _____, 2026, and _____, 2026 were each a regular meeting of the County Council, for which notice had been previously given pursuant to and in conformity with Chapter 4, Title 30 of the Code of Laws of South Carolina 1976, as amended (the "Freedom of Information Act").

The original of the Ordinance is duly entered in the permanent records of County Council, in my custody as Clerk.

The Ordinance is now of full force and effect, and has not been modified, amended or repealed.

IN WITNESS WHEREOF, I have hereunto set my Hand and the Seal of the County, this ___ day of _____ 2026.

(Seal)

_____
Clerk, Florence County Council

DRAFT

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 49-2025/26
Introduction

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Future Land Use Designation From Variable Development District 1 To Variable Development District 2 And To Change The Zoning Designation From Unzoned For The Properties In Group One Of The Highway 76 Corridor Study. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-004, 90152-01-005, 90152-01-006, 90152-01-012, 90152-01-013, 90152-01-014, 90152-01-017, 90152-01-026; And Other Matters Related Thereto.] (Planning Commission Approved 7 to 0; Council District 7)

POINTS TO CONSIDER:
1. The recommended zoning for these properties is B-6, Industrial District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential, commercial, and industrial uses; and,
4. The surrounding properties are unzoned, commercial mixed-use (CMU), and pending County Council's approval for recommended zoning to rural community district (RU-1); and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 49-2025/26
2. Staff report for PC#2026-02
3. Location Map
4. Zoning Map
5. Aerial Map
6. Comprehensive Plan Map

back to top

Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: March 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: March 24, 2026	this Ordinance was
Planning Commission Action	: March 24, 2026 [Approved 7-0]	advertised for Public
First Reading/Introduction	: April 16, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	:	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 49-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Future Land Use Designation From Variable Development District 1 To Variable Development District 2 And To Change The Zoning Designation From Unzoned For The Properties In Group One Of The Highway 76 Corridor Study. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-004, 90152-01-005, 90152-01-006, 90152-01-012, 90152-01-013, 90152-01-014, 90152-01-017, 90152-01-026; And Other Matters Related Thereto.]

WHEREAS:

1. The recommended zoning for these properties is B-6, Industrial District; and,
2. This request is made by Florence County and recommended by the Planning Commission; and,
3. The subject properties are unzoned with residential, commercial, and industrial uses; and,
4. The surrounding properties are unzoned, commercial mixed-use (CMU), and pending County Council's approval for recommended zoning to rural community district (RU-1); and,
5. A public drop-in meeting was held inviting the property owners to attend and learn more about the potential zoning of their respective properties; and,
6. Property owners are encouraged to contact staff and attend the Planning Commission's public hearing; and,
7. The property owners are provided public notice that includes not less than two separate letters, a sign posted on their properties, newspaper ads and postings within public buildings; and,
8. The zoning designation does not appear in the ordinance title but is indicated in the body of the ordinance; and,
9. Omitting the recommended zoning designation in the title eliminates a possible concern of proper notice should the Planning Commission deviate from staff's recommendation. The title is what was published for the Planning Commission's public hearing.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Properties Located In Group One Of The Highway 76 Corridor Study As Shown On The Following Tax Map As: 90152-01-004, 90152-01-005, 90152-01-006, 90152-01-012, 90152-01-013, 90152-01-014, 90152-01-017, 90152-01-026; Are Hereby Rezoned B-6, Industrial District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

SIGNED:

_____
Hope M. Jones, Council Clerk

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, March 24, 2026
PC#2026-02

SUBJECT:	A Comprehensive Plan And Zoning Map Amendment Requested By Florence County To Change The Future Land Use Designation From Variable Development District 1 To **Variable Development District 2** And To Change The Zoning Designation From Unzoned For The Properties In Group One Of The Highway 76 Corridor Study. This Amendment Shall Apply To The Following Properties As They Are Reflected On The Tax Maps As: 90152-01-004, 90152-01-005, 90152-01-006, 90152-01-012, 90152-01-013, 90152-01-014, 90152-01-017, 90152-01-026.
LOCATION:	The Highway 76 Corridor Study
TAX MAP NUMBERS:	90152-01-004, 90152-01-005, 90152-01-006, 90152-01-012, 90152-01-013, 90152-01-014, 90152-01-017, 90152-01-026
COUNCIL DISTRICT(S):	7; County Council
APPLICANT:	County of Florence
ZONING/LAND AREA:	Unzoned

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The subject properties are currently unzoned with current uses consisting of commercial, industrial, and residential.

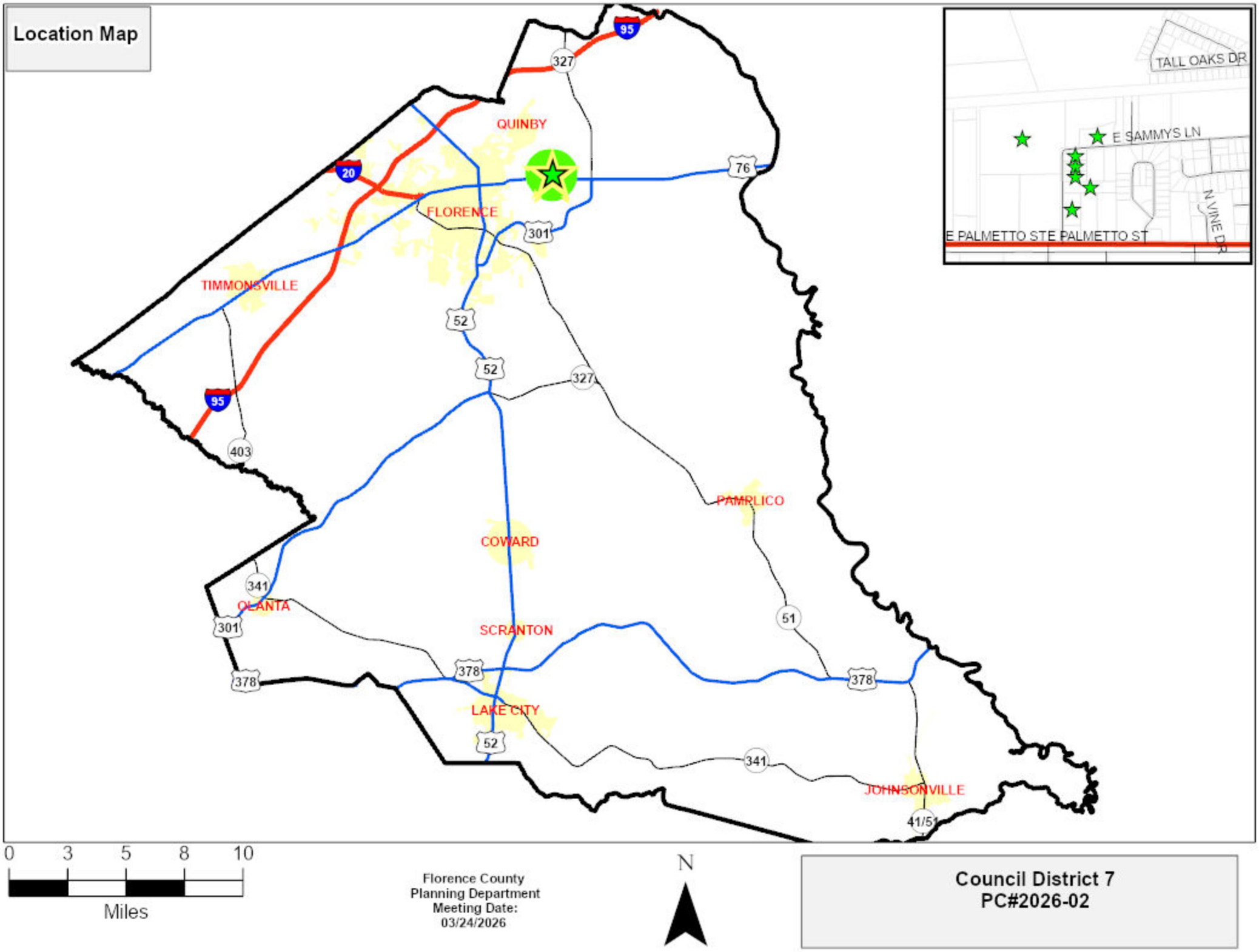
2. Proposed Land Use and Zoning:
   The proposed zoning recommendation for the subject properties is **B-6, Industrial District.**

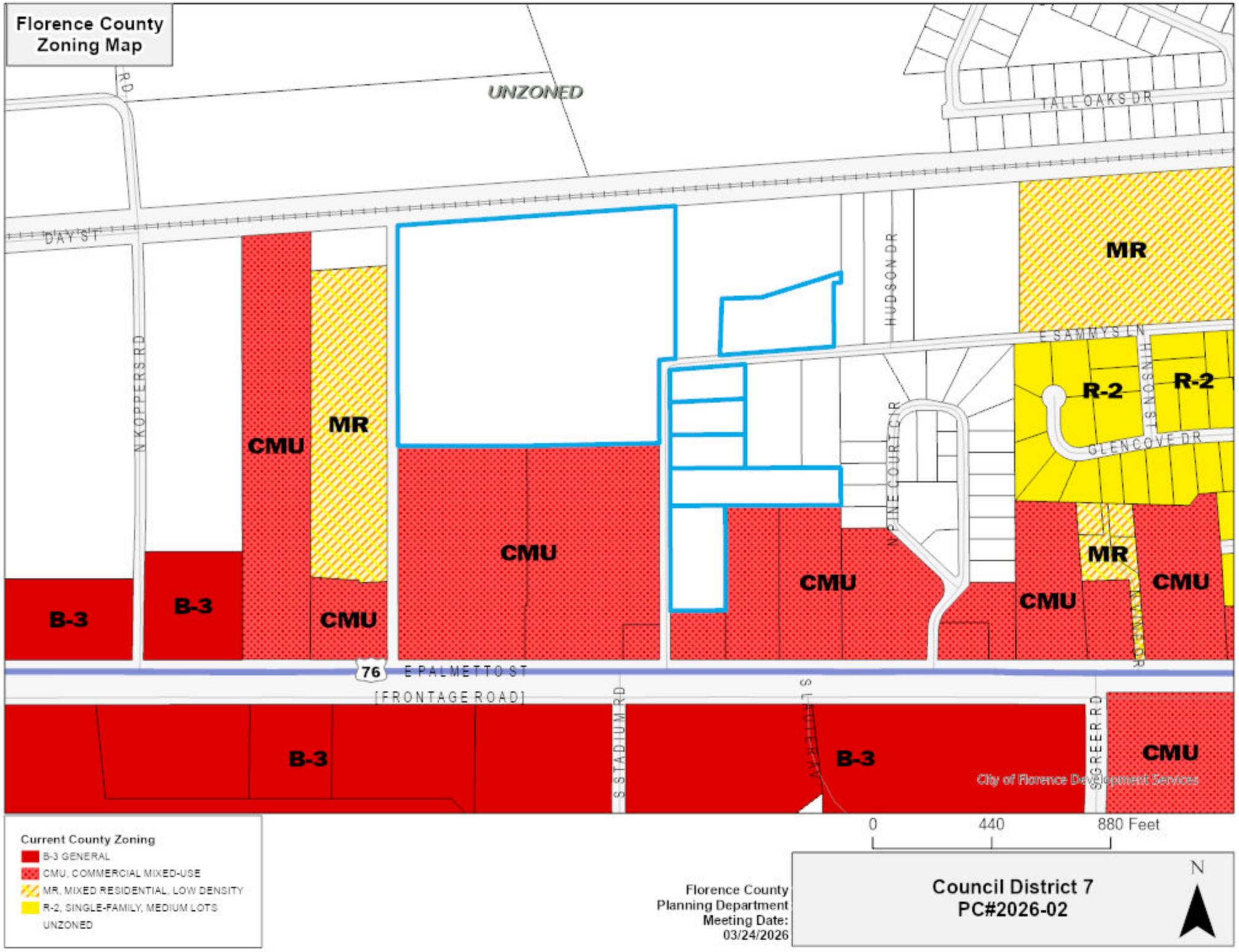
3. Surrounding Land Use and Zoning:
   All surrounding properties are either unzoned, CMU, and pending County Council's approval for recommended zoning to RU-1.

4. Florence County Comprehensive Plan:
   The future land use designation for these properties is currently Variable Development District 1 (VD1). Florence County has requested to change the future land use designation of these properties to Variable Development District 2 (VD2). The requested rezoning of these properties to B-6, Industrial District is compatible with the requested Variable Development District 2 future land use designation.

FLORENCE COUNTY PLANNING COMMISSION ACTION MARCH 24, 2026:
Seven Planning Commission members voted 7 to 0 to approve the requested comprehensive plan and zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested comprehensive plan and zoning map amendment to the Florence County Council to change the future land use designation for the referenced parcels from Variable Development District 1 to Variable Development District 2 and to change the zoning designation from Unzoned to B-6, Industrial District.

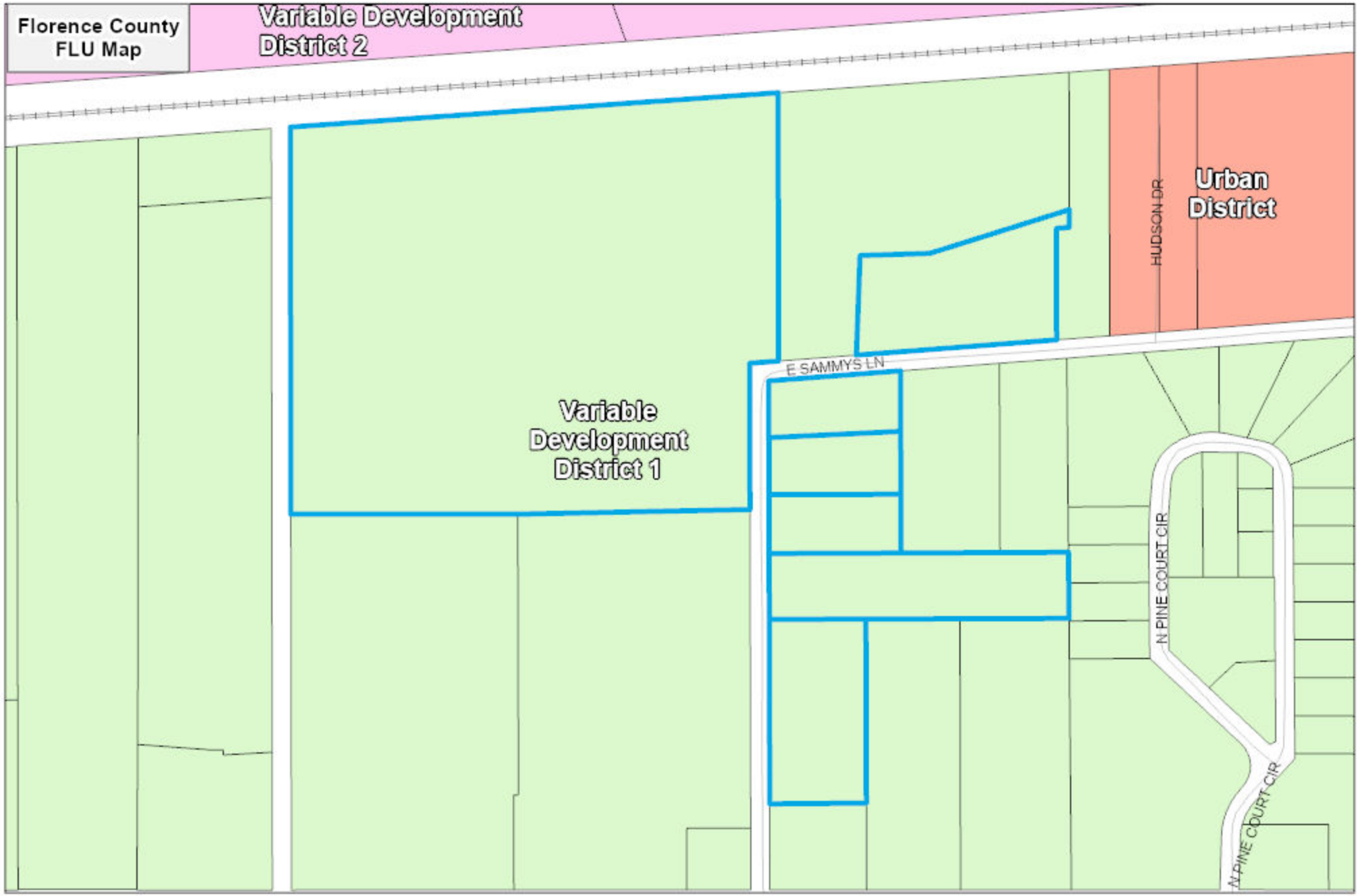

Location Map
TALL OAKS DR
E SAMMYS LN
N VINE DR
E PALMETTO STE PALMETTO ST
QUINBY
FLORENCE
TIMMONSVILLE
PAMPLICO
COWARD
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
76
327
301
52
403
341
51
378
41/51
0 3 5 8 10
Miles
Florence County
Planning Department
Meeting Date:
03/24/2026
N
Council District 7
PC#2026-02


Florence County
Zoning Map
UNZONED
TALL OAKS DR
DAY ST
N KOPPERS RD
HUDSON DR
E SAMMYS LN
MR
R-2
R-2
HUDSON ST
GLENCOVE DR
PINE COURT CIR
CMU
MR
CMU
CMU
CMU
CMU
MR
CMU
B-3
B-3
CMU
76
E PALMETTO ST
[FRONTAGE ROAD]
S STADIUM RD
S LAKEWAY
B-3
B-3
S GREER RD
CMU
City of Florence Development Services
0
440
880 Feet
N
Current County Zoning
B-3 GENERAL
CMU, COMMERCIAL MIXED-USE
MR, MIXED RESIDENTIAL, LOW DENSITY
R-2, SINGLE-FAMILY, MEDIUM LOTS
UNZONED
Florence County
Planning Department
Meeting Date:
03/24/2026
Council District 7
PC#2026-02



Florence County
Planning Department
Meeting Date:
03/24/2026

Council District 7
PC#2026-02


Florence County
FLU Map
Variable Development
District 2
Urban
District
HUDSON DR
E SAMMYS LN
Variable
Development
District 1
N PINE COURT CIR
N PINE COURT CIR
0
500
Feet
Future Land Use
Land Use Code
City Zoning
Downtown Development District
Suburban District
Urban District
Variable Development District 1
Florence County
Planning Department
Meeting Date:
03/24/2026
Council District 7
PC#2026-02
N

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 50-2025/26
Introduction

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 111 Located Off Of East Howe Springs Road, Florence, SC, From R-4 Multi-Family Residential District, Limited to B-3, General Commercial District; And Other Matters Related Thereto.] (Planning Commission Approved 6 to 1; Council District 5)

POINTS TO CONSIDER:
1. This zoning map amendment was requested by Thomas Sheeler; and,

2. The subject property is vacant and zoned R-4, Multi-Family Residential District, Limited; and

3. The surrounding properties are zoned convenience business district (B-2), rural community district (RU-1), and City of Florence zoning.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 50-2025/26
2. Staff report for PC#2026-09
3. Location Map
4. Zoning Map
5. Aerial Map

back to top

Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: March 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: March 24, 2026	this Ordinance was
Planning Commission Action	: March 24, 2026 [Approved 6-1]	advertised for Public
First Reading/Introduction	: April 16, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	:	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 50-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 111 Located Off Of East Howe Springs Road, Florence, SC, From R-4 Multi-Family Residential District, Limited to B-3, General Commercial District; And Other Matters Related Thereto.]

WHEREAS:

1. This zoning map amendment was requested by Thomas Sheeler; and,

2. The subject property is vacant and zoned R-4, Multi-Family Residential District, Limited; and

3. The surrounding properties are zoned convenience business district (B-2), rural community district (RU-1), and City of Florence zoning.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Property Located Off Of E. Howe Springs Road, Florence, SC As Shown On The Following Tax Map As: 00180-01-111; Is Hereby Rezoned B-3, General Commercial District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, March 24, 2026
PC#2026-09

SUBJECT:	Map Amendment Requested By Thomas Scheeler To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 111 Located Off Of East Howe Springs Road, Florence, SC, From R-4 Multi-Family Residential District, Limited to **B-3, General Commercial District**.
LOCATION:	E. Howe Springs Road, Florence SC
TAX MAP NUMBERS:	00180, Block 01, Parcel 111
COUNCIL DISTRICT(S):	5; County Council
OWNER OF RECORD:	Hike Properties, LLC
APPLICANT:	Thomas Scheeler
ZONING/LAND AREA:	R-4 / Approximately 2.56 acres
WATER/SEWER AVAILABILITY:	City of Florence Water City of Florence Sewer Limited
ADJACENT WATERWAYS/ BODIES OF WATER:	None
FLOOD ZONE:	X
PARCEL ZONING DESIGNATION:	R-4

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The subject property is vacant and is zoned R-4, Multi-Family Residential District, Limited.
2. Proposed Land Use and Zoning:
   The proposal is to rezone the subject property to **B-3, General Commercial District**.
3. Surrounding Land Use and Zoning:
   North: Florence County / Commercial, Public Administration / RU-1, B-2
   South: City of Florence / Residential, Vacant / City Zoning
   West: Florence County/ Commercial, Vacant / RU-1
   East: City of Florence/ Recreational / City Zoning

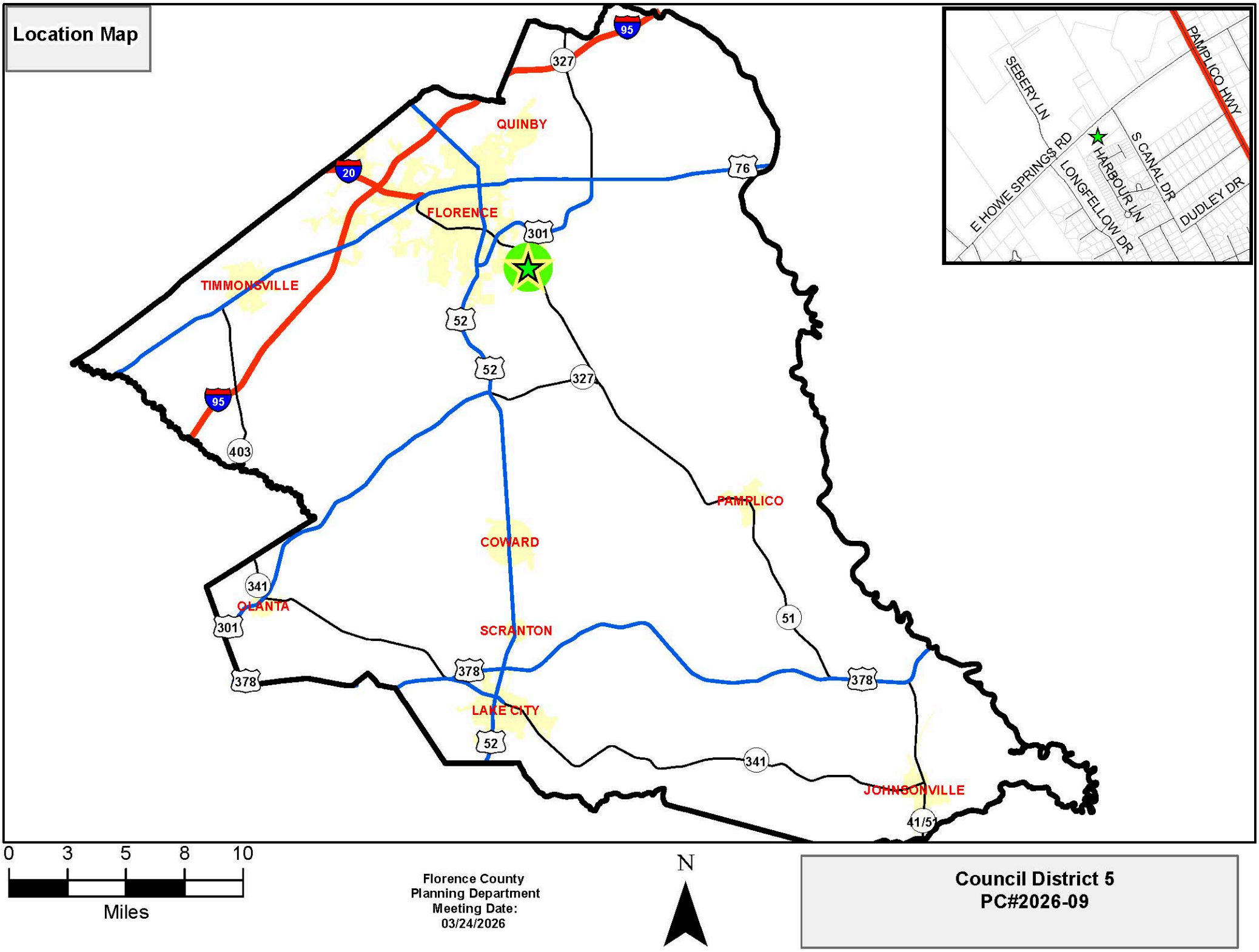
4. Transportation Access and Circulation:
   Present access to the property is by the way of E. Howe Springs Road and S. Canal Drive, Florence, SC.

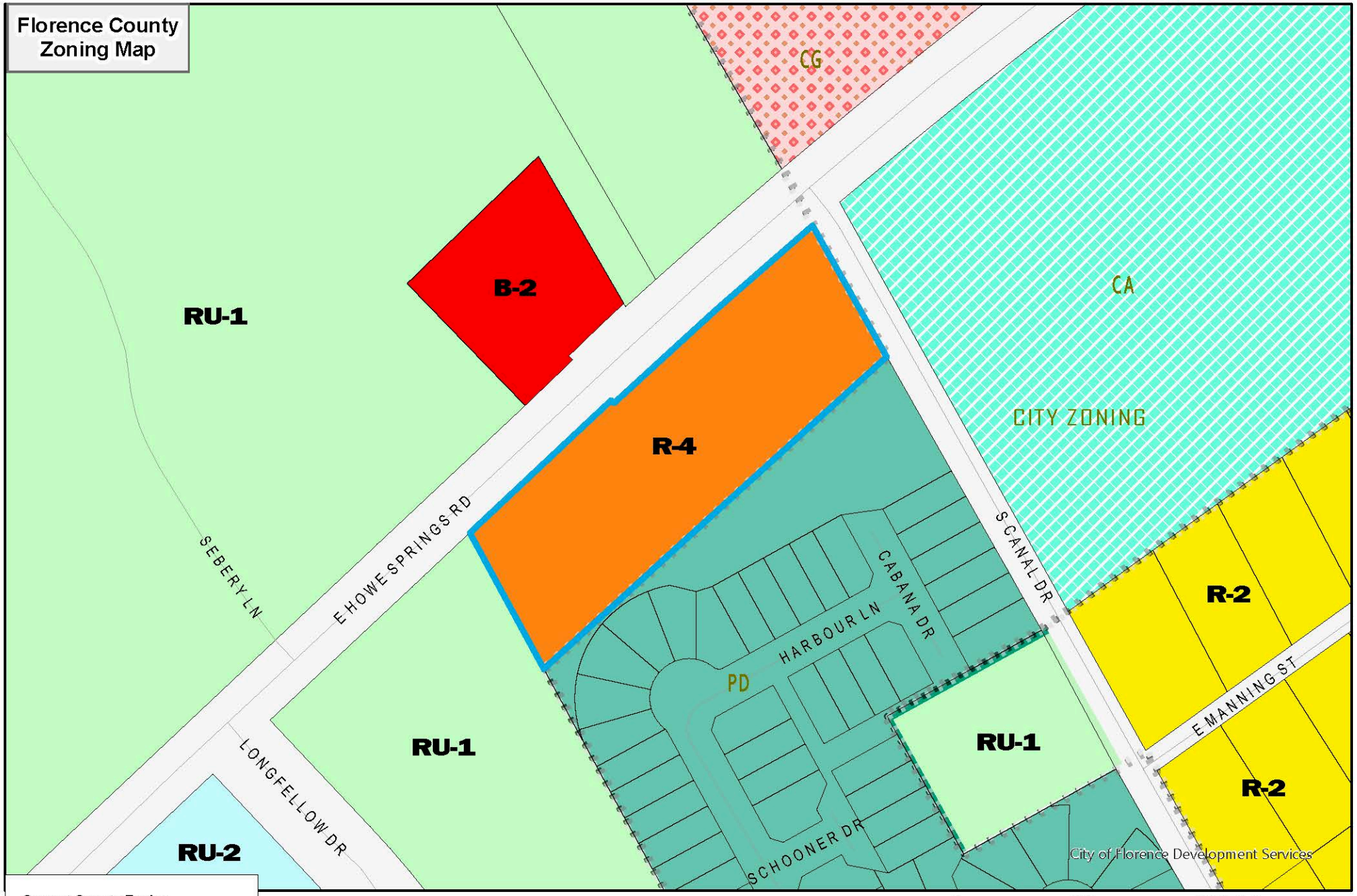
5. Traffic Review:
   The rezoning of this property from R-4, Multi-Family Residential District, Limited to B-3, General Commercial District could have minimum impact on traffic.

6. Florence County Comprehensive Plan:
   The future land use designation for the property is currently Urban District (UD). The requested rezoning of this property is compatible with the designated future land use.

FLORENCE COUNTY PLANNING COMMISSION ACTION MARCH 24, 2026:
Seven Planning Commission members voted 6 to 1 to approve the requested zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for Tax Map Number 00180, Block 01, Parcel 111 from R-4, Multi-Family Residential District to B-3, General Commercial District.


Location Map
QUINBY
FLORENCE
TIMMONSVILLE
COWARD
PAMPLICO
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
76
327
301
52
403
341
51
378
41/51
SEBERY LN
E HOWE SPRINGS RD
LONGFELLOW DR
HARBOUR LN
S CANAL DR
DUDLEY DR
PAMPLICO HWY
0 3 5 8 10
Miles
N
Florence County
Planning Department
Meeting Date:
03/24/2026
Council District 5
PC#2026-09



Florence County
Planning Department
Meeting Date:
03/24/2026

Council District 5
PC#2026-09



Florence County
Planning Department
Meeting Date:
03/24/2026

Council District 5
PC#2026-09

FLORENCE COUNTY COUNCIL MEETING
Thursday, April 16, 2026

AGENDA ITEM: Ordinance No. 51-2025/26
Introduction

DEPARTMENT: Planning

ISSUE UNDER CONSIDERATION:
[An Ordinance To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 188 Located At 2106 East Howe Springs Road, Florence, SC, From RU-1 Rural Community District to B-3 General Commercial District; And Other Matters Related Thereto.] (Planning Commission Approved 6 to 1; Council District 5)

POINTS TO CONSIDER:

1. This zoning map amendment was requested by John Benton; and,

2. The subject property is zoned RU-1, Rural Community District with commercial uses; and

3. The surrounding properties are zoned rural community district (RU-1), rural resource district (RU-2), single-family residential district (R-2), multi-family residential district, limited (R-4), and City of Florence zoning.

OPTIONS:
1. (Recommended) Approve As Presented.
2. Provide An Alternate Direction.

ATTACHMENTS:
1. Ordinance No. 51-2025/26
2. Staff report for PC#2026-10
3. Location Map
4. Zoning Map
5. Aerial Map

back to top

Sponsor(s)	: Planning Commission	I_____,
Planning Commission Consideration	: March 24, 2026	Council Clerk, certify that
Planning Commission Public Hearing	: March 24, 2026	this Ordinance was
Planning Commission Action	: March 24, 2026 [Approved 6-1]	advertised for Public
First Reading/Introduction	: April 16, 2026	Hearing on _____.
Committee Referral	:	
County Council Public Hearing	:	
Second Reading	:	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 51-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 188 Located At 2106 East Howe Springs Road, Florence, SC, From RU-1 Rural Community District to B-3 General Commercial District; And Other Matters Related Thereto.]

WHEREAS:

1. This zoning map amendment was requested by John Benton; and,

2. The subject property is zoned RU-1, Rural Community District with commercial uses; and

3. The surrounding properties are zoned rural community district (RU-1), rural resource district (RU-2), single-family residential district (R-2), multi-family residential district (R-4), and City of Florence zoning.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

1. The Property Located at 2106 East Howe Springs Road, Florence, SC As Shown On The Following Tax Map As: 00180-01-188; Is Hereby Rezoned B-3, General Commercial District.

2. Provisions in other Florence County ordinances in conflict with this Ordinance are hereby repealed.

3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones, Council Clerk

SIGNED:

_____
Jerry Yarborough Jr., Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT:

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

STAFF REPORT
TO THE
FLORENCE COUNTY PLANNING COMMISSION
Tuesday, March 24, 2026
PC#2026-10

SUBJECT:	Map Amendment Requested By John Benton To Change The Zoning Designation For Property Of Tax Map Number 00180, Block 01, Parcel 188 Located At 2106 East Howe Springs Road, Florence, SC, From RU-1 Rural Community District to **B-3 General Commercial District.**
LOCATION:	2106 East Howe Springs Road, Florence, SC 29505
TAX MAP NUMBERS:	00180, Block 01, Parcel 188
COUNCIL DISTRICT(S):	5; County Council
OWNER OF RECORD:	Southside Engine & Machine
APPLICANT:	John Benton
ZONING/LAND AREA:	RU-1 / Approximately 4.97 acres
WATER/SEWER AVAILABILITY:	City of Florence
ADJACENT WATERWAYS/ BODIES OF WATER:	None
FLOOD ZONE:	X
PARCEL ZONING DESIGNATION:	RU-1

STAFF ANALYSIS:

1. Existing Land Use and Zoning:
   The current use of the subject property is commercial and is zoned RU-1, Rural Community District.

2. Proposed Land Use and Zoning:
   The proposal is to rezone the subject property to **B-3, General Commercial District**.

3. Surrounding Land Use and Zoning:
   North: Florence County / Residential, Vacant / RU-1
   South: Florence County / Residential / R-2
   West: Florence County/ Vacant / RU-2
   East: City of Florence & Florence County/ Residential & Vacant/ City Zoning & R-4

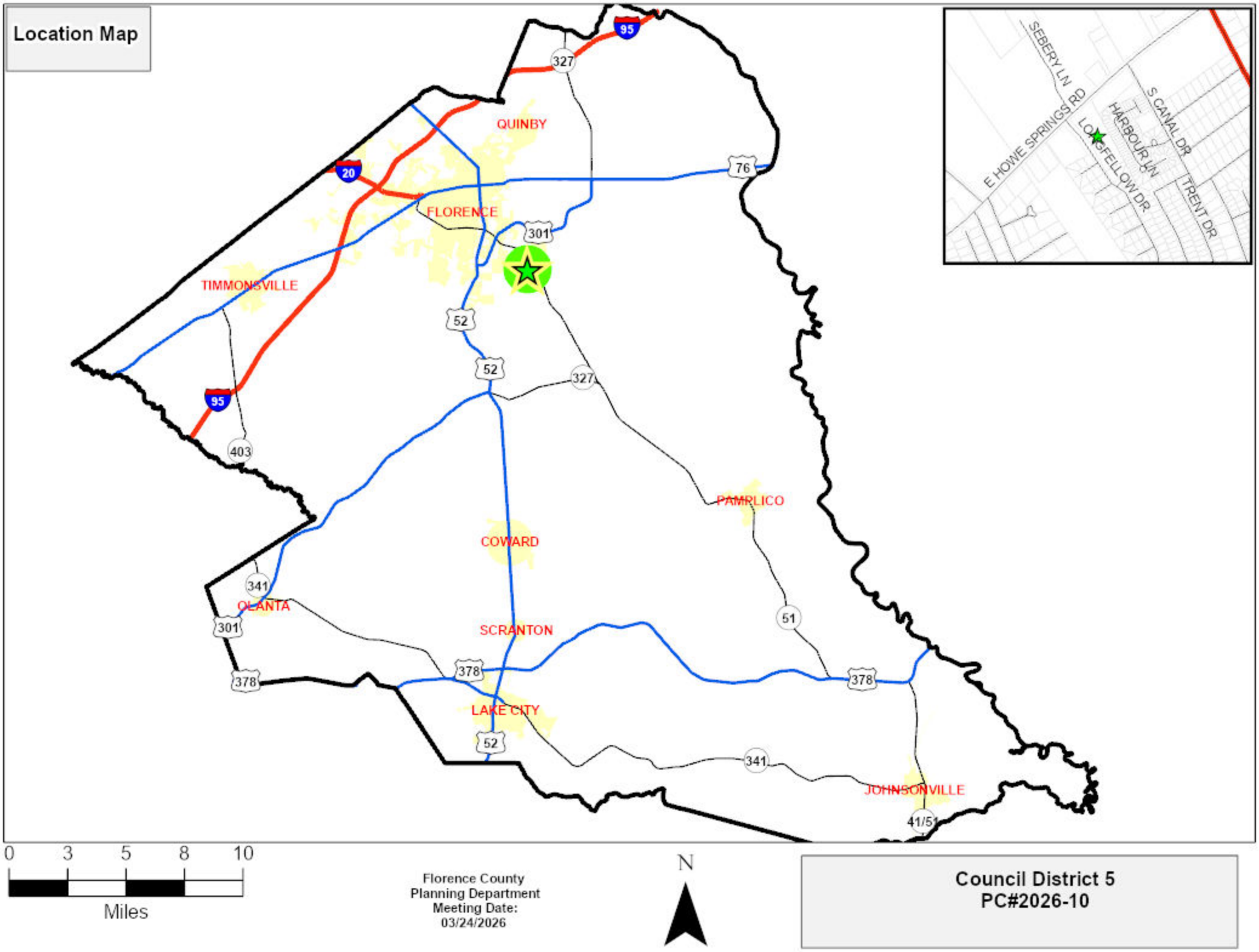
4. Transportation Access and Circulation:
   Present access to the property is by the way of E. Howe Springs Road and Longfellow Drive, Florence, SC.

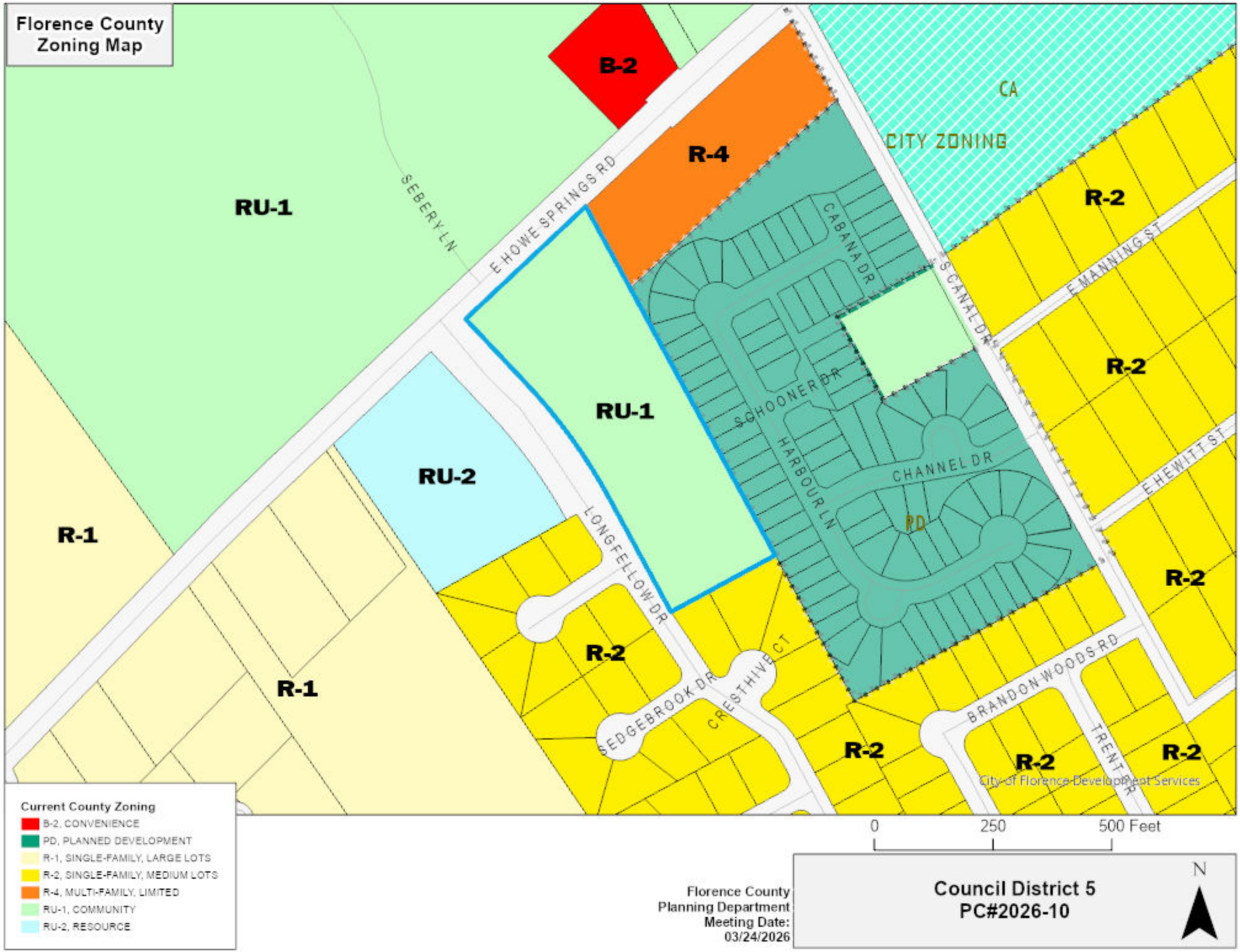
5. Traffic Review:
   The rezoning of this property from RU-1, Rural Community District to B-3, General Commercial District could have minimum impact on traffic.

6. Florence County Comprehensive Plan:
   The future land use designation for the property is currently Urban District (UD). The requested rezoning of this property is compatible with the designated future land use.

FLORENCE COUNTY PLANNING COMMISSION ACTION MARCH 24, 2026:
Seven Planning Commission members voted 6 to 1 to approve the requested zoning map amendment.

FLORENCE COUNTY PLANNING COMMISSION RECOMMENDATION:
Florence County Planning Commission recommends approval of the requested zoning map amendment to the Florence County Council to change the zoning designation for Tax Map Number 00180, Block 01, Parcel 188 from RU-1, Rural Community District to B-3, General Commercial District.


Location Map
QUINBY
FLORENCE
TIMMONSVILLE
PAMPLICO
COWARD
OLANTA
SCRANTON
LAKE CITY
JOHNSONVILLE
95
20
327
76
301
52
403
341
51
378
41/51
SEBERY LN
E HOWE SPRINGS RD
LONGFELLOW DR
HARBOUR LN
S CANAL DR
TRENT DR
0 3 5 8 10
Miles
N
Florence County
Planning Department
Meeting Date:
03/24/2026
Council District 5
PC#2026-10


Florence County
Zoning Map
B-2
R-4
RU-1
SEBERY LN
E HOWE SPRINGS RD
CA
CITY ZONING
R-2
CABANA DR
S CANAL DR
E MANNING ST
RU-1
SCHOONER DR
HARBOUR LN
CHANNEL DR
PD
E HEWITT ST
RU-2
R-1
LONGFELLOW DR
R-2
SEDGEBROOK DR
CRESTHIVE CT
BRANDON WOODS RD
TRENT RD
City of Florence Development Services
Current County Zoning
B-2, CONVENIENCE
PD, PLANNED DEVELOPMENT
R-1, SINGLE-FAMILY, LARGE LOTS
R-2, SINGLE-FAMILY, MEDIUM LOTS
R-4, MULTI-FAMILY, LIMITED
RU-1, COMMUNITY
RU-2, RESOURCE
0
250
500 Feet
N
Florence County
Planning Department
Meeting Date:
03/24/2026
Council District 5
PC#2026-10



Florence County
Planning Department
Meeting Date:
03/24/2026

Council District 5
PC#2026-10

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Ordinance No. 52-2025/26 Introduction
By title only

DEPARTMENT: Economic Development

ISSUE UNDER CONSIDERATION:
An Ordinance Authorizing The Execution And Delivery Of A Fee-In-Lieu-Of-Tax Agreement By And Between A Company Identified As "Project Bubble" (The "Company") And Florence County, South Carolina (The "County") To Provide For The Payment Of Certain Fees In Lieu Of Taxes, The Issuance Of Certain Special Source Revenue Credits, And Other Matters Related Thereto.

ATTACHMENTS:
A copy of the proposed Ordinance for introduction.

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Sponsor(s)	: Economic Development	
First Reading/Introduction	: April 16, 2026	I, _____,
Committee Referral	: N/A	Council Clerk, certify that this
Committee Consideration Date	: N/A	Ordinance was advertised for
Committee Recommendation	: N/A	Public Hearing on _____.
Public Hearing	:	
Second Reading	:	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 52-2025/26 By Title Only

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

An Ordinance Authorizing The Execution And Delivery Of A Fee-In-Lieu-Of-Tax Agreement By And Between A Company Identified As "Project Bubble" (The "Company") And Florence County, South Carolina (The "County") To Provide For The Payment Of Certain Fees In Lieu Of Taxes, The Issuance Of Certain Special Source Revenue Credits, And Other Matters Related Thereto.)

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Ordinance No. 53-2025/26 Introduction

DEPARTMENT: Economic Development

ISSUE UNDER CONSIDERATION:
An Ordinance To Amend The Agreement For Development Of A Multi-County Industrial And Business Park By And Between Florence County And Marion County, South Carolina, Providing For The Development Of A Jointly Owned And Operated Industrial/Business Park So As To Include Additional Property In Florence County Related To Project Bubble (The "Company") As Part Of The Joint County Industrial/Business Park, And Other Matters Relating Thereto.

POINTS TO CONSIDER:
1. Florence County and Marion County entered into an agreement for development of a joint county industrial and business park dated as of April 19, 2018.
2. It is now desired that the boundaries of the Park be enlarged to include property located in Florence County related to a project by The Company.

ATTACHMENTS:
1. A copy of the proposed Ordinance for introduction.
2. A copy of the amendment to the agreement.

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Sponsor(s)	: Economic Development	
First Reading/Introduction	: April 16, 2026	I, _____,
Committee Referral	: N/A	Council Clerk, certify that this
Committee Consideration Date	: N/A	Ordinance was advertised for
Committee Recommendation	: N/A	Public Hearing on _____.
Second Reading	:	
Public Hearing	:	
Third Reading	:	
Effective Date	: Immediately	

ORDINANCE NO. 53-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Amend The Agreement For Development Of A Multi-County Industrial And Business Park By And Between Florence County And Marion County, South Carolina, Providing For The Development Of A Jointly Owned And Operated Industrial/Business Park So As To Include Additional Property In Florence County Related To Project Bubble (The "Company") As Part Of The Joint County Industrial/Business Park, And Other Matters Relating Thereto.]

WHEREAS:

1. Florence County and Marion County entered into an agreement for development of a joint county industrial and business park dated as of April 19, 2018 (the "Park Agreement"); and

2. Pursuant to Section 3 of the Park Agreement, the boundaries of the park created therein (the "Park") may be enlarged pursuant to ordinances of the respective County Councils of Florence County and Marion County and property located in Florence County that is added to the Park shall be described in an attachment to the Park Agreement designated Exhibit B; and

3. It is now desired that the boundaries of the Park be enlarged to include property located in Florence County related to a project by The Company; and

4. The Park shall include the real estate described in the schedule attached to this Ordinance as Exhibit B (as such description may be hereafter refined) ("Property") and upon passage of this Ordinance and the related Marion County ordinance, this Ordinance and Exhibit B shall be attached to the Park Agreement.

NOW, THEREFORE, BE IT ORDAINED by the Governing Body of Florence County, the Florence County Council, as follows:

Section 1. The Park Agreement is hereby and shall be amended to include the Property.

Section 2. The Amendment to the Park Agreement attached hereto as Exhibit A is hereby approved, and the Chairman of County Council and the Clerk to County Council are hereby authorized, empowered and directed to execute, acknowledge and deliver the Amendment to The

Company and Marion County and the Clerk to County Council shall attach this Ordinance, the Amendment, Exhibit B, and a copy of the related Marion County ordinance to the Park Agreement.

Section 3. The provisions of this Ordinance are hereby declared to be separable, and if any section, phrase, or provision shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereunder.

Section 4. All orders, resolutions, ordinances, and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed, and this Ordinance shall take effect and be in full force from and after its passage and approval.

ATTEST:

_____
Hope M. Jones, Council Clerk

_____
Jerry W. Yarborough, Chairman

COUNCIL VOTE:
OPPOSED:
ABSENT

_____
Approved as to Form and Content
D. Malloy McEachin, Jr., County Attorney

EXHIBIT A

AMENDMENT TO PARK AGREEMENT

EXHIBIT B

FLORENCE COUNTY PROPERTY
LEGAL DESCRIPTION

That property designated as Florence County Tax Map Number _____.

STATE OF SOUTH CAROLINA	**)**	**AMENDMENT TO AGREEMENT FOR THE**
	)	**DEVELOPMENT OF A JOINT INDUSTRIAL**
COUNTY OF FLORENCE	**)**	**AND BUSINESS PARK DATED APRIL 19,**
COUNTY OF MARION	**)**	**2018 (PROJECT BUBBLE)**

THIS AMENDMENT ENTERED INTO AS OF THE __ DAY OF _____, 2026 BETWEEN FLORENCE COUNTY, SOUTH CAROLINA AND MARION COUNTY, SOUTH CAROLINA.

By authority of Florence County Ordinance No. _____enacted by Florence County Council on _____ __, 2026; and Marion County Ordinance No. _____ enacted by Marion County Council on _____ __, 2026, for value received, Florence County and Marion County hereby agree that the property described in Exhibit B attached to each above ordinance and attached hereto, is hereby added to and shall be deemed to be a part of the Agreement for the Development of a Joint Industrial and Business Park between Florence County and Marion County dated as of April 19, 2018 (the "Park Agreement"). All other terms and provisions of said Agreement shall remain in full force and effect.

WITNESS our hands and seals as of the day first above written.

FLORENCE COUNTY, SOUTH CAROLINA

_____
Jerry W. Yarborough
Chairman of County Council

ATTEST:

_____
Hope M. Jones, Council Clerk

MARION COUNTY, SOUTH CAROLINA

_____
Dewayne Tennie
Chairman of County Council

ATTEST:

_____
Sabrina Davis, Council Clerk

EXHIBIT B

FLORENCE COUNTY PROPERTIES

LEGAL DESCRIPTION

That property designated as Florence County Tax Map Number _____.

FLORENCE COUNTY COUNCIL MEETING

APRIL 16, 2026

AGENDA ITEM: Ordinance No. 54-2025/26 Introduction

DEPARTMENT: Finance

ISSUE UNDER CONSIDERATION:

An Ordinance To Ratify FY26 Budget And Grant Council Actions Previously Authorized By Council And Other Matters Related Thereto.

ATTACHMENTS:

Copy of proposed Ordinance No. 54-2025/26 Introduction.

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Sponsor(s)	: Finance	I _____,
First Reading/Introduction	: April 16, 2026	Council Clerk, certify that this
Committee Referral	: N/A	Ordinance was advertised for
County Council Public Hearing	: N/A	Public Hearing on_____.
Second Reading	:	
Third Reading	:	
Effective Date	:	

ORDINANCE NO. 54-2025/26 Introduction

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Ratify FY26 Budget And Grant Council Actions Previously Authorized By Council And Other Matters Related Thereto.]

DRAFT

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Ordinance No. 55-2025/26 Introduction
By title only

DEPARTMENT: Finance

ISSUE UNDER CONSIDERATION:
An Ordinance To Provide For The Issuance And Sale Of Not Exceeding Four Million Three Hundred Sixty Thousand Dollars ($4,360,000) General Obligation Bonds In One Or More Series Of Florence County, South Carolina, To Prescribe The Purposes For Which The Proceeds Of Said Bonds Shall Be Expended, To Provide For The Payment Of Said Bonds, And Other Matters Relating Thereto.

ATTACHMENTS:
A copy of the proposed Ordinance for introduction.

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Sponsor(s)	: Finance	
First Reading	: April 16, 2026	I, _____,
Committee Referral	: N/A	Council Clerk, certify that this
Committee Consideration Date	: N/A	Ordinance was advertised for
Committee Recommendation	: N/A	Public Hearing on _____.
Second Reading	: May 21, 2026	
Public Hearing	: May 21, 2026	
Third Reading	: June 18, 2026	
Effective Date	: Immediately	

ORDINANCE NO. 55-2025/26

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

AN ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ISSUANCE AND SALE OF NOT EXCEEDING FOUR MILLION THREE HUNDRED SIXTY THOUSAND DOLLAR ($4,360,000) GENERAL OBLIGATION BONDS IN ONE OR MORE SERIES OF FLORENCE COUNTY, SOUTH CAROLINA, TO PRESCRIBE THE PURPOSES FOR WHICH THE PROCEEDS OF SAID BONDS SHALL BE EXPENDED, TO PROVIDE FOR THE PAYMENT OF SAID BONDS, AND OTHER MATTERS RELATING THERETO.

DRAFT

FLORENCE COUNTY COUNCIL MEETING

April 16, 2026

AGENDA ITEM: Ordinance No. 01-2026/27 – Introduction

DEPARTMENT: Administration
Finance

ISSUE UNDER CONSIDERATION:

(An Ordinance To Provide For The Levy Of Taxes In Florence County For The Fiscal Year Beginning July 1, 2026 And Ending June 30, 2027; To Provide For The Appropriation Thereof; To Provide For Revenues For The Payment Thereof; And To Provide For Other Matters Related Thereto.)

POINTS TO CONSIDER:

1. Ordinance No. 01-2026/27 is the budget ordinance for next fiscal year.
2. Growth in the value of one mill of property taxes is estimated to generate an additional $1,000,000 in revenue in FY2026/27 compared to the prior year.
3. The additional revenue from this increase in property tax revenue as a result of this growth in the value of one mill, the increase in local option sales taxes, the increase in the Local Government Fund, and the increase in EMS transport revenue will assist in the funding of many needed items, the largest of which are the 17.5% health insurance increase that became effective on January 1, 2026 ($1,200,000), **as well as a 1.5% cost of living increase effective July 1, 2026 ($840,000) and a 2% average merit raise effective January 1, 2027 ($560,000) for all County employees.**
4. Also included in the General Fund is the fully-loaded annual cost ($2,700,000) of the compensation and classification plan implemented in January 2026.
5. The General Fund budget also includes the funding for six new positions in the Sheriff's Office, given the increase in the workload for this department as well as the increase in the number of inmates, as well as funding for four new positions for the EMS Department in order to expand the 12-hour staffing program.
6. The General Fund budget also includes a **no millage increase.**

OPTIONS:

1. ***(Recommended)*** Approve Introduction of Ordinance No. 01-2026/27.
2. Provide An Alternate Directive.

ATTACHMENT:

Copy of Proposed Ordinance No. 01-2026/27.

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Sponsor(s)	: County Council	
Introduction	: April 16, 2026	I, _____,
Committee Referral	: N/A	Council Clerk, certify that the
Committee Consideration Date	: N/A	ad for a Public Hearing on this
Committee Recommendation	: N/A	Ordinance ran on: _____.
Public Hearing	: May 21, 2026	
Second Reading	: May 21, 2026	
Third Reading	: June 18, 2026	
Effective Date	: July 1, 2026	

ORDINANCE NO. 01-2026/27

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR FLORENCE COUNTY

[An Ordinance To Provide For The Levy Of Taxes In Florence County For The Fiscal Year Beginning July 1, 2026 And Ending June 30, 2027; To Provide For The Appropriation Thereof; To Provide For Revenues For The Payment Thereof; And To Provide For Other Matters Related Thereto.]

WHEREAS:

1. The Florence County Council, pursuant to state statutes, is authorized and required to adopt an annual budget for all departments, offices, and agencies (hereinafter collectively termed offices or departments) of the County Government; and

2. Pursuant to state statutes, total funds appropriated in fiscal year 2026-2027 for the above purposes do not exceed estimated revenues and funds available for expenditure in fiscal year 2026-2027.

NOW THEREFORE BE IT ORDAINED BY THE FLORENCE COUNTY COUNCIL DULY ASSEMBLED THAT:

SECTION 1. APPROPRIATIONS

a. Procedures Compliance: The fiscal year 2026-2027 County Budget for Florence County, South Carolina is hereby adopted and detailed budget appropriation documentation attached hereto is incorporated herein by reference. The Florence County Council certifies that it has complied with all state laws and regulations regarding readings, notices, and public hearings for mills levied herein, and that it will comply in the case of mill levies which may be adjusted by resolution based on more current information at the time of final issuance of the levies and after the adoption of this ordinance.

b. Levy Process: In all cases, all property shall be taxed unless otherwise exempt from taxation pursuant to the South Carolina Code of Laws, 1976, as amended. The taxes are due and payable and shall be collected in the manner as provided for collection of taxes in the South Carolina Code of Laws, 1976, as amended, and in accordance with procedures established in County enacting ordinances.

(1) Motor Vehicle Taxes: Taxes levied on motor vehicles shall be collected pursuant to the schedules and procedures as established by State Statute and nothing herein shall be deemed to extend or defer the time of payment for such motor vehicle taxes.

(2) Motor Vehicle Owner Responsibility for Taxes: No motor vehicle registered in the State of South Carolina and property of a person, a resident of the County, shall be operated on the streets and public ways of the County unless all the motor vehicle taxes and fees duly assessed against such

vehicle shall have first been paid. In the event that any person violates the provisions of this Section, he shall be guilty of a misdemeanor and subject to the penalties prescribed in Title 46, 1976 South Carolina Code of Laws, as amended. Nothing in this section shall preclude the collection of taxes and fees upon such motor vehicle after the prosecution of the offender for failure to pay such tax.

c. Appropriation Management:

(1) Reallocation: Unless otherwise restricted by State law or specific limitation of accounting standards, all of the appropriations hereinafter and those in the budgetary detail incorporated herein by reference are subject to adjustment and reallocation by County Council by voice motion or resolution. Any amount appropriated in this Ordinance may be discontinued at any time by appropriate action of a majority of the County Council. Expenditures from the General Fund contingency are generally done by resolution or voice motion.

(2) Duplication: If any of the items, or portions thereof, for which funds are herein appropriated is taken over by the State or Federal government and appropriations therefrom be made by either or paid by either directly to a County Office, or if the same shall become available in any manner, then the amounts for said Office herein appropriated shall be reduced in the amount of said appropriation, direct payment, or other available funds or support, unless otherwise restricted by law.

(3) Direct Assistance: All agencies receiving direct assistance payments from the County shall be funded quarterly in arrears no more than twenty-five (25%) percent of their direct assistance line item or on an alternate schedule at the discretion of the County Administrator in the case of emergencies. The quarterly allotments shall be paid around the 15th of the month following the end of each quarter. The final 4th quarter funding may be withheld by the Finance Director pending the reconciliation of outstanding obligations between the County and the Agency receiving funding or in the case of grant irregularities**.** Agencies, boards, and commissions, which are partially funded by Florence County Government, must provide annual audited financial statements to include a copy of the management letter and a copy of the A-133 Single Audit report, if applicable. State funded agencies must provide an annual report or a summary of local office-specific funding. Quarterly funding may be withheld pending the County's receipt of an agency's annual audited financial statements.

d. Mill Levy: The following mills are levied to provide the property tax revenues to fund a portion of the appropriated expenditures noted directly below in Section e, which shall be reflected on tax bills:

	FY26	FY27
Florence County	87.5	87.5
Debt Service	9.2	9.2

Additionally, the following mill levies for the operation of the special purpose fire district and the mill levy for Florence-Darlington Technical College are hereby approved: (Estimated FY25 debt service millage is shown for informational purposes and may be subject to adjustment by the County Auditor.)

	Operating Mills FY26	**Debt Mills FY26**	**Total FY26**	**Operating Mills FY27**	**Estimated Debt Mills FY27**	**Total FY27**
Florence Fire District	**17.9**	**2.9**	**20.8**	**17.9**	**2.9**	**20.8**
Florence-Darlington Technical College	**5.6**	**0.0**	**5.6**	**5.6**	**0.0**	**5.6**

Any millage adopted by this ordinance can be lowered by resolution of County Council prior to issuance of the tax notices.

Any fire district debt service millage will remain in effect for the entire fire district in which it was levied until the associated debt has been completely paid, regardless if a portion of the fire district is annexed by a municipality.

e. Funds: The following funds are hereby established for the purposes set forth with appropriations/budgeted amounts where applicable. Other funds may be delineated elsewhere:

Fund	Fund Name	Appropriation
10	County General Fund	$105,900,000
37	Fire and First Responder Fund*	$ 9,276,643
38	Unified Fire District Emergency Fund*	$ 5,700,000
45	Debt Service Fund*	$ 8,916,819
49	Fire and First Responder Debt Service Fund*	$ 1,366,642
111	Economic Development Capital Project Fund*	$ 6,760,851
112	Economic Development Partnership Fund*	$ 1,263,254
121	65% State Accommodations Tax (2%) Fund*	$ 225,000
122	30% State Accommodations Tax (2%) Fund*	$ 100,000
123	Local Accommodations Tax (3%) Fund*	$ 3,460,304
124	Local Hospitality Tax Fund*	$ 3,564,873
131	District Utility Allocation Fund*	$ 155,546
132	District Infrastructure Allocation Fund*	$ 4,319,025
133	District Rocking and Paving Fund*	$ 2,656,667
146	Sex Offender Registry Fund*	$ 36,365
151	Law Library Fund*	$ 31,181
153	Road Maintenance Fund*	$ 5,677,587
154	Victim/Witness Fund*	$ 41,215
155	Solicitor Check Law Fund*	$ 4,000
421	Solid Waste Management Fund*	$ 7,504,765
431	E-911 System Fund*	$ 1,089,201

* At the close of the fiscal year, any unexpended budgeted monies within these funds and within all capital project funds shall be carried forward with their respective fund balance for the continued established use of that fund subject to appropriations, unless specifically authorized otherwise by ordinance or directed by State law.

f. County General & Debt Service Funds: The Florence County Auditor is authorized and directed to levy upon all taxable property in Florence County, South Carolina, and the Florence County Treasurer is directed to collect, taxes sufficient to meet all County General Fund appropriations directed by this Ordinance, except as provided for by other revenue sources for the operation of the County Government for the Fiscal Year beginning July 1, 2026 through June 30, 2027. The Florence County Auditor is authorized and directed to levy upon taxable property in Florence County, South Carolina and the Florence County Treasurer is directed to collect taxes sufficient to meet the appropriation of $8,916,819 for Debt Service provided by this Ordinance.

g. Major Funds Determination: In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34 and other appropriate regulations requiring Government-wide Financial Statements, major funds will be determined annually at the end of the fiscal year during the audit process.

h. Grants Management:

(1) Grant Fund Balances: Notwithstanding any other provisions of this ordinance, all unexpended balances from previous appropriations of state and federal grant funds, any State Accommodations Tax Funds not committed to the County General Fund, and capital improvement or special project appropriations outstanding as of June 30th in the calendar year in which this budget ordinance is effective, shall be carried forward into the subsequent fiscal year budget appropriations. All grants are to be budgeted and accounted for in a special revenue fund, and authorized local match transfers will be completed by the County Finance Director based on County Council's acceptance of the grant.

(2) County Acceptance: The expenditure of funds for grant programs included in this budget shall not be authorized unless evidence that the respective grants have been approved by the grantor agency is provided to the County Administrator, who is authorized to accept grants. The County Administrator may require that the grant be accepted and funded by proper action of County Council. In all cases, total program expenditures shall be limited to the lesser of the total grant award(s), or the amount(s) designated in the current budget appropriations, as amended, or as approved by County Council. The County Finance Director must be listed as a contact on all grant applications and awards; all correspondence must be copied to the County Grants Manager.

(3) Budgeting: Grant funds requiring matching County funds not budgeted shall be authorized by County Council approving the grant application and identifying matching expenditure funds from other previously appropriated funds. Grants requiring no new local match appropriation may be approved by the County Administrator or County Council, and the budget amended accordingly. The Finance Director is authorized to create the necessary general ledger accounts; the opening of bank accounts, when necessary, shall be executed by the County Treasurer in coordination with the Finance Director. When grant award payments are received, the Treasurer's Office or County Offices shall provide the Grants Manager with copies of all checks received for the reimbursement of grant expenditures and any other related documentation determined by the Finance Director as necessary to ensure audit compliance. All grant revenues shall be credited to the appropriate revenue line item as established by the Finance Director. Grant revenues will not be applied directly to expenditure line items. All grant disbursements shall be authorized only through the Finance Office unless State or Federal law specifically provides otherwise and the County is exempt from financial reporting on those funds at both the State and Federal levels.

(4) Federal Reporting: In accordance with Federal A-133 Audit Requirements related to Federal grants, all County offices and Component Units must report the expenditures and provide copies of grant awards and any other grant related reports to the County Grants Manager. All offices must present all voucher requests for payments related to grants to Procurement for purchase and the Finance Office before the disbursement of grant related funds, as well as coordinating with the County Grants Manager. County offices that do not comply with this ordinance and any other published administrative procedures necessary for complete and timely reporting of grants such that the County incurs additional independent audit costs or loses grants funds will have these costs deducted from the Office or Component Unit's budget appropriations annually until any unfunded expenditures are fully recouped.

SECTION 2. FUND BALANCE MANAGEMENT

a. Compliant Fund Balance Policy: Florence County Council utilizes a compliant fund balance methodology based on the cash-flow needs of the County to maintain sufficient reserves in order to maintain County operations**.** End of year fund balance estimations and associated cash flow projections for all cash-discrete funds are developed annually in the budget process to maintain a minimum of annualized appropriations in operational funds to ensure routine operations remain uninterrupted and in sinking funds (debt service fund) balances as required to timely service all scheduled debt.

Should any individual fund balance fall below the required minimum balance, inter-fund cash transfers are hereby authorized, provided that the allocation of interest is accounted for appropriately no less than once per fiscal year.

b. Tax Anticipation Note Authority: The County is hereby empowered to borrow in anticipation of tax or other revenues for County purposes any sum not exceeding the amount anticipated to be received from taxes and other revenues during the current or following fiscal year, and not only to pledge the taxes or other revenues anticipated in the current or succeeding fiscal year, but to pledge, also, the full faith and credit of Florence County for the repayment of any sums so borrowed. Such sums shall be borrowed from any banking institution or lending agency and shall be payable at such time, upon such terms, and in such sums as may be negotiated between the County and the lender.

SECTION 3. BUDGET YEAR END

a. Purchase Authority Cutoff: The budget year shall expire on June 30 of this fiscal year. No monies shall be disbursed pursuant to this Ordinance unless such funds have been obligated (i.e. an order has been placed or a contract signed for the delivery of goods or services in accordance with County procurement procedures) prior to the close of the fiscal year, which is June 30. The County Administrator will take action to preclude all purchase order activity except business required for expedient operations and emergencies after June 15 of the fiscal year; no capital purchases other than emergencies will be initiated after May 31 of the fiscal year without the express written approval of the County Administrator. In addition, all items must be received and invoiced June 30th or earlier, or the items will be deducted from the originating office's subsequent fiscal year budget, except in the case of emergency procurement items, the procurement of which has been approved in advance by the County Administrator.

b. Purchase Order Liquidation: All offices are responsible for providing documentation regarding outstanding obligations for this fiscal year to the Finance Department on or before June 15th to facilitate the proper accrual of outstanding obligations of the County or the obligation(s) may be deducted from the office's budget for the subsequent fiscal year.

c. No Roll-Forward: Budget line item balances shall under no circumstances roll forward at the end of this fiscal year into the next fiscal year's budget, except for bond funds and grants crossing the fiscal year or as otherwise specified or appropriated within this budget ordinance**.**

SECTION 4. NATURE OF REVENUES, EXPENDITURES, AND CHART OF ACCOUNTS

a. Transfers Prohibited: Unbudgeted transfers are prohibited except as approved herein and in accordance with generally accepted accounting principles.

b. Overspending: Any office which overspends its straight-line spending levels for two consecutive months shall be reviewed by the County Administrator, who may freeze position vacancies, capital

expenditures, and funds transfers, and remove sufficient personnel from the County payroll to offset fully the impending budget overrun prior to the close of the fiscal year. The County Administrator is authorized to transfer County Government functions and allocated appropriations among the various County divisions and offices in order to combine compatible employee positions and functions, eliminate duplicate work, gain performance efficiencies, or reduce overall operating costs of the County Government.

c. Intra-departmental Transfers by Finance Department: In order to process claims for payment submitted to the Finance Department, the Finance Director, or his designee, is hereby authorized to make intra-departmental transfers between line items in any department's budget in order to ensure that no line item is over-spent by the processing of these claims.

SECTION 5. FIXED ASSETS

a. Reporting: The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized. The threshold for determining if an item is considered to be a fixed or capital asset is the value or the purchase price (whichever is higher) of $5,000 or greater and the item must have a useful life of more than one year. Appropriate depreciation schedules are maintained on the straight-line basis over the estimated useful life of each asset in accordance with Generally Accepted Accounting Principles (GAAP). The estimated useful life is determined by guidelines developed by the State of South Carolina Office of Comptroller General, and in some cases, applicable Federal IRS regulations and/or Governmental Accounting Standards Board (GASB) Statement No. 34 implementation guidelines.

b. Inventory Control: Each Office is responsible for verification of all of its items required to be listed in the Fixed Asset System maintained by County Finance and for providing documentation of the annual inventory review to Finance on or before the third week in June annually. Finance will distribute forms for the inventory verification process and will provide current inventory listings to County Offices for verification of inventory on hand by May 30th annually.

c. Insurance Proceeds: In order to comply with GASB42 regulations, all insurance payments will be processed by the County Finance Office.

d. Leases and Rents: In order to comply with GASB87 regulations, all new or renewed leases and rental agreements are required to be sent to the County Finance Office for tracking and disclosure.

e. Subscription-Based Information Technology Agreements (SBITA's): In order to comply with GASB96 regulations, all new or renewed SBITA's are required to be sent to the County Finance Office for tracking and disclosure.

SECTION 6. RECEIPT, MANAGEMENT, AND REPORTING OF CASH:

a. Timely Deposit: All service charges, fees, fines, reimbursements, grant funds, etc. received by County Offices shall be deposited with the County Treasurer or directly to the bank that serves as checking depository as soon as possible after collection. All County Offices that collect funds on a daily basis shall reconcile receipts to funds received and submit funds to the Treasurer's Office by the following business day in the format as prescribed by the County Treasurer. Offices collecting less than $200 on any single day may delay one business day. This policy does not apply where State law specifically provides authority for other actions to a specific official.

b. Bank Reconciliation: The Treasurer is responsible for reconciling bank accounts maintained in the Treasurer's Office in order to properly record revenues to the books of the County in accordance with the County's chart of accounts and properly allocating interest and all other funds to various funds and bank accounts as required by SC Law.

c. Cash Accounting: The County Treasurer's Office is responsible for annual external audit reporting of revenues to the State Comptroller's Office and for providing the Finance Office and External Auditors with sufficient data to convert revenues from the cash basis of accounting to the modified accrual basis of accounting in order to ensure legal and annual audit compliance with Governmental Accounting Standards Board (GASB) regulations, in particular GASB Statement No. 34 which requires revenue reporting on the modified accrual basis of accounting during the fiscal year and year-end conversion to accrual basis to produce Government-Wide Financial Statements.

SECTION 7. ANNUAL FISCAL REPORTING REQUIREMENTS

Boards, Commissions, Agencies, and Institutions: All boards, commissions, agencies, and institutions receiving County funds shall make a full detailed annual fiscal report to the County Council at the end of the fiscal year. Agencies receiving less than $5,000 annually in direct assistance from the County may submit internally prepared financial statements in lieu of an audited statement. The County governing body, the County Administrator, or the Finance Office may require reports, estimates, and statistics from any County office as may be necessary in the preparation of annual budgets or supplemental appropriations. Prior year audits are required for acceptance of annual budget requests.

SECTION 8. COMPENSATION AND CLASSIFICATION PLAN AND PERSONNEL

a. Solicitor and Public Defender Funding Supplement Commitments: Salary supplements are included for various employees in the Solicitor's and Public Defender's departments' budgets. Disbursement of these supplements is contingent upon available funding received from these offices. The Solicitor and Public Defender shall reimburse Florence County for the cost of these supplements, including applicable fringe benefits, on a monthly basis. Should this funding become unavailable, the supplements shall be removed from the payroll system of Florence County and the salaries reduced accordingly.

b. FY27 Christmas Bonus: A Christmas bonus is hereby included in the budget in the amount of $400 per employee, to be paid between the first and second pay dates in December 2026, if authorized by County Council by motion. All full-time, regular part-time, and all PRN employees who are in pay status during the first pay period in December are eligible to receive this bonus. Note: "Pay status" means a current full-time or part-time employee in the payroll system and has received the first bi-weekly direct deposit or paper check in December.

c. Travel: When employees are required to travel on official business, the County pays reasonable amounts for transportation, meals, and lodging in accordance with the County's Personnel Policies, Administrative Directives, and this ordinance. When an office has County Vehicles assigned to it, employees in that particular office should utilize a County Vehicle if this use does not impede County Operations. If the employee's personal vehicle is utilized, the employee shall be reimbursed at the same rate per mile traveled as is paid to state employees. This includes use of an employee's personal vehicle for travel within Florence County as required by their supervisor. Meal expenses will be $40.00 for a twenty-four hour period and will be $25.00 for periods less than twenty-four hours. Per diem is not provided for meals related to meetings inside Florence County, unless the meeting is an official,

required function. Per diem is provided for in-state, one-day meetings for which an employee leaves the county and returns to the county in the same day. However, if lunch is provided for this meeting, then per diem will not be provided. Travel advances for meals shall not include per diem for the day of departure or the day of return. For a Law Enforcement employee transporting a prisoner, the employee will be reimbursed at per diem rates for his own meal at any food stop mandated by statute on behalf of the prisoner. In all other cases, Law Enforcement employees shall be required to follow the regular requirements for reimbursement of meal expenses provided for other County employees. There is no provision for advance per diems to the individual for Hotel Reservations, Airline Tickets, Conference/Seminar registration costs or all other costs related to travel; all Hotel Reservations, Airline Tickets, Conference/Seminar registration costs or other costs related to travel will normally be paid directly to the vendor providing the service. Original, dated, detailed receipts must accompany all travel reimbursement requests. County Departments and Elected Officials Offices shall have no authority to waive the requirement for receipt of original, dated, detailed receipts under this section. Under no circumstances shall the County reimburse any persons eligible for travel reimbursement by the County for alcoholic beverages, personal purchases of any kind not specifically authorized in the personnel policy, or any amounts for which appropriated funds are not available or which are a violation of the State Ethics Laws and regulations.

d. Credit Cards and Accounts: Credit cards which obligate Florence County directly are not permitted unless specifically authorized by written resolution of County Council. Requests for establishing credit accounts in the name of the County must be forwarded to the County Finance Office which is responsible for establishing credit accounts with vendors upon written approval by the County Administrator or the Finance Director**.** The County Finance Department is also responsible for the control and monitoring of all credit accounts in the County's name, verification of goods received and reconciling of such credit purchases to invoices received**.** Accounts not established in accordance with this ordinance are the sole responsibility of the initiating person, and the County shall not be liable or obligated to make payment on behalf of the initiator or the person using the account.

e. Tuition Assistance Program: An amount of $15,000 has been appropriated in Department 412, Division 900 of the General Fund to assist County employees who wish to further their education in a field of study beneficial to their employment with Florence County. Tuition will be reimbursed for courses only at accredited colleges and for which college credit can be obtained toward a two-year or higher degree. This assistance will be available based on the recommendation of the department head and the approval of the County Administrator. The Human Resources Director is authorized and directed to establish the administrative procedures necessary to operate this program, including but not limited to the establishment of an annual credit hour and dollar reimbursement per employee caps. All expenditures under this program will be for tuition and/or book and supply fees and will not include such other charges such as application fees, matriculation fees, or late fees. In addition, all expenditures will be reimbursement-based according to the grade received. Employees will be reimbursed 100% of $825 or less of the costs noted above for a grade of "A", 75% of $825 or less for a grade of "B", 50% of $825 or less for a grade of "C", and nothing for any grade lower. If the employee receives any other funding such as state or federal grant or any other allocation, the reimbursement percentages above apply only to the remaining unpaid portion of tuition up to $825. If the funding for this program becomes exhausted, the program will be suspended until it is funded further.

f. Retirees' Health Insurance Assistance: All post-retirement health insurance assistance available to eligible retirees, including any established by the Florence County Personnel Policy Manual, is subject to annual appropriation by County Council each fiscal year. For any employee commencing full time employment after June 30, 2011, the baseline financial assistance is as follows: 20 years of continuous

full-time County employment service – 50%, over 25 years of continuous full-time County employment service – 75%. Financial assistance is a percentage of the current retiree only premium which is based on continuous years of employment service attained with Florence County. All financial assistance ceases when the employee first becomes Medicare eligible.

g. Blood Borne Pathogens Standards: Emergency Medical Services, Sheriff's Office, and Detention Center are to provide a copy of the department's current Infection Control Plan to the Human Resources Director annually to demonstrate conformance with Federal and other guidelines.

h. Victim/Witness Fund: The Solicitor agrees to sign a Memorandum of Understanding with the County stating that he will reimburse Florence County for any payments made from his portion of the Victim/Witness Fund that the State of South Carolina may find to be ineligible expenditures of Victim/Witness funds.

i. Beginning of Fiscal Year Payroll Changes: Payroll changes made as a result of the FY2026/27 budget will become effective on the first day of the first full payroll period of the fiscal year.

j. Tax Assessor Department Tier Pay Structure: The County Administrator is authorized to continue restructuring the pay structure for qualified employees in the Tax Assessor Department.

k. Workers' Compensation Benefit: Upon adoption of the budget ordinance, all General Fund budgeted workers compensation amounts included in line 0112 in various departmental/divisional budgets will be transferred to Division 010-411-489-300 – Employee Non-Departmental. As workers compensation claims are incurred, twenty percent (20%) of each claim will be paid from the respective department/division, up to a maximum total per claim of $5,000. In addition, with the exception of 24/7 shift workers, while an employee is on workers compensation leave, the budgeted salary or wages for this employee during the workers compensation leave period will be transferred from the respective department/division salary and wage budget line (account 0100) to the Employee Non-Departmental Division.

l. Solicitor and Public Defender Funding of Certain Positions: The Solicitor and Public Defender are hereby authorized, upon approval by the County Administrator and in accordance with the County's compensation and classification plan, to add positions to the payroll system of Florence County, to be funded with non-County funds. Disbursement for these positions is contingent upon available funding received from these offices. The Solicitor and Public Defender shall reimburse Florence County for the cost of these positions, including applicable fringe benefits, on a monthly basis. Should this funding become unavailable, the positions shall be removed from the payroll system of Florence County.

m. Amendments to Compensation and Classification Plan: Effective July 1, 2017, the Compensation and Classification Plan is hereby amended to increase the annual pay for current employees and the minimum annual pay of each grade for future employees in the following departments and in the following amounts: Public Works and Environmental Services Departments: $4,000 per employee; and EMS Department: 15% for employees with paramedic certification, 10% for employees with advanced EMT certification, and 5% for employees with EMT certification. At its regular meeting on September 22, 2016, County Council approved increasing the annual pay for current employees and the minimum annual pay of each grade for future employees for the Central Dispatch Department by $4,000.

Effective July 1, 2021, a 3% cost of living adjustment is included for all current employees and the Compensation and Classification Plan is hereby amended to increase annual pay for current employees and the minimum annual pay of each grade for future employees in the EMS Department: 5% for employees with paramedic certification, 5% for employees with advanced EMT certification and 5% for basic EMTs.

Effective July 1, 2022, a $3,000 cost of living adjustment is included for all full time current employees and a $2,250 cost of living adjustment is included for all part time current employees working 28 or more hours per week. Also effective July 1, 2022, an additional $2,000 pay adjustment is included for all full time sworn officers in the Florence County Sheriff's Office bringing the total adjustment for these employees to $5,000. As stated, the Compensation and Classification Plan is hereby amended to increase annual pay for current employees and the minimum annual pay of each grade for future employees.

Effective July 1, 2023, a $3,000 cost of living adjustment is included for all full time current employees, a $1.44 per hour cost of living adjustment is included for all part time current employees. Also, effective July 1, 2023, an additional $2,000 pay adjustment is included for all full time sworn officers in the Florence County Sheriff's Office bringing the total adjustment for these employees to $5,000. Also, effective July 1, 2023, an additional $3,500 pay adjustment is included for 21 full time basic EMT positions, an additional $500 pay adjustment for 49 full-time paramedic positions, and an additional $500 pay adjustment for 2 full-time advanced EMT positions. As stated, the Compensation and Classification Plan is hereby amended to increase annual pay for current employees and the minimum annual pay of each grade for future employees.

Effective July 1, 2024, a 5% cost of living adjustment is included for all current employees and the Compensation and Classification Plan is hereby amended to increase annual pay for current employees.

Effective July 1, 2025, a 3% cost of living adjustment is included for all current employees and the Compensation and Classification Plan is hereby amended to increase annual pay for current employees.

Effective July 1, 2026, a 1.5% cost of living adjustment is included for all current employees and the Compensation and Classification Plan is hereby amended to increase annual pay for current employees.

Effective January 1, 2027, a 2% average merit increase is funded for all current employees and the Compensation and Classification Plan is hereby amended to increase annual pay for current employees.

SECTION 9. INDEPENDENT AUDIT

An independent annual audit of all financial records and transactions of the County shall be made by a Certified Public Accountant or firm of public accountants with no personal interest, direct or indirect in the fiscal affairs of the County government of Florence County or any of its officers. The County Council may, without requiring competitive bids, designate such accountant or firm. Unless included in the annual County audit, an annual audit of each county agency, board, bureau, or commission of Florence County, funded in whole or in part by County funds, shall be made. Copies of the annual County audit shall be filed in the office of the Clerk of Court for Florence County and provided for the Florence County Administrator.

The County Administrator is hereby authorized to continue work with the County's existing software programming vendor, Strawn Services, for the purpose of providing automation efficiencies at the departmental level to the extent budgeted funds are available.

SECTION 10. FEES AND CHARGES

a. Disposition of Collections: All taxes, fees, charges, and assessments not otherwise allocated specifically by this ordinance with the supporting detail incorporated herein by reference or by law shall be deposited in the Florence County General Fund with other general fund revenues. All such taxes, fees, charges, and assessments shall be appropriated and allocated by the Florence County Council in the same manner as other general revenues. No such taxes, fees, charges, or assessments shall be paid to or shall accrue to the personal benefit of any officer or employee of Florence County. Use of fees, fines, and charges to reimburse expenditure budget line items through deposit credits is prohibited.

b. Manned Convenience Centers: Commercial use and non-County residential use of the Florence County manned convenience centers (MCCs) is prohibited, subject to a fine of up to $500 per incident plus court costs, which is hereby established. Law enforcement officers with appropriate jurisdiction and Florence County environmental services officers are hereby authorized to write tickets and the Florence County Magistrate's Office is hereby authorized to try the cases. The County Administrator is hereby authorized to amend the manned convenience center contract with Waste Management to reduce hours of operation in accordance with appropriations.

c. Outstanding EMS Bills: Outstanding EMS bills totaling $155,211 posted from the period of May 2021 through April 2023 on which no payment has been made for a period in excess of three years, and which are uncollectible under the three year statute of limitations provision of South Carolina Code of Laws Section 12-54-85, are hereby written off as uncollectible.

d. Cabin Rental Fees: Effective July 1, 2016, the fees to rent a cabin at Lynches River County Park are $60 per night for Sunday through Thursday nights and $70 per night for Friday and Saturday nights.

e. EMS Vehicle Fee: Effective January 1, 2017 There Is Hereby Added A $10 Fee On All Vehicles In The County To Fund EMS And Rescue Squad Services.

f. Unified Fire District Vehicle Fee: Effective January 1, 2017 There Is Hereby Added A $23 Fee On All Vehicles In The Unified Fire District To Fund Fire Service In The Unified Fire District.

g. EMS Vehicle Fee: Effective with the vehicle tax notices mailed after July 1, 2017, the EMS Vehicle Fee is hereby increased to $15 on all vehicles in the County to fund EMS and Rescue Squad services. Effective with the vehicle tax notices mailed after July 1, 2020, the EMS Vehicle Fee is hereby increased by $2.50 to $17.50 on all vehicles in the County to fund EMS and Rescue Squad Services. Effective with the vehicle tax notices mailed after July 1, 2021, the EMS Vehicle Fee is hereby increased by $2.00 to $19.50 on all vehicles in the County to fund EMS and Rescue Squad Services.

h. Solid Waste Household Usage Fee: Effective July 1, 2017, the Solid Waste Household Fee is replaced by a Solid Waste Household Usage Fee of $74.50, to be charged on all residential units in the unincorporated areas of Florence County. Effective with tax notices mailed after July 1, 2021, the Solid Waste Household Usage Fee is hereby increased by $11.75 to $86.25 on all residential units in the unincorporated areas of Florence County. Effective with tax notices mailed after July 1, 2023, the

Solid Waste Household Usage Fee is hereby increased by $9.75 to $96.00 on all residential units in the unincorporated areas of Florence County.

i. Solid Waste Household Availability Fee: Effective July 1, 2019, there is hereby established a Solid Waste Household Availability Fee of $41.75, to be charged on all residential units in Florence County. Effective with tax notices mailed after July 1, 2021, the Solid Waste Household Availability Fee is hereby increased by $6.50 to $48.25 on all residential units in Florence County. Effective with tax notices mailed after July 1, 2023, the Solid Waste Household Availability Fee is hereby increased by $5.75 to $54.00 on all residential units in Florence County.

j. EMS Charges for Transport Service: Effective July 1, 2018, the charges for Emergency Medical Services that involve the transport of a patient are hereby set at 150% of the Medicare and Medicaid allowable rates.

k. EMS Charges for Treatment, No Transport Services: Effective July 1, 2018, the charge for Emergency Medical Services, that do not involve the transport of a patient, but do include the performance of ALS services, is hereby set at $150.

l. E911 Wireline Fee: Effective July 1, 2024, the E911 wireline fee is hereby set at $1.00 per line.

SECTION 11. DEBT COLLECTION

Setoff Debt: Florence County is hereby authorized to participate in the Setoff Debt Program through the South Carolina Association of Counties on an annual basis as approved by the Florence County Administrator, who is authorized to execute all documentation and direct all designations of personnel participating as necessary.

SECTION 12. CONTRACTING AND FUNDS OR OTHER COMMITMENTS

a. Contract Execution: The County Administrator or County Administrator's designee is the sole authority who can obligate the county and any county funds in any manner through signature of contracts, purchase orders, or other such agreements or documents as an authorized agent. Any purchase made or contract executed without appropriate authorization is hereby deemed to be a personal obligation of the party making the purchase or executing the contract and is not an obligation of Florence County.

b. Check Enforcement Unit: The County Administrator is authorized to execute annual agreements between Florence County and the 12th Circuit Solicitor's Office for the operation of the Solicitor's check enforcement unit.

c. Title IV-D Contracts: The County Administrator, Clerk of Court, and Sheriff are authorized to enter jointly into agreements with the South Carolina Department of Social Services for receipt of Title IV-D (Child Support Enforcement) Federal Funds.

d. School Resource Officer Contracts: The County Administrator is authorized to execute contracts at the request of the Florence County Sheriff with the various school districts in Florence County for School Resource Officers, provided that Florence County's share of the funding for each of the contracts does not exceed the amount available in the General Fund for the Florence County Sheriff's Office grant match/contract match line item. If the contracts for FY27 are not signed prior to June 30, 2026, or if County Council does not approve the Sheriff's portion of the contract's budget, the school

districts will be required to provide 100% of the funding for these contracts. If the school districts are unwilling to provide 100% of this funding, then the positions funded by these contracts will be discontinued in FY27.

e. Lease Renewals: The County Administrator is authorized to execute renewals of any existing leases for real or personal property for the terms and conditions included in the various leases as the existing lease periods expire and the leases therefore come up for renewal and for which funds are available through appropriation in this year's budget.

f. SCDOC Agreements: The County Administrator is authorized to execute annual agreements between Florence County and the South Carolina Department of Corrections for the use of pre-release inmates by the Recreation Department. In addition, the County Administrator is authorized and required to execute any contracts between the Florence County Detention Center and the South Carolina Department of Corrections.

g. DSN Resolution: The Chairman of County Council is authorized to execute a resolution designating the Florence County Disabilities and Special Needs Board as an entity in Florence County to provide transportation to persons with disabilities.

h. Independent Contractor's Contracts Or Agreements For Various Services At The Florence County Detention Center: The County Administrator is authorized to execute independent contractor's contracts and/or agreements which are in the best interests of the citizens of Florence County for the provision of medical, mental health, psychological, polygraph, commissary, pharmacy, and clergy services at the Florence County Detention Center at the written recommendation of the Sheriff.

i. Planning and Building Inspection Agreements with Municipalities: The County Administrator is authorized to enter into agreements for the provision and enforcement of planning and building inspection services by the County for various municipalities within Florence County.

j. Council Allocation Expenditure: Should an expenditure of Council Infrastructure allocation balances and/or Council Utility Fund allocation balances result in an available balance being exhausted, any remaining project expenditures may be funded from available Council Road Maintenance allocation balances, in accordance with guidelines and any other legal restrictions.

k. De-obligation of previously approved Council Allocation expenditures: Any remaining balances from projects approved to be funded from council district allocations that were approved prior to July 1, 2024 are hereby de-obligated.

l. Municipal Loan Agreements: The County Administrator is authorized to enter into loan agreements with any Florence County municipality whereby such agreement permits any municipal inmate per diem balance outstanding for more than 30 days may be collected from Florence County Treasurer distributions to that municipality.

m. SCDJJ Agreements: The County Administrator is authorized to execute contracts between the Florence County Detention Center and the South Carolina Department of Juvenile Justice.

n. Florence School District One Agreements: The County Administrator is authorized to execute contracts between the Florence County Detention Center and Florence School District One for inmate adult education services at the Poynor/Adult Education Center.

o. Funding For Attorney Fees: Funds for attorney fees for County officials acting as primary plaintiffs and bringing suit against the County cannot be transferred to the appropriate budgetary line item or paid without prior approval by County Council.

SECTION 13. AGRICULTURAL ASSESSMENT EXTENSION PROCESS – PRIVATE CITIZENS

A fixed Agricultural Assessment Extension Policy for private citizens is hereby authorized. Any private citizen may apply for agricultural assessment for no more than two tax years prior to the then current tax year. Businesses, including partnerships, corporations, etc., are not eligible to receive consideration under this fixed policy, but must continue to make applications to Council demonstrating to Council's satisfaction that the business had reasonable cause for not filing timely.

SECTION 14. VEHICLES – OFFICIAL COUNTY FLEET

a. The approval by resolution of County Council or authorization as provided in annual budget ordinances shall be required to permanently place any additional vehicles in the County fleet. Without such authorization, no vehicle shall be added to the fleet or to the County's insurance policies except where a currently insured vehicle is being removed from same. Vehicles removed from the fleet and the insurance policies must be declared surplus, through Council resolution, and disposed of in accordance with County procedures.

b. If the County Administrator deems it in the best financial interests of the County, the County Administrator is hereby authorized to approve the trade-in of certain County-owned surplus vehicles against the cost of replacing said vehicles, rather than holding surplus vehicles for auction, and to dispose of motorized equipment in accordance with policies approved by County Council.

c. The County Administrator is hereby authorized to allow departments to select alternate vehicles from those approved in the FY27 budget if the change is budget neutral for the same number of vehicles, the alternates are more fuel efficient, and the alternate will perform the functions for which the original vehicle was funded.

SECTION 15. DESIGNATION OF AGENCIES FOR SPECIFIC ACCOMMODATIONS TAX FUNDS

Pursuant to the requirements of South Carolina Law with regard to administration of State Accommodations Tax Funds (Fund 122), the Florence Convention and Visitors Bureau and the Lake City Chamber of Commerce are hereby designated as the tourism bodies in Florence County. These organizations shall be responsible for administering and reporting expenses for these State Accommodations Tax Funds (Fund 122) to County Finance. Total amount of funds shall be adjusted annually based on actual funds the County receives from the State related to the promotion of tourism. County Council reserves the right to designate alternate agencies by voice motion at its discretion.

SECTION 16. AMENDMENT(S) TO THE MULTI-COUNTY PARK AGREEMENT(S)

a. The County Council hereby authorizes an amendment to the multi-county park agreement dated January 11, 1990, as amended March 14, 1995, governing the Nan Ya Plastics property which is geographically located in Florence and Williamsburg Counties to provide that the allocation of internal funding in Florence County will be determined by ordinance of the Florence County Council. The County Administrator is hereby authorized and directed to execute the Amendment to Multi-County

Park Agreement in the form presented to the County Council and attached hereto, together with such changes as are not materially adverse to Florence County, and to deliver the Amendment to Multi-County Park Agreement to Williamsburg County to effectuate the amendment described herein.

b. Consistent with the Florence County Council policy previously adopted and memorialized in Resolution No. 02-2020/21, for all multi-county county park agreements previously established pursuant to Article VIII, Section 13 of the South Carolina Constitution, effective for property tax year 2021, the County Council hereby amends the provisions of all prior ordinances establishing the allocation of revenues received from payments in lieu of taxes with respect to properties geographically located wholly or partially in Florence County as follows:

(1) After the payment of any park expenses and the application of any special source revenue bond payments or special source revenue credits, 10% of the remaining revenues subject to allocation by Florence County shall be allocated to the Florence County Economic Development Capital Project Fund. The remaining revenue shall be allocated as previously established in the applicable multi-county park agreement and ordinance.

SECTION 17. All provisions in other County Ordinances in conflict with this Ordinance are hereby repealed.

SECTION 18. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect any other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are severable.

ATTEST:

_____
Hope M. Jones
Clerk to Council

_____
Approved as to Form & Content
D. Malloy McEachin, Jr., County Attorney

SIGNED:

_____
Jerry W. Yarborough, Chairman
Florence County Council

COUNCIL VOTE:
OPPOSED:
ABSENT:

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Reports To Council

DEPARTMENT: Administration

ISSUE UNDER CONSIDERATION:
Monthly Financial Reports Are Provided To Council For Fiscal Year 2026 Through February 28, 2026, As An Item For The Record.

ATTACHMENTS:
A copy of the Financial Reports.

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FLORENCE COUNTY GOVERNMENT
GENERAL FUND
REVENUE & EXPENDITURE REPORT FY26
07/01/25 TO 02/28/26

	BUDGETED REVENUE	YEAR-TO-DATE ACTUAL REVENUE	REMAINING BALANCE	PCT
REVENUES				
Taxes	64,896,321	67,350,978	(2,454,657)	-3.78%
Licenses & Permits	2,242,750	769,707	1,473,043	65.68%
Fines & Fees	2,805,500	1,891,345	914,155	32.58%
Intergovernmental	8,678,783	5,134,549	3,544,234	40.84%
Sales and Other Functional	11,480,300	7,822,313	3,657,987	31.86%
Miscellaneous	5,713,500	51,723	5,661,777	99.09%
Operating Transfers	(553,150)		(553,150)	100.00%
Use of Fund Balance	3,443,996	-	3,443,996	
TOTAL	98,708,000	83,020,616	15,687,384	15.89%

		BUDGETED EXPENDITURE	YEAR-TO-DATE ACTUAL EXPENDITURE	REMAINING BALANCE	PCT	% share of total
	EXPENDITURES					
10-411-401	County Council	466,811	266,134	200,677	42.99%	0.47%
10-411-402	Administrator	1,550,112	922,431	627,681	40.49%	1.57%
10-411-403	Clerk of Court	2,016,690	1,250,023	766,667	38.02%	2.04%
10-411-404	Solicitor	2,351,916	1,099,386	1,252,530	53.26%	2.38%
10-411-405	Judge of Probate	943,320	657,904	285,416	30.26%	0.96%
10-411-406	Public Defender	1,447,035	859,370	587,665	40.61%	1.47%
10-411-407	Magistrates	3,219,312	1,926,137	1,293,175	40.17%	3.26%
10-411-408	Master In Equity	321,015	204,379	116,636	36.33%	0.33%
10-411-409	Legal Services	112,000	90,145	21,855	19.51%	0.11%
10-411-410	Voter Registration & Elections	1,571,457	734,746	836,711	53.24%	1.59%
10-411-411	Finance	1,310,445	759,243	551,202	42.06%	1.33%
10-411-412	Human Resources	778,528	397,750	380,778	48.91%	0.79%
10-411-413	Procurement & Vehicle Maintenance	2,456,350	1,722,376	733,974	29.88%	2.49%
10-411-414	Administrative Services	579,064	347,779	231,285	39.94%	0.59%
10-411-415	Treasurer	1,692,828	1,009,210	683,618	40.38%	1.71%
10-411-416	Auditor	808,122	545,631	262,491	32.48%	0.82%
10-411-417	Tax Assessor	1,889,023	1,103,524	785,499	41.58%	1.91%
10-411-418	Planning and Building	2,401,746	1,846,592	555,154	23.11%	2.43%
10-411-420	Facilities Management	3,558,480	2,323,577	1,234,903	34.70%	3.61%
10-411-427	Information Technology	4,299,118	2,791,969	1,507,149	35.06%	4.36%
10-411-430	Register of Deeds	529,710	317,239	212,471	40.11%	0.54%
10-411-446	Veteran's Affairs	406,794	237,131	169,663	41.71%	0.41%
10-411-450	Risk Management	194,550	116,308	78,242	40.22%	0.20%
10-411-480	Lake City Senior Citizens Center	160,500	51,360	109,140	68.00%	0.16%
10-411-482	Energy Savings Lease	490,583	229,606	260,977	53.20%	0.50%
10-411-485	General Direct Assistance	846,617	627,943	218,674	25.83%	0.86%
10-411-488	Contingency	653,346	105,709	547,637	83.82%	0.66%
10-411-489	Employee Non-Departmental	661,739	529,608	132,131	19.97%	0.67%
10-421-421	Sheriff's Office	30,450,848	19,973,332	10,477,516	34.41%	30.85%
10-421-422	Emergency Management	5,493,393	3,603,501	1,889,892	34.40%	5.57%
10-451-423	EMS	10,988,216	7,819,531	3,168,685	28.84%	11.13%
10-451-424	Rescue Squads	1,124,359	699,756	424,603	37.76%	1.14%
10-451-425	Coroner	660,679	484,053	176,626	26.73%	0.67%
10-451-429	On-Site Clinic	290,000	147,140	142,860	49.26%	0.29%
10-451-441	Health Department	77,014	71,165	5,849	7.59%	0.08%
10-451-442	Environmental Services	1,353,725	536,048	817,677	60.40%	1.37%
10-451-485	Health Direct Assistance	34,987	-	34,987	100.00%	0.04%
10-461-485	Welfare - MIAP & DSS	339,601	237,612	101,989	30.03%	0.34%
10-471-451	Recreation	5,090,959	3,648,719	1,442,240	28.33%	5.16%
10-471-455	County Library	5,082,008	3,169,178			5.15%
10-481-485	Literacy Council	5,000	2,500			0.01%
	TOTAL	98,708,000	63,465,741			100.00%

Percent of Fiscal Year Remaining = 33.33%

FLORENCE COUNTY GOVERNMENT
UNIFIED FIRE DISTRICT FUND
REVENUE & EXPENDITURE REPORT FY26
07/01/25 TO 02/28/26

	BUDGETED REVENUE	YEAR-TO-DATE ACTUAL REVENUE	REMAINING BALANCE	PCT
REVENUES				
Taxes	6,900,000	6,810,955	89,045	1.29%
Fines & Fees	1,720,000	1,091,634	628,366	36.53%
Miscellaneous	405,880	12,897	392,983	0.00%
Operating Transfers	(38,000)	-	(38,000)	100.00%
Use of Fund Balance	292,063	-	292,063	100.00%
TOTAL	9,279,943	7,915,485	1,364,458	14.70%

		BUDGETED EXPENDITURE	YEAR-TO-DATE ACTUAL EXPENDITURE	REMAINING BALANCE	PCT	% share of total
	EXPENDITURES					
37-451-428-100	West Florence Fire Department	1,915,439	1,281,140	634,299	33.12%	20.64%
37-451-428-120	Windy Hill Fire Department	1,599,103	999,749	599,354	37.48%	17.23%
37-451-428-130	Howe Springs Fire Department	1,214,442	776,005	438,437	36.10%	13.09%
37-451-428-200	Hannah/Salem Fire Department	734,583	379,419	355,164	48.35%	7.92%
37-451-428-330	Olanta Fire Department	553,658	398,587	155,071	28.01%	5.97%
37-451-428-400	Sardis Timmonsville Fire Department	639,869	426,056	213,813	33.42%	6.90%
37-451-428-500	Johnsonville Fire Department	830,265	557,304	272,961	32.88%	8.95%
37-451-428-800	Non-Departmental	1,047,473	977,971	69,502	6.64%	11.29%
37-451-428-900	Administration	745,111	765,232	(20,121)	-2.70%	8.03%
	TOTAL	9,279,943	6,561,464	2,718,479	29.29%	100.00%
			Percent of Fiscal Year Remaining		33.33%	

FLORENCE COUNTY
REVENUE & EXPENDITURE REPORT FY26
07/01/25 TO 02/28/26

		BUDGETED EXPENDITURE	YEAR TO DATE CURRENT	REMAINING BALANCE	PCT	BUDGETED REVENUE	YEAR TO DATE CURRENT	REMAINING BALANCE	PCT
45	County Debt Service Fund	$ 6,615,775	$ 4,672,350	$ 1,943,425	29%	$ 7,312,075	$ 5,981,506	$ 1,330,569	18%
112	Economic Development Partnership Fund	$ 1,114,151	$ 640,735	$ 473,416	42%	$ 998,682	$ -	$ 998,682	100%
123	Local Accommodations Tax Fund	$ 4,045,102	$ 2,703,246	$ 1,341,856	33%	$ 4,636,093	$ 1,479,894	$ 3,156,199	68%
124	Local Hospitality Tax Fund	$ 3,486,712	$ 2,983,909	$ 502,803	14%	$ 3,213,368	$ 1,729,482	$ 1,483,886	46%
131	District Utility Allocation Fund	$ 131,165	$ -	$ 131,165	100%	$ 131,165	$ -	$ 131,165	100%
132	District Infrastructure Allocation Fund	$ 2,818,121	$ 327,741	$ 2,490,380	88%	$ 2,818,121	$ -	$ 2,818,121	100%
151	Law Library Fund	$ 28,366	$ 24,686	$ 3,680	13%	$ 28,366	$ 17,653	$ 10,713	38%
153	Road System Maintenance Fee Fund	$ 5,319,582	$ 3,245,878	$ 2,073,704	39%	$ 4,180,330	$ 2,318,628	$ 1,861,702	45%
154	Victim/Witness Assistance Fund	$ 273,542	$ 161,278	$ 112,264	41%	$ 160,000	$ 48,283	$ 111,717	70%
421	Landfill Fund	$ 7,591,554	$ 3,964,640	$ 3,626,914	48%	$ 7,273,816	$ 6,354,403	$ 919,413	13%
431	E911 System Fund	$ 1,030,115	$ 723,407	$ 306,708	30%	$ 1,101,000	$ 1,000,943	$ 100,057	9%
	TOTALS:	32,454,185	19,447,871	13,006,314	40%	31,853,016	18,930,792	12,922,224	41%
			Percent of Fiscal Year Remaining:	**58.34%**	33.33%				

Florence County Council
District Allocation Balances
Available Balances as of 2/28/2026

Council District #	Type of Allocation	Beginning Budget FY26	Commitments & Current Year Expenditures	Current Available Balances
1	Infrastructure	254,872	29,222	225,650
	Paving	259,338		259,338
	Utility	34,975	-	34,975
	In-Kind	19,800	-	19,800
2	Infrastructure	207,766	101,672	106,094
	Paving	153,748	31,385	122,363
	Utility	2,656		2,656
	In-Kind	19,800		19,800
3	Infrastructure	370,805	26,574	344,231
	Paving	208,089		208,089
	Utility	35,136		35,136
	In-Kind	19,800		19,800
4	Infrastructure	310,684	112,768	197,916
	Paving	76,089	44,062	32,028
	Utility	7,808		7,808
	In-Kind	19,800		19,800
5	Infrastructure	161,310	45,222	116,087
	Paving	495,778		495,778
	Utility	3,620		3,620
	In-Kind	19,800		19,800
6	Infrastructure	314,705	15,222	299,482
	Paving	234,733		234,733
	Utility	2,173		2,173
	In-Kind	19,800		19,800
7	Infrastructure	479,526	15,222	464,304
	Paving	517,204		517,204
	Utility	33,289		33,289
	In-Kind	19,800		19,800
8	Infrastructure	367,876	36,722	331,154
	Paving	268,555		268,555
	Utility	763		763
	In-Kind	19,800		19,800
9	Infrastructure	299,292	61,072	238,219
	Paving	203,892		203,892
	Utility	10,745	-	10,745
	In-Kind	19,800	-	19,800

Infrastructure funds to be used for capital projects or equipment purchases. (See guidelines)
Paving funds to be used for paving or rocking roads. See guidelines in County code.
Utility funds to be used for water, sewer, stormwater, and any infrastructure fund projects.
In-Kind funds to be used for projects completed by the Public Works Department.

Florence County
CPST #2 Summary
As of 2/28/2026

Bond proceeds	$ 124,840,280.25		
Due from CPST #2 Debt Service Fund **	1,307,437.73		
West Florence Fire bond proceeds	$ 969,746.18		
Transfer from debt service fund	$ 15,170,553.00		
Transfer from Utility, General Fund and Infrastructure- WF Fire	$ 99,178.00		
Transfer from RSMF- Districts 1 and 6	$167,873.00		
Interest earnings through 2/28/2026	$ 3,164,936.78		
Ballfield lighting lease proceeds	$ 500,000.00		
Local contributions	$ 108,148.40		
Total available		$	146,328,153.34
Transfer funds back to General Fund	$ 604,500.00		
Expenditures through 2/28/2026	$ 145,677,323.34		
Outstanding purchase orders as of 2/28/2026	$ 46,330.00		
Total expended/committed		$	146,328,153.34
Total remaining		$	-

* See detail report for expenditures and purchase orders by project

** The CPST #2 debt service fund remaining fund balance after all debt service requirements were met, totaled $12,361,716 per the June 30, 2022 audit report. After on-going CPST #2 projects are completed, remaining funds will be transferred to the CPST #3 capital project funds to be used on approved projects.

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
			Bond Issuance Costs			$ 500,000.00		$ 559,828.39	
			I. Public Safety-Fire						
1	Building		Johnsonville Rural Fire District	New Main Station	Highway 41/51	$ 1,800,000.00		$ 1,800,000.00	
2	Building		Johnsonville Rural Fire District	New Kingsburg station		$ 600,000.00		$ 600,000.00	
3	Building		Windy Hill Fire District	New Quinby Station		$ 1,800,000.00		$ 1,799,900.00	
4	Building		Howe Springs Fire District	New Main Station		$ 3,700,000.00		$ 3,695,434.97	
5	Building		South Lynches Fire District	Classroom, Logistics, & Maintenance Facility		$ 1,000,000.00		$ 1,021,307.83	
6	Building		South Lynches Fire District	Upgrades to Station One Facilities		$ 1,000,000.00		$ 998,437.67	
7	Buildng		South Lynches Fire District	Upgrades at Nine Fire Stations		$ 500,000.00		$ 499,807.16	
8	Building		West Florence Fire District	New Station on Hoffmeyer Road		$ 7,831,475.21		$ 1,500,000.00	
9	Building		West Florence Fire District	Addition to Station One	Pine Needles Road	$ 1,000,000.00		$ 2,599,442.79	
10	Building		Hannah Salem Friendfield Fire	New Stations at Friendfield & Flemingtown		$ 1,745,000.00		$ 1,743,771.28	
11	Building		Hannah Salem Friendfield Fire	Upgrade Stations One and Two		$ 1,400,000.00		$ 1,400,000.00	
12	Building		Hannah Salem Friendfield Fire	Upgrade Stations Three and Four		$ 900,000.00		$ 900,000.00	
13	Building		Olanta Rural Fire District	Upgrade Main Station		$ 520,000.00		$ 520,000.00	
14	Building		Sardis Timmonsville Fire	Station One addition Living & Training		$ 150,000.00		$ 147,924.53	
15	Building		Sardis Timmonsville Fire	New Cartersville Station		$ 750,000.00		$ 749,948.75	
16	Building		Sardis Timmonsville Fire	Timmonsville Rescue Squad Building		$ 80,000.00		$ 80,000.00	
			Category Total				$ 24,776,475.21		
			II. Public Safety - EMS						
17	Building	2/28/2026	Florence County	EMS Station Timmonsville		$ 740,000.00		$ 761,589.25	
18	Building		Florence County	EMS Station Florence	Schlitz Drive	$ 740,000.00		$ 740,000.00	
			2/28/2026				$ 1,480,000.00		
			III. Emergency Management						
19	Building/Equipment		Florence County	Radio Upgrades - all Emergency Mangement Facilities	Law Enforcement Complex	$ 15,000,000.00		$ 14,999,183.95	
20	Building/Equipment		Florence County	New Emergency Operations Center Building	Law Enforcement Complex	$ 4,955,251.00		$ 4,712,580.59	
			Category Total				$ 19,955,251.00		
			IV. Sheriff						
21	Equipment		Florence County	Replacement of Boilers & Water Heaters at County Jail	Law Enforcement Complex	$ 800,000.00		$ 800,000.00	
22	Equipment		Florence County	Flex Units & Safety upgrades at County Jail	Law Enforcement Complex	$ 189,600.00		$ 189,600.00	
23	Building		Florence County	New Storage Building	Law Enforcement Complex	$ 160,000.00		$ 160,000.00	
24	Building		Florence County	New K-9 Training Facility	Law Enforcement Complex	$ 20,000.00		$ 20,000.00	
25	Building		Florence County	Renovations at Law Enforcement Complex	Law Enforcement Complex	$ 800,000.00		$ 800,000.00	
			Category Total				$ 1,969,600.00		
			V. County Administration						
26	Building		Florence County	Renovation of Vacated Space at County Complex	County Complex Building	$ 5,200,000.00		$ 9,039,641.13	
			Category Total				$ 5,200,000.00		
			VI. Water & Sewer Improvements						
27	Water Line		Town of Coward	Salem Road/McAllister Mill Rd/Sand Hills Water Loop		$ 750,000.00		$ 510,584.09	
28	Water Line		Town of Coward	Union School Road Tie to Scranton Water System		$ 240,000.00		$ 240,059.75	
29	Fire Hydrants		City of Florence	Add 50 Fire Hydrants for Windy Hill Fire District		$ 250,000.00		$ 249,927.75	
30	Fire Hydrants		City of Florence	Add 50 Fire Hydrants for West Florence Fire District		$ 250,000.00		$ 246,971.24	
31	Fire Hydrants		City of Florence	Add 50 Fire Hydrants for Howe Springs Fire District		$ 250,000.00		$ 249,773.76	
32	Water Line		City of Lake City	Indiantown Road/S. Cameron Road Water Loop		$ 690,000.00		$ 618,624.03	
33	Water Line		City of Lake City	Burch Rd/Old Georgetown Rd/Camerontown Rd Water Loop		$ 593,000.00		$ 280,033.65	
34	Water Line		City of Lake City	Frierson Road/O'Shay Road Water Loop		$ 250,000.00		$ 250,000.00	
35	Water Line		Town of Olanta	Central Road/Hood St. Water Loop		$ 440,000.00		$ 216,446.27	
36	Water Line		Town of Olanta	Butler Scurry Road/McKenzie Road Water Loop		$ 500,000.00		$ 496,781.46	
37	Water Line		Town of Olanta	Olanta Fire Station Water Extension		$ 65,000.00		$ 27,354.86	
38	Water Line		Town of Scranton	Anderson Bridge Road Water Extension		$ 140,000.00		$ 140,034.99	
			Category Total				$ 4,418,000.00		
			VII. Veteran Affairs						
39	Building		Florence County	Veteran Affairs County Administration Building	National Cemetery Road	$ 1,200,000.00		$ 1,199,881.58	
			Category Total				$ 1,200,000.00		

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
			VIII. Municipalities						
	Roads		City of Florence					$ 100,990.76	
40	Corridor Enhancements		City of Florence	Dargan St.	Lucas St. to Cherokee Rd.			$ 5,157,585.18	
41	Corridor Enhancements		City of Florence	National Cemetery Road	Dargan St. To McCall Rd.			$ 107,079.43	
42	Corridor Enhancements		City of Florence	Vista St.	Dargan St. to Oakland Ave.			$ 395,329.23	
43	Corridor Enhancements		City of Florence	Sopkin St	Oakland Ave. to Crown Cir.			$ 35,422.32	
44	Corridor Enhancements		City of Florence	Park Ave.				$ 681,543.30	
45	Corridor Enhancements		City of Florence	Pine St.	Dargan St to McQueen St.			$ 56,962.09	
46	Corridor Enhancements		City of Florence	McQueen St.	Pine St. To Timrod Park Dr.			$ 50,969.88	
47	Corridor Enhancements		City of Florence	Cedar St.	McQueen St. to Park Ave.			$ 418,126.58	
48	Corridor Enhancements		City of Florence	Park Ave.	Cedar St. to Cherokee Rd.			$ 192,688.86	
49	Corridor Enhancements		City of Florence	E. Evans St.	N. Ravenel St. to Railroad Ave.			$ 370,000.00	
50	Corridor Enhancements		City of Florence	Irby St.	W. Cheves St. to Ashby Rd.			$ 1,737,342.86	
51	Corridor Enhancements		City of Florence	Darlington St.	Irby St. to Oakland Ave.			$ 131,834.57	
52	Corridor Enhancements		City of Florence	Oakland Ave.	Darlington St. to Norfolk St.	$ 9,216,875.00		$ 182,109.68	
53	Intersection Improvements		City of Florence	Damon Dr. and Ansley St.				$ 20,776.00	
54	Intersection Improvements		City of Florence	E. Palmetto St. Westbound at S. Church St.		$ 1,031,250.00		$ 700,503.20	
55	Resurfacing		City of Florence	Malloy St	Wilson Rd to ???			$ 213,806.94	
56	Resurfacing		City of Florence	Spruce St.	Park Ave. to McQueen St.	$ 340,625.00		$ 115,030.13	
719	Resurfacing		City of Florence	Celebration Boulevard				$ 566,909.92	
720	Resurfacing		City of Florence	Dozier Builevard				$ -	
721	Resurfacing		City of Florence	Pettigrew				$ -	
722	Resurfacing		City of Florence	Frank Monroe Drive				$ -	
723	Resurfacing		City of Florence	Rosewood Drive TCD				$ 11,464.50	
								$ -	
57	Road Widening		City of Florence	Malloy St	Maxwell St. to ???			$ 114,879.79	
58	Road Widening		City of Florence	Roughfork St. & Maxwell St.	N. Irby St. to Malloy St.			$ -	
59	Road Widening		City of Florence	S. Cashua Dr.	Palmetto St. to Second Loop Rd.			$ 3,429.05	
60	Road Widening		City of Florence	W. Sumter St.	N. Irby St. to N. Alexander St.			$ 2,097,915.91	
61	Road Widening		City of Florence	W Radio Dr.	S. Ebenezer Rd. to David McLeod Blvd.			$ 2,149,843.41	
62	Road Widening		City of Florence	Woody Jones Blvd.	W. Radio Rd. to David McLeod Blvd.			$ 2,247,246.95	
63	Road Widening		City of Florence	Jarrott St.	Pine St. to National Cemetery Rd.			$ 439,606.29	
64	Road Widening		City of Florence	N. Alexander St.	Dixie St. To Darlington St.	$ 9,125,625.00		$ 1,031,025.31	
65	Building		Town of Timmonsville	New Community Center		$ 420,000.00		$ 607,031.88	
66	Building		Town of Timmonsville	Magistrate's Building Renovations		$ 180,000.00		$ 153,344.62	
67	Sewer		Town of Pamplico	Replace Pembrook Apt Pump Station		$ 154,400.00		$ 150,955.83	
68	Water		Town of Pamplico	New Water Tank		$ 873,280.00		$ 304,577.28	
69	Water		Town of Pamplico	Shirley Road Water Line		$ 154,697.00		$ 10,232.93	
70	Water		Town of Pamplico	Water System Extension		$ 1,706,720.00		$ 2,423,042.37	
71	Water/Sewer		Town of Olanta	Waterworks and Sewer System Improvements		$ 750,000.00		$ 1,059,973.49	
72	Building		Town of Olanta	Municipal Building Improvements		$ 130,000.00		$ 130,047.67	
73	Recreation improvements		City of Johnsonville	Prosser Recreation Complex		$ 800,000.00		$ 1,423,891.23	
74	Water		City of Johnsonville	Vox Water Line Project		$ 4,378,000.00		$ 4,378,000.00	
75	Water		Town of Coward	New Water Tank		$ 1,000,000.00		$ 1,239,415.91	
76	Recreation		Town of Coward	Expansion of Youth Baseball Field		$ 200,000.00		$ 230,782.20	
77	Building		Town of Quinby	New Town Hall		$ 360,000.00		$ 325,658.68	
78	Building		Town of Quinby	Recreation/Community Building		$ 720,000.00		$ 754,340.03	
79	Recreation		Town of Scranton	Improvements to Scranton Nature Park		$ 126,400.00		$ 73,211.14	
80	Recreation		Town of Scranton	Resurface Tennis Courts		$ 32,000.00		$ 31,666.00	
81	Building		Town of Scranton	New Maintenance Building		$ 349,600.00		$ 407,845.94	
82	Water & Sewer		City of Lake City	Water & Sewer Improvements		$ 2,360,000.00		$ 2,603,264.95	
83	Storm Water		City of Lake City	Storm Water System Improvements		$ 1,200,000.00		$ 1,349,971.89	
84	Water & Sewer		City of Lake City	New Water Tank		$ 800,000.00		$ 746,770.55	
85	Recreation		City of Lake City	New Multi Purpose Athletic Complex		$ 400,000.00		$ 469,000.00	
86	Building		City of Lake City	Renovate Lake City Owned Building (Chamber office)		$ 160,000.00		$ 158,087.07	
87	Road / Parking		City of Lake City	C J Evans Field road & parking improvements		$ 400,000.00		$ 426,717.18	
			Category Total				$ 37,369,472.00		

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
			IX. Florence County Recreaction						
88	Roads/Water		Florence County	Roads & Infrastructure - New Soccer Complex		$ 1,040,000.00		$ 1,069,758.83	
	Recreation Improvements		Florence County	Various Park Improvements to include:		$ 400,000.00		$ 592.14	
89	Recreation Improvements		Florence County	Ebenezer Park Playground Fall Surface Upgrade				$ 96,812.00	
90	Recreation Improvements		Florence County	Lynches River Park Shade Structures				$ 44,187.49	
91	Recreation Improvements		Florence County	Lake City Community Park Road Paving				$ 57,016.63	
92	Recreation Improvements		Florence County	Lynches River Athletic Park Sardis Paving Entrance				$ 24,475.00	
93	Recreation Improvements		Florence County	Friendship Park Renovations				$ 5,950.00	
			Category Total				$ 1,440,000.00		
94	Building		**X. Lake City Community Hospital**	Improvements to Main Hospital		$ 888,000.00		$ 888,000.00	
			Category Total				$ 888,000.00		
95	Drainage		**XI. Lynches Lake-Camp Branch Watershed District**	Drainage Improvements		$ 80,000.00		$ 79,906.18	
			Category Total				$ 80,000.00		
			XII. Road Paving and Drainage						
96	Paving		Florence County	Cato Road		$ 2,500,000.00		$ 781,959.45	
97	Paving		Florence County	Moulds Road		$ 1,100,000.00		$ 488,278.70	
98	Paving		Florence County	Country Lane		$ 1,400,000.00		$ 483,715.66	
99	Paving		Florence County	Cherry Johnson Road		$ 1,900,000.00		$ 718,337.41	
100	Paving		Florence County	Ball Park Road		$ 1,500,000.00		$ 1,332,708.73	
101	Paving		Florence County	McLaurin Road		$ 600,000.00		$ 600,000.00	
102	Paving		Florence County	Highland Road		$ 250,000.00		$ 250,000.00	
103	Paving		Florence County	Laurel Circle		$ 600,000.00		$ 600,000.00	
104	Paving		Florence County	Law Road		$ 1,100,000.00		$ 1,100,000.00	
105	Paving		Florence County	Paving &/or relocate Koopers/Estate Road or Young Road					
106	Paving		Florence County	as determined by County Council for economic development		$ 4,000,000.00		$ 4,557,812.50	
107	Drainage		Florence County	Brookgreen		$ 1,000,000.00		$ 971,596.98	
108	Drainage		Florence County	Foxcroft		$ 300,000.00		$ 238,443.71	
			Category Total				$ 16,250,000.00		

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
			XIII. General Road Improvements						
109		District 1		Swan Rd.	Park Ave. to last house	$ 4,033,853.00		$ 108,874.60	
110				Windright Rd.	Hwy 378 to Swann Rd.				
111				Hickson Rd.	S. Powell Rd. to S. Locklair Rd.			$ 40,553.09	
112				Widow St.	W. Camp Branch Rd. to Jordan Rd.			$ 19,469.50	
113				Old McAllister Rd.	Jordan Rd. to Chandler Mill Rd.			$ 317,713.48	
114				Chandler Mill Rd.	N. Matthews Rd. to Old McAllister Rd.			$ 33,258.99	
115				Maxie Thomas Rd.	Morris St. to Moore St.			$ 31,594.52	
116				Maxie Thomas Rd.	Hwy 52 to last house			$ 49,297.05	
117				W. O'Shay Rd.	N. Matthews Rd. to Frierson Rd.			$ 208,132.53	
118				W. O'Shay Rd.	Frierson Rd. to last house			$ 38,448.46	
119				Frierson Rd.	W. Camp Branch Rd. to W. O'Shay Rd.			$ 270,210.88	
120				Zola Rd.	McCutcheon Rd. to Hanna Rd.			$ 34,798.87	
121				Miles Rd.	Hwy 378 to First Oxtown Rd.			$ 31,162.71	
122				Donald Rd.	Caselman Rd. to Miles Rd.			$ 8,869.97	
123				Rodman Rd.	Cockfield Rd. to Dory Rd.			$ 28,759.17	
124				Rodman Rd.	Dory Rd. to Cow Pasture Rd.			$ 89,212.48	
125				Rodman Rd	McCutcheon Rd. to last house			$ 31,878.31	
126				Barr St.	Graham Rd. to end of road			$ 120,000.00	
127				Old Farm Rd.	Vox Hwy. to last house			$ 42,857.53	
128				Lance St.	Acline St. to Kelly St.			$ 27,676.41	
129				Thomas St.	S. Church St. to CSX RR			$ 22,985.48	
130				Gracelyn Cir.	N. Matthews Rd. to ???			$ 32,378.62	
131				Calvin St.	Gracelyn Cir. to ???			$ 6,660.29	
132				Tupelo Rd .	Moore St. to end of road			$ 48,163.67	
133				Retha Dr.	Kelly St. to end of road			$ 16,661.46	
134				King St.	Nesmith St. to Charles St.			$ 4,890.03	
135				Major Rd.	Gray Rd. to end of road			$ 13,347.39	
136				Slocum Ln.	Gray Rd. to end of road			$ 7,892.93	
137				Dennis Rd	Cooktown Rd. to Old South Rd.			$ 44,841.35	
138				Bayne Ln.	Beulah Rd. to E. Plantation Rd.			$ 3,077.07	
139				E. Plantation Rd.	portion of ???			$ 44,558.35	
140				S. Acline St.	Fairview St. to Graham Rd.			$ 137,745.33	
141				Baker Rd.	N. Camerontown Rd. to end of road			$ 13,072.39	
142				Barnwell St.	Bozy Rd. to Lee St.			$ 15,278.45	
143				Blanche St.	Northside Ln. to end of road			$ 6,646.79	
144				Windham Rd.	Owens Dr. to Blanche St.			$ 16,980.94	
145				Hurst St.	School Dr. to end of road			$ 8,566.91	
146				Judy Rd.	Hwy 378 to end of road			$ 19,836.94	
147				N. Pecan Rd.	Hwy 341 to N. Camerontown Rd.			$ 16,184.59	
148				S. Pecan Rd.	Hwy 341 to end of road			$ 21,318.00	
149				S. Locklair Rd.	Hwy 341 to Hickson Rd.			$ 61,988.22	
150				Sunburst Dr.	Cooktown Rd. to end of road			$ 7,705.46	
151				Thirty Rd.	Thirty Five Rd. to end of road			$ 2,721.62	
152				Thirty Five Rd.	Green Haven Ave. to Davis St.			$ 3,624.53	
153				Tranquility Rd.	Cockfiled Rd. to Tyler Rd.			$ 9,165.16	
154				W. Cole Rd.	Davis St. to Maxie Thomas Rd.				
155				Lake City Landfill/Manned Convenience Center Rd.	Hwy 341 to end of road			$ 180,030.48	
156				L/C Manned Conv. Service Area on Lake City Landfill Rd.					
157				Sequoia Rd.				$ 32,809.35	
158				Camelot Way	N. Country Club Rd. to Scotland Rd.			$ 28,983.16	
159				Dogwood Ln.	S. Morris St. to Middlecoff Rd.			$ -	
160				Lancelot Way	Scotland Rd. to end of road			$ 51,952.35	
161				Lockewood Rd.	Middlecoff Rd. to Dogwood Ln.			$ 33,913.36	
162				McFaddin St.	Wallace St. to Ida St.			$ 31,881.27	
163				Salter St.	Wallace St. to Ida St.			$ 28,613.22	
164				Byrd St.	School Dr. to end of road			$ 11,240.68	
165				Fountain St.	School Dr. to end of road			$ 18,011.38	
166				Hurst St.	Hwy 52 to End of road			$ 15,978.15	
167				Mill St.	N. Church St. to Ball Parkd Rd.			$ 30,672.08	
168				N. Church St. (Scranton)	Mill St. to Railroad Ave.			$ 13,918.16	
169				School Dr.	Byrd St. to end of road			$ 61,732.59	
170				Parking and Roads at Lake City Sports Complex	S. Blanding St. to Graham Rd.			$ 500,000.00	
475				S. Bethea Rd.				$ 41,207.26	
476				Butternut Lane				$ 14,571.31	
477				Carvin Rd.				$ 45,879.94	
478				Diamond Lane				$ 16,640.47	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
479				Driggers Lane				$ 10,597.25	
480				Elliott Road				$ 49,035.77	
482				Hanna Road				$ 96,426.12	
483				Park Avenue				$ 107,732.25	
486				Ripley Road				$ 33,793.99	
487				Rodgers Road				$ 19,422.30	
489				Scotland Road				$ 111,522.35	
490				Sylvan Street				$ 25,682.60	
694				Burnside Street				$ 38,925.20	
695				Brockwood Drive				$ 28,714.21	
696				Midlecoff Road				$ 19,798.77	
697				Sarazen Circle				$ 15,971.24	
698				Gaddu Street				$ 38,369.51	
699				Hazel Avenue				$ 26,552.54	
700				McClam Street				$ 22,858.65	
701				Samuel Street				$ 20,449.15	
702				John Street				$ 23,671.71	
750				CPST2 Phase II Engineering				$ 92,875.00	
171		District 2		Bluff Rd.		$ 4,033,853.00		$ 68,566.89	
172				Evans Rd.				$ 51,798.87	
173				Belle Thompson Rd.				$ 238,434.72	
174				Ervin Thomas Rd.				$ 92,114.78	
175				Franks Rd.				$ 23,205.41	
176				Law Rd.					
177				Ball Park Rd.				$ 51,198.14	
178				Old Springs Rd.				$ 72,285.13	
179				Freeport Rd.				$ 32,180.62	
180				Singletary Loop Rd.				$ 88,316.04	
181				Saddle Town Rd.				$ 48,746.85	
182				Mustang Rd.				$ 34,001.33	
183				Capitola Rd.				$ 155,886.68	
184				Dud Rd.				$ 65,575.65	
185				Lewis Ln.				$ 32,624.30	
186				Broken Branch Rd.				$ 113,013.76	
187				Wood Berry Rd.				$ 9,319.76	
188				Keith Rd.				$ 32,136.12	
189				Chestnut Rd.				$ 39,387.84	
190				Ashley Rd.				$ 123,613.39	
191				Glen Haven Rd.				$ 59,825.78	
192				Dulie Ln.				$ 10,988.61	
492				Albany Road				$ 75,564.09	
493				Apollo Circle				$ 38,696.49	
494				Azalea Road				$ 68,974.29	
495				Bayberry Road				$ 18,631.20	
496				Beckwood Road				$ 15,640.35	
497				Bennie Landing Road				$ 72,245.33	
498				Bethany Road				$ 25,809.89	
499				Bluff Road				$ 19,135.50	
500				Bridgeman Road				$ 23,796.78	
501				Campbell Road				$ 123,713.46	
502				Courtney Point				$ 25,414.60	
503				Clear Brook Road				$ 8,389.29	
504				Crab Apple Lane				$ 18,268.89	
505				Crouch Road				$ 8,627.56	
506				Dowdys Road				$ 27,527.78	
507				D T Lane				$ 18,829.82	
508				Dunk Road				$ 86,916.54	
509				Dwellings Drive				$ 21,265.79	
510				Eaddy Ford Cenetery				$ 17,888.58	
511				Farrell Road				$ 8,649.62	
512				Fowler Road				$ 154,933.59	
513				Fox Bay Road				$ 214,362.76	
514				Fox Hill Road				$ 24,792.94	
515				E Groom Road				$ 14,696.85	
516				Harvest Road				$ 65,496.34	
517				Hayes Branch				$ 59,202.15	
518				Henneghan Road				$ 65,566.16	
519				Hoyt Road				$ 69,414.94	
520				Indigo Landing Road				$ 80,365.28	
521				Jasmine Street				$ 8,287.72	
522				Lucas Road				$ 29,614.86	
523				Luke Circle				$ 20,846.32	
524				Macks Lane Road				$ 160,728.35	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
525				S Oak St				$ 9,091.00	
526				Old Landing Road				$ 32,285.94	
527				Par One Road				$ 9,434.83	
528				Plantation Road				$ 59,106.17	
529				Ralph Jones Road				$ 65,026.98	
530				Redgate Road				$ 34,323.48	
531				Rushtown Road				$ 128,523.23	
532				Shine Road				$ 62,654.15	
533				Tarte Road				$ 58,654.39	
534				Traco Circle				$ 46,149.06	
535				Tree Haven Road				$ 192,848.89	
536				W Turner Road				$ 51,063.53	
537				Twin Oak Road				$ 9,917.09	
538				Wingo Road				$ 75,383.47	
750				CPST2 Phase II Engineering				$ 60,000.00	
193		District 3		Athens St.		$ 4,033,853.00		$ 67,873.84	
194				Brunson St.				$ 44,955.57	
195				Dargan St.	Hwy 52 to Vista St.			$ 45,868.43	
196				Timmons St.				$ 19,275.22	
197				Bradford St.				$ 27,182.21	
198				Wilson St.				$ 38,005.01	
199				Liberty St.				$ 35,581.92	
200				Boyd St.				$ 30,403.83	
201				Commander St.				$ 43,271.33	
202				Vista St.					
203				Light St.				$ 7,959.06	
204				Stackley St.				$ 36,063.42	
205				Hemingway St.				$ 12,951.66	
206				Marlboro St.				$ 29,257.48	
207				E. Marion St.				$ 28,069.93	
208				Freemand St.				$ 9,576.09	
209				Dixie St.				$ 113,449.47	
210				Ingram St.				$ 45,857.64	
211				Alexander St.				$ 62,106.99	
212				Harmony St.				$ 52,960.16	
213				Harrell St				$ 31,672.28	
214				Lawson St.				$ 89,325.45	
215				Sanborn St.				$ 53,726.22	
216				N. McQueen St.				$ 50,530.33	
217				W. Marion St.				$ 120,444.78	
218				Pennsylvania St.				$ 54,008.59	
219				Carver St.				$ 48,383.12	
220				Gladstone St.				$ 40,185.89	
221				Fairfield Cir.				$ 41,874.71	
222				Waverly St.				$ 75,673.35	
223				Sidewalks on Irby St.	Wilson Road to Sam Harrell Rd.				
224				Sidewalks on Dargan St.	Hwy 52 to Vista St.			$ 1,472,446.09	
225				Sidewalkds on Roughfork St.					
226				Sidewalks on Sopkin Ave.				$ 625,960.07	
227				Widen Entrance road to County Complex & bury power lines				$ 26,947.20	
228				W. Louise Rd.				$ 13,688.62	
750				CPST2 Phase II Engineering				$ 60,000.00	$ 46,330.00
539				Cumberland Drive				$ 67,771.60	
540				Hickory Grove Circle				$ 160,051.08	
541				E Elmgrove Avenue				$ 24,624.54	
542				Patterson Street				$ 38,698.76	
543				E Waterman Avenue				$ 41,825.80	
544				E Westford Road				$ 56,073.48	
545				E Wingate Avenue				$ 38,675.29	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
229		District 4		Van Houton Dr.		$ 4,033,853.00		$ 145,403.58	
230				Alma Ln.				$ 12,638.96	
231				Willow Point Rd.				$ 227,932.04	
232				Pygate Rd.				$ 608,717.29	
233				Fork Rd.				$ 95,486.80	
234				Meadow Prong 2				$ 57,350.04	
235				Meadow Prong 1				$ 358,483.25	
236				Clyde McGee Rd.				$ 231,319.00	
237				Golden Gate Rd.				$ 22,143.48	
238				Ed James Rd.				$ 208,876.54	
239				Javelin Cir.					
240				Johnson Rd.				$ 11,786.12	
241				Joe Nathan Ln.				$ 15,088.46	
242				Buckshot Rd.				$ 18,926.70	
243				Sims Rd.				$ 41,005.78	
244				Cubie Rd. 1				$ 78,344.11	
245				Cubie Rd. 2				$ 83,937.21	
246				Jenkins Nowlin Rd.				$ 127,134.69	
247				Alvin Kirby Rd				$ 74,973.27	
248				Truck Route	Foxworth St. to Brockington St.				
546				Branch Road				$ 211,882.25	
548				Degroat Rd				$ 16,321.90	
549				Hayward Rd				$ 123,130.79	
551				Oliver Road				$ 153,200.50	
552				Sandspur Road				$ 217,783.02	
703				Myers Cemetery Road				$ 223,778.11	
704				Old Sansbury Road				$ 159,939.60	
705				Victor White Road				$ 63,126.23	
750				CPST2 Phase II Engineering				$ 76,000.00	
249		District 5		Horace Matthews Rd.		$ 4,033,853.00		$ 1,112,072.32	
250				Carnell Dr.				$ 72,804.12	
251				S. Canal Dr.				$ 91,780.35	
252				Circle Dr.				$ 83,289.58	
253				Margo Ln.				$ 7,605.71	
254				Milestone Rd.				$ 81,011.06	
255				C.W. Robinson Rd.				$ 371,897.85	
256				Trails End Rd.				$ 57,023.80	
257				Dunlap Rd.				$ 16,876.73	
258				Sam Lee Rd.				$ 95,469.60	
259				S. Railroad Ave.				$ 61,916.83	
260				Java Rd.				$ 92,078.90	
261				Round Tree Rd.				$ 68,032.97	
262				E. Eagerton Rd.				$ 44,672.85	
263				Doric Rd.				$ 29,109.74	
264				Ben Gause Rd.				$ 587,456.77	
265				Silver Leaf Rd.				$ 177,143.52	
266				Railroad Ave. (Scranton)				$ 143,318.30	
554				Bannockburn Road				$ 117,487.93	
556				CW Robinson Rd				$ -	
557				Dunlap Rd.				$ 19,325.06	
559				Hemlock Rd				$ 42,393.17	
562				Karisma Rd				$ 9,039.23	
564				Medford Road				$ 146,511.53	
566				Poston Road				$ 159,185.72	
567				Rainbow Road				$ 114,201.77	
571				Yellow Bluff Road				$ 42,992.68	
750				CPST2 Phase II Engineering				$ 92,875.00	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
267		District 6		Charlie Cade Rd.		$ 4,033,853.00		$ (11,314.04)	
268				Coleman Rd.				$ 14,839.00	
269				Spring Branch Rd.					
270				Willow Grove Rd.				$ 96,337.38	
271				Haven Rd.				$ 39,270.99	
272				Magic Dr.				$ 23,927.00	
273				Danieltown Rd.				$ 75,045.44	
274				Pepper Tree Rd.				$ 218,825.86	
275				Antique Cir.				$ 30,906.67	
276				Diamond Head Loop Rd.				$ 205,040.69	
277				Pecan Grove Rd.				$ 411,563.23	
278				Hosea Gibbs Rd.				$ 273,459.11	
279				Tabernacle Rd.				$ 151,187.73	
280				Boling Rd.				$ 188,487.36	
281				Cart Rd.				$ 54,463.96	
282				W. Turner Gate Rd.				$ 53,149.54	
283				Brick House Rd.				$ 23,252.50	
284				Eureka Rd.				$ 25,702.00	
285				Quail Harbor Cir.				$ 26,206.35	
286				Taylor Hill Cir.				$ 27,654.50	
287				James Town Rd.				$ 17,501.50	
288				Fleetwood Dr.				$ 1,118.10	
289				Ard St.				$ 7,455.00	
290				Wickerwood Rd.				$ 85,519.50	
291				Large Farm Rd.				$ 12,774.62	
292				Camp Wiggins Rd.				$ 13,296.53	
293				Horse Shoe Rd.				$ 170,555.31	
294				Benton Rd.				$ -	
295				Freeman Ln.				$ 20,268.44	
296				Nita Cain Rd.				$ 81,675.58	
297				South Wind Rd.				$ 27,460.75	
298				Gum Rd.				$ 81,657.88	
573				Blue Cap Road				$ 54,482.25	
575				Chisholm Trail				$ 240,470.52	
577				Dunaway Drive				$ 32,431.76	
583				Miles Road				$ 73,480.00	
584				Mill Branch Road				$ 85,321.74	
588				Pine Bluff Road				$ 93,604.82	
589				Pine Haven Drive				$ 100,664.05	
590				Quincy Road				$ 68,125.00	
591				E Stardust Road				$ 27,893.55	
592				Sam Grover Road				$ 33,187.15	
593				Sandbed Road				$ 4,749.42	
594				Sandwood Avenue				$ 156,406.51	
596				S Terrace Drive				$ 144,944.00	
572				Ben Hogan Circle				$ 81,192.14	
578				Freemont Street				$ 41,789.56	
579				E Handy Lane				$ 54,581.78	
582				Middlecoff Lane				$ 42,343.30	
585				Moore Road				$ 104,589.46	
750				CPST2 Phase II Engineering				$ 92,875.00	
299		District 7		Hughes Cir (off TV Rd.)		$ 4,033,853.00		$ 209,743.99	
300				Joan Rd. (off TV Rd.)				$ 142,781.52	
301				John C. Calcoun Rd.				$ 245,254.30	
302				Wilson Rd.				$ 111,302.85	
303				Pocket Rd.				$ 242,271.21	
304				W. Black Creek Rd.				$ 301,597.57	
305				W. McIver Rd.				$ 168,777.20	
306				R. Bar M. Ranch Rd.				$ 96,173.17	
307				Tara Dr.				$ 88,739.03	
308				Raiford Ln.				$ 9,680.54	
309				Calvert's Ct.				$ 13,613.31	
310				Shamrock Rd.				$ 17,534.03	
311				Clayton Ct.				$ 9,773.36	
599				Allegheny Ridge				$ 34,301.88	
600				Alpine Trail				$ 25,509.88	
601				Brand Street				$ 83,942.55	
602				Brown Street				$ 21,564.08	
603				Buckingham Road				$ 29,354.74	
604				Buncomb Road				$ 23,420.34	
605				Cemetery Street				$ 25,560.16	
606				Charles Street				$ 33,266.06	
607				E Cooper Circle				$ 27,817.00	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
608				Diggs Avenue				$ 47,834.22	
609				East Ervin Street				$ 93,170.18	
610				Gillard Street				$ 64,557.00	
611				Howard Street				$ 33,207.19	
612				High Hampton				$ 57,745.38	
613				James Street				$ 51,663.16	
615				Kershaw Street				$ 63,516.94	
616				Layton Street				$ 58,958.32	
617				Lewis Lane				$ 43,931.04	
618				Lynch Street				$ 80,836.44	
619				Magnolia Street				$ 51,308.19	
620				Maxwell Street				$ 222,367.07	
621				Mays Place				$ 16,298.84	
622				Mechanic Street				$ 57,062.67	
623				Newman Avenue				$ 38,365.02	
624				Norfolk Street				$ 51,690.24	
625				North Fortune Street				$ 30,366.85	
626				Paloman Parkway				$ 30,053.63	
627				Pawley Street				$ 57,927.44	
628				Pearl Circle				$ 32,173.50	
629				Pine Street				$ 315,043.08	
631				Reed Court				$ 36,365.00	
632				Rocky Way Drive				$ 30,539.75	
633				Rose Street				$ 77,290.30	
634				Springdale Place				$ 19,342.00	
635				Shenandoah Lane				$ 61,991.26	
636				Summit Circle				$ 16,041.88	
638				Trinidad Court				$ 31,027.74	
639				Williamsburg Circle				$ 39,529.48	
640				N Whitehall Drive				$ 2,000.00	
641				Wiley Lane				$ 29,009.74	
706				N Norwood Lane				$ 35,220.72	
707				Ranch Road				$ 38,100.86	
708				Tumbleweed Drive				$ 23,890.52	
709				Peachtree Street				$ 36,176.95	
710				Beauvoir Drive				$ 59,500.21	
711				Pine Forest Drive				$ 51,114.20	
750				CPST2 Phase II Engineering				$ 75,687.50	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
312	Resurface	District 8		Maulden Dr.		$ 4,033,853.00		$ 140,845.57	
313	Resurface			Crownland Estates					
314	Resurface			E. and W. Sandhurst Dr.				$ 122,588.97	
315	Resurface			Stratford Cir.				$ 25,319.36	
316	Resurface			Castleberry Dr.				$ 14,356.83	
317	Resurface			Westmoreland Ave.					
318	Resurface			Devonshire Dr.					
319	Resurface			Longwood Dr.				$ 23,548.49	
320	Resurface			Woods Dr.					
321	Resurface			Rosedale St.				$ 72,389.80	
322	Resurface			St. Anthony Dr.				$ 41,437.89	
323	Resurface			Jones Rd.				$ 20,560.57	
324	Resurface			Winthrop Dr.				$ 29,925.61	
325	Resurface			Progress St.				$ 35,698.60	
326	Resurface			Lee St.				$ 28,152.62	
327	Resurface			Saluda Ave.				$ 100,594.71	
328	Resurface			Sewanee Ave.				$ 16,120.73	
329	Resurface			Chestnut St.				$ 37,501.86	
330	Resurface			Kalmia St.				$ 18,025.21	
331	Resurface			Sesame St.				$ 15,115.07	
332	Resurface			Cedar St.	Franklin to Adams Ave.			$ 20,639.05	
333	Resurface			Waters Ave.	Park to Lawson			$ 12,676.62	
334	Resurface			Sylvan Dr.				$ 31,367.01	
335	Resurface			Cedar Lawn Court				$ 17,128.83	
336	Resurface			Lakeside Drive				$ 891.53	
337	Resurface			Richburg Ln.				$ 9,787.26	
338	Resurface			Jeffries Ln.				$ 51,019.44	
339	Resurface			Hondros Cir.				$ 20,555.79	
340	Resurface			Constantine Dr.				$ 25,451.17	
341	Resurface			Rollins Ave.				$ 20,499.61	
342	Resurface			Fitz Randolph Cir.				$ 521.14	
343	Resurface			Shore Ln.				$ 865.56	
344	Resurface			Marion Ave.				$ 31,188.39	
345	Resurface			Virginia Acres				$ 32,980.98	
346	Resurface			Poinsette Ave.				$ 1,035.72	
347	Resurface			Melrose Ave.				$ 1,097.83	
348	Resurface			Courtland Ave.				$ 26,631.57	
349	Resurface			Hillside Dr.				$ 109,501.95	
350	Resurface			Wisteria Dr.					
351	Resurface			Margaret Dr.				$ 26,599.12	
352	Resurface			Dunvegan Rd.				$ 23,419.71	
353	Resurface			Roseneath Rd.				$ 26,661.31	
354	Resurface			Beverly Dr.				$ 45,746.06	
355	Resurface			Alton Cir.				$ 26,231.54	
356	Resurface			Lindberg Dr.				$ 51,962.45	
357	Resurface			Woodstone Dr.				$ 20,345.99	
358	Resurface			DeBerry Blvd.				$ 22,287.73	
359	Resurface			Dorchester Rd.				$ 31,482.58	
360	Resurface			Fairfax Rd.				$ 17,907.28	
361	Resurface			Cherry Blossom Ln.				$ 16,336.39	
362	Resurface			Valpariso Dr.				$ 22,154.14	
363	Resurface			Wayne St.				$ 19,202.60	
364	Resurface			Sweetbriar St.				$ 14,925.62	
365	Resurface			Furman Dr.				$ 37,130.55	
366	Resurface			Converse Dr.	Third Loop north to ???			$ 31,464.14	
367	Resurface			Gable Ridge Dr.				$ 51,943.77	
368	Resurface			Durant Dr.				$ 20,565.23	
369	Resurface			Joseph Circle				$ 28,465.21	
370	Resurface			Westminister Dr.				$ 29,036.93	
371	Resurface			Langely Dr.				$ 25,954.98	
372	Resurface			Mayfair Terrace				$ 19,013.08	
642	Resurface			Brettwood Avenue				$ 49,078.21	
643	Resurface			W Cambridge Drive				$ 40,180.71	
644	Resurface			E Carolyn Avenue				$ 85,122.24	
645	Resurface			S Converse Drive				$ 60,588.52	
646	Resurface			W Conyers Avenue				$ 98,818.96	
647	Resurface			Dell Joe Circle				$ 2,650.00	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
648	Resurface			Dresden Street				$ 2,650.00	
649	Resurface			W Downing Street				$ 5,744.45	
650	Resurface			S Enchanted Lane				$ 26,772.63	
651	Resurface			Goldenway				$ 2,650.00	
652	Resurface			E Grace Drive				$ 69,200.82	
653	Resurface			Greenland Drive				$ 87,394.77	
654	Resurface			S Hallmark Drive				$ 55,572.41	
655	Resurface			Higgins Street				$ 20,393.94	
657	Resurface			Kenwood Avenue				$ 11,693.42	
658	Resurface			Lorraine Avenue				$ 66,609.09	
659	Resurface			Madson Avenue				$ 18,191.71	
660	Resurface			Oakmont Avenue				$ 9,730.38	
661	Resurface			Oxford Street				$ 2,650.00	
662	Resurface			S Patton Drive				$ 33,063.15	
663	Resurface			Plum Drive				$ 31,395.26	
664	Resurface			Pineland Avenue				$ 29,712.31	
665	Resurface			Revell Drive				$ 2,650.00	
666	Resurface			Seneca Drive				$ 94,999.59	
667	Resurface			S Shandon Drive				$ 2,850.00	
668	Resurface			W Suburbia Street				$ 20,063.35	
669	Resurface			Tanglewood Circle				$ 2,650.00	
670	Resurface			Treasure Cove				$ 18,902.13	
671	Resurface			Waccamaw Drive				$ 31,497.95	
672	Resurface			W Wannamaker Avenue				$ 80,129.74	
712	Resurface			S Baker Street				$ 10,844.68	
713	Resurface			Layfayette Circle				$ 43,512.82	
714	Resurface			Wisteria Drive				$ 182,485.07	
715	Resurface			Manchester Avenue				$ 16,100.00	
716	Resurface			Maynard Avenue				$ 26,700.00	
717	Resurface			Brockington Lane				$ 14,200.00	
718	Resurface			S Lynwood Drive				$ 37,544.24	
750				CPST2 Phase II Engineering				$ 75,687.50	
		District 9		**Hampton Pointe Subdivision**		$ 4,033,853.00		$ 71,033.09	
373				Aberdeen Ct.				$ 7,492.72	
374				Blaire Ct.				$ 6,371.76	
375				Bridgeport Ct.				$ 6,076.77	
376				Danvers Ct.				$ 7,197.73	
377				New Gate Ct.					
378				Parliament Cir.					
379				S. Addison St.				$ 20,059.24	
380				S. Barrington Dr.				$ 78,614.50	
381				S. Brunswick Ct.				$ 6,696.25	
382				S. Harrington Ct.				$ 6,578.25	
383				Victoria Ct.				$ 9,764.13	
384				W. Hampton Pointe Dr.				$ 135,016.37	
385				Winslow Ct.				$ 11,121.07	
				Whitehall Annex Subdivision					
386				Albemarle Blvd.				$ 8,798.98	
387				Banbury Cir.				$ 46,685.95	
388				Bedford Ln.				$ 20,028.21	
389				Milford Ln.				$ 8,798.98	
390				South Arundel Dr.				$ 26,567.81	
391				St. James Ln.				$ 10,822.30	
				Village Green and Waterford Subdivisions					
392				Greenview Dr.				$ 41,200.00	
393				Key Largo Ct.				$ 15,528.13	
394				Waterford Dr.				$ 57,973.32	
				Springdale and Villa Arno Subdivisions					
395				Guilford Cir.				$ 71,885.23	
396				Perth St.				$ 25,274.21	
397				Springfield St.				$ 57,476.07	
398				Suffork Place				$ 18,949.81	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
399				Strada Amore				$ 18,975.00	
400				Strada Gianna				$ 24,671.65	
401				Strada Mateo				$ 17,362.95	
402				Via Ponticello				$ 30,069.00	
				Oak Forrest Subdivision					
403				Alabama Ln.				$ 8,441.62	
404				Arizona Way				$ 9,622.69	
405				California Rd.				$ 11,204.52	
406				Florida Dr.				$ 25,553.72	
407				Georgia Ct.				$ 7,901.60	
408				Louisiana Ln.				$ 10,074.14	
409				Oak Forest Blvd.				$ 24,380.55	
410				Tennessee Terrace				$ 10,810.70	
411				Tex Rd.				$ 17,829.87	
412				Utah Ct.				$ 12,382.97	
				Kelly Farms and Parkland Subdivisions					
413				Derby Dr.				$ 18,592.79	
414				Kelly Farms Rd.				$ 142,022.80	
415				Preakness Ln.				$ 20,053.46	
416				W. Belmont Cir.				$ 85,862.29	
417				Cottonwood Dr.				$ 29,669.16	
418				Deerwood Place				$ 14,196.43	
419				Heathway Dr.				$ 59,227.97	
420				Mosswood Dr.				$ 20,606.31	
421				W. Delmae Dr.				$ 15,959.81	
422				Wethersfield Dr.				$ 47,000.54	
				Heritage Subdivision					
423				Cow Pens Cir.				$ 16,332.08	
424				Declaration Dr.				$ 22,507.78	
425				Farm Quarter Rd.				$ 28,239.27	
426				Independence Ave.				$ 11,896.70	
427				Indigo Place				$ 7,817.73	
				Forest Lake And Forest Lake West Subdivisons					
428				Brock Cir.				$ 66,200.00	
429				Ginny Ct.				$ 12,091.45	
430				Julie Ln.				$ 11,925.35	
431				Goff Ct.				$ 7,605.31	
432				Lunn Dr.				$ 28,010.82	
433				Madden Ln.				$ 9,288.22	
434				Sliger Cove				$ 11,249.92	
435				Yeargin Cove				$ 11,846.37	
436				Young Charles Dr.				$ 62,688.15	
437				Wanda Cove					
438				Claude Douglas Cir.				$ 84,322.97	
439				Hepburn Blvd.				$ 46,079.23	
				Dunwoody Subdivision					
440				Ashwood Ln.				$ 7,163.62	
441				Aspen St.				$ 12,823.44	
442				Dunwoody Rd.				$ 13,863.66	
443				Evergreen Rd.				$ 15,704.93	
444				Periwinkle Ln.				$ 10,656.09	
				Farmwood and Ferndale Subdivisions					
445				Farmwood Dr.				$ 22,174.99	
446				Heather Dr.				$ 17,083.23	
447				Patrick Dr.				$ 14,449.23	
448				Boone Cir.				$ 69,926.44	
449				Corbett Place				$ 24,991.42	
				Charters Subdivision					
450				Bristol St.				$ 53,755.20	
451				Charters Dr.				$ 27,418.73	
452				Claymount Ct.				$ 27,991.00	
453				Cravenhurst Ct.				$ 15,887.65	
454				Dominion Ct.				$ 27,243.77	
455				Fairhaven Rd.				$ 57,034.85	
456				Magna Carta Rd.				$ 88,241.23	

Project #	Type	District	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
				Arrowood Subdivision					
457				Arrowhead Cir.				$ 11,677.96	
458				Arrowood Dr.				$ 30,222.48	
459				Falcon Way				$ 8,790.45	
460				Skylark Dr.				$ 8,632.15	
				Chadwick Place					
461				Britainna St.				$ 32,557.58	
462				Chadwick Dr.				$ 77,957.83	
463				Knights Bridge Rd.				$ 25,148.49	
464				Lampley Way				$ 17,099.85	
465				Wetherby Ln.				$ 19,153.93	
466				Stratton Dr.				$ 139,994.32	
467				Pelican Ln.				$ 135,050.40	
468				W. Eagle St.				$ 92,187.98	
469				Thunderbird Dr.				$ 39,487.70	
470				Whitehall Cir.				$ 98,922.60	
471				S. Peninsula Rd.				$ 33,102.86	
472				McLaurin Dr.				$ -	
473				Traffic Signals	Botany and Jefferson on W. Palmetto			$ 96,341.05	
474				Traffic Signals	Third Loop Rd. and McCown Dr.			$ 48,922.00	
674				Brockton Lane				$ 33,276.06	
675				Carlton Road				$ 10,951.15	
676				Danny Road				$ 12,504.55	
677				S Floyd Circle				$ 41,200.00	
678				S Hanover Road				$ 10,674.00	
679				Harriett Drive				$ 39,568.09	
680				Hobart Drive				$ 49,933.53	
681				Hyde Circle				$ -	
682				Ivy Lane				$ 27,080.33	
683				Janes Lane				$ 20,126.01	
684				W Janice Terrace				$ 9,634.00	
685				Joyce Lane				$ 20,257.51	
686				Kintyre Road				$ 16,936.85	
687				Kitty Lane				$ 19,871.54	
688				Manorway Drive				$ 29,437.99	
689				McKeithan Road				$ 46,210.24	
690				Stoney Brook Terrace				$ 30,960.18	
691				S Sunset Acres Lane				$ 16,996.95	
692				Thicket Place				$ 15,717.36	
693				Westchester Avenue				$ 52,216.79	
750				CPST2 Phase II Engineering				$ 99,000.00	
			Category Total				$ 36,304,677.00		
			Grand Total of all projects				$ 151,331,475.21	$ 145,677,323.34	$ 46,330.00

Florence County
CPST #3 Summary
2/28/2026

Bond proceeds		$ 120,000,000.00	
Interest earnings	2/28/2026	$ 11,933,877.61	
Transfer from CPST II Debt Service Fund		$ 1,397,634.10	
Transfer for AESC Project from CPST II Debt Service Fund		$ 11,614,321.37	
Local contributions		$ -	
Total available			$ 144,945,833.08
Transfer funds back to General Fund		$ -	
Expenditures through	2/28/2026	$97,895,882.94	
Total expended			$ 97,895,882.94
Total remaining			$ 47,049,950.14
Outstanding purchase orders as of	2/28/2026	$6,705,995.43	
Total committed			$ 6,705,995.43
Total remaining with committments			$ 40,343,954.71

* See detail report for expenditures and purchase orders by project

CAPITAL PROJECT SALES TAX #3								
DETAIL EXPENDITURES								
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
		Bond Issuance Costs					$424,110.18	
		I. Public Safety and Fire						
1	Building/Equipment	Law Enforcement Complex	Improvements to Training Facilities and LEC		$2,000,000.00	$2,000,000.00	1,507,063.06	287,138.10
2	Building	EMS	New Johnsonville Station		2,665,128.00	2,665,128.00	2,165,857.94	499,270.06
3	Building	South Lynches FD	Upgrades to South Lynches FD Station 2- Coward		350,000.00		357,970.97	
4	Building	South Lynches FD	Upgrades to South Lynches FD Station 6- Scranton		350,000.00		349,938.15	
5	Building	South Lynches FD	Upgrades to South Lynches FD Station 7- New Hope		650,000.00		642,483.95	
6	Building	South Lynches FD	Upgrades to South Lynches FD Station 6- Scranton		650,000.00	2,000,000.00	649,606.93	
7	Building	Howe Springs Fire Department	Upgrades to Stations 1, 2, & 6		1,960,000.00		1,960,000.00	
8	Building	West Florence Fire Department	Upgrades to Station 1 & 2		1,200,000.00		1,200,010.05	
9	Building	Hannah Salem Friendfield FD	New Station		2,500,000.00		2,440,106.26	91,904.53
10	Building	Johnsonville Fire Department	Upgrades to Station 1		370,000.00		366,334.58	
11	Building	Sardis Timmonsville FD	Additions to Station 1		525,000.00		211,117.10	
12	Building	Olanta Fire Department	New Station		1,050,000.00		1,050,000.00	
13	Building	Windy Hill Fire Department	Upgrades to Station 1		85,000.00	7,690,000.00	85,000.00	
14	Building	Howe Springs Fire Department	Upgrades to Stations 2 & 6		760,000.00		760,000.00	
15	Building	West Florence Fire Department	Upgrades to all Stations		492,000.00		492,000.00	
16	Building	Hannah Salem Friendfield FD	Upgrades to Stations 1, 4 & 6		1,090,000.00		1,090,000.00	
17	Building	Johnsonville Fire Department	Upgrades		1,100,000.00		955,908.99	3,700.00
18	Building	Sardis Timmonsville FD	Upgrades to Stations 2 & 3		1,200,000.00		578,820.00	
19	Building	Windy Hill Fire Department	Upgrades to Station 4		85,000.00	4,727,000.00	85,000.00	
20	Building	Howe Springs Fire Department	Upgrades to Station 1		500,000.00		462,536.19	
21	Building	West Florence Fire Department	Upgrades to Station 2		100,000.00		99,335.96	
22	Building	Hannah Salem Friendfield FD	Upgrades to Station 3		250,000.00		250,000.00	
23	Building	Johnsonville Fire Department	Upgrades to Station 2		250,000.00		250,000.00	
24	Building	Unified Fire Departments	Upgrades to all Station		65,000.00			
25	Building	Olanta Fire Department	Upgrades to Station 1		235,000.00		834,999.97	
26	Building	Windy Hill Fire Departmet	Upgrades to Station 2		183,000.00	1,583,000.00	183,000.00	
27	Building/Equipment	Florence County	Radio Upgrades and Improvements to Facilities		1,000,000.00		322,597.15	
28	Equipment	Florence County	New Communication Tower in Johnsonville area		1,000,000.00	2,000,000.00	1,470,000.04	
29	Building	Coroner	New County Morgue and Coroner's office		800,000.00	800,000.00	664,187.21	267.84

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026		O/S Purchase Orders
		II. Municipal Improvements							
30	Intersection Improvements	City of Florence	Darlington Street and Lucas Street		4,100,000.00	4,100,000.00	42,498.00		
31	Intersection Improvements	City of Florence	Evans Street and Cashua Drive				38,200.00		
32	Intersection Improvements	City of Florence	Edisto Drive and Cherokee Road				199,015.40		
33	Intersection Improvements	City of Florence	Vista Street and Oakland Avenue				165,771.54		
34	Road Resurfacing	City of Florence	Boyd Street		35,900,000.00	35,900,000.00			
35	Road Resurfacing	City of Florence	Elmore Street				259,412.39		
36	Road Resurfacing	City of Florence	Mortimer Street				1,280.03		
37	Road Resurfacing	City of Florence	W. Dixie Street						
38	Road Resurfacing	City of Florence	W. Power Street						
39	Road Resurfacing	City of Florence	Stackley Street				7,543.17		
40	Road Resurfacing	City of Florence	Harmony Street				11,177.72		
41	Road Resurfacing	City of Florence	Patterson Street						
42	Road Resurfacing	City of Florence	Green Street						
43	Road Resurfacing	City of Florence	Power Street						
44	Road Resurfacing	City of Florence	Booker Street				2,343.71		
45	Road Resurfacing	City of Florence	Cameron Lane				139,479.71		
46	Road Resurfacing	City of Florence	N. Dargan Street				242,725.12		
47	Road Resurfacing	City of Florence	Rebecca Street				164,327.65		
48	Road Resurfacing	City of Florence	Walden Street				51,518.04		
49	Road Resurfacing	City of Florence	Williams Boulevard				6,110.79		
50	Road Resurfacing	City of Florence	Cheryl Court				41,910.18		
51	Road Resurfacing	City of Florence	Earl Court				33,793.22		
52	Road Resurfacing	City of Florence	Lester Avenue				158,364.13		
53	Road Resurfacing	City of Florence	Tallulah Street						
54	Road Resurfacing	City of Florence	Harrell Street				12,628.98		
55	Road Resurfacing	City of Florence	Country Creek Drive						
56	Road Resurfacing	City of Florence	Muldrow's Lane						
57	Road Resurfacing	City of Florence	Branford Road				284,996.88		
58	Road Resurfacing	City of Florence	E. Thorncliff Road				235,432.21		
59	Road Resurfacing	City of Florence	Shadow Birch Road				119,899.30		
60	Road Resurfacing	City of Florence	Southbrook Circle				331,493.28		
61	Road Resurfacing	City of Florence	Glenmore Way						
62	Road Resurfacing	City of Florence	Kentwood Drive				97,739.43		
63	Road Resurfacing	City of Florence	Nellie Street				203,209.20		
64	Road Resurfacing	City of Florence	Richmond Hills Drive				134,190.00		
65	Road Resurfacing	City of Florence	Twin Bridge Drive						
66	Road Resurfacing	City of Florence	Woodmore Circle				128,616.59		
67	Road Resurfacing	City of Florence	Fillmore Court				52,750.98		
68	Road Resurfacing	City of Florence	Lofty Way				172,298.12		
69	Road Resurfacing	City of Florence	Luigi Way				46,496.38		
70	Road Resurfacing	City of Florence	Master Lane				52,396.94		
71	Road Resurfacing	City of Florence	Steeple View Drive						

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
72	Road Resurfacing	City of Florence	Hardin Street				92,103.30		
73	Road Resurfacing	City of Florence	Chandler Circle				322,807.89		
74	Road Resurfacing	City of Florence	Clareview Drive				296,620.72		
75	Road Resurfacing	City of Florence	Highlander Court				57,430.27		
76	Road Resurfacing	City of Florence	Kingston Drive						
77	Road Resurfacing	City of Florence	Parkwood Drive				120,636.16		
78	Road Resurfacing	City of Florence	Platt Street				108,567.25		
79	Road Resurfacing	City of Florence	Rainer Street				133,891.03		
80	Road Resurfacing	City of Florence	Annelle Drive						
81	Road Resurfacing	City of Florence	Beauvoir Drive				70,662.50		
82	Road Resurfacing	City of Florence	Bellaire Drive				240,310.37		
83	Road Resurfacing	City of Florence	Cabrillo Drive				220,709.06		
84	Road Resurfacing	City of Florence	Glenn's Park Road						
85	Road Resurfacing	City of Florence	Glenn's Way Court						
86	Road Resurfacing	City of Florence	Peachtree Street						
87	Road Resurfacing	City of Florence	Carriage Lane				285,626.97		
88	Road Resurfacing	City of Florence	E. Leoline Street						
89	Road Resurfacing	City of Florence	Hallie Drive				124,050.16		
90	Road Resurfacing	City of Florence	Hannah Drive						
91	Road Resurfacing	City of Florence	Hunter Street						
92	Road Resurfacing	City of Florence	Julie Ann Drive				99,707.41		
93	Road Resurfacing	City of Florence	Meridian Street						
94	Road Resurfacing	City of Florence	Pine Forest Drive						
95	Road Resurfacing	City of Florence	Carrigan Court				27,227.15		
96	Road Resurfacing	City of Florence	Fernbank Lane				44,375.83		
97	Road Resurfacing	City of Florence	Grande Lawn Lane				45,519.51		
98	Road Resurfacing	City of Florence	Maggie Way				101,268.02		
99	Road Resurfacing	City of Florence	Olde Mill Road				173,978.58		
100	Road Resurfacing	City of Florence	Rock Creek Drive				160,755.24		
101	Road Resurfacing	City of Florence	Widgeon Drive				55,151.55		
102	Road Resurfacing	City of Florence	Mountain Laurel Court						
103	Road Resurfacing	City of Florence	Hamlin Street				1,586.53		
104	Road Resurfacing	City of Florence	McFarland Street						
105	Road Resurfacing	City of Florence	N. Guerry Street				1,766.81		
106	Road Resurfacing	City of Florence	S. Griffin Street						
107	Road Resurfacing	City of Florence	Walnut Street						
108	Road Resurfacing	City of Florence	Woodward Street				721.14		
109	Road Resurfacing	City of Florence	Hickory Street						
110	Road Resurfacing	City of Florence	McLeod Street						
111	Road Resurfacing	City of Florence	Park Place						
112	Road Resurfacing	City of Florence	Railroad Avenue				345,883.18		
113	Road Resurfacing	City of Florence	Blass Drive				175,640.35		
114	Road Resurfacing	City of Florence	Sanborn Street				17,110.23		
115	Road Resurfacing	City of Florence	E. Elm Street				170,217.30		
116	Road Resurfacing	City of Florence	Freedom Boulevard				104,485.85		
117	Road Resurfacing	City of Florence	King Avenue				84,301.73		
118	Road Resurfacing	City of Florence	Orange Circle				2,650.22		

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
119	Road Resurfacing	City of Florence	Gregg Avenue				54,667.08		
120	Road Resurfacing	City of Florence	Aaron Circle				5,462.66		
121	Road Resurfacing	City of Florence	Byrd Lane				1,766.80		
122	Road Resurfacing	City of Florence	Coker Street						
123	Road Resurfacing	City of Florence	Senior Way				53,569.15		
124	Road Resurfacing	City of Florence	Tradd Court				1,893.00		
125	Road Resurfacing	City of Florence	W. Cheves Street				94,641.18		
126	Road Resurfacing	City of Florence	Jebaily Circle						
127	Road Resurfacing	City of Florence	Kent Circle				342.45		
128	Road Resurfacing	City of Florence	Sheffield Drive				213,128.08		
129	Road Resurfacing	City of Florence	Marion Avenue				3,584.35		
130	Road Resurfacing	City of Florence	Regency Court						
131	Road Resurfacing	City of Florence	Alice Drive						
132	Road Resurfacing	City of Florence	Clarendon Avenue						
133	Road Resurfacing	City of Florence	WNB Baroody Street				149,593.33		
134	Road Resurfacing	City of Florence	Amberleigh Court				70,071.16		
135	Road Resurfacing	City of Florence	Creamoor Lane				130,368.80		
136	Road Resurfacing	City of Florence	Elderberry Drive				2,225.95		
137	Road Resurfacing	City of Florence	Inverness Drive				2,625.48		
138	Road Resurfacing	City of Florence	Lazar Place				6,849.09		
139	Road Resurfacing	City of Florence	Loquat Drive				1,997.65		
140	Road Resurfacing	City of Florence	Queensferry Road				123,904.47		
141	Road Resurfacing	City of Florence	Silverton Street				134,013.16		
142	Road Resurfacing	City of Florence	Sumac Drive				1,883.50		
143	Road Resurfacing	City of Florence	Viburnum Drive				1,084.42		
144	Road Resurfacing	City of Florence	Wellesly Court				38,265.81		
145	Road Resurfacing	City of Florence	S. Patton Drive						
146	Road Resurfacing	City of Florence	Butterfly Lake Drive						
147	Road Resurfacing	City of Florence	Andrew Court						
148	Road Resurfacing	City of Florence	Camelot Court				3,123.12		
149	Road Resurfacing	City of Florence	Chaucer Drive				7,889.98		
150	Road Resurfacing	City of Florence	Cloisters Drive						
151	Road Resurfacing	City of Florence	Damon Drive				15,889.55		
152	Road Resurfacing	City of Florence	Eleanor Drive						
153	Road Resurfacing	City of Florence	Friars Gate Court						
154	Road Resurfacing	City of Florence	Hayden Court						
155	Road Resurfacing	City of Florence	Honey Hill Drive						
156	Road Resurfacing	City of Florence	Karen Court						
157	Road Resurfacing	City of Florence	Michele Court						
158	Road Resurfacing	City of Florence	Middleberg Way						
159	Road Resurfacing	City of Florence	Page Court						
160	Road Resurfacing	City of Florence	Providence Court				808.18		
161	Road Resurfacing	City of Florence	Ralston						
162	Road Resurfacing	City of Florence	Sidney Avenue						
163	Road Resurfacing	City of Florence	St. Christopher Court				712.29		
164	Road Resurfacing	City of Florence	Walden's Pond						
165	Road Resurfacing	City of Florence	Alvington Court						

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
166	Road Resurfacing	City of Florence	Berkeley Avenue						
167	Road Resurfacing	City of Florence	Brigadoone Lane				14,839.69		
168	Road Resurfacing	City of Florence	Canterbury Road				3,310.39		
169	Road Resurfacing	City of Florence	Cedar Lawn Court						
170	Road Resurfacing	City of Florence	Citadel Street						
171	Road Resurfacing	City of Florence	Ellington Cove				36,609.28		
172	Road Resurfacing	City of Florence	Highgate Street				142,461.46		
173	Road Resurfacing	City of Florence	Pinckney Avenue						
174	Road Resurfacing	City of Florence	Place De Jullian						
175	Road Resurfacing	City of Florence	Poinsett Drive				2,922.28		
176	Road Resurfacing	City of Florence	Rutledge Avenue						
177	Road Resurfacing	City of Florence	Stratford Circle						
178	Road Resurfacing	City of Florence	Windsor Road				1,210.01		
179	Road Resurfacing	City of Florence	Ansley Street						
180	Road Resurfacing	City of Florence	Beckett Drive				100,542.02		
181	Road Resurfacing	City of Florence	Bishop's Gate				547.91		
182	Road Resurfacing	City of Florence	Chancery Court						
183	Road Resurfacing	City of Florence	Dix Lane						
184	Road Resurfacing	City of Florence	Greensward Drive						
185	Road Resurfacing	City of Florence	Ivanhoe Drive				6,848.94		
186	Road Resurfacing	City of Florence	Jacobean Court						
187	Road Resurfacing	City of Florence	Lancelot Drive				304,796.66		
188	Road Resurfacing	City of Florence	Saint George Road				4,575.10		
189	Road Resurfacing	City of Florence	Tudor Lane				821.87		
190	Road Resurfacing	City of Florence	Wimbledon Avenue						
191	Road Resurfacing	City of Florence	Dozier Boulevard						
192	Road Resurfacing	City of Florence	Whitestone Drive				139,402.29		
193	Road Resurfacing	City of Florence	Bentgrass Court				57,425.19		
194	Road Resurfacing	City of Florence	Brittany Drive				132,832.28		
195	Road Resurfacing	City of Florence	Celebration Boulevard				359,623.62		
196	Road Resurfacing	City of Florence	Commerce Lane						
197	Road Resurfacing	City of Florence	Cross Vine Drive				49,585.34		
198	Road Resurfacing	City of Florence	Drakeshore Drive				207,994.06		
199	Road Resurfacing	City of Florence	Duck Hunter Pointe				63,167.77		
200	Road Resurfacing	City of Florence	Flint Lock Cove				92,748.02		
201	Road Resurfacing	City of Florence	Gadwall Pointe				53,815.53		
202	Road Resurfacing	City of Florence	Garden Gate Way				92,335.95		
203	Road Resurfacing	City of Florence	Harvard Way						
204	Road Resurfacing	City of Florence	Jefferson Drive				340,714.00		
205	Road Resurfacing	City of Florence	Kristens Channel				47,936.96		
206	Road Resurfacing	City of Florence	Paving Stone Court				60,976.57		
207	Road Resurfacing	City of Florence	Petal Path				74,713.03		
208	Road Resurfacing	City of Florence	Pintail Pointe				54,403.38		
209	Road Resurfacing	City of Florence	Prince Alston Cove				92,274.03		
210	Road Resurfacing	City of Florence	Rice Hope Cove				91,265.09		
211	Road Resurfacing	City of Florence	Rutledge Manor Drive				227,730.31		
212	Road Resurfacing	City of Florence	Waterfowl Way				51,945.08		

CAPITAL PROJECT SALES TAX #3								
DETAIL EXPENDITURES								
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
213	Road Resurfacing	City of Florence	West Gate Pointe					
214	Road Resurfacing	City of Florence	S. Dargan Street				1,246,536.10	
215	Road Resurfacing	City of Florence	Trade Court					
216	Road Resurfacing	City of Florence	Crown Circle				1,893.00	
573	Road Resurfacing	City of Florence	S. Cottingham Road		33,147.27			
574	Road Resurfacing	City of Florence	Yorkshire Court		3,013.39		0.01	
217	Sewer	City of Lake City	Wastewater Treatment plant upgrade		2,944,000.00		2,944,000.00	
218	Recreation	City of Lake City	Recreation Facilities Upgrades		3,500,000.00		3,500,000.00	
219	Building	City of Lake City	Lake City Fire Department renovations/upgrades		456,000.00	6,900,000.00	455,216.48	
220	Recreation	City of Johnsonville	Improvements to sport and recreation facilities of					
			the City including without limitation development					
			of a municipal golf course		3,900,000.00	3,900,000.00	3,900,000.00	
	Road Resurfacing	Town of Timmonsville			1,297,685.74			
221	Road Resurfacing	Town of Timmonsville	Main Street		1,018,085.00		917,641.61	
222	Road Resurfacing	Town of Timmonsville	N. Warren Street					245,769.02
223	Road Resurfacing	Town of Timmonsville	Market Street		852,710.80		334,595.45	
224	Road Resurfacing	Town of Timmonsville	Hill Street					265,474.70
225	Road Resurfacing	Town of Timmonsville	N Pinckney Street					
226	Road Resurfacing	Town of Timmonsville	E New Street					205,936.22
227	Road Resurfacing	Town of Timmonsville	Fifth Street					
228	Road Resurfacing	Town of Timmonsville	Keith Street					
229	Road Resurfacing	Town of Timmonsville	Vanda Street		256,170.00		139,102.23	
230	Road Resurfacing	Town of Timmonsville	E Clifford Street					
231	Road Resurfacing	Town of Timmonsville	Bowman Circle					
232	Road Resurfacing	Town of Timmonsville	Harkless Court		64,654.46		64,654.46	
233	Road Resurfacing	Town of Timmonsville	Cooper Lane					
750		Town of Timmonsville	Engineering Services		410,694.00		364,186.08	21,507.92
234	Water	Town of Pamplico	Installation of water lines, well and tank along					
			Big Swamp and surrounding roads		3,900,000.00	3,900,000.00	3,890,943.91	
235	Water	Town of Scranton	Improvements to Scranton Water system to include		2,385,000.00		2,384,533.07	
			extension of water mains, upgrades to well sites					
			and water tank, repair of hydrants and replacement					
			of water meters					
236	Building	Town of Scranton	Renovation of Town Hall		115,000.00	2,500,000.00	62,001.10	
237	Building	Town of Coward	Town Hall & Maintenance Facility improvements		672,000.00		669,441.12	
238	Water	Town of Coward	Old Creek Rd, Trifalia Road, Nealy Matthews Rd					
			water lines		315,000.00		315,000.00	
239	Recreation	Town of Coward	Coward Ball Fields improvements		180,000.00		180,000.00	
240	Water	Town of Coward	Improvements to New Hope Well		86,000.00		86,000.00	
241	Building	Town of Coward	Improvements to Manned Convenience Center		47,000.00	1,300,000.00	46,770.04	

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026		O/S Purchase Orders
242	Water	Town of Olanta	Water line extension to Butler Scurry Rd and						
			Central Rd tie into Barrineau water system		406,000.00		406,000.00		
243	Water	Town of Olanta	Water line extension to Scurry Rd, Myers Rd, down						
			Hwy 341 to Fire Dept, Jordan Chapel Rd to Hwy 301						
			back to Olanta, and Carmen Shortcut Rd to Hwy 403						
			and other roads		1,590,000.00		1,590,000.00		
244	Sewer	Town of Olanta	Improvements to Hwy 341 well and treatment plant		40,000.00		24,318.62		
245	Building	Town of Olanta	New Community Center		464,000.00	2,500,000.00	464,000.00		
246	Recreation/Building	Town of Quinby	Refurbishment and development of Community						
			and Recreation areas		925,000.00		578,943.91		
247	Building	Town of Quinby	Development of Town Hall and Public Safety facilities		75,000.00		49,727.31		
248	Recreation	Town of Quinby	Recreation improvements to include purchase and						
			development of property		500,000.00		105,972.19		
						1,500,000.00			
		III. General County Projects							
249	Building	Florence County	Renovations to Florence County Public Services Bldg		575,000.00		508,579.76		
250	Building	Florence County	Upgrades to Lower Florence County Public Servs Bldg		500,000.00		410,869.56		
251	Building	Florence County	New Manned Convenience Center in Johnsonville		1,000,000.00		14,850.00		
252	Building	Florence County	Renovations to County Complex		1,000,000.00	3,075,000.00	465,581.39		119,052.16
253	Equipment	Florence County	Additional voting system improvements for absentee						
			and early voting center		90,000.00		21,672.00		
254	Building	Florence County	Parking lot improvements at Voters Reg Building		60,000.00	150,000.00			
255	Recreation	Florence County	Expansion/improvements to LC Senior Center		600,000.00		581,714.91		
256	Recreation	Florence County	Paving of parking lots at Johnsonville Athletic Center		565,000.00		399,129.00		
257	Recreation	Florence County	Resurfacing of playground, track and basketball						
			courts and drainage improvements at Spaulding Heights		400,000.00		404,457.84		
258	Recreation	Florence County	Reclaiming and paving of roads and parking lots at LRCP		900,000.00		743,048.96		
259	Recreation	Florence County	Paving of parking lot at Coward Athletic Park		240,000.00		186,301.00		
260	Recreation	Florence County	Renovations to Francis Marion Athletic Park		200,000.00	2,905,000.00	192,339.76		
261	Drainage	Florence County	Drainage Improvements to Tara Village Neighborhood		150,000.00		20,000.00		
262	Corridor Enhancements	Florence County	Hwy 76 Corridor Improvements (FMU to City of Florence)		1,580,000.00		447,755.99		24,047.00
263	Recreation Improvements	Florence County	Improvements to Dewitt Bluff Landing Great Pee Dee River		167,000.00		167,000.00		25,910.00
264	Drainage	Florence County	Lucas Street Drainage Improvements		1,103,000.00	3,000,000.00			
265	Improvements	Florence County	Infrastructure improvements at qualifying industrial						
			sites throughout the County		4,000,000.00	4,000,000.00	12,643,200.32		

CAPITAL PROJECT SALES TAX #3								
DETAIL EXPENDITURES								
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
		IV. Road, Infrastructure and Other Improvements by Council District						
266		District 1	Garland Street		4,300,000.00	4,300,000.00		
267			Lake City Park Improvements				1,452,496.38	
268			Chandler Mill Road					
269			Beaumont Road				60,277.34	42.92
270			McElveen Cut Avenue				70,046.63	48.85
271			Red Wing Lane				32,157.85	267.27
272			W Oshay Road				80,015.79	25.21
273			Maxie Thomas Road					429,009.20
274			Dublin Road				28,602.00	8.40
275			Wilson Road				101,469.00	29.80
276			S Locklair Road				165,631.12	70.78
277			Margie Lane				21,451.50	6.30
278			Garris Road				30,501.65	16.11
279			Miles Road				248,828.26	99,997.14
280			Wallace Road					
281			Red Road				116,352.60	20,000.00
282			Joy Drive				152,260.20	20,000.00
283			Gracelyn Circle				254,406.40	80,000.00
284			Dory Road				141,307.50	41.50
285			Candice Road				21,430.72	27.08
286			Calvin Street				84,244.12	17,807.88
287			Clover Hill Road				24,164.61	17.99
288			Donald Road				82,468.00	30,000.00
750			Engineering Services				309,248.35	265,191.65
289		District 2	Gulledge Road		4,300,000.00	4,300,000.00	145,142.34	
290			Wise Lane				4,641.00	
291			Dry Creek Road				158,194.53	
292			Cedarbrook Drive				34,188.00	
293			Pecan Haven Road				27,882.72	
294			New Landing Road				48,951.42	
295			Blackwell Mill Road				133,289.67	
296			Mill Branch Road				139,558.33	
297			Willow Pond Road				44,576.10	
298			Shelly Road				36,538.32	
299			Barnhill Road				50,776.57	
300			Carlie Lane				14,519.19	
301			Yarborough Road to Borkowitz Road				88,489.17	
302			Trinidad Ard Road				75,618.90	
303			Grahamville Road				25,394.68	
304			Glen's Bluff Road				75,912.36	
305			Wicklow Road				28,785.23	

CAPITAL PROJECT SALES TAX #3								
DETAIL EXPENDITURES								
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of	O/S Purchase
							2/28/2026	Orders
306			Fawn Lane				6,300.00	
307			Evans Farm Road				53,470.41	
308			Waycross Road				48,405.00	
309			Eaddy Landing Road				20,434.72	
310			Railroad Avenue (Johnsonville)				86,103.51	
311			Wagon Wheel Road				63,712.74	
312			Nelson Lane				24,486.00	
313			Langley Lane				17,917.91	
314			Batie Lane				5,701.50	
315			Kent Road				20,857.41	
316			Four Post Road				10,192.98	
317			Little Farm Road				30,971.02	
318			Rena Atkinson Road				39,768.75	
319			Beckworth Road				44,652.61	
320			Bush Road				29,186.79	
321			Charlton Place				10,867.29	
322			Picadilly Road				18,503.73	
323			Deer Lane				27,462.96	
324			Shirley Road				90,523.23	
325			Circle Drive				43,848.42	
326			Ard Lane				18,968.25	
327			Dwellings Drive				44,166.26	
328			Wilshire Road				34,449.24	
329			Salem Road				47,896.75	
330			Cooper Circle				63,708.84	
331			Pecan Grove Road					
332			Sandstone Road				49,197.38	
333			Bazen Road				16,277.09	
334			Sand Pit Road				380,924.27	
335			Sandy Lane				33,920.94	
336			Jeffords Lane				24,204.81	
337			East Williams Road				72,373.99	
338			Bartell Landing Road				57,828.97	
339			Railroad Avenue (Poston)					
340			Forestville Drive				10,202.50	
750			Engineering Services				318,432.73	
341		District 3	West Sumter Street		4,300,000.00	4,300,000.00	120,000.00	
342			Alderman Street				32,567.50	
343			Mullins Street				47,049.30	
344			West Booker Street				51,970.00	
345			West Johnson Street				20,937.30	
346			Preston Street				51,949.60	
347			Clement Street				144,389.27	
348			Simmons Street				53,445.20	
349			Flynn Street				55,776.40	

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
350			Stonehedge Lane				30,791.40		
351			Green Street				24,000.00		
352			Dickman Street				7,300.00		
353			Merioneth Road				118,664.24		
354			Harborough Court				43,645.70		
355			Edenderry Way				43,759.58		
356			Sumerset Place				44,021.05		
357			Chippenham Lane				71,193.00		
358			Chatham Place				41,053.07		
359			Bayberry Circle				45,199.87		
360			Windover Road				26,102.24		
361			Beechwood Road				75,720.35		
362			Arbor Drive				98,900.90		
363			North Landsdowne Drive				47,566.25		
364			Hawthorne Drive				29,318.44		
365			West Andover Road				78,853.73		
366			North Grove Park Drive				47,152.00		
367			Graham Street						
368			Guerry Street						
369			Pettigrew Street						
370			Sunset Street						
371			Holloway Lane						
372			Kuker Street						
373			Sally Hill Farms Blvd						
374			West Leggs Circle				47,512.50		
375			Bunch Street						
376			W Brookgreen Drive				80,398.00		
377			W Whittier Circle				46,154.00		
378			New Hope Drive				63,773.00		
379			N Tobin Drive				73,019.00		
380			White Avenue				37,645.00		
381			McNell Drive				58,559.87		
382			N Adair Drive				37,666.00		
383			Gibbs Avenue				68,504.13		
750			Engineering Services				291,220.42		280,779.58
384		District 4	Old Middle Road		4,300,000.00	4,300,000.00	363,839.53		
385			Construction of Timmonsville Park				980,866.65		83,279.35
386			DeGroat Road				89,389.25		
387			Heyward Road						
388			Land Grant Road				84,296.27		
389			Cusaac Road				62,449.05		
390			Mitch Lane				17,594.50		
391			N Hill Street				17,000.00		
392			Clyde McGee Road				73,826.38		
393			Stonewall Road						

CAPITAL PROJECT SALES TAX #3

DETAIL EXPENDITURES

Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of 2/28/2026	O/S Purchase Orders
394			W Robinson Court					
395			Minus Lane				68,550.00	
396			Deer Road Water Extension				306,022.10	152,620.84
397			Bob White Lane				276,634.50	
750			Engineering Services				310,401.49	245,237.67
398		District 5	E Eagerton Road		4,300,000.00	4,300,000.00	247,927.85	123,278.15
399			Hemlock Road				304,029.42	
400			Rainbow Road				365,115.00	
401			Baldwin Road				451,362.36	
402			Mary Road				318,154.99	
403			Wylie Road				291,248.20	
404			Java Road				362,906.01	
405			Park Road				42,340.00	68,261.00
406			Wheeler Road				102,139.50	
407			Johnnie Lee Road				151,186.51	
408			Truman Road				46,651.62	
409			Kerris Lane				22,340.00	92,213.50
410			Smallwood Road				83,022.59	
411			Karisma Road				42,340.00	96,659.00
750			Engineering Services				401,296.84	165,143.16
412		District 6	Wickerwood Road		4,300,000.00	4,300,000.00	540,828.26	
413			Secretariat Drive				110,312.10	
414			Winning Colors Drive				14,350.28	
415			Whirlaway Drive				71,902.36	
416			Thoroughbred Street				26,392.51	
417			Kentucky Drive				33,689.30	
418			Triple Crown Drive				94,540.80	
419			Derby Cove Road				11,006.55	
420			Swamp Fox Road				13,600.00	62,115.00
421			Kate's Garden Lane				123,443.72	
422			Jamestown Road				92,339.29	165,485.50
423			Rankin Plantation Road					
424			Malissa Mae Road				129,720.69	
425			Timberwood Road				162,888.84	
426			Taylor Hill Circle				61,425.00	
427			E Springbranch Road				103,640.58	
428			Cart Road				80,892.00	
429			Ben Ingram Road				181,440.00	
430			Jamestown Cemetery				13,600.00	97,789.63
431			Al's Lane				6,535.35	
432			Sandwood Road					
433			Hunt Road				39,611.70	
434			Corrie Farm Road				88,632.90	

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
435			Union Grove Road				12,837.42		
436			Chisolm Trail				181,218.60		
437			River Neck Road				132,464.02		
438			Silver Fox Road				76,958.37		
750			Engineering Services				375,005.52		173,434.48
439		District 7	Lazy Lane		4,300,000.00	4,300,000.00	300,337.11		
440			Regent Street				99,515.08		
441			Chancery Lane				61,752.51		
442			Drury Lane				48,726.41		
443			York Drive				114,071.79		
444			N Norwood Lane						
445			Heard Street				20,000.00		8,864.83
446			Sam Harrell drainage						
447			North Ives Street				15,600.00		10,149.94
448			Ranch Road						
449			Tumbleweed Drive						
450			Fiesta Lane				81,850.09		
451			Marlow Avenue				15,600.00		82,915.76
452			Third Street				15,600.00		46,758.78
453			S Fairview Street				17,288.73		20,000.00
454			Robeson Avenue				15,600.00		86,784.55
455			Peachtree Street						
456			Beauvior Drive						
457			Pine Forest Drive						
458			Clareview Drive						
459			Cedar Falls Lane				27,328.23		
460			Apple Valley Lane				99,285.09		
461			Boardwalk				32,027.30		
462			Park Place				65,821.15		
463			Pendleton Court				24,800.09		
464			Sweet Water Road/Victory Lane				27,428.03		
465			Stockbridge Lane				21,465.99		
466			Buckeye Drive				28,903.77		
467			Woodlawn Court				16,099.51		
468			Lamb Road				32,518.06		
469			Dorado Drive				50,000.00		9,655.25
470			Rico Drive				50,000.00		6,631.50
471			Suena Drive				50,000.00		4,800.70
472			Tierra Drive				50,555.71		9,187.66
473			Charlotte Street						121,760.99
474			Ballard Street						210,358.47
475			McFarland Street				103,631.07		25,182.28
476			Oak Street				35,000.00		17,375.30
477			Walnut Street				35,000.00		91,580.76
478			Clyde Street				22,007.48		16,746.50

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
479			E Evans Street				35,000.00		137,872.49
480			Jarrott Street				250,000.00		14,017.36
481			Day Street				206,892.99		10,000.00
482			Divine Street				40,000.00		4,917.99
483			Oakland Avenue				40,366.00		57,364.00
750			Engineering Services				462,684.11		80,755.89
484		District 8	Third Loop Drainage		4,300,000.00	4,300,000.00			
485			Whitman Avenue				83,876.80		
486			Fernleaf Lane				95,172.40		
487			Thomas Road				95,873.56		
488			Woodland Drive				83,258.75		
489			Garland Drive						
490			S Calhoun Drive						
491			Heatherwood Circle						
492			Lawton Drive						
493			West Adams Avenue						
494			S Brandon Drive						
495			W Wilton Street						
496			Briggs Street				50,267.60		
497			Scriven Drive				86,517.80		
498			Indian Drive				70,000.00		
499			Claremont Avenue						
500			Avondale Drive						
501			Eaton Circle				113,391.64		
502			Lee Lane				25,933.55		
503			Calvin Circle				38,494.51		
504			Effies Lane				49,365.89		
505			Poinsett Drive						
506			Pickney Avenue						
507			Berkely Avenue						
508			Rutledge Avenue						
509			Waldron Street						
510			Regency Court				23,690.59		
511			S Bishop Drive				29,724.50		
512			Vespers Court				25,511.39		
513			Chancery Court				19,875.53		
514			Eleanor Drive				49,582.68		
750			Engineering Services				296,924.30		258,268.20
515		District 9	Whitehall Subdivision Drainage		4,300,000.00	4,300,000.00			
516			Brittany Drive						
517			Carlton Road						
518			Danny Road						
519			S Floyd Circle						

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
520			S Hanover Drive						
521			Hobart Drive						
522			Ivy Lane						
523			W Janice Terrace						
524			Kintyre Road						
525			Manor Way Drive						
526			S Sunset Acres Lane						
527			West Chester Drive						
528			Thunderbird Lane						
529			Manigault Court				53,391.38		
530			Chalmers Row				51,773.26		
531			Master Circle				49,738.34		
532			Pebble Road				37,609.17		
533			W Lake Drive						
534			Troon Drive						
535			Lake Oakdale						
536			W Forest Lake Drive (State)				193,295.35		
537			Bryson Drive				1,896.00		83,497.59
538			Jefferson Drive (County)				240,585.95		36,178.25
539			W Spencer Lane						
540			W Emery Lane						
541			Coventry Lane				1,896.00		62,831.41
542			Mears Drive				37,531.10		
543			Shorebird Lane				35,559.43		
544			Constitution Drive				49,509.80		
545			Heritage Lane				78,820.00		
546			Alberti Drive				68,820.00		
547			Author Drive				63,748.40		
548			Founder Drive				75,821.12		
549			Liberty Drive				88,092.43		24,089.37
550			Shadwell Drive				27,500.00		13,022.80
551			Left Bank Road				1,896.00		104,164.38
552			Mockingbird Court				1,896.00		49,595.78
553			South Swann Circle						
554			South Lady Street						
555			South Sandy Lane						
556			Lee Lane				25,843.56		
557			Hillcrest Drive				66,656.00		
558			Hillcrest Terrace				21,339.92		
559			Jefferson Drive (between Palmetto and Cashua)						
560			Lakeshore Drive				21,896.00		247,593.41
561			W Forest Lake Drive						
750			Engineering Services				366,749.25		194,190.75
			Total CPST III Projects		$141,731,288.66	$137,795,128.00	$97,895,882.94		$6,705,995.43

CAPITAL PROJECT SALES TAX #3									
DETAIL EXPENDITURES									
Project	Type	Entity	Project Description	Location	Approved Funds	Division Totals	Expended as of		O/S Purchase
							2/28/2026		Orders
							($2,100,656.75)		

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Reports To Council

DEPARTMENT: Administration

ISSUE UNDER CONSIDERATION:
Council Is Asked To Enter Into A Contractual Agreement Between County And Textron Financial Corporation.

OPTIONS:
1. ***(Recommend)*** to defer.
2. Provide an alternate directive or decline.

ATTACHMENTS:
1. A copy of the municipal leasing background.
2. A copy of the municipal lease proposal.

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Tax-Exempt Municipal Leasing, and its Benefits

United States only – Aircraft

Background

State and local governments are under increasing pressure to provide higher levels of service to the public, but available funds often do not keep up with this increased demand. A common method of raising funds is for these governments to issue bonds. However, tax-exempt municipal lease financing has become an increasingly popular way to finance the acquisition of essential use equipment, without many of the associated complexities and costs involved with bond financing.

What is a tax-exempt municipal lease?

Unlike an operating lease, a tax-exempt municipal lease is actually a conditional sales or installment sales agreement, often providing the municipality the ability to build significant equity. It is an important alternative to a cash purchase or municipal bond issue. The interest portion of this type of lease is exempt from federal income tax under the same tax laws that enable a municipal bond to carry a tax-exempt rate. Because the lessor does not pay federal tax on the interest earned, the tax-exempt lease typically carries a much lower interest rate or implicit rate than other kinds of installment loans and leases, thus significantly lowering the cost of financing for the municipality.

In the case of aircraft tax-exempt municipal leases, the governmental municipality is typically the registered owner and holds title, while the “lessor” files a security interest with the FAA. At the end of the contract term, the governmental unit will own the property outright or will acquire it for a nominal sum, often $1.00.

Tax-exempt municipal leases have to satisfy both state and federal legal requirements. From the state law perspective, the lease-purchase contract cannot constitute debt. From the federal law perspective, however, the contract must be an "obligation" of a governmental unit within the meaning of Section 103 of the Tax Code. Accordingly, if the contract is an obligation of a governmental unit and is structured as an installment sale, rather than as a true lease, the interest portions of the payments will be exempt from federal taxation.

Who qualifies for tax-exempt municipal financing?

Under Section 103(c) of the Internal Revenue Code, the issuer of a tax-exempt obligation, including a tax-exempt municipal lease, must be a State or possession of the U.S., the District of Columbia, or a political subdivision thereof. Political subdivisions include cities, towns, counties and other municipalities. They may include other state entities such as special purpose districts, school districts, hospitals, authorities, boards and commissions.

Not-for-profit organizations created under Section 501(c)(3) of the Internal Revenue Code do not qualify directly as issuers of tax-exempt obligations. However, they may be eligible with a sponsoring 103 (c) qualified entity, acting as a conduit for issuance.

What is a non-appropriation clause?

Since most states prohibit the obligations of a governmental unit under the lease contract from being subject to debt limitations, most tax-exempt leases to 103(c) qualified entities include a "non-appropriation" clause, which provides that the obligation to continue making payments under the contract is subject to annual appropriation. This provision avoids having the agreements classified as long-term debt under state law and normally allows the governmental unit to terminate a lease without penalty, except for loss of the property, if the necessary funds are not appropriated.

What are the benefits over Bond Financing?

Both tax-exempt municipal lease agreements and bonds provide a method for a municipality to own and use an asset immediately while payments are distributed over time. The interest portion of both the lease and the bond are considered tax-exempt income to the investor. However, a tax-exempt municipal lease often offers the municipality the following advantages:

- Cost of issuance is often substantially lower than traditional bond financing.

- Avoids classification as a debt obligation and therefore does not affect constitutional debt limits. As such, typically there is no need to appeal to voters for approval.

- Compared to issuing a bond issuance, a tax-exempt municipal lease purchase is fast, flexible, and less complex.

- Provides the advantage of matching the term of the contract closer to the life of the asset. In many cases, bonds are issued with maturities that far exceed the useful life of the equipment being financed.

- Provides immediate funds to offset another unforeseen expense or project cost overrun.

Additional benefits of tax-exempt municipal financing:

- A low cost alternative to expending cash reserves, and spreads the cost of the asset over the time frame it will be used.

- A fixed rate at closing ensures level payments for the term of the lease.

- Financing up to 100% of equipment cost and a lease term up to ten years may be available.

- Payback frequency options (monthly, semi-annually, or annually) to match governmental budget cycles.

- Often superior to operating lease structures for long term needs; low tax-exempt rates and longer amortizations can result in payments below that of operating lease structures while permitting municipality the opportunity to build equity and to sell / trade the aircraft later as desired.

- Ability in some cases to fund into escrow, ahead of aircraft delivery. This can serve to lock in today's rates, fund required progress payments, and in some instances help lock in the asset sales price.

- Low rates resulting from tax-exempt basis. Again, tax-exempt municipal lease rates are often much lower than might be expected, particularly compared to the rates any non-governmental entity could obtain.

The information provided herein is for initial guidance and general discussions only. Final terms are subject to exact financier, credit approval, and current market conditions. Please verify current qualifying status and complete facts with the IRS or a qualified advisor.

For more information or for a no cost tax-exempt municipal lease proposal please contact us:

Chad Polman
Textron Financial Corporation
Direct phone: 817-280-6034
Cell phone: 316-200-2526

TEXTRON FINANCIAL™

4151 Amon Carter Blvd
Fort Worth, TX 76155
1.817.280.6034
www.textronfinancial.com

January 20, 2023

Illustrative Tax-Exempt Municipal Lease Proposal

Textron Financial Corporation (TFC) is pleased to present to you an illustrative tax-exempt municipal lease proposal for the financing of a new Bell helicopter. Please note that this proposal is an expression by TFC of its interest in arranging a financing transaction based on the general terms and conditions outlined below and is not meant to be binding on any party. This proposal is for discussion purposes only and is subject to actual Lessor credit approval and cost of funds at time of financing. General indicative terms are as follows:

Lessee: Qualified Municipality (acceptable State, County, City, or taxing authority).

Lessor: Lessor arranged by Textron Financial Corporation (TFC).

Credit Rating: The terms and pricing of this proposal assume a credit rating by Moody's or S&P Global Ratings, acceptable to Lessor.

Type of Financing: Fixed-rate, fully amortizing, tax-exempt lease-purchase agreement ("Agreement"). Said Agreement (and all subsequent Schedules) shall be a net lease arrangement with Lessee responsible for all costs of operation, maintenance, insurance, and taxes.

Equipment:
One new Bell 505 helicopter.
One new Bell 407GXi helicopter.
One new Bell 429 helicopter.
One new Bell 412EPX helicopter.

Use: Law enforcement or other acceptable municipal services.

Delivery Date: Subject to Bell's delivery schedule.

Equipment Cost:

Bell 505:	**$3,000,000 estimated.**
Bell 407GXi:	**$6,500,000 estimated.**
Bell 429:	**$10,000,000 estimated.**
Bell 412EPX:	**$15,000,000 estimated.**

Pricing is illustrative and is to be confirmed directly by Bell.

Finance Amount:

Bell 505:	**$3,000,000 (100% of Equipment Cost).**
Bell 407GXi:	**$6,500,000 (100% of Equipment Cost).**
Bell 429:	**$10,000,000 (100% of Equipment Cost).**
Bell 412EPX:	**$15,000,000 (100% of Equipment Cost).**

Lessee is responsible for any deposits required by Bell.

Payment Structure:

Bell 505:	**120 monthly payments of approximately $29,455.42 in arrears.**
Bell 407GXi:	**120 monthly payments of approximately $63,820.08 in arrears.**
Bell 429:	**120 monthly payments of approximately $98,184.74, in arrears.**
Bell 412EPX:	**120 monthly payments of approximately $147,277.11, in arrears.**

Interest Rate: **3.35%**

The Interest Rate is indexed until funding. Once funded, the Interest Rate will be fixed for the entire term.

Reimbursement: If Lessee intends to be reimbursed for any Equipment Cost associated with the Agreement, intent for reimbursement from the proceeds of the Agreement must be evidenced and must qualify under the Treasury Regulation Section 1.150.2.

TEXTRON FINANCIAL™

4151 Amon Carter Blvd
Fort Worth, TX 76155
1.817.280.6034
www.textronfinancial.com

Escrow Account:	Depending on delivery date of Equipment, an escrow account can be established with the Lessor.
Prepayment Penalty:	Lessee may prepay on any payment due date but prepayment may be subject to a make whole "reinvestment" premium.
Insurance:	Risk of loss is with Lessee. At all times, the Lessee must maintain Aircraft Hull and Liability insurance, at Lessee's expense, to protect Lessor's interests in accordance with Lessor's requirements.
Maintenance:	The Equipment shall be maintained at Lessee's cost in accordance with the FAA and Manufacturer's approved maintenance program by an authorized maintenance company acceptable to the Lessor. The Lessee shall comply with all FAA airworthiness directives and manufacturers alert bulletins.
Modification:	Due to current money market conditions, at any time prior to funding, Lessor reserves the right to adjust the proposed pricing to reflect any changes in cost of funds. The terms and conditions this proposal are based on various assumptions. If these assumptions are changed, Lessor terms can change. Further, TFC reserves the right to amend or terminate the proposal without notice or penalty.
Authorized Signors:	The Lessee's governing board shall provide Lessor with its resolution or ordinance authorizing the Agreement and shall designate the individual(s) to execute all necessary documents used therein.
Legal Opinion:	The Lessee's counsel shall furnish Lessor with an opinion covering this transaction and the documents used herein. The opinion shall be in form and substance satisfactory to Lessor.
Legal Title:	The legal title of which shall vest in the Lessee during the term of the Agreement.
International Registry:	Lessee must complete registration and consent to filings with the Cape Town International Registry, at Lessee's expense, generally as required by Lessor.
Closing Costs:	.25% fee shall be paid to TFC at closing, which can be financed. Further, all costs to perfect lien with the FAA and International Registry, including title search, counsel's opinion and filing shall be paid by the Lessee, as well as Tax Exempt Financing, including, Tax Exempt Counsel fees, Tax exempt agency fees, and Escrow Agent Fees.
Documentation:	Lessor's form of lease documentation will be used. If the Lessee is required to use their own form of documentation, Lessee will bear all legal costs incurred by Lessor in having the documents reviewed and revised, if necessary, by Lessor's counsel.
Conditions Precedent:	1) Credit approval by Lessor which includes, but is not limited to review of the past three Comprehensive Annual Financial Reports and Budget. 2) Review and approval by Lessor of final equipment list and values. 3) Lessee is a state or political subdivision within the meaning of Section 103(c) of the Internal Revenue Code of 1986, as amended (the "Code").

It should be understood that this proposal is not a commitment on the part of Textron Financial Corporation or Lessor arranged by TFC, but merely represents illustrative terms and conditions. We strive to be flexible and responsive and although I have presented these specific terms and conditions, we are willing to work with you on alternative structures that may be more suited to your needs and concerns. If you should desire any clarification regarding this quote or wish to explore alternative structures, please feel free to call me at (817) 280-6034. Thank you for the opportunity to potentially be of benefit to you in this transaction.

Very truly yours,

Chad Polman

Vice-President

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Reports to Council

DEPARTMENT: Administration

ISSUE UNDER CONSIDERATION:
Council Is Requested To Approve Annual Comprehensive Financial Report (ACFR) For The Fiscal Year Ended June 30, 2025.

POINTS TO CONSIDER:
1. The audit for the year ending June 30, 2025, has been performed by the firm Mauldin and Jenkins. Grant Davis, Partner with the firm, will be in attendance to present the audit.
2. Council is asked to accept the audit, or, should Council deem it appropriate/necessary for further review, refer it to the Committee on Administration and Finance.

OPTIONS:
1. ***(Recommend)*** Approve as presented.
2. Approve with corrections or additions.

ATTACHMENTS:
A Copy of the FY2025 audit.

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FLORENCE COUNTY, SOUTH CAROLINA

ANNUAL FINANCIAL REPORT



FISCAL YEAR

July 1, 2024 through June 30, 2025

Prepared by the Finance Department

ANNUAL FINANCIAL REPORT OF
FLORENCE COUNTY, SOUTH CAROLINA

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

PREPARED BY:

Ashley D. Davison, Finance Director

FLORENCE COUNTY, SOUTH CAROLINA

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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FLORENCE COUNTY, SOUTH CAROLINA

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AS OF JUNE 30, 2025

MEMBERS OF COUNTY COUNCIL

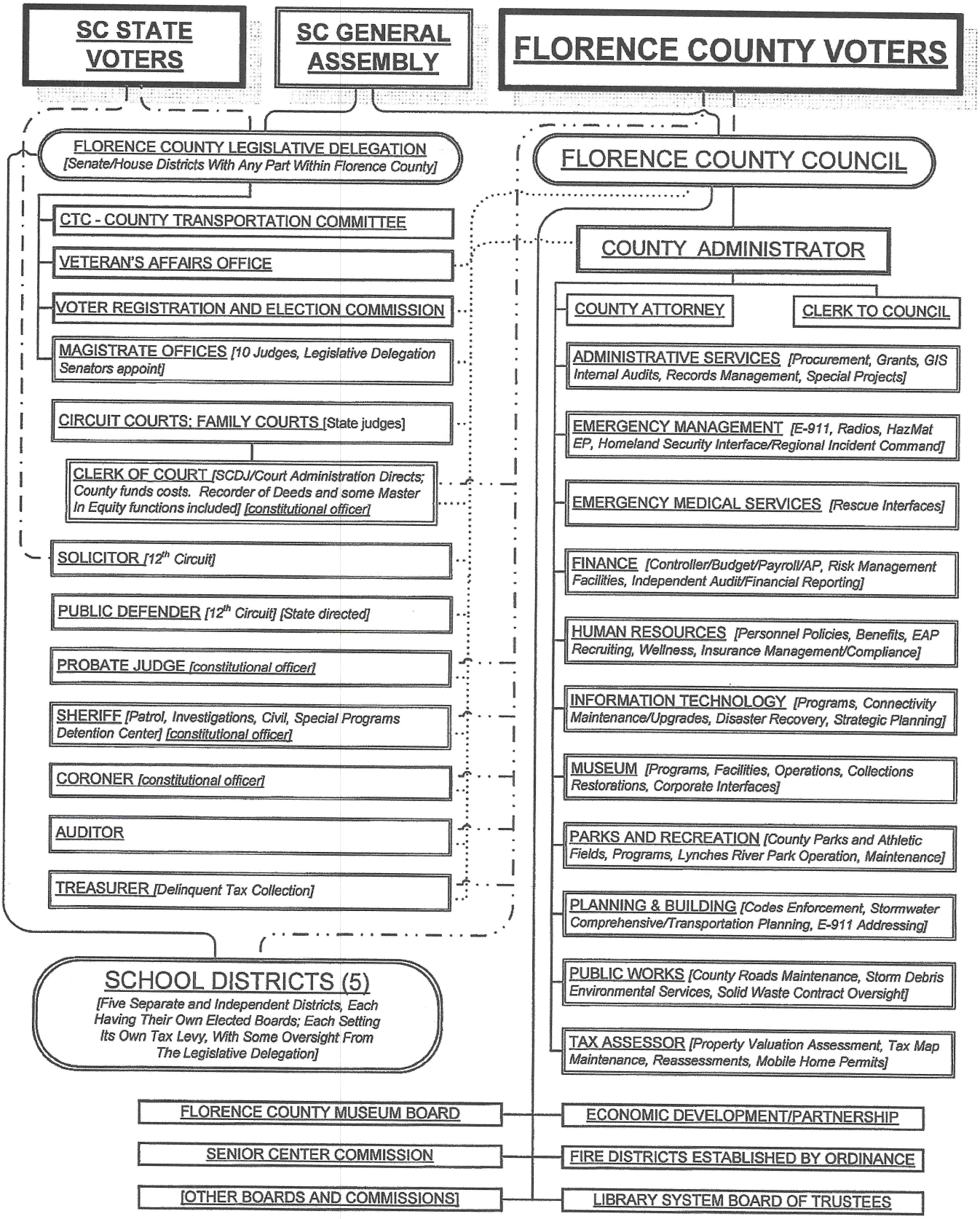
Jerry W. Yarborough, Jr., Chairman
C. William Schofield., Vice Chairman
Waymon Mumford, Secretary/Chaplain
Dr. Alphonso Bradley, Member
Kent C. Caudle, Member
Willard Dorriety, Jr., Member
Toney C. Moore, Member
Jason M. Springs, Member
Andrew T. Rogers, Member

ELECTED OFFICIALS

Doris P. O'Hara, Clerk of Court
Debra Dennis, County Auditor
Keith Von Lutchen, County Coroner
T.J. Joye, County Sheriff
E. L. Clements, III, County Solicitor
Laurie Walsh Carpenter, County Treasurer
Jesse Cartrette, Judge of Probate

ADMINISTRATIVE OFFICIALS

Kevin Yokim, County Administrator
Ashley Davison, Finance Director


SC STATE VOTERS
SC GENERAL ASSEMBLY
FLORENCE COUNTY VOTERS
FLORENCE COUNTY LEGISLATIVE DELEGATION
[Senate/House Districts With Any Part Within Florence County]
FLORENCE COUNTY COUNCIL
CTC - COUNTY TRANSPORTATION COMMITTEE
VETERAN'S AFFAIRS OFFICE
VOTER REGISTRATION AND ELECTION COMMISSION
MAGISTRATE OFFICES [10 Judges, Legislative Delegation Senators appoint]
CIRCUIT COURTS: FAMILY COURTS [State judges]
CLERK OF COURT [SCDJ/Court Administration Directs; County funds costs. Recorder of Deeds and some Master In Equity functions included] [constitutional officer]
SOLICITOR [12th Circuit]
PUBLIC DEFENDER [12th Circuit] [State directed]
PROBATE JUDGE [constitutional officer]
SHERIFF [Patrol, Investigations, Civil, Special Programs Detention Center] [constitutional officer]
CORONER [constitutional officer]
AUDITOR
TREASURER [Delinquent Tax Collection]
SCHOOL DISTRICTS (5)
[Five Separate and Independent Districts, Each Having Their Own Elected Boards; Each Setting Its Own Tax Levy, With Some Oversight From The Legislative Delegation]
COUNTY ADMINISTRATOR
COUNTY ATTORNEY
CLERK TO COUNCIL
ADMINISTRATIVE SERVICES [Procurement, Grants, GIS Internal Audits, Records Management, Special Projects]
EMERGENCY MANAGEMENT [E-911, Radios, HazMat EP, Homeland Security Interface/Regional Incident Command]
EMERGENCY MEDICAL SERVICES [Rescue Interfaces]
FINANCE [Controller/Budget/Payroll/AP, Risk Management Facilities, Independent Audit/Financial Reporting]
HUMAN RESOURCES [Personnel Policies, Benefits, EAP Recruiting, Wellness, Insurance Management/Compliance]
INFORMATION TECHNOLOGY [Programs, Connectivity Maintenance/Upgrades, Disaster Recovery, Strategic Planning]
MUSEUM [Programs, Facilities, Operations, Collections Restorations, Corporate Interfaces]
PARKS AND RECREATION [County Parks and Athletic Fields, Programs, Lynches River Park Operation, Maintenance]
PLANNING & BUILDING [Codes Enforcement, Stormwater Comprehensive/Transportation Planning, E-911 Addressing]
PUBLIC WORKS [County Roads Maintenance, Storm Debris Environmental Services, Solid Waste Contract Oversight]
TAX ASSESSOR [Property Valuation Assessment, Tax Map Maintenance, Reassessments, Mobile Home Permits]
FLORENCE COUNTY MUSEUM BOARD
SENIOR CENTER COMMISSION
[OTHER BOARDS AND COMMISSIONS]
ECONOMIC DEVELOPMENT/PARTNERSHIP
FIRE DISTRICTS ESTABLISHED BY ORDINANCE
LIBRARY SYSTEM BOARD OF TRUSTEES

FINANCIAL SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report

To Members of the County Council
Florence, County
Florence, South Carolina

Report on the Audit of the Financial Statements

Opinions
We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **Florence County, South Carolina** (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 17), the Schedule of Changes in the Total OPEB Liability and Related Ratios (on page 98), the Schedules of County's Proportionate Share of the Net Pension Liability (on page 99), the Schedules of County's Pension Contributions (on pages 100 and 101), and the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP) and Actual (on page 102) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying General Fund Detail Schedule of Revenues – Budget (Budgetary Basis) and Actual, General Fund Detail Schedule of Expenditures by Department – Budget (Budgetary Basis) and Actual, the combining General Fund schedules, combining and individual nonmajor fund financial statements and schedules, the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96), as required by the State of South Carolina are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the General Fund Detail Schedule of Revenues – Budget (Budgetary Basis) and Actual, General Fund Schedule of Expenditures by Department – Budget (Budgetary Basis) and Actual, the combining General Fund schedules, combining and individual nonmajor fund financial statements and schedules, the Schedule of Expenditures of Federal Awards, and the Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based

Other *Reporting* Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Columbia, South Carolina
March 27, 2026

FLORENCE COUNTY, SOUTH CAROLINA

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

As management of Florence County, South Carolina (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here.

Financial Highlights

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the current fiscal year by $126,644,040 (net position). Of this amount, ($181,767,086) represents unrestricted net deficit. The General Fund unassigned fund balance is $34,861,908, which may be used to meet the County's cash flow management needs and its ongoing obligations to citizens and creditors. The remainder represents amounts accounted for in special revenue, debt service, and capital project funds which are restricted, committed, or assigned for the specific purposes of each fund.
- The County's total net position increased by $46,002,309 primarily due to the increases in capital grants and contributions, property tax revenue, sales tax revenue, and interest income.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $318,143,009, an increase of $74,940,355 from the prior fiscal year. Total fund balance increased primarily because of the County issuing new bonds combined with growth in capital grants and contributions, property tax revenues, sales tax revenues, and interest income.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was $34,861,908, or approximately 40 percent of total General Fund expenditures and net transfers out.
- The County's long-term obligations increased by $49,005,090 or approximately 14 percent during the current fiscal year primarily as a result of the County issuing $71,547,055 in bonds and bond premiums combined with $4,901,000 in short-term general obligation bond issuances.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods (e.g., uncollected taxes and earned, and unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, economic and physical development, public works, health, welfare, culture and recreation, and education. The business-type activities of the County include a utility system, a county landfill and an E911 system.

The government-wide financial statements can be found on pages 18 and 19 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the *Governmental Funds Balance Sheet* and the *Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains fifty individual governmental funds. Information is presented separately in the *Governmental Funds Balance Sheet* and in the *Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances* for the General Fund, the Grant Special Revenue Fund, the CPST3 Debt Service Fund, and the CPST3 Capital Project Fund, all of which are considered to be major funds. Data from the other thirty-nine governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 20 - 23 of this report.

Proprietary funds. The County maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its utility system, its landfill, and its E911 system.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the utility system, the landfill, and for the E911 system, all of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 24 - 27 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 28 and 29 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30 - 97 of this report.

Required supplementary information. The required supplementary information consists of the schedules of the County's proportionate share of the net pension liability and its contributions to the State of South Carolina's pension plan and schedule of changes in the total other post-employment benefit liability and related ratios for the County's Retiree Health Care Plan. These schedules can be found on pages 98 - 102 of this report.

Other supplementary information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 103 - 165 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $126,644,040 at the close of the current fiscal year. A significant portion of the County's net position represents resources that are subject to external restrictions on how they may be used.

Net Position

Florence County's Net Position

Figure 1

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 356,877,280	$ 289,832,082	$ 803,483	$ 1,910,670	$ 357,680,763	$ 291,742,752
Capital assets	209,874,599	193,311,282	2,947,728	2,848,629	212,822,327	196,159,911
Total assets	566,751,879	483,143,364	3,751,211	4,759,299	570,503,090	487,902,663
Total deferred outflows of resources	24,018,433	23,492,726	51,447	54,560	24,069,880	23,547,286
Current liabilities	91,580,983	80,604,949	1,150,028	1,562,946	92,731,011	82,167,895
Noncurrent liabilities	342,138,709	312,735,638	404,868	771,104	342,543,577	313,506,742
Total liabilities	433,719,692	393,340,587	1,554,896	2,334,050	435,274,588	395,674,637
Total deferred inflows of resources	32,639,241	35,125,410	15,101	8,171	32,654,342	35,133,581
Net position:						
Net investment in capital assets	57,864,909	72,071,408	2,786,820	2,828,817	60,651,729	74,900,225
Restricted	247,759,397	175,943,450	-	-	247,759,397	175,943,450
Unrestricted	(181,212,927)	(169,844,765)	(554,159)	(357,179)	(181,767,086)	(170,201,944)
Total net position	$ 124,411,379	$ 78,170,093	$ 2,232,661	$ 2,471,638	$ 126,644,040	$ 80,641,731

An additional portion of the County's net position reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of total unrestricted net deficit ($181,767,086) is comprised of the unrestricted net deficit balance of the governmental activities of ($181,212,927) and the unrestricted net deficit balance of the business-type activities ($554,159). A majority of this total unrestricted net deficit balance is the result of the total OPEB liability of $40,275,309 and the net pension liability of $69,175,251.

The County's unrestricted net deficit for its governmental activities increased from the prior fiscal year by $11,368,162. This increase was primarily the result of the increase in the County's net investment in capital assets component of net position for its governmental activities. The County's total net position for its governmental activities increased from the prior fiscal year by $46,241,286 primarily because of increased property tax revenue, sales tax revenue, and interest income.

The County's total cash and cash equivalents, and investments balance increased from the prior fiscal year by $54,793,975 primarily as a result of the increases in new investment holdings, property tax revenue, sales tax revenue and interest income.

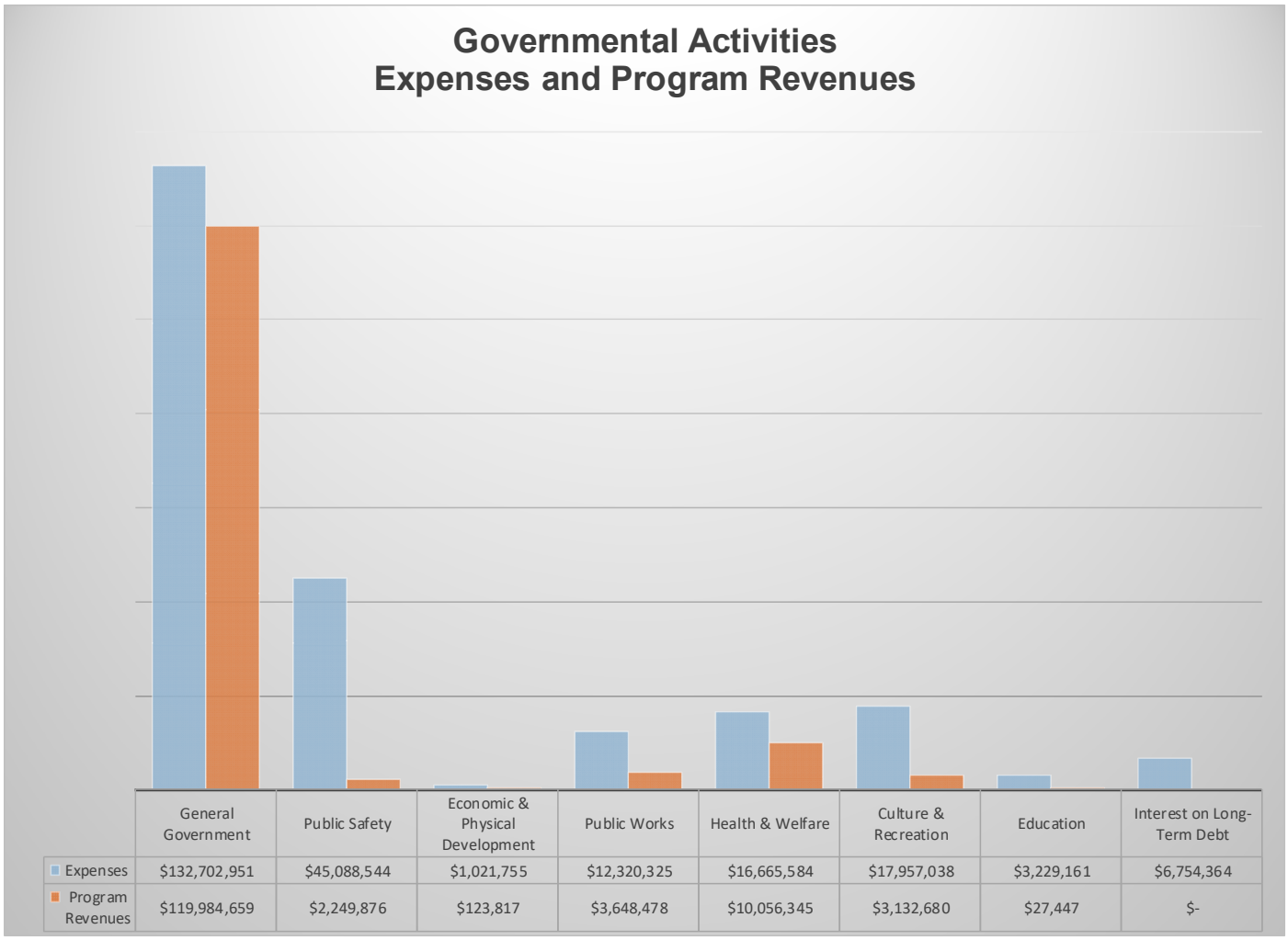
Governmental activities. Governmental activities increased the County's net position from $78,170,093 to $124,411,379 as a result of the activities described in the previous paragraphs.

Business-type activities. Business-type activities decreased the County's net position from $2,471,638 to $2,232,661 primarily as a result of the increase in system maintenance expenses reported in the Florence County Landfill Fund and system operating expenditures exceeding State revenues in the Florence County E911 System Fund.

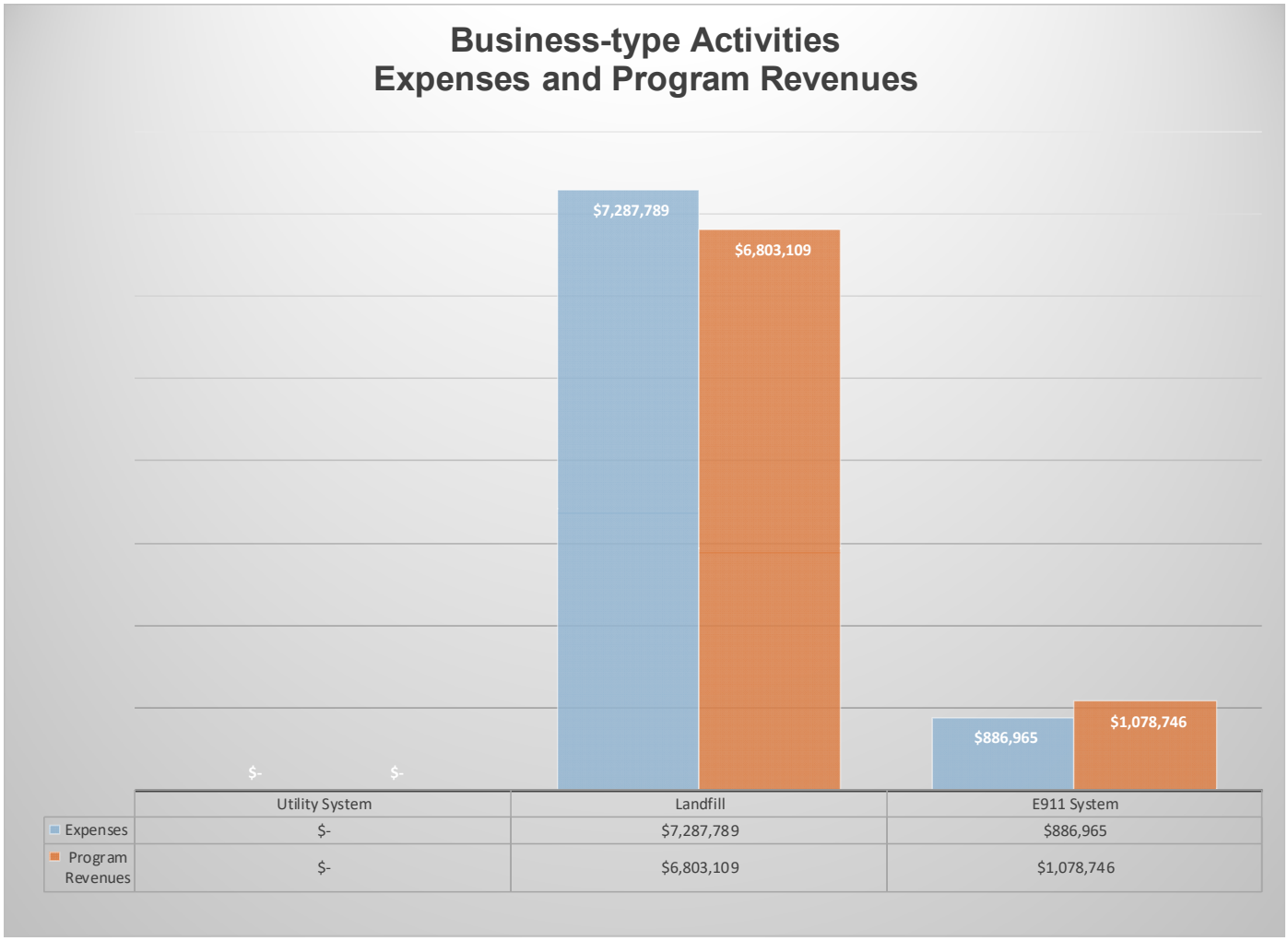
Florence County's Changes in Net Position

Figure 2

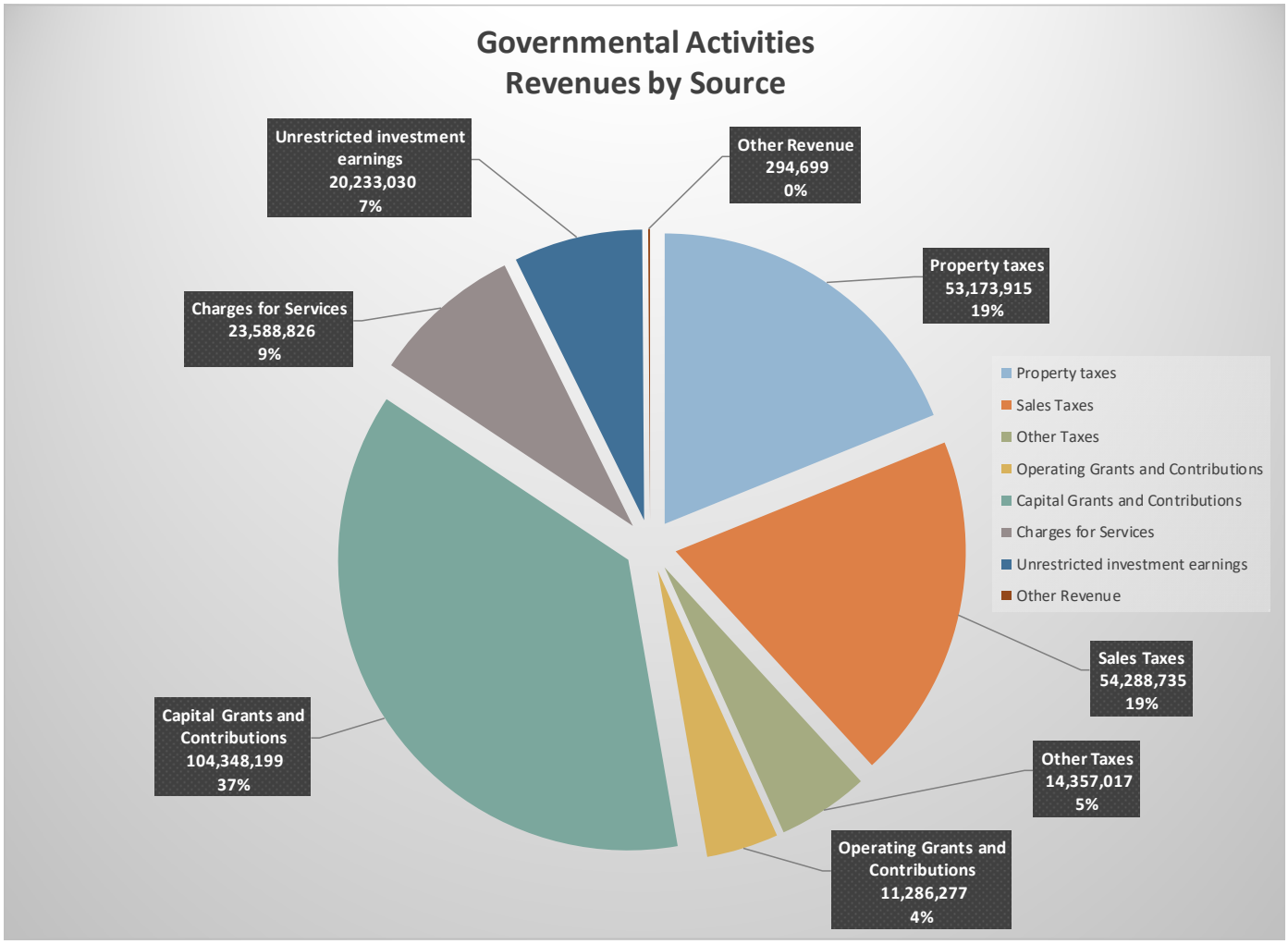
	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for services	$ 23,588,826	$ 22,801,196	$ 7,881,855	$ 7,894,485	$ 31,470,681	$ 30,695,681
Operating grants and contributions	11,286,277	8,122,272	-	-	11,286,277	8,122,272
Capital grants and contributions	104,348,199	147,952,402	-	-	104,348,199	147,952,402
General revenues:						
Property taxes	53,173,915	48,270,229	-	-	53,173,915	48,270,229
Sales taxes	54,288,735	52,321,442	-	-	54,288,735	52,321,442
Other taxes	14,357,017	14,354,739	-	-	14,357,017	14,354,739
Miscellaneous	20,938,039	12,395,936	53,922	63,095	20,991,961	12,459,031
Total revenues	281,981,008	306,218,216	7,935,777	7,957,580	289,916,785	314,175,796
Program expenses						
General government	132,702,951	216,201,106	-	-	132,702,951	216,201,106
Public safety	45,088,544	39,358,936	-	-	45,088,544	39,358,936
Economic and physical development	1,021,755	924,519	-	-	1,021,755	924,519
Public works	12,320,325	11,103,181	-	-	12,320,325	11,103,181
Health	16,326,795	13,131,844	-	-	16,326,795	13,131,844
Welfare	338,789	346,209	-	-	338,789	346,209
Culture and recreation	17,957,038	13,531,162	-	-	17,957,038	13,531,162
Education	3,229,161	2,876,386	-	-	3,229,161	2,876,386
Interest on long-term debt	6,754,364	4,822,421	-	-	6,754,364	4,822,421
Utility system	-	-	-	-	-	-
Landfill	-	-	7,287,789	5,864,003	7,287,789	5,864,003
E911 system	-	-	886,965	832,448	886,965	832,448
Total expenses	235,739,722	302,295,764	8,174,754	6,696,451	243,914,476	308,992,215
Excess before transfers	46,241,286	3,922,452	(238,977)	1,261,129	46,002,309	5,183,581
Transfers	-	-	-	-	-	-
Increase in net position	46,241,286	3,922,452	(238,977)	1,261,129	46,002,309	5,183,581
Net position, beginning of year	78,170,093	74,247,641	2,471,638	1,210,509	80,641,731	75,458,150
Net position, ending of year	$ 124,411,379	$ 78,170,093	$ 2,232,661	$ 2,471,638	$ 126,644,040	$ 80,641,731

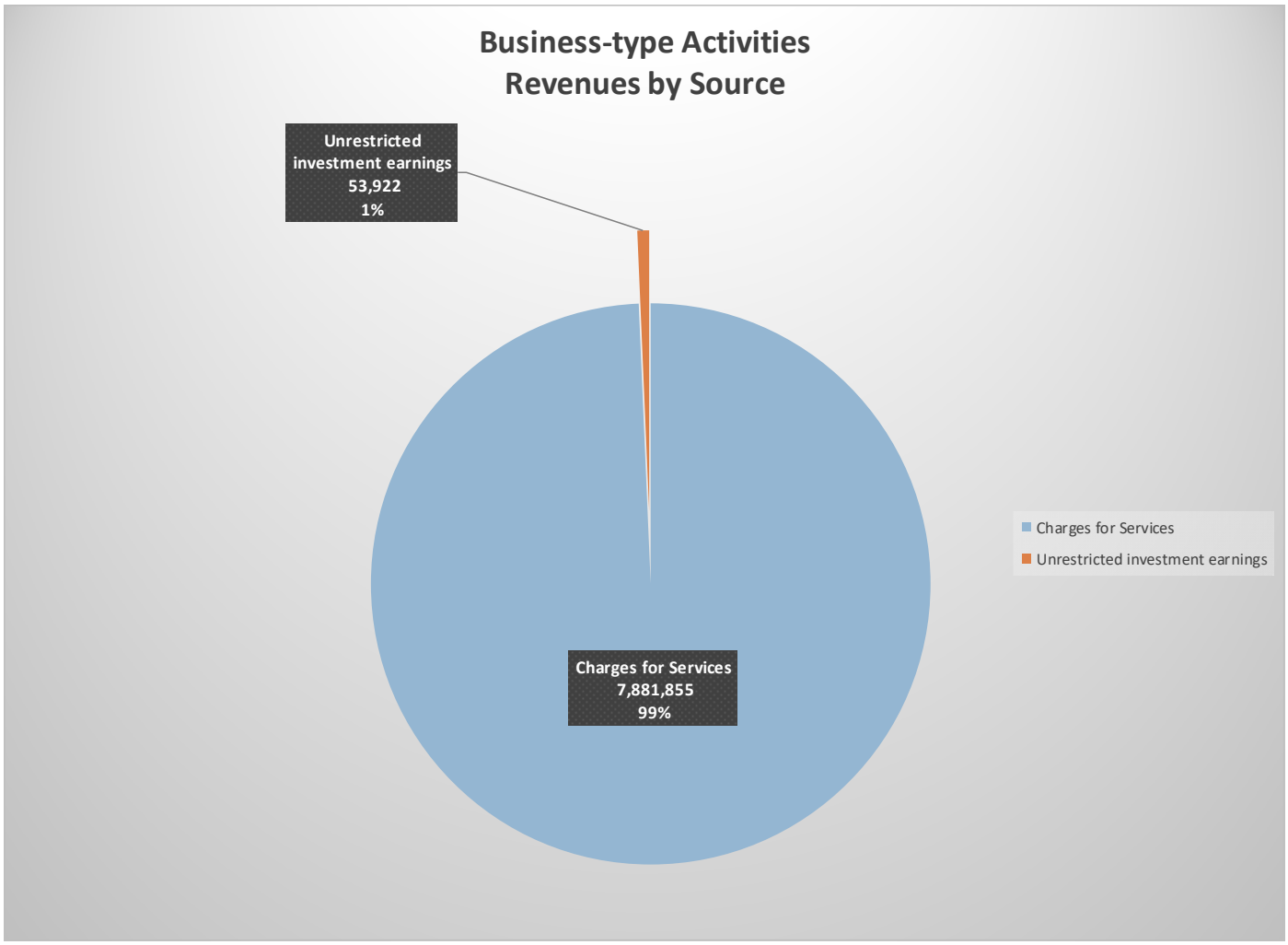


	General Government	Public Safety	Economic & Physical Development	Public Works	Health & Welfare	Culture & Recreation	Education	Interest on Long-Term Debt
Expenses	$132,702,951	$45,088,544	$1,021,755	$12,320,325	$16,665,584	$17,957,038	$3,229,161	$6,754,364
Program Revenues	$119,984,659	$2,249,876	$123,817	$3,648,478	$10,056,345	$3,132,680	$27,447	$-



	Utility System	Landfill	E911 System
Expenses	$-	$7,287,789	$886,965
Program Revenues	$-	$6,803,109	$1,078,746


Governmental Activities
Revenues by Source
Unrestricted investment earnings 20,233,030 7%
Other Revenue 294,699 0%
Property taxes 53,173,915 19%
Charges for Services 23,588,826 9%
Sales Taxes 54,288,735 19%
Capital Grants and Contributions 104,348,199 37%
Other Taxes 14,357,017 5%
Operating Grants and Contributions 11,286,277 4%
Property taxes
Sales Taxes
Other Taxes
Operating Grants and Contributions
Capital Grants and Contributions
Charges for Services
Unrestricted investment earnings
Other Revenue


Business-type Activities
Revenues by Source
Unrestricted investment earnings
53,922
1%
Charges for Services
7,881,855
99%
Charges for Services
Unrestricted investment earnings

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for cash flow purposes, to maintain financial stability in the economic downturn affecting revenues received from the state government and to fund reimbursement-based grants, as had often been the case in recent years.

As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $318,143,009, an increase of $74,940,355 from the prior fiscal year. Total fund balance increased primarily because of the County issuing new bonds combined with growth in property tax revenues, sales tax revenues, and interest income. Approximately 11 percent of this total amount of $34,820,632 constitutes unassigned fund balance. The remainder of fund balance is non-spendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been restricted, committed, or assigned (1) to liquidate contracts and purchase orders of the prior period (2) to pay debt service and (3) to pay for various capital improvements or other expenditures in future years.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $34,861,908, while total fund balance reached $38,247,817. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and net transfers out. Unassigned fund balance represents approximately 37 percent of total General Fund expenditures and net transfers out, while total fund balance represents approximately 40 percent of that same amount.

The fund balance of the County's General Fund increased by $2,632,834 during the current fiscal year primarily as a result of increased property tax revenues.

The Grant Special Revenue Fund has a total fund balance of $8,341,489, all of which is restricted for subsequent years' expenditures. This fund balance increased by $16,935,733 during the current fiscal year primarily as a result of decreases in federal grant expenses compared to the related revenues.

The CPST3 Debt Service Fund has a total fund balance of $70,951,991, all of which is restricted for subsequent years' expenditures. This fund balance increased by $13,789,100 during the current fiscal year primarily because the Capital Project Sales Tax revenues exceeded the County's debt service requirements.

The CPST3 Capital Project Fund has a total fund balance of $125,847,689, all of which is restricted for subsequent years' expenditures. The fund balance increased by $5,470,927 during the current fiscal year primarily as a result of newly issued debt in the amount of $35,609,218 offset by an increase in capital project expenditures.

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

At the end of the current fiscal year, total net position of the Florence County Utility System, the Florence County Landfill, and the Florence County E911 System was $155,549, $1,643,425, and 433,687, respectively. The total change in net position for the Florence County Utility System, the Florence County Landfill, and the Florence County E911 System was $0, ($441,297), and $202,320, respectively. Other factors concerning the finances of these three funds have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

There were no significant changes between the original budget and the final amended budget for the General Fund.

It was expected that fund balance would decrease by $16,228,597. Actual fund balance increased by $2,632,834.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to $209,874,599 (net of accumulated depreciation).

This investment in capital assets includes land, buildings and additions, improvements other than buildings, autos and trucks, furniture and fixtures, machinery and equipment, and roads and bridges.

Major capital asset events that occurred during the current fiscal year included the following:

- Construction and improvements for recreation projects
- Improvements and renovations made to the County Public Services Building
- Construction of Economic Development multi-county industrial parks
- Construction of rock, paved roads, and sidewalks

Florence County's Capital Assets
Net of Accumulated Depreciation and Depletion
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 25,767,494	$ 21,692,360	$ 2,489,677	$ 2,489,677	$ 28,257,171	$ 24,182,037
Construction in progress	9,927,416	9,368,069	-	-	9,927,416	9,368,069
Buildings and additions	119,554,956	111,821,579	-	-	119,554,956	111,821,579
Improvements other than buildings	2,171,808	2,754,933	175,194	194,716	2,347,002	2,949,649
Vehicles	4,725,563	4,695,294	-	-	4,725,563	4,695,294
Furniture and fixtures	377,067	416,194	-	-	377,067	416,194
Machinery and equipment	8,675,937	4,715,727	102,900	144,978	8,778,837	4,860,705
Infrastructure	32,487,097	30,363,815	-	-	32,487,097	30,363,815
Right-to-use lease assets	5,063,517	4,465,257	179,957	19,258	5,243,474	4,484,515
Right-to-use subscription assets	1,123,744	3,018,054	-	-	1,123,744	3,018,054
Total capital assets, net of accumulated depreciation and amortization	$ 209,874,599	$ 193,311,282	$ 2,947,728	$ 2,848,629	$ 212,822,327	$ 196,159,911

Additional information on the County's capital assets can be found in Note 1 of this report.

Long-term obligations. At the end of the current fiscal year, the County had total bonded general obligation debt outstanding (including premiums) of $110,009,185. This entire amount is backed by the full faith and credit of the government. The remainder of the County's debt represents revenue bonds, financed purchase obligations, leases, subscriptions, and accrued compensated absences, which are secured by annual appropriations by the County Council.

Florence County's Long-term Obligations
Figure 4

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
General obligation bonds, net	$ 110,009,185	$ 110,608,790	$ -	$ -	$ 110,009,185	$ 110,608,790
Revenue bonds, net	153,710,335	110,137,420	-	-	153,710,335	110,137,420
Claims payable	9,515,000	-	-	-	9,515,000	-
Financed purchase obligations	4,082,387	4,922,500	-	-	4,082,387	4,922,500
Lease liabilities	5,221,281	4,567,219	160,908	19,812	5,382,189	4,587,031
Subscription liabilities	889,301	2,283,764	-	-	889,301	2,283,764
Accrued compensated absences	2,881,732	3,136,336	890	890	2,882,622	3,137,226
Net pension liability	68,922,358	70,873,871	252,893	289,570	69,175,251	71,163,441
Total other postemployment benefit liability	40,275,309	39,613,189	-	-	40,275,309	39,613,189
Closure/post-closure liability	-	-	463,126	926,254	463,126	926,254
Total long-term obligations	$ 395,506,888	$ 346,143,089	$ 877,817	$ 1,236,526	$ 396,384,705	$ 347,379,615

The County's total long-term obligations increased by $49,005,090 or approximately 14 percent during the current fiscal year primarily as a result of the County issuing $71,547,055 in bonds and bond premiums combined with $4,901,000 in short-term general obligation bond issuances.

The County maintains an "AA" rating from Standard & Poor's, and an Aa2 rating from Moody's.

State statutes limit the amount of general obligation debt a governmental entity may issue to 8% of its total assessed valuation. The current debt limitation for the County is $47,707,510 which is significantly in excess of the County's general obligation debt subject to the debt limit as of June 30, 2025, which is $25,590,000.

Additional information on the County's long-term debt can be found in Note 7 of this report.

Economic Factors and Next Year's Budgets and Rates

As of June 30, 2025, the unemployment rate for the County was 4.8%, which represents a slight increase from a rate of 3.9% a year ago. This factor was considered in preparing the County's budget for the 2025 fiscal year.

During the current fiscal year, unassigned fund balance in the General Fund increased to $34,861,908. This fund balance has maintained a threshold of approximately 37 percent of expenditures and net transfers out. In addition, given the possibility of increases in premium expenditures for the State's pension plan, premium expenditures for the State's health care plan, and the County's retiree health care plan, it is possible that future reductions in budgeted expenditures may be required to maintain a balanced budget.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Finance Director, 180 North Irby St. MSC-H, Florence, South Carolina, 29501.

BASIC FINANCIAL STATEMENTS

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 314,898,397	$ 484,516	$ 315,382,913
Investments	527,712	-	527,712
Receivables:			
Property taxes, net	2,210,764	-	2,210,764
Other governmental units	32,970,882	40,170	33,011,052
Other receivables, net	4,731,900	278,797	5,010,697
Lease receivable	711,155	-	711,155
Inventory	612,879	-	612,879
Prepaids	213,591	-	213,591
Capital assets:			
Nondepreciable	35,694,910	2,489,677	38,184,587
Depreciable, net of accumulated depreciation and amortization	174,179,689	458,051	174,637,740
Total assets	566,751,879	3,751,211	570,503,090
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	7,567,760	-	7,567,760
Deferred outflows related to pensions	16,450,673	51,447	16,502,120
Total deferred outflows of resources	24,018,433	51,447	24,069,880
LIABILITIES			
Accounts payable and other current liabilities	23,554,354	677,079	24,231,433
Claims payable	9,515,000	-	9,515,000
Unearned revenue	13,324,966	-	13,324,966
Accrued interest	1,333,484	-	1,333,484
Current portion of long-term debt	43,853,179	472,949	44,326,128
Due in more than one year:			
Noncurrent portion of long-term debt	232,941,042	151,975	233,093,017
Total OPEB liability	40,275,309	-	40,275,309
Net pension liability	68,922,358	252,893	69,175,251
Total liabilities	433,719,692	1,554,896	435,274,588
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	24,371,487	-	24,371,487
Deferred inflows related to pensions	4,495,522	15,101	4,510,623
Deferred lease receipts	675,716	-	675,716
Deferred amount on refunding	3,096,516	-	3,096,516
Total deferred inflows of resources	32,639,241	15,101	32,654,342
NET POSITION			
Net investment in capital assets	57,864,909	2,786,820	60,651,729
Restricted:			
Tourism	20,762,811	-	20,762,811
Library	19,313	-	19,313
Public safety	6,308,699	-	6,308,699
Education	70,704	-	70,704
Economic development	6,307,221	-	6,307,221
Road maintenance	2,914,617	-	2,914,617
Debt service	101,148,020	-	101,148,020
Capital projects	101,886,523	-	101,886,523
Grant projects	8,341,489	-	8,341,489
Unrestricted	(181,212,927)	(554,159)	(181,767,086)
Total net position	$ 124,411,379	$ 2,232,661	$ 126,644,040

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Primary government:							
Governmental activities:							
General government	$ 132,702,951	$ 4,592,441	$ 11,044,019	$ 104,348,199	$ (12,718,292)	$ -	$ (12,718,292)
Public safety	45,088,544	1,848,497	90,994	-	(43,149,053)	-	(43,149,053)
Economic and physical development	1,021,755	-	123,817	-	(897,938)	-	(897,938)
Public works	12,320,325	3,648,478	-	-	(8,671,847)	-	(8,671,847)
Health	16,326,795	10,056,345	-	-	(6,270,450)	-	(6,270,450)
Welfare	338,789	-	-	-	(338,789)	-	(338,789)
Culture and recreation	17,957,038	3,132,680	-	-	(14,824,358)	-	(14,824,358)
Education	3,229,161	-	27,447	-	(3,201,714)	-	(3,201,714)
Interest on long-term debt	6,754,364	-	-	-	(6,754,364)	-	(6,754,364)
Total governmental activities	235,739,722	23,278,441	11,286,277	104,348,199	(96,826,805)	-	(96,826,805)
Business-type activities:							
Utility system	-	-	-	-	-	-	-
Landfill	7,287,789	6,803,109	-	-	-	(484,680)	(484,680)
E911 system	886,965	1,078,746	-	-	-	191,781	191,781
Total business-type activities	8,174,754	7,881,855	-	-	-	(292,899)	(292,899)
Total primary government	$ 243,914,476	$ 31,160,296	$ 11,286,277	$ 104,348,199	(96,826,805)	(292,899)	(97,119,704)
General revenues:							
Property taxes levied for:							
General purposes					36,955,704	-	36,955,704
Education					2,986,574	-	2,986,574
Fire protection					6,432,482	-	6,432,482
Debt service					6,799,136	-	6,799,136
Other					19	-	19
Sales taxes					54,288,735	-	54,288,735
Fees-in-lieu-of-taxes					7,096,277	-	7,096,277
Franchise fees					2,535,264	-	2,535,264
Accommodations tax					4,725,476	-	4,725,476
Unrestricted investment earnings					20,953,725	53,922	21,007,647
Gain on sale of capital assets					294,699	-	294,699
Total general revenues					143,068,091	53,922	143,122,013
Change in net position					46,241,286	(238,977)	46,002,309
Net position, beginning of year					78,170,093	2,471,638	80,641,731
Net position, end of year					$ 124,411,379	$ 2,232,661	$ 126,644,040

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Grant Special Revenue Fund	CPST3 Debt Service Fund	CPST3 Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 40,477,070	$ 13,034,645	$ 62,045,198	$ 128,154,982	$ 71,186,502	$ 314,898,397
Investments	527,712	-	-	-	-	527,712
Receivables, net						
Property taxes	1,502,996	-	-	-	707,768	2,210,764
Other governmental units and agencies	7,043,481	13,215,353	8,906,793	-	3,805,255	32,970,882
Others	2,981,101	1,400	-	-	1,749,399	4,731,900
Leases receivable	711,155	-	-	-	-	711,155
Inventories	65,592	-	-	-	547,287	612,879
Prepaids	213,591	-	-	-	-	213,591
Total assets	$ 53,522,698	$ 26,251,398	$ 70,951,991	$ 128,154,982	$ 77,996,211	$ 356,877,280
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 629,642	$ 7,747,790	$ -	$ 2,307,293	$ 1,645,766	$ 12,330,491
Payroll withholdings and accruals	1,958,683	7,630	-	-	295,489	2,261,802
Other liabilities	8,798,925	-	-	-	163,136	8,962,061
Unearned revenue	2,348,970	10,154,489	-	-	821,507	13,324,966
Total liabilities	13,736,220	17,909,909	-	2,307,293	2,925,898	36,879,320
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues						
Property taxes	862,945	-	-	-	316,290	1,179,235
Lease receipts	675,716	-	-	-	-	675,716
Total deferred inflows of resources	1,538,661	-	-	-	316,290	1,854,951
FUND BALANCES (DEFICITS)						
Nonspendable	314,622	-	-	-	547,287	861,909
Restricted:						
Tourism	-	-	-	-	20,762,811	20,762,811
Library	-	-	-	-	19,313	19,313
Public safety	-	-	-	-	6,308,699	6,308,699
Education	-	-	-	-	70,704	70,704
Economic development	-	-	-	-	6,307,221	6,307,221
Road maintenance	-	-	-	-	2,914,617	2,914,617
Debt service	-	-	70,951,991	-	30,196,029	101,148,020
Capital projects	-	-	-	125,847,689	5,442,405	131,290,094
Grant projects	-	8,341,489	-	-	-	8,341,489
Committed:						
Road paving	1,374,571	-	-	-	-	1,374,571
Capital projects	-	-	-	-	2,226,213	2,226,213
Assigned:						
General government	1,696,716	-	-	-	-	1,696,716
Unassigned:						
General fund	34,861,908	-	-	-	-	34,861,908
Nonmajor governmental fund (deficit)	-	-	-	-	(41,276)	(41,276)
Total fund balances	38,247,817	8,341,489	70,951,991	125,847,689	74,754,023	318,143,009
Total liabilities, deferred inflows of resources, and fund balances	$ 53,522,698	$ 26,251,398	$ 70,951,991	$ 128,154,982	$ 77,996,211	$ 356,877,280

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES JUNE 30, 2025

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances - governmental funds		$ 318,143,009
Capital assets and right-to-use lease and subscription assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		209,874,599
Some revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures.		1,179,235
Deferred inflows and deferred outflows related to the pension liability and OPEB liability are not reported in governmental funds.		
Pension related deferred outflows of resources	$ 16,450,673	
Pension related deferred inflows of resources	(4,495,522)	
OPEB related deferred outflows of resources	7,567,760	
OPEB related deferred inflows of resources	(24,371,487)	(4,848,576)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:		
General obligation bonds payable	$ (102,665,000)	
Premium on general obligation bonds	(7,344,185)	
Hospitality tax bonds	(14,801,000)	
Premium on hospitality tax bonds	(1,059,759)	
Special source revenue bonds	(34,207,500)	
Premium on special source revenue bonds	(1,276,881)	
Installment purchase revenue bonds	(84,964,000)	
Accommodations fee revenue bonds	(14,625,000)	
Premium on revenue bonds	(2,904,978)	
Discount on revenue bonds	128,783	
Financed purchases	(4,082,387)	
Accrued compensated absences	(2,881,732)	
Lease liability	(5,221,281)	
Subscription liability	(889,301)	
Accrued interest	(1,333,484)	
Total OPEB liability	(40,275,309)	
Net pension liability	(68,922,358)	
Claims payable	(9,515,000)	
Deferred charge on refunding	(3,096,516)	(399,936,888)
Net position of governmental activities		$ 124,411,379

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General Fund	Grant Special Revenue Fund	CPST3 Debt Service Fund	CPST3 Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes	$ 59,831,841	$ -	$ 34,744,850	$ -	$ 19,717,654	$ 114,294,345
Licenses and permits	2,535,264	-	-	-	-	2,535,264
Fines and fees	2,709,071	6,345	-	-	11,566,844	14,282,260
Intergovernmental	11,012,669	104,348,199	-	-	2,083,494	117,444,362
Sales and other functional revenues	11,911,771	-	-	-	-	11,911,771
Miscellaneous	6,798,511	3,345,184	-	7,488,083	3,321,947	20,953,725
Total revenues	94,799,127	107,699,728	34,744,850	7,488,083	36,689,939	281,421,727
Expenditures						
General government	32,124,218	-	-	4,027,401	578,892	36,730,511
Public safety	33,027,474	1,487,916	-	-	9,228,204	43,743,594
Economic and physical development	-	-	-	-	938,031	938,031
Public works	2,165,458	442,119	-	2,787,033	3,830,301	9,224,911
Health	12,865,132	1,705,875	-	-	-	14,571,007
Welfare	338,789	-	-	-	-	338,789
Culture and recreation	10,709,020	2,724,224	-	-	3,232,463	16,665,707
Education	5,000	-	-	-	3,224,161	3,229,161
Capital outlay	695,163	83,442,456	-	26,533,000	4,205,463	114,876,082
Debt service:						
Principal	2,213,811	920,827	17,240,000	-	12,141,385	32,516,023
Interest	279,786	50,578	3,715,750	3,659,722	3,560,718	11,266,554
Bond issuance costs	-	-	-	609,218	541,860	1,151,078
Paying agent fees	-	-	-	-	215,688	215,688
Total expenditures	94,423,851	90,773,995	20,955,750	37,616,374	41,697,166	285,467,136
Excess (deficiency) of revenues over (under) expenditures	375,276	16,925,733	13,789,100	(30,128,291)	(5,007,227)	(4,045,409)
Other financing sources (uses):						
Issuance of debt	-	-	-	35,609,218	40,838,838	76,448,056
Issuance of leases and subscriptions	2,243,009	-	-	-	-	2,243,009
Sale of capital assets	294,699	-	-	-	-	294,699
Transfers in	905,000	10,000	-	-	3,737,851	4,652,851
Transfers out	(1,185,150)	-	-	(10,000)	(3,457,701)	(4,652,851)
Total other financing sources, net	2,257,558	10,000	-	35,599,218	41,118,988	78,985,764
Net change in fund balances	2,632,834	16,935,733	13,789,100	5,470,927	36,111,761	74,940,355
Fund balance (deficit), beginning of year,	35,614,983	(8,594,244)	57,162,891	120,376,762	38,642,262	243,202,654
Fund balance, end of year	$ 38,247,817	$ 8,341,489	$ 70,951,991	$ 125,847,689	$ 74,754,023	$ 318,143,009

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds.		$ 74,940,355
Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation and amortization expense. In the current period, these amounts are:		
Capital outlay	$ 29,401,234	
Depreciation and amortization expense	(12,837,917)	16,563,317
Because some revenues will not be collected for several months after the County's fiscal year-end, they are not considered "available" revenues and are deferred in the governmental funds. Unavailable revenues changed by this amount this year.		
Property taxes		264,582
Bond and other long term debt proceeds provide current financial resources to governmental funds, however, issuing debt increases long term liabilities in the Statement of Net Position. In the current period, proceeds were received from:		
Issuance of bonds	$ (76,448,056)	
Issuance of lease liabilities	(2,243,009)	(78,691,065)
Repayment of long-term debt is reported as an expenditure in governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consisted of:		
General obligation bond principal retirement	$ 24,031,000	
Hospitality tax bond principal retirement	223,000	
Special source revenue bond principal retirement	87,500	
Installment purchase revenue bond principal retirement	4,091,000	
Accommodations fee revenue bond principal retirement	260,000	
Financed purchase payments	840,113	
Subscription payments	1,394,463	
Lease payments	1,588,947	32,516,023
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Total OPEB liability, net of related deferred outflows and deferred inflows	$ 2,061,032	
Net pension liability, net of related deferred outflows and deferred inflows	1,968,482	
Compensated absences	254,604	
Claims payable	(9,515,000)	
Amortization of bond premium/discount	4,782,246	
Amortization of deferred amount on refunding	221,180	(227,456)
In the Statement of Activities, interest is accrued on outstanding bonds whereas, in governmental funds, interest is expensed when due.		875,530
Change in net position of governmental activities		$ 46,241,286

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	Business-type Activities - Enterprise Funds			
	Florence County Utility System	Florence County Landfill	Florence County E911 System	Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	$ 155,554	$ 25,341	$ 303,621	$ 484,516
Receivables				
Intergovernmental receivable	-	40,170	-	40,170
Other receivables	-	-	278,797	278,797
Total current assets	155,554	65,511	582,418	803,483
NONCURRENT ASSETS				
Capital Assets:				
Nondepreciable	-	2,489,677	-	2,489,677
Depreciable, net of accumulated depreciation and amortization	-	355,152	102,899	458,051
Total noncurrent assets	-	2,844,829	102,899	2,947,728
Total assets	155,554	2,910,340	685,317	3,751,211
DEFERRED OUTFLOWS OF RESOURCES				
Pension	-	-	51,447	51,447
Total deferred outflows of resources	-	-	51,447	51,447
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	5	642,881	15,690	658,576
Accrued payroll	-	-	18,503	18,503
Current portion of lease liabilities	-	8,933	-	8,933
Current portion of post-closure care costs	-	463,126	-	463,126
Compensated absences payable	-	-	890	890
Total current liabilities	5	1,114,940	35,083	1,150,028
NONCURRENT LIABILITIES				
Lease liabilities due in more than one year	-	151,975	-	151,975
Net pension liability	-	-	252,893	252,893
Total non-current liabilities	-	151,975	252,893	404,868
Total liabilities	5	1,266,915	287,976	1,554,896
DEFERRED INFLOWS OF RESOURCES				
Pension	-	-	15,101	15,101
Total deferred inflows of resources	-	-	15,101	15,101
NET POSITION (DEFICIT)				
Net investment in capital assets	-	2,683,921	102,899	2,786,820
Unrestricted	155,549	(1,040,496)	330,788	(554,159)
Total net position	$ 155,549	$ 1,643,425	$ 433,687	$ 2,232,661

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Business-type Activities - Enterprise Funds			
	Florence County Utility System	Florence County Landfill	Florence County E911 System	Total
OPERATING REVENUES				
Charges for services	$ -	$ 6,803,109	$ 1,078,746	$ 7,881,855
Total operating revenues	-	6,803,109	1,078,746	7,881,855
OPERATING EXPENSES				
Personnel costs	-	-	314,661	314,661
System maintenance	-	7,263,966	530,226	7,794,192
Depreciation and amortization	-	23,823	42,078	65,901
Total operating expenses	-	7,287,789	886,965	8,174,754
Operating income (loss)	-	(484,680)	191,781	(292,899)
NONOPERATING REVENUES				
Interest earned on investments	-	43,383	10,539	53,922
Total nonoperating revenues	-	43,383	10,539	53,922
Change in net position	-	(441,297)	202,320	(238,977)
NET POSITION, beginning of year	155,549	2,084,722	231,367	2,471,638
NET POSITION, end of year	$ 155,549	$ 1,643,425	$ 433,687	$ 2,232,661

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Business-type Activities - Enterprise Funds			
	Florence County Utility System	Florence County Landfill	Florence County E911 System	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ -	$ 6,781,092	$ 1,141,040	$ 7,922,132
Payments to suppliers	-	(8,147,282)	(530,483)	(8,677,765)
Payments to employees	-	-	(341,295)	(341,295)
Net cash provided by (used in) operating activities	-	(1,366,190)	269,262	(1,096,928)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Payments on leases	-	(23,904)	-	(23,904)
Net cash used in capital and related financing activities	-	(23,904)	-	(23,904)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	-	43,382	10,540	53,922
Net cash provided by investing activities	-	43,382	10,540	53,922
Net change in cash and cash equivalents	-	(1,346,712)	279,802	(1,066,910)
Cash and cash equivalents:				
Beginning of year	155,554	1,372,053	23,819	1,551,426
End of year	$ 155,554	$ 25,341	$ 303,621	$ 484,516

(Continued)

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Business-type Activities - Enterprise Funds			
	Florence County Utility System	Florence County Landfill	Florence County E911 System	Total
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	$ -	$ (484,680)	$ 191,781	$ (292,899)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	-	23,823	42,078	65,901
Changes in operating assets and liabilities:				
Accounts receivable	-	(22,017)	62,294	40,277
Deferred outflows related to pensions	-	-	3,113	3,113
Accounts payable	-	(420,188)	(257)	(420,445)
Post-closure care costs	-	(463,128)	-	(463,128)
Net pension liability	-	-	(36,677)	(36,677)
Deferred inflows related to pensions	-	-	6,930	6,930
Net cash provided by (used in) operating activities	-	(1,366,190)	269,262	(1,096,928)
Noncash schedule of activities:				
Acquisition of lease assets	$ -	$ 165,000	$ -	$ 165,000
Initiation of lease liabilities	-	(165,000)	-	(165,000)
	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 46,962,270
Property taxes receivable	3,431,219
Total assets	50,393,489
LIABILITIES	
Accounts payable	28,451
Due to local governments	799,136
Due to other taxing entities	2,632,377
Total liabilities	3,459,964
FIDUCIARY NET POSITION	
Restricted for organizations and other governments	46,933,525
Total fiduciary net position	$ 46,933,525

The accompanying notes are an integral part of these financial statements.

FLORENCE COUNTY, SOUTH CAROLINA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Custodial Funds
ADDITIONS	
Current property taxes	$ 106,016,473
Inventory exemption	785,865
Vehicle taxes	25,578,320
Delinquent property taxes	4,729,057
Penalties	183,502
State and federal aid	182,618,167
Interest on investments	2,058,822
Proceeds from bond issue	29,365,602
State homestead exemption	38,542,621
Fees in lieu of taxes	11,267,763
Watercraft taxes	886,653
Cash received from others	4,190,593
Less: local option sales tax credits	(10,449,661)
Total additions	395,773,777
DEDUCTIONS	
Claims paid	370,116,826
Cash paid to others	1,679,857
Refunds	371,569
Bond principal payments	25,763,943
Interest payments	2,408,432
Paying agent fees	1,825
Total deductions	400,342,452
Change in fiduciary net position	(4,568,675)
FIDUCIARY NET POSITION, BEGINNING OF YEAR	51,502,200
FIDUCIARY NET POSITION, END OF YEAR	$ 46,933,525

The accompanying notes are an integral part of these financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Florence County, a municipal corporation, was originally established, founded, and organized in 1888. Florence County (the "County") is geographically located in the Pee Dee region of South Carolina and includes the city of Florence. The County operates under a Council-Administrator form of government and is governed by a nine-member council.

The financial statements of the County have been prepared in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting principles are described below.

Related Organizations – The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County Council appoints the board members of the Commission on Alcohol and Drug Abuse.

Joint Venture – The County is a participant with the City of Florence in a joint venture to operate the Florence City-County Civic Center (the "Civic Center"). The Florence City-County Civic Center Commission (the "Civic Center Commission") was created for that purpose. The Civic Center Commission is governed by a nine-member Board composed of four appointees from the County and four from the City of Florence with the remaining member appointed by the members of the Board. The County and the City of Florence are obligated by agreement to contribute $520,000 each annually as its share of the cost of the Civic Center. Included in the agreement is a provision that any additional funding shortfall is to be paid equally by the County and the City of Florence. Neither of the participating governments have any equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2025. Complete financial statements of the Civic Center Commission can be obtained from its administrative office at 3300 West Radio Drive, Florence, S.C. 29501.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

The statements of the County are presented as follows:

Government-wide Financial Statements – The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the government as a whole. Separate columns are used to distinguish between the County's governmental activities and business-type activities. Governmental activities are generally those financed by taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are those activities which are financed in whole or in part by user fees charged to external parties for goods and services.

The Statement of Net Position reports all financial and capital resources of the County and reports the difference between assets and deferred outflows and liabilities and deferred inflows as net position. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or section are offset by program revenues and reflects the net (expenses) revenue of the County's individual functions before applying general revenues.

Program revenues are derived directly from the program itself or from parties outside the reporting government's taxpayers or citizenry as a whole and, thus, reduce the net cost of the function to be financed from the government's general revenues. They include (1) charges to customers or applications who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments that are restricted to meet the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as general revenues rather than as program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment as identified in the County budget, for governmental activities, and include general government, public safety, economic and physical development, public works, health, welfare, culture and recreation, and education.

Fund Financial Statements – Separate financial statements are provided by governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column, in the fund financial statements, with non-major funds being aggregated and displayed in a single column displayed as other.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued) – The County reports its General Fund, Grant Special Revenue Fund, Capital Projects Sales Tax (CPST) 3 Debt Service Fund, and CPST3 Capital Project Fund as major governmental funds. The County reports the following major proprietary funds: Florence County Utility System, Florence County Landfill, and Florence County E911 System.

A combining schedule of other non-major governmental funds is presented separately as part of other financial information ("supplementary information"). Due to basis of accounting and reporting differences, summary reconciliations to the government-wide financial statements are presented immediately following each applicable fund statement.

Governmental Funds – Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets, liabilities, and deferred inflows of resources is separated as fund balance.

The government reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Grant Special Revenue Fund** accounts for the activities related to various federal and state grants received throughout the fiscal year.

The **CPST3 Debt Service Fund** accounts for the receipt of the bond premium on the capital project sales tax bonds and the quarterly receipt of the capital project sales taxes from the State, as well as the payments of the debt service on the capital project sales tax bonds.

The **CPST3 Capital Project Fund** accounts for the numerous capital projects funded by the capital project sales tax bonds.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Additionally, the government reports the following nonmajor governmental fund types:

Special Revenue Funds – to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted or committed to expenditures for specified purposes.

Debt Service Funds – to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, other than debt service payments financed by proprietary fund types.

Capital Project Funds – to account for financial resources restricted, committed, or assigned to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments).

Proprietary Funds – to account for activities where the determination of net income is necessary or useful to provide sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

The County's proprietary funds include three Enterprise funds, which are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of provided goods or services to the general public on a continuing basis be financed or covered primarily through user charges or (b) where the governing body has decided that periodic determination or revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The government reports the following major proprietary funds:

The **Florence County Utility System Fund** accounts for the balances remaining after the water and sewer system were consolidated into the City of Florence utility system.

The **Florence County Landfill Fund** accounts for the activities of the County landfill and the operation of 15 manned convenience centers throughout the County.

The **Florence County E911 System Fund** accounts for the operating of the County's emergency 911 system.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The County also reports the following fund types:

Fiduciary Funds – to account for assets held on behalf of outside parties, including other governments. The County's fiduciary funds consist of custodial funds. Fiduciary funds are not included in the government-side financial statements.

Custodial Funds are a type of fiduciary fund which are used to account for assets held by the County in a fiduciary capacity or as an agent for individuals, private organizations, and other governments. Custodial funds consist primarily of property taxes and other revenues collected, temporarily retained, and distributed by the County Treasurer to other governments in accordance with the State of South Carolina statutes.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The government-side financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. As a general rule, revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements, imposed by the grantor, have been met. Additionally, the effect of inter-fund activity has been eliminated from the government-wide financial statements, except for the amount due between the County's governmental activities and business-type activities.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Measurable means the amount of the transaction can be identified and available means collectible within the current period or soon enough thereafter (generally not to exceed 60 days) to be used to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service principal and interest expenditures on general long-term debt, including lease and subscription liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the County the right to use lease and subscription assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases and subscriptions are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, charges for services, and hospitality fees. Revenues from state and federal grants are recorded when expenditures are incurred. Entitlements and shared revenues are recognized at the time of receipt or earlier if the susceptible to accrual criteria is met. Interest revenue is considered available when earned. Major revenues that are determined not to be susceptible to accrual because they are either not available soon enough to pay liabilities of the current period or are not objectively measurable include fees and fines (except hospitality fees), licenses, and permits.

In the government-wide financial statements, and in the governmental-fund types and the proprietary-fund types in the fund financial statements, certain assets are recognized in connection with a transaction before the earnings process is complete. These assets are generally offset by a corresponding liability, commonly referred to as unearned revenue. Unearned revenue, in the government-wide statements and governmental fund financial statements, is represented by various deposits on contracts and by prepayments on contracts by third parties. The governmental fund financial statements report certain assets that are not yet available to finance expenditures for the current fiscal period and are classified as deferred inflows commonly known as unavailable revenue.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

All proprietary funds are accounted for on a flow of economic resources measurement focus. Under this method the accrual basis of accounting is utilized, and revenues are recognized when earned and expenses are recorded at the time liabilities are incurred. All assets and liabilities associated with the operation of these funds are included on the Statement of Net Position. Proprietary fund type operating statements present increases (i.e., revenue) and decreases (i.e., expenses) in net position by distinguishing operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Use of Estimates – The preparation of financial statements in conformity with U.S. GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

Cash and Cash Equivalents - Cash includes currency on-hand, demand deposits with financial institutions, and other accounts that have the general characteristics of demand deposits in that additional funds may be deposited at any time and withdrawn without prior notice or penalty.

The County pools the cash of substantially all funds into an internal cash and investment pool that is available for use by all funds with the exception of where legal restrictions prohibit the commingling of funds. Allocation of interest earned is made to each fund based on pro rata equity. Each individual fund's portion of the pool is displayed on the combined balance sheet in cash and cash equivalents. Certain departments within the County maintain separate cash accounts in addition to pooled cash held by the Treasurer.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Cash and Cash Equivalents (Continued) - For purposes of the Statement of Cash Flows for the proprietary (enterprise) funds, cash equivalents are deposit accounts (including restricted assets other than deposits with other agencies) with an original maturity of three months or less from date of purchase, and other short-term, highly liquid investments that are readily convertible to known amounts of cash. Net changes in cash and cash equivalents represent changes in the equity in pooled cash balances held by the respective enterprise funds plus funds held by others.

Investments - Investments are stated at fair value, with accrued interest shown under a separate caption on the financial statements. Reinvested interest on certain debt service and capital projects investments is included in the investment accounts.

Receivables and Allowance for Doubtful Accounts - Accounts receivable are stated net of their allowance for uncollectible amounts. Receivables in governmental funds include revenue accruals that are recognized when they become measurable and available, as previously defined. Property taxes receivable represents delinquent and unpaid real and personal property tax billing (five years for vehicle property taxes and ten years for all other property taxes), less an allowance for amounts estimated to be uncollectible.

An allowance for doubtful accounts is maintained for property taxes, Emergency Medical Services (EMS), Vehicle Registration Fees, Florence County Utility System, and Florence County Landfill receivables which historically experience uncollectible accounts. All other receivables are generally collectible, and any doubtful accounts are considered immaterial.

Due from Other Governments - Receivables from state, federal, or other local government agencies are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

Deferred Outflows of Resources - Changes in the net pension liability and the total other postemployment benefits (OPEB) liability due to liability experience, assumption changes, investment earnings differences, and changes in proportionate share not included in pension or OPEB expense, as applicable, and employer contributions subsequent to the measurement date of the net pension liability and the total OPEB liability are reported as deferred outflows of resources.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Deferred Inflows of Resources - As of June 30, 2025, the County reported $1,179,235 of property tax as deferred inflows of resources in governmental funds. These items are recognized as unavailable revenues in the governmental funds balance sheet as they have not been collected within the available period. The County reports deferred inflows from lease receipts which are amortized into lease revenues over the remaining life of the individual leases. Additionally, changes in net pension liability and the total OPEB liability due to liability experience, assumption changes, investment earnings differences, and changes in proportionate share not included in pension or OPEB expense, as applicable, are reported as deferred inflows of resources.

When debt is refunded, the reacquisition price less the net carrying amount of the old debt is calculated. The amount is either a gain or loss on refunding that is recognized as a component of interest expense, over the shorter of the new debt's life or the remaining life of the old debt.

Inventories - Inventories are maintained for major items used by the governmental funds and enterprise funds. Inventories of the governmental funds are valued at cost. The purchases method is used to account for most inventories of the governmental funds. The purchases method is not used for the drug and supply inventory of the EMS system since this inventory is held for use for EMS patients and is not expended until used. The purchases method is not used for the fuel truck inventory as well and is not expended until used. The amount of these inventories at June 30, 2025, is $612,879. Under the purchases method, disbursements for inventory-type items in the governmental funds are considered to be expenditures at the time of purchase. Supplies transferred to and consumed by the individual departments are considered a reduction of the inventory expenditure account and an expenditure of the department.

Reported inventories accounted for using the consumption method in the governmental funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

Prepaid Items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County uses the consumption method when accounting for these prepaid items.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Interfund Receivables and Payables - Short-term loans or advances between funds are accounted for in the appropriate interfund receivable and payable accounts as due to/from funds. Transactions that constitute flows of cash or goods, from one fund to another without the requirement for repayment, are reported as interfund transfers. Additionally, reimbursements of a fund for expenditures or expenses initially made from that fund, which are properly applicable to another fund, are recorded as expenditure or expense in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Restricted Assets - Restricted assets include monies or other resources, the use of which is subject to constraints that are either: (a) externally imposed by creditors (such as debt covenants), grants, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Capital Assets - Capital assets, which include property, equipment, infrastructure assets (e.g., roads and bridges), and right-to-use lease and subscription assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Capital Assets (Continued) - Property, equipment, and infrastructure assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Right-to-use lease building	4
Building improvements	20
Infrastructure:	
Roads	20
Bridges	40
Machinery and equipment	10
Right-to-use lease equipment	5
Vehicles	5
Furniture and fixtures	10
Computer equipment	5
Right-to-use subscriptions	3
Right-to-use museum collection	8

Lease Accounting (Lessee) - The County is a lessee for noncancellable leases including land, buildings, equipment, and a museum collection. The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $5,000 or more. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the asset's useful life or the term of the lease.

Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Lease Accounting (Lessee) (Continued) - The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise. The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position. The General Fund, Hospitality Fund, and Florence County Landfill Fund are typically used to liquidate lease liabilities.

Lease Accounting (Lessor) - The County is the lessor for certain noncancellable leases of real property and spaces within existing County buildings. The County recognizes a lease receivable and a deferred inflow of resources for deferred lease receipts in accordance with these transactions. At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments made. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments made at or before the lease commencement date, less certain other amounts to be paid by the County (if any). Subsequently, the deferred inflow of resources is amortized into lease revenue on a straight-line basis over the lease term.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The lease agreements entered into by the County as lessor do not include stated interest rates. Therefore, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments that the County will receive over the term of the lease agreement. The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Subscription-Based Information Technology Arrangements - The County is a party in certain noncancellable Subscription-Based Information Technology Arrangements (SBITAs). The County recognizes a subscription liability and subscription asset in the government-wide financial statements. The County recognizes subscription liabilities with an initial individual value of $5,000 or more. At the commencement of a SBITA, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) payments: The County uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for subscriptions. The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise. The County monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability. Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term liabilities on the Statement of Net Position.

Compensated Absences – The County records compensated absences in accordance with GASB Statement No. 101. Accumulated unpaid vacation and sick leave pay is accrued when incurred in the government-wide and proprietary financial statements. Compensated absences that are expected to be liquidated with expendable financial resources as a result of employee resignations and retirements as of the end of the fiscal year are reported as an expenditure and a fund liability of the government fund that will pay it.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Long-term Obligations - In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Bond Charges - All bond issue costs are expensed in the period incurred. Bond premiums and discounts are deferred and amortized over the life of the related bond issue using the effective interest method. In the fund financial statements, governmental-fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as another financing source.

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the South Carolina Retirement System (SCRS) and the South Carolina Police Officers Retirement System (PORS) and additions to/deductions from SCRS' and PORS' fiduciary net position have been determined on the same basis as they are reported by SCRS or PORS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position and Fund Balances - In the government-wide financial statements, the difference between the County's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources represents net position. Net position for the government-wide statements and proprietary-fund types is comprised of three components – net investment in capital assets, restricted (distinguished between major categories of restrictions), and unrestricted. Net investment in capital assets represents its net investment in capital assets, net of any related debt. Restricted net position represents the amount that is restricted for payment of capital-related borrowings, future debt service payments, and other items. Unrestricted net position represents the net position available for future operations. In the governmental fund financial statements, the County reports fund balance within one of the following fund balance categories:

Nonspendable - Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The "not spendable for" criterion includes items that are not to be converted to cash, for example, inventories and prepaid items. It also includes the long-term amounts of loans and notes receivable, as well as property acquired for resale.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Restricted - Amounts that are either restricted externally by creditors, grantors, contributors, or laws or regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority, the County Council. This formal action is in the form of three readings of an ordinance, which bears the rule of law at the county level. Those committed amounts cannot be used for any other purpose unless the County Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed fund balances also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The County recognizes committed fund balances that have been approved for specific purposes by the County Council before fiscal year end.

Assigned - Amounts that are constrained by the County's intent to be used for specific purposes but are not restricted or committed. The authority for making an assignment is not required to be the County's highest level of decision-making authority and as such, the nature of actions necessary to remove or modify an assignment does not require the County's highest level of authority. Assigned fund balance amounts in the County's financial statements represent amounts approved by the County Council to be transferred and spent after fiscal year end.

Unassigned Fund Balance - The unassigned fund balance classification includes amounts that have not been assigned to other funds and have not been restricted, committed, or assigned for specific purposes. The General Fund is the only fund that reports a positive unassigned fund balance. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Based on the County's policies regarding fund balance classifications as noted above, the County considers amounts that are restricted, committed, or assigned to be spent when the corresponding expenditures that have been designated by the County Council or donors have been incurred. After these fund balances have been depleted, unassigned fund balance will be considered to have been spent. Government-wide and fund financial statements must be presented using an all-inclusive format. That is, the results of the current period's activities are to be reported as an addition to (or a deduction from) equity at the beginning of the period to arrive at the closing equity balance. Thus, changes in net position on the government-wide *Statement of Activities* is added to (or deducted from) net position - beginning of the fiscal year to arrive at net position - end of the fiscal year.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Non-exchange Transaction, Contributed Capital, and Transfers - Pursuant to the GASB Codification, deeded properties and federal, state, and local government assistance in the form of nonoperating grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment have been recorded as nonoperating revenue.

Future Landfill Closure and Post-closure Care Costs - In accordance with the GASB Codification, the County recognizes expenses for landfill closure and post-closure care costs over the life of the landfill's operation in proportion to the usage of the landfill's total capacity. Federal and state regulations related to landfill closure procedures are comprehensive and require post-closure care and monitoring for a period extending either 20 years for construction and demolition waste landfills, or 30 years for municipal solid waste landfills, after closure.

Property Taxes - The County assesses and levies property taxes in accordance with applicable laws of the State of South Carolina. Real property and personal property owned and used in the County, except that which is exempt from taxation under the constitution and laws of the state, is subject to taxation. An annual ordinance establishing the millage rate associated with the levy is adopted each year as part of the budget process.

Ad valorem taxes receivable are accrued as revenue for collections 60 days subsequent to year end; the remaining balance is not accrued because it is not considered to be both "measurable and available". The amount of the receivable is reduced by an allowance for doubtful accounts and is based on historical collection experience (see Note 4).

An amount equal to the net receivable less the 60 days subsequent collections is shown as deferred inflows of resources on the Governmental Funds Balance Sheet. The following dates are applicable to property taxes:

Lien date	December 31
Levy date	July 1
Due date	January 15
Collection date	March 15

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

Property Taxes (Continued) - According to South Carolina State law, ad valorem taxes levied on July 1, the beginning of the fiscal year, are due January 15. Penalties accrue at that time. On March 15 delinquent costs also begin to accrue. On June 30, they are materially past due and, consequently, cannot be considered as a resource which can be used to finance the government's operations for the current fiscal year although the amount due is measurable.

For collection purposes, ad valorem taxes receivable are written off at the end of ten years in accordance with South Carolina State law. For reporting purposes, this receivable also includes costs and fees relating to property taxes.

Sales Taxes - During November 1993, the County's voters approved a referendum to impose a one percent local option sales tax. This tax was imposed beginning May 1, 1994. All of the revenue collected from this tax is being used as a credit against ad valorem taxes and vehicle taxes. This credit first appeared on ad valorem tax notices mailed November 1994 and on vehicle tax notices beginning with those notices for January 1995. May and June taxes which were received by the County after fiscal year-end are shown as sales tax receivable in the asset section of the balance sheet.

Program and General Revenue - The County charges the public fees for building permits, inspections, marriage licenses, document filing fees, ambulance (EMS) services, and other program related services. These fees, as well as traffic violations and grant revenues, are recorded as program revenue in the statement of activities. General revenue reported by the County include property taxes, fees-in-lieu of taxes, hospitality taxes, state-shared revenue, business licenses, and other government-imposed, non-exchange fees not specific to a particular program (e.g., business licenses and franchise fees, which are general revenue taxes in lieu of program specific fees).

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to May 1, the County Administrator and Finance Director submit to the County Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted by the County to obtain taxpayer comments.

3. Prior to June 30, the budget is legally enacted through passage of an ordinance.

4. The County Administrator is authorized to transfer budgeted amounts within departments or between departments. Revisions that alter total expenditures of a fund must be approved by the County Council.

5. Formal budgetary integration is employed as a management control device during the fiscal year for all funds of the County; however, legal budgets are adopted only for the General Fund and the following nine Special Revenue Funds: Law Library Special Revenue Fund, Victim/Witness Assistance Special Revenue Fund, Economic Development Partnership Special Revenue Fund, Local Hospitality Tax Special Revenue Fund, Local Accommodations Fee Special Revenue Fund, Sheriff's Camps Special Revenue Fund, Road System Maintenance Fee Special Revenue Fund, the Sheriff Sex Offender Special Revenue Fund, and the Unified Fire District Special Revenue Fund.

6. The County provides that the whole or any part of any appropriation provided for grants, and South Carolina accommodations tax budgeted amounts for outlays of any activity remaining unexpended or unencumbered at the close of the fiscal year shall remain in full force and effect and shall be held available for the following fiscal year, except any such appropriations as the County Council by ordinance may abandon. All other appropriations, which are not encumbered, lapse at the end of each fiscal year.

7. The budget for the General Fund is adopted on a basis that differs from generally accepted accounting principles in that expenditures are budgeted on a basis that includes encumbrances. Budgetary control over expenditures is exercised by the County Council on a departmental basis to establish more administrative control than State law requires. Legal level of budgetary control is at the fund level.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

The actual results of operations are presented in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - in accordance with the budgetary basis to provide a meaningful comparison between actual results and budget.

Adjustments necessary to convert the results of operations and fund balances at fiscal year-end on the GAAP basis to the budgetary basis for the General Fund are as follows:

	Net Change in Fund Balance	Fund Balance at Fiscal Year End
GAAP basis	$ 2,632,834	$ 38,247,817
Increases (decreases) due to expenditures:		
Encumbrances	(37,094)	(1,696,716)
Inventories	(103,138)	(612,879)
Cash - Juror fee accounts	40,607	58,704
Budgetary basis	$ 2,533,209	$ 35,996,926

B. Encumbrances

The County maintains encumbrance accounts which are considered to be "budgetary accounts". Encumbrances outstanding at fiscal year-end represent the estimated amounts of the expenditures ultimately to be incurred if unperformed contracts in process at fiscal year-end are completed. Encumbrances outstanding at fiscal year-end do not constitute expenditures or liabilities.

At June 30, 2025, $1,696,716 of open purchase orders and contracts were outstanding, related to general operations. These amounts are included in “Assigned Fund Balance” in the fund balance section of the *Governmental Funds Balance Sheet*. Encumbrances do not lapse at fiscal year-end.

C. Fund Deficits

The Victim/Witness Assistance Special Revenue Fund, Sheriff’s Camps Special Revenue Fund, and Judicial Center Capital Project Fund had deficit fund balances of $7,254, $27,643, and $6,379, respectively.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

C. Fund Deficits (Continued)

The deficit for the Victim/Witness Assistance Special Revenue Fund was caused by a significant decline in Court-related fines and fee revenue for the fiscal years ended June 30, 2020 and 2021 due to court closures as a result of the COVID-19 pandemic. ARPA replacement revenue in the amount of $120,400 was provided for 2020 and 2021 lost revenues. Additional lost revenue was provided for 2022. The change in fund balance was positive in the current year due to higher revenues relative to expenditures, however the expenditures were over budget by $22,724. Going forward the County expects revenues to continue outpacing expenditures, which will result in a positive fund balance.

The deficit for the Sheriff's Camps Special Revenue Fund was caused by budgeted expenditures related to public works in an amount totaling $30,000 during the fiscal year ended June 30, 2023. Additionally, the change in the fund balance was negative in the current year by $1,524.

The deficit for the Judicial Center Capital Project Fund was caused by capital outlay expenditures exceeding revenues. The change in fund balance was negative in the current year due to higher expenditures relative to revenues by $389,132.

D. Excess of Expenditures over Appropriations in Individual Funds

The following table shows the excess of expenditures over appropriations in individual funds for the fiscal year ended June 30, 2025:

	Appropriations	Expenditures	Excess
Victim/Witness Assistance Special Revenue Fund	$ 239,546	$ 262,270	$ (22,724)
Economic Development Partnership Special Revenue Fund	865,915	938,031	(72,116)
Local Hospitality Tax Special Revenue Fund	1,805,763	3,411,614	(1,605,851)
Local Accommodations Fee Special Revenue Fund	3,166,794	3,989,082	(822,288)
Sheriff's Camps Special Revenue Fund	-	1,524	(1,524)
United Fire District Special Revenue Fund	8,956,257	9,126,263	(170,006)
Total excess of expenditures over appropriations	$ 15,034,275	$ 17,728,784	$ (2,694,509)

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

D. Excess of Expenditures over Appropriations in Individual Funds (Continued)

The excess of expenditures over budget for the Victim/Witness Assistance Special Revenue Fund was the result of general government and public safety expenditures exceeding the adopted budget.

The excess of expenditures over budget for the Economic Development Partnership Special Revenue Fund was the result of economic and physical development expenditures exceeding the adopted budget.

The excess of expenditures over budget for the Local Hospitality Tax Special Revenue Fund was the result of general government, culture and recreation, capital outlay and debt service expenditures exceeding the adopted budget.

The excess of expenditures over budget for the Local Accommodations Fee Special Revenue Fund was the result of general government, capital outlay, and debt service expenditures exceeding the adopted budget.

The excess of expenditures over budget for the Sheriffs Camps Special Revenue Fund was the result of public safety expenditures exceeding the adopted budget.

The excess of expenditures over budget for the United Fire District Special Revenue Fund was the result of capital outlay expenditures exceeding the adopted budget.

NOTE 3. DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County does not have a deposit policy for custodial credit risk aside from following state statutes. As of June 30, 2025, the carrying amount of the County's deposits subject to custodial credit risk was $30,433,263 and the bank balance was $33,747,150. As of June 30, 2025, all of the County's deposits are covered by FDIC insurance or by collateral held by the pledging financial institution's trust department in the County's name. As of June 30, 2025, all of the County's bank balance was insured or collateralized.

Custodial Credit Risk – Investments – Custodial credit risk of investments is the risk that, in the event of a bank failure or the failure of a counterparty, the County will not be able to recover the value of its investments. The County does not have an investment policy for custodial credit risk. At June 30, 2025, the County's investments were not exposed to custodial credit risk.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value – Investments – The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The County's investment in the South Carolina Local Government Investment Pool (LGIP) is valued at net asset value and is classified as cash and cash equivalents on the *Statement of Net Position*.

The County's fair value measurements as of June 30, 2025, consist of its investments in fixed income securities and are valued using readily determinable market values, meaning there is a quoted price for identical assets in an active market (Level 1 inputs). The County's investment in the LGIP is valued at net asset value.

As of June 30, 2025, the County had investments in U.S. government agency obligations and investments with the South Carolina State Treasurer's Office in the LGIP with fair values and maturities as follows:

		Investment Maturities		
Investment Type	Fair Value	Three Months or Less	Three to Twelve Months	More than One Year
U.S. Government Agency Obligations	$ 527,712	$ 527,712	$ -	$ -
South Carolina Local Government Investment Pool	216,100,582	216,100,582	-	-
Total investments by fair value level	$ 216,628,294	$ 216,628,294	$ -	$ -

The investments in the LGIP are invested with the South Carolina State Treasurer's Office, which established the LGIP pursuant to Section 6-6-10 of the South Carolina Code of Laws. The LGIP is an investment trust fund, in which public monies in excess of current needs, which are under the custody of any county treasurer or any governing body of a political subdivision of the State, may be deposited. The LGIP's investments are carried at fair value determined annually based upon quoted market prices for identical or similar assets. The total fair value of the LGIP is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of $1. Funds may be deposited by LGIP participants at any time and may be withdrawn upon 24 hours' notice. Financial statements for the LGIP may be obtained by writing the South Carolina Office of the State Treasurer, Local Government Investment Pool, Post Office Box 11778, Columbia, South Carolina 29211-1950.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the County is accepting interest rate risk since the long- term investment maturities are matched with capital projects.

Concentration of Credit Risk – Statutes authorized the County to invest in obligations of the State of South Carolina and any of its political units, United States Government obligations fully insured or guaranteed by the United States Government, repurchase agreements and certificates of deposit which are secured by direct obligations of the State of South Carolina or the United States Government, and savings and loan associations to the extent that the same are insured by an agency of the United States Government. The County has no investment policy that would further limit its investment choices.

As of June 30, 2025, the County had the following balances in cash and cash equivalents:

Statement of Net Position	
Cash and cash equivalents	$ 315,382,913
Investments	527,712
Statement of Fiduciary Net Position	
Cash and cash equivalents	46,962,270
Total cash and cash equivalents	$ 362,872,895

NOTE 4. RECEIVABLES

Property taxes receivable were as follows at June 30, 2025:

	Property Taxes Receivable	Allowance for Doubtful Accounts	Property Taxes Receivable, Net
General Fund	$ 3,963,334	$ (2,460,338)	$ 1,502,996
Nonmajor Governmental Funds	2,451,931	(1,744,163)	707,768
Total Governmental Funds	$ 6,415,265	$ (4,204,501)	$ 2,210,764

NOTE 4. RECEIVABLES (CONTINUED)

Other receivables were as follows at June 30, 2025:

	Other Receivables	Allowance for Doubtful Accounts	Other Receivables, Net
Governmental Funds:			
General Fund	$ 8,234,882	$ (5,253,781)	$ 2,981,101
Grant Special Revenue Fund	1,400	-	1,400
Nonmajor Governmental Funds	1,749,399	-	1,749,399
Total Governmental Funds	9,985,681	(5,253,781)	4,731,900
Enterprise Funds:			
Florence County E911 System Fund	278,797	-	278,797
Total Enterprise Funds	278,797	-	278,797
Total	$ 10,264,478	$ (5,253,781)	$ 5,010,697

NOTE 5. INTERFUND TRANSFERS

Transfers are used to (1) move revenues from the fund with collection authorization to the Debt Service Fund as debt service principal and interest payments become due, (2) move unrestricted General Fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations and (3) move revenues from various funds into the General Fund also in accordance with budgetary authorizations.

	Transfers In				
Transfers Out	General Fund	Grant Special Revenue Fund	CPST3 Capital Projects Fund	Nonmajor Governmental Funds	Total Primary Government
General Fund	$ -	$ -	$ -	$ 1,185,150	$ 1,185,150
CPST3 Capital Projects Fund	-	10,000	-	-	10,000
Nonmajor Governmental Funds	905,000	-	-	2,552,701	3,457,701
Total Primary Government	$ 905,000	$ 10,000	$ -	$ 3,737,851	$ 4,652,851

NOTE 6. CAPITAL ASSETS

A summary of the changes in the capital assets during the year ended June 30, 2025, is as follows:

	Beginning Balance	Increases	Deletions and Transfers	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 21,692,360	$ 4,075,134	$ -	$ 25,767,494
Construction in progress	9,368,069	2,069,565	(1,510,218)	9,927,416
Total capital assets, not being depreciated	31,060,429	6,144,699	(1,510,218)	35,694,910
Capital assets, being depreciated:				
Buildings and additions	159,890,432	10,932,655	-	170,823,087
Improvements other than buildings	11,736,198	-	-	11,736,198
Vehicles	20,318,907	1,977,173	(498,995)	21,797,085
Furniture and fixtures	1,402,074	-	-	1,402,074
Machinery and equipment	54,080,028	5,108,610	(1,059,378)	58,129,260
Infrastructure	90,492,978	2,995,088	1,510,218	94,998,284
Lease assets	7,241,827	2,243,009	-	9,484,836
Subscription assets	7,064,165	-	-	7,064,165
Total capital assets, being depreciated	352,226,609	23,256,535	(48,155)	375,434,989
Less accumulated depreciation for:				
Buildings and additions	(48,068,853)	(3,199,278)	-	(51,268,131)
Improvements other than buildings	(8,981,265)	(583,125)	-	(9,564,390)
Vehicles	(15,623,613)	(1,946,904)	498,995	(17,071,522)
Furniture and fixtures	(985,880)	(39,127)	-	(1,025,007)
Machinery and equipment	(49,364,301)	(1,148,400)	1,059,378	(49,453,323)
Infrastructure	(60,129,163)	(2,382,024)	-	(62,511,187)
Lease assets	(2,776,570)	(1,644,749)	-	(4,421,319)
Subscription assets	(4,046,111)	(1,894,310)	-	(5,940,421)
Total accumulated depreciation	(189,975,756)	(12,837,917)	1,558,373	(201,255,300)
Total capital assets, being depreciated, net	162,250,853	10,418,618	1,510,218	174,179,689
Total governmental activities capital assets, net, as reported in the Statement of Net Position	$ 193,311,282	$ 16,563,317	$ -	$ 209,874,599

NOTE 6. CAPITAL ASSETS (CONTINUED)

Capital assets of the proprietary funds at June 30, 2025, are as follows:

	Beginning Balance	Increases	Deletions and Transfers	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 2,489,677	$ -	$ -	$ 2,489,677
Total capital assets, not being depreciated	2,489,677	-	-	2,489,677
Capital assets, being depreciated:				
Buildings and additions	112,842	-	-	112,842
Improvements other than buildings	1,055,140	-	-	1,055,140
Vehicles	1,741,985	-	-	1,741,985
Furniture and fixtures	20,454	-	-	20,454
Machinery and equipment	4,461,760	-	-	4,461,760
Lease assets	24,787	165,000	-	189,787
Total capital assets, being depreciated	7,416,968	165,000	-	7,581,968
Less accumulated depreciation for:				
Buildings and additions	(112,842)	-	-	(112,842)
Improvements other than buildings	(860,424)	(19,522)	-	(879,946)
Vehicles	(1,741,985)	-	-	(1,741,985)
Furniture and fixtures	(20,454)	-	-	(20,454)
Machinery and equipment	(4,316,782)	(42,078)	-	(4,358,860)
Lease assets	(5,529)	(4,301)	-	(9,830)
Total accumulated depreciation	(7,058,016)	(65,901)	-	(7,123,917)
Total capital assets, being depreciated, net	358,952	99,099	-	458,051
Total business-type activities capital assets, net, as reported in the Statement of Net Position	$ 2,848,629	$ 99,099	$ -	$ 2,947,728

NOTE 6. CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	$	5,266,710
Public safety		1,344,950
Economic development		83,724
Public works, including infrastructure		3,095,414
Health		1,755,788
Culture and recreation		1,291,331
Total depreciation and amortization expense - governmental activities	$	12,837,917
Business-type activities:		
Florence County Landfill Fund	$	23,823
Florence County E911 System Fund		42,078
Total depreciation and amortization expense - business-type activities	$	65,901

The Civic Center is operated as a joint venture between the City of Florence and the County. Accordingly, the capital assets of the Civic Center are not included in the capital assets of the County. Refer to Note 1 for additional information.

NOTE 7. LONG-TERM OBLIGATIONS

As of June 30, 2025, the County was permitted by the South Carolina Constitution to incur general obligation bonded indebtedness in an amount not exceeding 8% of the assessed value of all taxable property of the County. As of June 30, 2025, the County was within the limits of this requirement. The general obligation bonds shown as long-term liabilities in the government-wide financial statements are collateralized by the full faith, credit, resources and taxing power of the County. They bear interest payable semiannually, at rates varying approximately from 1.23% to 5.00%. Principal and interest payments are to be made from the applicable Debt Service Funds.

On November 22, 2011, the County issued $5,000,000 of Florence County General Obligation Refunding Bonds, Series 2011. These bonds bear interest rates ranging from 2.00% to 2.75%. The first interest payment of $29,733 was due March 1, 2012, and semiannually thereafter. The first principal payment was due March 1, 2012, and annually thereafter, with the final payment for both principal and interest due March 1, 2026. The proceeds of these bonds were used to refund the remaining outstanding portion of the Series 2002 Florence County General Obligation Bonds and for various capital improvement projects.

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

On July 21, 2015, the County issued $3,560,000 of Florence County General Obligation Bonds, Series 2015B (Florence County Fire Protection District). These bonds bear interest at a rate of 2.03%. The first interest payment of $50,186 was due April 1, 2016, and semiannually thereafter. The first principal payment was due October 1, 2016, and annually thereafter, with the final payment for both principal and interest due October 1, 2030. The proceeds of these bonds were used to refund a bond anticipation note originally issued on December 17, 2014, that was due August 1, 2015. The proceeds of the note were used to refund various general obligation bonds and other fire district debt, as well as fund various firefighting equipment.

On September 15, 2015, the County issued $8,207,000 of Florence County General Obligation Bonds, Series 2015C (Florence County Fire Protection District). These bonds bear interest at a rate of 3.19%. The first interest payment of $142,537 was due April 1, 2016, and semiannually thereafter. The first principal payment was due October 1, 2016, and annually thereafter, with the final payment for both principal and interest due October 1, 2035. The proceeds of these bonds are being used to fund various firefighting equipment.

On September 19, 2018, the County issued $1,000,000 of Florence County General Obligation Bonds, Series 2018C. These bonds bear interest at a rate of 2.92%. The first interest payment of $13,140 was due March 1, 2019, and annually thereafter. The first principal payment was due March 1, 2019, and annually thereafter, with the final payment for both principal and interest due March 1, 2028. The proceeds of these bonds are being used to partially fund the construction of a new fire station.

On June 17, 2020, the County issued $22,000,000 of Florence County General Obligation Bonds, Series 2020B. These bonds were issued at a premium of $1,163,167 and bear interest rates ranging from 1.80% to 4.00%. The first interest payment of $188,249 was due on October 1, 2020, and semiannually thereafter. The first principal payment was due on April 1, 2021, and annually thereafter. The final payment for both principal and interest is due on April 1, 2040. The proceeds of these bonds are being used to purchase industrial properties located throughout the County.

On March 11, 2021, the County issued $120,000,000 of Florence County General Obligation Bonds, Series 2021A. These bonds were issued at a premium of $22,620,841 and bear an interest rate of 5.00%. The first interest payment of $4,333,333 was due on December 1, 2021, and semiannually thereafter. The first principal payment was due on June 1, 2022, and annually thereafter. The final payment for both principal and interest is due on June 1, 2028. The proceeds of these bonds are being used to construct projects located throughout the County that were approved by voter referendum on November 3, 2020.

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

On February 6, 2025, the County issued $14,000,000 of Florence County General Obligation Bonds, Series 2025A. These bonds were issued at a premium of $1,240,685 and bear interest rates ranging from 4.00% to 5.00%. The first interest payment of $319,225 will be due on August 1, 2026, and semiannually thereafter. The first principal payment will be due on August 1, 2026, and annually thereafter. The final payment for both principal and interest is due on August 1, 2045. The proceeds of these bonds are being used to construct projects located throughout the County.

On February 6, 2025, the County issued $6,000,000 of Florence County General Obligation Bonds, Series 2025B. These bonds were issued at a premium of $586,850 and bear interest rates ranging from 4.00% to 5.00%. The first interest payment of $137,850 will be due on August 1, 2026, and semiannually thereafter. The first principal payment will be due on August 1, 2026, and annually thereafter. The final payment for both principal and interest is due on August 1, 2045. The proceeds of these bonds are being used to construct projects located throughout the County.

General obligation bonds payable at June 30, 2025, are comprised of the following:

	Rates Interest Rates	Final Maturity Fiscal Year	Amount Outstanding	Current Maturity of Principal Installments
Florence County General Obligation Refunding Bonds				
$5,000,000, Series 2011	2.75%	2026	$ 340,000	$ 340,000
			$ 340,000	$ 340,000
Florence County General Obligation Bonds				
$3,650,000, Series 2015B	2.03%	2026	$ 76,000	$ 76,000
	2.03%	2027	77,000	-
	2.03%	2028	79,000	-
	2.03%	2029	81,000	-
	2.03%	2030	45,000	-
	2.03%	2031	45,000	-
			$ 403,000	$ 76,000

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

	Rates Interest Rates	Final Maturity Fiscal Year	Amount Outstanding	Current Maturity of Principal Installments
Florence County General Obligation Bonds				
$8,207,000, Series 2015C	3.19%	2026	$ 490,000	$ 490,000
	3.19%	2027	506,000	-
	3.19%	2028	521,000	-
	3.19%	2029	538,000	-
	3.19%	2030	593,000	-
	3.19%	2031	612,000	-
	3.19%	2032	678,000	-
	3.19%	2033	699,000	-
	3.19%	2034	722,000	-
	3.19%	2035	745,000	-
	3.19%	2036	768,000	-
			$ 6,872,000	$ 490,000
Florence County General Obligation Bonds				
$1,000,000, Series 2018C	2.92%	2026	$ 110,000	$ 110,000
	2.92%	2027	110,000	-
	2.92%	2028	115,000	-
			$ 335,000	$ 110,000

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

	Rates Interest Rates	Final Maturity Fiscal Year	Amount Outstanding	Current Maturity of Principal Installments
Florence County General Obligation Bonds				
$22,000,000, Series 2020B	4.00%	2026	$ 940,000	$ 940,000
	4.00%	2027	980,000	-
	4.00%	2028	1,015,000	-
	4.00%	2029	1,060,000	-
	4.00%	2030	1,100,000	-
	1.80%	2031	1,145,000	-
	1.90%	2032	1,165,000	-
	1.95%	2033	1,185,000	-
	2.00%	2034	1,210,000	-
	2.10%	2035	1,235,000	-
	2.20%	2036	1,260,000	-
	2.30%	2037	1,290,000	-
	2.40%	2038	1,320,000	-
	2.50%	2039	1,350,000	-
	2.50%	2040	1,385,000	-
			$ 17,640,000	$ 940,000
Florence County General Obligation Bonds				
$120,000,000, Series 2021	5.00%	2026	$ 18,105,000	$ 18,105,000
	5.00%	2027	19,010,000	-
	5.00%	2028	19,960,000	-
			$ 57,075,000	$ 18,105,000

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

	Rates Interest Rates	Final Maturity Fiscal Year	Amount Outstanding	Current Maturity of Principal Installments
Florence County General Obligation Bonds				
$14,000,000, Series 2025A	5.00%	2026	$ 255,000	$ 255,000
	5.00%	2027	450,000	-
	5.00%	2028	470,000	-
	5.00%	2029	495,000	-
	5.00%	2030	520,000	-
	5.00%	2031	550,000	-
	5.00%	2032	575,000	-
	5.00%	2033	605,000	-
	5.00%	2034	635,000	-
	5.00%	2035	670,000	-
	5.00%	2036	705,000	-
	5.00%	2037	740,000	-
	5.00%	2038	775,000	-
	5.00%	2039	815,000	-
	5.00%	2040	860,000	-
	4.00%	2041	900,000	-
	4.00%	2042	935,000	-
	4.00%	2043	975,000	-
	4.00%	2044	1,015,000	-
	4.00%	2045	1,055,000	-
			$ 14,000,000	$ 255,000

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

	Rates Interest Rates	Final Maturity Fiscal Year	Amount Outstanding	Current Maturity of Principal Installments
Florence County General Obligation Bonds				
$6,000,000, Series 2025B	5.00%	2026	$ 145,000	$ 145,000
	5.00%	2027	190,000	-
	5.00%	2028	200,000	-
	5.00%	2029	210,000	-
	5.00%	2030	220,000	-
	5.00%	2031	235,000	-
	5.00%	2032	245,000	-
	5.00%	2033	255,000	-
	5.00%	2034	270,000	-
	5.00%	2035	285,000	-
	5.00%	2036	300,000	-
	5.00%	2037	315,000	-
	5.00%	2038	330,000	-
	5.00%	2039	345,000	-
	5.00%	2040	365,000	-
	5.00%	2041	385,000	-
	4.00%	2042	400,000	-
	4.00%	2043	420,000	-
	4.00%	2044	435,000	-
	4.00%	2045	450,000	-
			$ 6,000,000	$ 145,000
Total general obligation bonds			$ 102,665,000	$ 20,461,000

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Annual principal and interest requirements on these General Obligation Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	General Obligation Bonds		General Obligation Refunding Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 20,121,000	$ 4,444,424	$ 340,000	$ 9,350	$ 20,461,000	$ 4,453,774
2027	21,323,000	3,510,225	-	-	21,323,000	3,510,225
2028	22,360,000	2,467,348	-	-	22,360,000	2,467,348
2029	2,384,000	1,373,375	-	-	2,384,000	1,373,375
2030	2,478,000	1,276,407	-	-	2,478,000	1,276,407
2031-2035	13,766,000	5,027,113	-	-	13,766,000	5,027,113
2036-2040	12,923,000	2,775,469	-	-	12,923,000	2,775,469
2041-2045	6,970,000	862,450	-	-	6,970,000	862,450
	$ 102,325,000	$ 21,736,811	$ 340,000	$ 9,350	$ 102,665,000	$ 21,746,161

On December 8, 2015, the County issued $3,238,000 of Hospitality Fee Refunding Revenue Bonds, Series 2015. These bonds bear interest at a rate of 2.9445%. The first interest payment of $21,982 was due March 1, 2016, and semiannually thereafter. The first principal payment was due March 1, 2016, and annually thereafter, with the final payment for both principal and interest due March 1, 2035. The proceeds of these bonds were used to refund the Series 2011 Hospitality Fee Revenue Bonds, which were issued to fund a portion of the cost of the construction of a new museum.

On December 18, 2024, the County issued $13,000,000 of Hospitality Fee Refunding Revenue Bonds, Series 2015. These bonds were issued at a premium of $1,110,303 and bear interest rates ranging from 4.00% to 5.00%. The first interest payment of $333,300 was due June 1, 2025, and semiannually thereafter. The first principal payment was due June 1, 2025, and annually thereafter, with the final payment for both principal and interest due June 1, 2035. The proceeds of these bonds were used to defray a portion of the costs of constructing, furnishing, and equipping improvements to and expansion of the Florence County Museum.

These bonds contain a provision that in an event of default, the bondholders of at least fifty-one percent (51%) of the outstanding bonds, may declare the entire unpaid principal amount of the bonds, together with all accrued and unpaid interest, to be due and payable immediately.

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Annual principal and interest requirements on the Series 2015 Hospitality Fee Refunding Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 163,000	$ 54,944	$ 217,944
2027	168,000	50,145	218,145
2028	173,000	45,198	218,198
2029	178,000	40,104	218,104
2030	183,000	34,863	217,863
2031-2035	1,001,000	90,130	1,091,130
	$ 1,866,000	$ 315,384	$ 2,181,384

Annual principal and interest requirements on the Series 2024 Hospitality Fee Revenue Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 325,000	$ 611,950	$ 936,950
2027	410,000	591,950	1,001,950
2028	430,000	570,950	1,000,950
2029	455,000	548,825	1,003,825
2030	475,000	525,575	1,000,575
2031-2035	2,765,000	2,236,625	5,001,625
2036-2040	3,555,000	1,450,875	5,005,875
2041-2045	4,520,000	484,700	5,004,700
	$ 12,935,000	$ 7,021,450	$ 19,956,450

On December 11, 2024, the County issued $34,295,000 of Special Source Revenue Bonds. These bonds were issued at a premium of $1,314,218 with an interest rate of 5.00%. The bonds mature on December 1, 2055, and the proceeds of the bonds are being used to pay for the costs of designing, acquiring, constructing, improving, or expanding, a new Savannah Grove Elementary School and athletic facilities to be shared by the County and Florence County School District One.

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Annual principal and interest requirements on these Special Source Revenue Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 437,500	$ 1,601,531	$ 2,039,031
2027	550,000	1,574,656	2,124,656
2028	580,000	1,546,406	2,126,406
2029	610,000	1,516,656	2,126,656
2030	640,000	1,485,406	2,125,406
2031-2035	3,740,000	6,898,281	10,638,281
2036-2040	4,785,000	5,842,406	10,627,406
2041-2045	5,980,000	4,654,881	10,634,881
2046-2050	7,445,000	3,190,916	10,635,916
2051-2055	9,440,000	1,196,363	10,636,363
	$ 34,207,500	$ 29,507,502	$ 63,715,002

On December 17, 2015, the County issued $16,015,000 of Accommodations Fee Revenue Bonds with interest at rates ranging from 2.00% to 5.00%. The bonds mature on May 1, 2040, and the proceeds of the bonds are being used to construct an expansion of the Civic Center.

These bonds contain a provision that in an event of default, the bondholders of at least 51% of the outstanding bonds, may declare the entire unpaid principal amount of the bonds, together with all accrued and unpaid interest, to be due and payable immediately.

Annual principal and interest requirements on these Accommodations Fee Revenue Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 285,000	$ 618,738	$ 903,738
2027	310,000	607,338	917,338
2028	340,000	594,938	934,938
2029	820,000	581,338	1,401,338
2030	870,000	548,538	1,418,538
2031-2035	5,150,000	2,148,738	7,298,738
2036-2040	6,850,000	811,689	7,661,689
	$ 14,625,000	$ 5,911,317	$ 20,536,317

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

On March 31, 2021, the County issued $7,456,000 of Series 2021A Installment Purchase Revenue Refunding Bonds (the "Series 2021A Refunding Bonds") with an interest rate of 1.20%. The County issued these bonds to refund the remaining $7,415,000 of the outstanding Series 2017A Installment Purchase Revenue Bonds (the "Series 2017A Bonds") that were originally issued to finance the construction of a multi-level parking garage and purchase an industrial spec building. The Series 2017A Bonds had an interest rate that ranged from 2.61% to 4.41%.

This refunding reduced total debt service payments over the next five years by $225,882 and resulted in an economic gain (the difference between the present values of the new and old debt service requirements discounted at the effective interest rate, less bond issuance costs) of $176,973.

Annual principal and interest requirements on the Series 2021A Refunding Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 1,499,000	$ 8,994	$ 1,507,994
	$ 1,499,000	$ 8,994	$ 1,507,994

On April 22, 2021, the County issued $37,870,000 of Taxable Series 2021 Installment Purchase Revenue Refunding Bonds (the "Taxable Series 2021 Refunding Bonds"). These bonds were issued at a discount for $209,968 and with an interest rate of 2.65%. The County issued these bonds to advance refund $33,575,000 of the Series 2015 Installment Purchase Revenue Bonds (the "Series 2015 Bonds"). The Series 2015 Bonds were issued at a premium for $3,154,824 with interest rates ranging from 3.25% to 5.00%.

The County deposited the net proceeds of $37,122,830 in an escrow account to provide for all future debt service on the refunded portion of the Series 2015 Bonds. As a result, that portion of the 2015 Series Bonds is considered defeased and the County has removed the liability from its financial statements.

The refunding reduced total debt service payments over the next 15 years by $2,269,908 and resulted in an economic gain (the difference between the present values of the new and old debt service requirements discounted at the effective interest rate, less bond issuance costs) of $1,364,682. The County recognized a deferred gain on this refunding for $4,080,620 and this amount is reported as deferred inflow of resources, net of accumulated amortization, on the Statement of Net Position and will be amortized over the term of the Taxable Series 2021 Refunding Bonds through interest expense.

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Annual principal and interest requirements on the Taxable Series 2021 Refunding Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 2,635,000	$ 706,198	$ 3,341,198
2027	2,685,000	672,252	3,357,252
2028	2,780,000	629,132	3,409,132
2029	2,830,000	576,507	3,406,507
2030	2,935,000	516,216	3,451,216
2031-2035	16,055,000	1,495,070	17,550,070
2036	3,545,000	46,969	3,591,969
	$ 33,465,000	$ 4,642,344	$ 38,107,344

On December 1, 2023, the County issued $50,000,000 of Installment Purchase Revenue Bonds (the “Series 2023 Bonds”) with an interest rate of 5.00% in order to pay for comprehensive facilities improvements. The Series 2023 Bonds were issued at a premium for $4,322,500 with an interest rate of 5.00%.

Annual principal and interest requirements on the Series 2023 Bonds are as follows as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ -	$ 2,500,000	$ 2,500,000
2027	-	2,500,000	2,500,000
2028	50,000,000	2,500,000	52,500,000
	$ 50,000,000	$ 7,500,000	$ 57,500,000

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

On March 27, 2013, the County issued a $22,487,000 financed purchase agreement with a fixed interest rate of 1.825% to refinance an outstanding financed purchase agreement in the amount of $15,988,947 including interest. The remaining proceeds of the financed purchase agreement were used to fund capital improvements at the Civic Center and the costs of issuance of the financed purchased agreement.

This financed purchase agreement contains a provision that in an event of default, the financial institution shall have the right to declare all payments due to be paid during the original term or the then current renewal term, to be due and payable immediately and to terminate the term of the financed purchase agreement and give notice to the County to vacate the property immediately.

The following is a schedule of future minimum payments under this financed purchase agreement as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 437,000	$ 24,364	$ 461,364
2027	445,000	16,388	461,388
2028	453,000	8,267	461,267
	$ 1,335,000	$ 49,019	$ 1,384,019

On December 23, 2014, the County issued a $5,804,102 financed purchase agreement with a fixed interest rate of 2.28% as a part of an energy savings performance contract. The contract included the installation of various heating and air conditioning equipment, lighting, and water conservation measures.

The following is a schedule of future minimum payments under this financed purchase agreement as of June 30, 2025:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 429,155	$ 59,009	$ 488,164
2027	448,827	49,057	497,884
2028	469,145	38,652	507,797
2029	490,130	27,777	517,907
2030	511,799	16,418	528,217
2031	398,331	4,554	402,885
	$ 2,747,387	$ 195,467	$ 2,942,854

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Changes in long-term liabilities by type during the fiscal year ended June 30, 2025, are summarized as follows:

Governmental activities:	June 30, 2024	Additions	Retirements	June 30, 2025	in One Year
By type of obligation:					
General obligation bonds	$ 101,795,000	$ 24,901,000	$ (24,031,000)	$ 102,665,000	$ 20,461,000
Premium on general obligation bonds	8,813,790	1,827,535	(3,297,140)	7,344,185	2,658,522
Hospitality tax bonds	2,024,000	13,000,000	(223,000)	14,801,000	488,000
Premium on hospitality tax bonds	-	1,110,303	(50,544)	1,059,759	92,795
Special source revenue bonds	-	34,295,000	(87,500)	34,207,500	437,500
Premium on special source revenue bonds	-	1,314,218	(37,337)	1,276,881	69,552
Accommodations fee revenue bonds	14,885,000	-	(260,000)	14,625,000	285,000
Installment purchase revenue bonds	89,055,000	-	(4,091,000)	84,964,000	4,134,000
Premium on revenue bonds	4,322,500	-	(1,417,522)	2,904,978	968,326
Discount on revenue bonds	(149,080)	-	20,297	(128,783)	(19,590)
Claims Payabe	-	9,515,000	-	9,515,000	9,515,000
Financed purchases	4,922,500	-	(840,113)	4,082,387	866,155
Compensated absences	3,136,336	-	(254,604)	2,881,732	2,137,954
Lease liability	4,567,219	2,243,009	(1,588,947)	5,221,281	1,316,968
Subscription liability	2,283,764	-	(1,394,463)	889,301	441,997
Net pension liability	70,873,871	9,871,019	(11,822,532)	68,922,358	-
Total other postemployment benefit liability	39,613,189	2,785,560	(2,123,440)	40,275,309	-
	$ 346,143,089	$ 100,862,644	$ (51,498,845)	$ 395,506,888	$ 43,853,179

Business-type activities:	June 30, 2024	Additions	Retirements	June 30, 2025	Amount Due in One Year
By type of obligation:					
Closure/post-closure liability	$ 926,254	$ -	$ (463,128)	$ 463,126	$ 463,126
Compensated absences	890	-	-	890	890
Lease liability	19,812	165,000	(23,904)	160,908	8,933
Net pension liability	289,570	25,258	(61,935)	252,893	-
	$ 1,236,526	$ 190,258	$ (548,967)	$ 877,817	$ 472,949

The changes in compensated absences in the above tables are net changes.

NOTE 8. LEASES

The County has entered into multiple noncancelable leases as the lessee for various right-to-use assets. The incremental borrowing rate varies from 0.316% to 5.00%. As of June 30, 2025, the County has $5,382,189 outstanding in leases payable. The annual requirements to amortize all leases payable as of June 30, 2025, including interest payments, are as follows:

Governmental Activities

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 1,316,968	$ 221,222	$ 1,538,190
2027	1,306,447	160,014	1,466,461
2028	1,318,339	104,706	1,423,045
2029	994,067	45,558	1,039,625
2030	285,460	4,160	289,620
	$ 5,221,281	$ 535,660	$ 5,756,941

Business-type Activities

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 8,933	$ 367	$ 9,300
2027	8,963	337	9,300
2028	8,993	307	9,300
2029	9,024	276	9,300
2030	9,056	244	9,300
2031-2035	45,783	717	46,500
2036-2024	40,157	43	40,200
2041-2045	29,999	-	29,999
	$ 160,908	$ 2,291	$ 163,199

NOTE 8. LEASES (CONTINUED)

Lease asset activity for the County's governmental activities for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Remeasurements	Deductions	Ending Balance
Governmental Activities:					
Lease assets:					
Buildings	$ 495,809	$ -	$ -	$ -	$ 495,809
Equipment	5,440,541	2,243,009	-	-	7,683,550
Museum collection	1,305,477	-	-	-	1,305,477
Total lease assets	7,241,827	2,243,009	-	-	9,484,836
Less accumulated amortization for:					
Buildings	(327,708)	(109,236)	-	-	(436,944)
Equipment	(2,013,703)	(1,390,460)	-	-	(3,404,163)
Museum collection	(435,159)	(145,053)	-	-	(580,212)
Total accumulated amortization	(2,776,570)	(1,644,749)	-	-	(4,421,319)
Governmental activities total lease assets, net	$ 4,465,257	$ 598,260	$ -	$ -	$ 5,063,517

Lease asset activity for the County's business-type activities for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Remeasurements	Deductions	Ending Balance
Business-type Activities:					
Lease assets:					
Land	$ 24,787	$ 165,000	$ -	$ -	$ 189,787
Total lease assets	24,787	165,000	-	-	189,787
Less accumulated amortization for:					
Land	(5,529)	(4,301)	-	-	(9,830)
Total accumulated amortization	(5,529)	(4,301)	-	-	(9,830)
Business-type activities total lease assets, net	$ 19,258	$ 160,699	$ -	$ -	$ 179,957

NOTE 9. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County has entered into multiple noncancelable subscriptions for various right-to-use subscription assets. The incremental borrowing rate varies from 1.710% to 5.000%. As of June 30, 2025, the County has $889,301 outstanding in subscriptions payable. The annual requirements to amortize all subscriptions payable as of June 30, 2025, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 441,997	$ 25,205	$ 467,202
2027	286,581	10,486	297,067
2028	160,723	3,713	164,436
	$ 889,301	$ 39,404	$ 928,705

Subscription asset activity for the County's governmental activities for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Remeasurements	Deductions	Ending Balance
Governmental Activities:					
Subscription assets:					
Software	$ 7,064,165	$ -	$ -	$ -	$ 7,064,165
Total subscription assets	7,064,165	-	-	-	7,064,165
Less accumulated amortization for:					
Software	(4,046,111)	(1,894,310)	-	-	(5,940,421)
Total accumulated amortization	(4,046,111)	(1,894,310)	-	-	(5,940,421)
Total subscription assets, being amortized, net	(4,046,111)	(1,894,310)	-	-	(5,940,421)
Governmental activities total subscription assets, net	$ 3,018,054	$ (1,894,310)	$ -	$ -	$ 1,123,744

NOTE 10. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

Pursuant to the Solid Waste Management Act (the “Act”) of 1991, the County must operate a Subtitle D landfill in compliance with the provisions of the Act, to continue to accept solid waste into its landfill after October 1995. Among the requirements of a Subtitle D operation are installation of synthetic liners in all filled areas, installation of a cap over the filled areas at the time of closure, and funding of a post-closure care account to defray costs of monitoring and compliance after closure. On October 5, 1995, the County received a six-month extension on compliance with the Act and did not have to operate a Subtitle D landfill until April 9, 1996. On April 9, 1996, the County closed the vertical expansion portion of the landfill and contracted with a private company to transport the County's solid waste to another landfill.

Since the County elected to close the vertical expansion portion of the landfill, the County will now incur costs for closure of this portion of the landfill as well as post-closure care costs such as the purchase of liability insurance to protect the County in the event of an incident of contamination and the monitoring of this portion of the landfill for a thirty-year period. These costs are estimated at $463,126 at June 30, 2025, and have been funded by user fees which were being collected through September 1995. Since the vertical expansion portion of the landfill was closed on April 9, 1996, the estimated amount for closure and post-closure care costs has been fully accrued at June 30, 2025. Costs for closure and post-closure care are based on engineering estimates and are subject to change based on various factors, some of which include inflation, deflation, changes in technology, and changes in laws or regulations.

The Act, which was amended on June 23, 1995, requires the County to adopt one, or a combination of a few, financial assurance mechanisms that would bind and legally enforce the County to make the payments necessary for closure and post-closure care costs. The County has chosen the local government financial test as its financial assurance mechanism. This test requires that the Finance Director provide certification annually that the County meets certain financial ratios and certain other criteria in order to comply with financial assurance under the Act. The South Carolina Department of Health and Environmental Control (SCDHEC) is the State agency charged with enforcing the Act in the State of South Carolina. SCDHEC has determined that the County has met the provisions of the local government financial test for the fiscal year ended June 30, 2025, and, therefore, it is not necessary for the County to restrict cash to fund closure and post-closure care costs.

NOTE 11. PENSION PLANS

Overview

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA issues an Annual Comprehensive Financial Report (ACFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The ACFR is publicly available through the Retirement Benefits' link on PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, South Carolina 29223. PEBA is considered a division of the primary government of the state of South Carolina and, therefore, retirement trust fund financial information is also included in the ACFR.

Plan Description

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the State of South Carolina and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General at or after the November 2012 general election.

NOTE 11. PENSION PLANS (CONTINUED)

Plan Description (Continued)

The SCRS, a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the State of South Carolina and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General at or after the November 2012 general election.

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least $2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

NOTE 11. PENSION PLANS (CONTINUED)

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the South Carolina Code of Laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of benefit terms for each system is presented below.

SCRS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years of credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty. The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

NOTE 11. PENSION PLANS (CONTINUED)

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. The Retirement Funding and Administration Act of 2017 increased but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017, for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. The General Assembly postponed the one percent increase in the SCRS and PORS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. In accordance with the legislative funding schedule, employer contribution rates will continue to increase by 1 percentage point each year until reaching 18.56 percent for SCRS and 21.24 percent for PORS but may be increased further, if the scheduled contributions are not sufficient to meet the funding periods set for the applicable year. The Board shall increase the employer contribution rates as necessary to meet the amortization period set in statute.

Pension reform legislation modified statute such that the employer contribution rates for SCRS and PORS to be further increased, not to exceed one-half of one percent in any one year, if necessary, in order to improve the funding of the plans. The statute set rates intended to reduce the unfunded liability of SCRS and PORS to the maximum amortization period of 20 years from 30 years over a ten-year schedule, as determined by the annual actuarial valuations of the plan. Finally, under the revised statute, the contribution rates for SCRS and PORS may not be decreased until the plans are at least 85 percent funded.

For the year ended June 30, 2025, the County contributed $5,737,490 to the SCRS plan and $3,366,124 to the PORS plan.

NOTE 11. PENSION PLANS (CONTINUED)

Contributions (Continued)

Required **employee** contribution rates for the year ended June 30, 2025, are as follows:

South Carolina Retirement System	
Employee Class Two	9.00% of earnable compensation
Employee Class Three	9.00% of earnable compensation
South Carolina Police Officers Retirement System	
Employee Class Two	9.75% of earnable compensation
Employee Class Three	9.75% of earnable compensation

Required **employer** contribution rates for the year ended June 30, 2025, are as follows:

South Carolina Retirement System	
Employee Class Two	18.56% of earnable compensation
Employee Class Three	18.56% of earnable compensation
Employer incidental death benefit	0.15% of earnable compensation
South Carolina Police Officers Retirement System	
Employee Class Two	21.24% of earnable compensation
Employee Class Three	21.24% of earnable compensation
Employer incidental death benefit	0.20% of earnable compensation
Employer accidental death program	0.20% of earnable compensation

NOTE 11. PENSION PLANS (CONTINUED)

Net Pension Liability

The June 30, 2024, (the measurement date) total pension liability, net pension liability, and sensitivity information were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on the July 1, 2023 actuarial valuations, as adopted by the PEBA Board and Budget and Control Board, which utilized membership data as of July 1, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS. The net pension liability is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67, less that system's fiduciary net position. As of June 30, 2025, (measurement date of June 30, 2024), the net pension liability amounts for the County's proportionate share of the collective net pension liabilities associated with the SCRS and PORS plans are as follows:

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability	Plan Fiduciary Net Positon as a Percentage of the Total Pension Liability	County's Proportionate Share of the Collective Net Pension Liability
SCRS	$61,369,806,968	$37,919,492,371	$ 23,450,314,597	61.8%	0.205857%
PORS	$10,177,904,231	$ 7,178,118,865	$ 2,999,785,366	70.5%	0.696758%

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2023.

NOTE 11. PENSION PLANS (CONTINUED)

Actuarial Assumptions and Methods (Continued)

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2024.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Actuarial assumptions:		
Investment rate of return	7.00%	7.00%
Projected salary increases	3.0% to 11.0% (varies by service)	3.5% to 10.5% (varies by service)
Includes inflation at	2.25%	2.25%
Benefit adjustments	lesser of 1% of $500 annually	lesser of 1% or $500 annually

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumption, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020.

Former Job Class	Males	Females
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

NOTE 11. PENSION PLANS (CONTINUED)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2024 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.00 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the table on the following page.

Allocation/Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long-term Expected Portfolio Real Rate of Return
Public equity	**46.0%**	6.23%	2.86%
Bonds	**26.0%**	2.60%	0.68%
Private equity	**9.0%**	9.60%	0.86%
Private debt	**7.0%**	6.90%	0.48%
Real assets	**12.0%**		
Real estate	9.0%	4.30%	0.39%
Infrastructure	3.0%	7.30%	0.22%
	100%		
		Total expected real return	5.49%
		Inflation for actuarial purposes	2.25%
		Total expected nominal return	7.74%

NOTE 11. PENSION PLANS (CONTINUED)

Discount Rate

The discount rate used to measure the TPL was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Sensitivity Analysis

The following table presents the sensitivity of the net pension liabilities to changes in the discount rate:

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
SCRS	$ 62,557,677	$ 48,274,021	$ 35,119,905
PORS	$ 30,281,879	$ 20,901,230	$ 13,217,992

Pension Expense

For the year ended June 30, 2025, the County recognized its proportionate share of collective pension expense of $4,659,420 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of ($54,513) for a total of $4,604,907 for the SCRS plan. Additionally, for the year ended June 30, 2025, the County recognized its proportionate share of collective pension expense of $2,652,960 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of ($148,275) for a total of $2,504,685 for the PORS plan. Total pension expense for both plans was $7,109,592.

NOTE 11. PENSION PLANS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to the SCRS and PORS pension plans, respectively, from the following sources:

SCRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,586,455	$ 59,911
Changes of assumptions	851,062	-
Net difference between projected and actual earnings on pension plan investments	-	1,860,012
Changes in proportionate share and differences between employer contributions and proportionate share of total plan employer contributions	1,645,632	962,655
Employer contributions subsequent to the measurement date	5,737,490	-
Total	$ 9,820,639	$ 2,882,578

PORS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,962,897	$ 119,830
Changes of assumptions	455,056	-
Net difference between projected and actual earnings on pension plan investments	-	1,171,805
Changes in proportion and differences between employer contributions and proportionate share of contributions	897,404	336,410
Employer contributions subsequent to the measurement date	3,366,124	-
Total	$ 6,681,481	$ 1,628,045
Total deferred outflows/inflows related to pensions	$ 16,502,120	$ 4,510,623

NOTE 11. PENSION PLANS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The $5,737,490 and $3,366,124 reported as deferred outflows of resources related to pensions resulting from County contributions paid subsequent to the measurement date for the SCRS and PORS plans, but before June 30, 2025, respectively, will be recognized as a reduction of the net pension liabilities in the fiscal year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the SCRS and PORS plans, respectively:

Year ended June 30:	SCRS	PORS
2026	$ (298,284)	$ (16,623)
2027	2,174,970	1,734,982
2028	(187,658)	278,778
2029	(488,457)	(309,825)
	$ 1,200,571	$ 1,687,312

Additional Financial and Actuarial Information

Detailed information regarding the fiduciary net position of the plans administered by PEBA is available in the Systems' audited financial statements for the fiscal year ended June 30, 2024, which includes the accounting and financial reporting actuarial valuation as of June 30, 2024, (including the unmodified audit opinion on the financial statements). Additional actuarial information is available in the accounting and financial reporting actuarial valuation as of June 30, 2024.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County provides a post-retirement health insurance benefit plan, referred to as the Florence County Retiree Hospitalization Plan, for qualifying retirees as required by County Ordinance No. 15-87/88. The plan is administered by the County as a single employer defined benefit plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Summary of Benefits

Plan Participants – Retiring employees who were enrolled in coverage at the time of retirement and scheduled to work 30 hours or more during the normal workweek are eligible to participate in retiree health and dental coverage.

Retirement Benefit Eligibility – SCRS and PORS retirement eligibility requirements are described in the following tables. In addition to the requirements shown below, Class Two employees must have 5 years of earned service and Class Three employees must have 8 years of earned service.

Normal (Unreduced) Retirement Requirements

	Class Two	Class Three
SCRS	Any age with 28 years of service; or at age 65 with at least 5 years of service	Rule of 90; or at age 65 with at least 8 years of service
PORS	Any age with 25 years of service; or at age 55 with at least 5 years of service	Any age with 27 years of service; or at age 55 with at least 8 years of service

Early (Reduced) Retirement Requirements

	Class Two	Class Three
SCRS	Age 60 with at least 5 years of service; or at age 55 with at least 25 years of service	Age 60 with at least 8 years of service

Disability Retirement Requirements

	Class Two	Class Three
SCRS	Under age 65 with at least 5 years of service	Under age 65 with at least 8 years of service
PORS	Under age 55 with at least 5 years of service	Under age 55 with at least 8 years of service

Class Two employees are those employees hired prior to July 1, 2012. Class Three employees are those employees hired on or after July 1, 2012.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Summary of Benefits (Continued)

Disability Retirement Benefit Eligibility (Non-duty and Duty) – In addition to the age and service requirements for disability retirement shown in the tables above, SCRS employees must have been approved for disability benefits from the federal Social Security Administration and PORS employees must qualify for Police Officers Retirement System disability retirement. If the employee can substantiate that the disability is the result of an on-the-job injury with SCRS or PORS, the service requirement is waived.

Vested Termination Benefits – Employees terminating before retirement conditions are not eligible for retiree health and dental coverage.

Death-in-Service Retirement Benefits (Non-duty and Duty) – The County waives the premiums for health and dental coverage for one year for survivors of retirees or active employees. Survivors of active employees also receive payment of compensation for one month after the death of the employee.

Vision Coverage – The County does not provide subsidized retiree vision care coverage.

Life Insurance Coverage – The County does not provide subsidized life insurance for retirees.

Opt-Out – The County does not provide payments to retirees in lieu of retiree health care benefits.

Benefits Paid by the Plan – Retiree health and dental coverage levels for retirees are the same as coverage provided to active County employees in accordance with the terms and conditions of the current County Health and Dental Plans.

The County contributes up to 100% of the monthly premium for the retiree only according to the premium sharing table presented below. County premium-sharing contributions are based upon the years of employment service with the County.

Benefits for Spouses of Retired Employees – Retirees may purchase retiree health care coverage for eligible spouses and dependents at their own expense. Surviving spouses of deceased retired members may continue retiree health care coverage until death or remarriage. Surviving dependents can continue coverage until 19 or 25 if in an accredited college or unless incapacitated.

Non-Medicare and Medicare - Eligible Provisions – Retirees are required to enroll in Medicare Parts A and B once eligible. The retirees pay the Medicare Part B premiums through their Social Security checks. The retiree may enroll in the Medicare Supplement Plan through the County.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Summary of Benefits (Continued)

Premium Sharing – The vesting schedule for regular, early and disabled retirees is as follows:

Percentage of Premiums Paid by Employer
Hired Before July 1, 2011

Years of Employment Service	Rate of County Contributions
35	100% paid by County
30	90% paid by County
25	80% paid by County
20	70% paid by County
15	60% paid by County
Less than 15	0% paid by County

Percentage of Premiums Paid by Employer
Hired After July 1, 2011

Years of Employment Service	Rate of County Contributions
25	75% paid by County
20	50% paid by County
Less than 20	0% paid by County

For any employee hired after June 30, 2010, all such assistance will cease when the employee first becomes Medicare eligible.

The premiums shown below are the gross 2024 South Carolina PEBA premiums for the Standard pre-65 plans:

Coverage	Medical	Dental
Retiree Only	$717.59	$13.48
Retiree + Spouse	$1,558.92	$21.12

This is a brief summary of the Florence County Employees Retiree Health and Dental Plan Fund provisions. In the event that any description contained herein differs from the actual eligibility or benefit, the appropriate employee contract or governing document will prevail. All post-retirement health insurance assistance available to eligible retirees, including any established by the County's Personnel Policy Manual, is subject to annual appropriation by County Council each fiscal year.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Summary of Membership Information

The following table provides a summary of the number of participants in the plan as of June 30, 2023, the date of the most recent actuarial valuation:

Retirees	154
Active members	736
Total Plan Members	890

Total OPEB Expense

For the fiscal year ended June 30, 2025, the County recognized OPEB expense of ($749,077). The following table presents the components of this amount in accordance with GASB Statement No. 75:

Service cost	$ 1,033,856
Interest on the total OPEB liability	1,525,240
Recognition of current year outflow (inflow) due to liabilities	(81,457)
Amortization of prior year outflow (inflow) due to liabilities	(3,226,716)
Total OPEB expense	$ (749,077)

Deferred Outflows of Resources and Deferred Inflows of Resources

Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 7,539 years. Additionally, the total plan membership (active employees and inactive employees) was 890. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 8.4520 years.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

The table presented below provides the sources of deferred outflows of resources and deferred inflows of resources that were recognized in OPEB expense during the fiscal year ended June 30, 2025, and the amounts that will be recognized in OPEB expense during subsequent reporting periods.

	Recognition Period (Amortization Years)	Total Outflows (Inflows)	Amount Recognized in Current OPEB Expense	Deferred Outflows (Inflows) Recognized in Future OPEB Expense
Differences in expected and actual experience	8.1602	$ 226,464	$ 27,752	$ 198,712
Assumption changes	8.1602	(891,169)	(109,209)	(781,960)
Total		$ (664,705)	$ (81,457)	$ (583,248)

At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 293,538	$ 14,106,834
Changes in assumptions	5,962,267	10,264,653
Contributions made subsequent to the measurement date	1,311,955	-
Total	$ 7,567,760	$ 24,371,487

Employer contributions/benefit payments made subsequent to the measurement date of the total OPEB liability (June 30, 2024) and prior to the end of the employer's reporting period (June 30, 2025) are reported as deferred outflows of resources and will be recognized as a reduction of the total OPEB liability during the fiscal year ending June 30, 2026.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	Net Deferred Outflows (Inflows) of Resources
2026	$ (3,105,250)
2027	(2,797,968)
2028	(2,825,290)
2029	(3,126,946)
2030	(3,416,236)
Thereafter	(2,843,992)
	$ (18,115,682)

Total OPEB Liability

The County's total OPEB liability of $40,275,309 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2023. A schedule of changes in the total OPEB liability and related ratios during the fiscal year ended June 30, 2025, is as follows:

Service cost	$ 1,033,856
Interest on the total OPEB liability	1,525,240
Difference between expected and actual experience	226,464
Changes of assumptions	(891,169)
Benefit payments	(1,232,271)
Net change in the total OPEB liability	662,120
Total OPEB liability, beginning of year	39,613,189
Total OPEB liability, end of year	$ 40,275,309
Covered employee payroll	$ 38,494,534
Total OPEB liability as a percentage of covered employee payroll	104.63%

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability (Continued)

The table above contains information for the RSI section of the financial statements. The ending balance of the total OPEB liability is as of June 30, 2024. Changes of assumptions reflect a change in the discount rate from 3.86% as of June 30, 2023, to 3.97% as of June 30, 2024, and updates to the health care trend assumption including the repeal of the excise tax on high-cost employer health plans. The benefit payments made during the measurement period were determined as follows:

7/1/2023 - 3/31/2024 Explicit benefit payments (provided by the County)	$	943,811
7/1/2023 - 3/31/2024 Implicit benefit payments (total medical premiums of $1,211,268 * -0.001)		(1,211)
4/1/2024 - 6/30/2024 Explicit benefit payments (provided by the County)		251,464
4/1/2024 - 6/30/2024 Implicit benefit payments (total pre-65 medical premiums of $109,791 * 0.0348)		38,207
Total benefit payments	$	1,232,271

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NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Methods

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and methods, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Methods and Assumptions:	
Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	3.97% at June 30, 2024
Inflation	2.25%
Salary Increases	3.00% to 9.65% for SCRS and 3.50% to 11.00% for PORS, including inflation
Demographic Assumptions	Based on the experience study covering the five-year period ending June 30, 2023, as conducted for the South Carolina Retirement System (SCRS).
Mortality	For healthy retirees, the gender-distinct Pub-2010 General Headcount-Weighted Healthy Retiree mortality tables are used for SCRS members and the gender-distinct Pub-2010 Safety Headcount-Weighted Healthy Retiree mortality tables are used for PORS members. The rates are projected on a fully generational basis using 80% of the ultimate rates of Scale MP-2021.
Health Care Trend Rates	For Non-Medicare members an initial rate of 7.10% declining to an ultimate rate of 4.25% after 14 years. For Medicare members an initial rate of 5.00% declining to an ultimate rate of 4.25% after 8 years.
Participation Rates	For members hired before July 1, 2011, that have at least 15 years of service, participation rates vary from 60% to 100% based on years of service. For members hired after July 1, 2011, that have at least 20 years of service, participation rates vary from 50% to 80% based on years of service. The participation rate is 10% for retirees who are less than 65 years of age and do not receive an explicit subsidy from the County.
Other Information:	
Notes	The discount rate changed from 3.86% as of June 30, 2023, to 3.97% as of June 30, 2024. Additionally, updates were made to the demographic and salary increase assumptions to reflect the 2024 experience study for the South Carolina Retirement Systems.

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Discount Rate

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 3.97% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The discount rate was 3.86% as of the previous measurement date.

Sensitivity Analysis

Sensitivity of Total OPEB Liability to the Discount Rate Assumption – Regarding the sensitivity of the total OPEB liability to changes in the discount rate, the following presents the plan's total OPEB liability, calculated using a discount rate of 3.97%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

1% Decrease 2.97%	Current Discount Rate Assumption 3.97%	1% Increase 4.97%
$ 46,770,836	$ 40,275,309	$ 35,003,483

Sensitivity of Total OPEB Liability to the Healthcare Cost Trend Rate Assumption – Regarding the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

1% Decrease	Current Healthcare Cost Rate Assumption	1% Increase
$ 34,427,500	$ 40,275,309	$ 47,606,461

NOTE 13. COMMITMENTS AND CONTINGENCIES

Litigation – The County has settled a case which was ongoing as of June 30, 2025, and as such a liability of $9,515,000 has been accrued. Additionally, the County is a defendant in several miscellaneous litigations. Any losses which may be incurred and are not fully covered by County insurance are not expected to be material. Legal fees related to these litigations are also not expected to be material.

NOTE 13. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Federal and State Assisted Programs – The County has received proceeds from several Federal and State grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds would be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

The Florence and Scranton Industrial Parks, and Infrastructure District 7 represent the County's only active construction project as of June 30, 2025. The County's commitments with contractors for this project are as follows as of June 30, 2025:

Project	Spent-to-Date	Remaining Commitment
Florence Industrial Park	$ 4,503,017	$ 1,099,176
Scranton Industrial Park	4,886,040	321,860
Hannah-Salem Fire Station	837,404	1,662,596
FSCO Range and Training Center	500,319	1,092,470
Timmonsville Football Field	730,842	305,927

NOTE 14. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. The County participates in certain State-wide funds for the purchase of workers compensation insurance and liability insurance. The County's primary risk with regard to these funds is only for the annual premiums. However, the County does bear a secondary risk if the funds were to default due to either a widespread increase in claim experience or mismanagement of the funds' assets.

If this event were to occur, the County, along with all other participants in the funds, would be charged additional assessments. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 15. TAX ABATEMENTS

As of June 30, 2025, the County provides tax abatements through two programs to encourage economic development, attract new businesses and retain existing businesses: Fee-in-Lieu of Tax (FILOT) and Special Source Revenue Credits.

NOTE 15. TAX ABATEMENTS (CONTINUED)

The County has entered into FILOT agreements pursuant to the authority granted by Title 12, Chapter 44, Title 4, Chapter 29, and/or Title 4, Chapter 12 of the Code of Laws of South Carolina, 1976, as amended (the "Code"), as well as special source revenue credit agreements pursuant to the authority granted by Sections 4-29-68 and 4-1-170 through 4-1-175 of the Code. Property subject to a FILOT agreement is exempt from ad valorem property tax and is instead subject to a FILOT equal to the product of the value of the property, an assessment ratio that is generally no lower than 6% (but may be as low as 4% for extraordinary projects that satisfy the statutory definition of an "enhanced investment"), and a millage rate that is either fixed for the life of the agreement or is adjusted every five years based on the trailing five-year average. The County uses fixed millage rate agreements. The County has entered into a written agreement for each FILOT incentive, with each agreement having been approved by the County Council. Taxpayers must invest $2,500,000 in capitalized investment within an investment period as defined in the applicable agreement (generally six years) in order to qualify for a FILOT incentive, and some agreements include heightened requirements tied to investment and/or job creation thresholds. These requirements are negotiated on a case-by-case basis and may provide for a recapture of some or all of the abated taxes in the event that the taxpayer does not meet and/or maintain the required investment or job creation thresholds.

While negotiated property tax agreements are often viewed as incentives and trigger reporting requirements under GASB Statement No. 77, the State of South Carolina has a property tax structure that compares unfavorably to many other states with which it competes to attract industry. As the site selection process for industries has become increasingly more competitive, many companies have come to view negotiated property tax agreements as absolutely critical to their decision to locate in South Carolina. The reported figures illustrate the abated taxes but do not take into consideration the increase in property taxes that the County believes has occurred as a result of offering incentives resulting in new industries and significant expansions that otherwise would not have occurred. Total payments to the County under the agreements subject to GASB Statement No. 77 reporting were over $16,710,000 for the current fiscal year and the County believes that its negotiated tax agreements were critical to securing the investments that generated those payments. The GASB Statement No. 77 analysis requires a comparison of the negotiated payments to hypothetical ad valorem taxes that would have been generated had every industry under a negotiated agreement in the County made the same investment without any incentive agreement. The County believes that this is a fundamentally flawed assumption, and that the reporting requirement is therefore misleading to the public.

For the fiscal year ended June 30, 2025, the County abated property taxes and fees in lieu of taxes by a total of $693,077 as compared to the total taxes that would have been received if every taxpayer subject to a tax abatement had made the exact same capital investment with no incentives.

NOTE 16. CONDUIT DEBT

At June 30, 2025, $171,455,000 of hospital revenue bonds bearing the County's name were outstanding. This debt is repayable only by the entity for whom the debt is issued and the County assumes no responsibility for repayment.

NOTE 17. NET POSITION

Net position represents the result of assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net position amounts were as follows as of June 30, 2025:

	Governmental Activities	Business-type Activities	Totals
Net investment in capital assets:			
Net capital assets	$ 209,874,599	$ 2,947,728	$ 212,822,327
Less: related bonds payable	(158,099,847)	-	(158,099,847)
Less: related premiums/discounts	(7,215,402)	-	(7,215,402)
Less: related financed purchases payable	(4,082,387)	-	(4,082,387)
Less: deferred amount on refunding	(3,096,516)	-	(3,096,516)
Less: lease liabilities	(5,221,281)	(160,908)	(5,382,189)
Less: subscription liabilities	(889,301)	-	(889,301)
Less: retainage payable	(2,808,527)	-	(2,808,527)
Plus: unspent bond proceeds	29,403,571	-	29,403,571
Net investment in capital assets:	57,864,909	2,786,820	60,651,729
Amounts restricted for capital projects and other purposes	277,162,968	-	277,162,968
Less: unspent bond proceeds	(29,403,571)	-	(29,403,571)
Restricted net position	247,759,397	-	247,759,397
Unrestricted net position	(181,212,927)	(554,159)	(181,767,086)
Total net position	$ 124,411,379	$ 2,232,661	$ 126,644,040

NOTE 18. SUBSEQUENT EVENTS

On September 16, 2025, the County issued a $4,559,000 general obligation bond. The bond bears interest at 3.8%. The bond is payable by way of a single payment of principal and interest at the date of final maturity on March 1, 2026. The tax-exempt bond proceeds will be used to pay Base Payments due on October 1, 2025, under the Facilities Purchase Agreement between the County and the Florence County Public Facilities Corporation. The Taxable Bond proceeds will be used to pay Base Payments due on April 1, 2026, under the Facilities Purchase Agreement between the County and the Florence County Public Facilities Corporation. The costs of issuance will be split pro-rata between the Tax-exempt Bond and the Taxable Bond.

NOTE 18. SUBSEQUENT EVENTS (CONTINUED)

On September 16, 2025, the County issued a $350,000 general obligation bond. The bond bears interest at 5.5%. The bond is payable by way of a single payment of principal and interest at the date of final maturity on March 1, 2026. The tax-exempt bond proceeds will be used to pay Base Payments due on October 1, 2025, under the Facilities Purchase Agreement between the County and the Florence County Public Facilities Corporation. The Taxable Bond proceeds will be used to pay Base Payments due on April 1, 2026, under the Facilities Purchase Agreement between the County and the Florence County Public Facilities Corporation. The costs of issuance will be split pro-rata between the Tax-exempt Bond and the Taxable Bond.

On October 14, 2025, the County issued a $20,000,000 installment purchase revenue bond. The bond bears interest at 3.34%. Interest payments are due semi-annually on June 1 and December 1, commencing December 1, 2025. The first principal payment is due June 1, 2026. Final maturity is June 1, 2028. The bond was issued with the purpose of 1) making various improvements to the County and recreational facilities, and 2) paying costs of issuance.

On October 16, 2025, the County Council authorized the County Administrator to enter into a five-year loan with the City of Lake City (the"City") in an amount up to $1,000,000. In the County Council agenda/meeting, the following was noted: "…in addition to its other financial difficulties, as a result of the City not completing its required audited financial statements on a timely basis, the SC Treasurer's Office has begun withholding funds from the City, to include its portion of the local option sales tax in accordance with SC Proviso 98.9. The City currently collects approximately $90,000 in local option sales taxes per month and needs this loan until the SC Treasurer's Office resumes these payments. Three months of sales taxes have already been withheld. The delinquent audit is currently in process, but may not be completed for a few weeks. The City is requesting that the County enter into a loan of $1,000,000. The loan would be repaid from the City's budget going forward." An initial loan of $600,000 was made. If needed, an additional draw on the loan for $400,000 (making the full $1,000,000 approved) could be requested.

On December 10, 2025, the County settled a litigious matter and agreed to pay DHD Jessamine, LLC $10,000,000. the County was reimbursed for $485,000 by the South Carolina Insurance Reserve Fund on March 10, 2026. As such, a long-term liability of $9,515,000 was accrued as of June 30, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

FLORENCE COUNTY, SOUTH CAROLINA

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE FISCAL YEAR ENDED JUNE 30,

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	$ 1,033,856	$ 1,017,599	$ 1,850,363	$ 1,645,784	$ 1,543,048	$ 1,336,998	$ 1,379,084	$ 1,607,826
Interest on total OPEB liability	1,525,240	1,444,859	971,375	1,219,503	1,343,876	1,447,283	1,365,106	1,187,735
Changes on benefit terms	-	12,942,178	-	-	-	-	-	-
Difference between expected and actual experienc	226,464	(12,903,697)	64,385	(6,257,595)	73,711	(3,208,402)	121,858	-
Assumption changes	(891,169)	(1,018,181)	(12,941,409)	5,059,282	4,742,766	4,116,292	(385,006)	(4,276,548)
Benefit payments	(1,232,271)	(1,033,674)	(895,708)	(1,009,271)	(819,646)	(860,463)	(790,491)	(679,138)
Net change in total OPEB liability	662,120	449,084	(10,950,994)	657,703	6,883,755	2,831,708	1,690,551	(2,160,125)
Total OPEB liability - beginning	39,613,189	39,164,105	50,115,099	49,457,396	42,573,641	39,741,933	38,051,382	40,211,507
Total OPEB liability - ending	$40,275,309	$39,613,189	$39,164,105	$50,115,099	$49,457,396	$42,573,641	$39,741,933	$38,051,382
Covered-employee payroll	$38,494,534	$38,288,607	$33,199,706	$33,217,994	$34,040,416	$33,307,700	$31,898,454	$30,287,075
Total OPEB liability as a percentage of covered-employee payroll	104.63%	103.46%	117.97%	150.87%	145.29%	127.82%	124.59%	125.64%

Notes to the schedule:

The assumptions used in the preparation of the above schedule are disclosed in Note 12 to the financial statements.

The schedule will present 10 years of information once it is accumulated.

Assumption changes reflect the effects of change in the discount rate each period. The following are the discount rates used in each period:

For the Fiscal Year Ended June 30,	
2025	3.97%
2024	3.86%
2023	3.69%
2022	1.92%
2021	2.45%
2020	3.13%
2019	3.62%
2018	3.56%

The County is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

FLORENCE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30,

South Carolina Retirement System

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.205857%	$ 48,274,021	$ 28,282,382	170.69%	61.79%
2023	0.209166%	50,571,063	26,451,351	191.19%	58.65%
2022	0.193681%	46,952,546	23,071,553	203.51%	57.06%
2021	0.202078%	43,732,282	22,842,075	191.45%	60.75%
2020	0.207560%	53,034,529	23,487,887	225.80%	50.71%
2019	0.217900%	49,754,778	23,005,180	216.28%	54.40%
2018	0.212450%	47,602,620	22,024,864	216.13%	54.10%
2017	0.207230%	46,650,130	20,893,127	223.28%	53.60%
2016	0.208490%	44,533,583	20,198,054	220.48%	52.90%
2015	0.210560%	39,933,719	19,744,583	202.25%	56.99%

South Carolina Police Officers Retirement System

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.696758%	$ 20,901,230	$ 13,743,381	152.08%	70.53%
2023	0.676469%	20,592,378	11,837,256	173.96%	67.79%
2022	0.641346%	19,233,838	10,128,153	189.90%	66.45%
2021	0.689842%	17,749,032	10,374,919	171.08%	70.37%
2020	0.720530%	23,894,143	10,552,529	226.43%	58.79%
2019	0.710410%	20,360,026	10,302,520	197.62%	62.70%
2018	0.714020%	20,231,940	9,873,590	204.91%	61.73%
2017	0.697000%	19,094,821	9,393,948	203.27%	60.90%
2016	0.732200%	18,571,941	9,328,483	199.09%	60.40%
2015	0.747110%	16,283,262	9,253,586	175.97%	64.57%

FLORENCE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30,

South Carolina Retirement System

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2025	$ 5,737,490	$ 5,737,490	$ -	$ 30,913,202	18.56%
2024	5,249,210	5,249,210	-	28,282,382	18.56%
2023	4,644,857	4,644,857	-	26,451,351	17.56%
2022	3,820,649	3,820,649	-	23,071,553	16.56%
2021	3,348,439	3,348,439	-	22,842,075	14.66%
2020	3,397,181	3,397,181	-	23,487,887	14.46%
2019	3,143,611	3,143,611	-	23,005,180	13.66%
2018	2,780,628	2,780,628	-	22,024,864	12.62%
2017	2,413,576	2,413,576	-	20,893,127	11.55%
2016	2,233,904	2,233,904	-	20,198,054	11.06%

South Carolina Police Officers Retirement System

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2025	$ 3,366,124	$ 3,366,124	$ -	$ 15,848,042	21.24%
2024	2,919,094	2,919,094	-	13,743,381	21.24%
2023	2,395,861	2,395,861	-	11,837,256	20.24%
2022	1,948,657	1,948,657	-	10,128,153	19.24%
2021	1,796,414	1,796,414	-	10,374,919	17.31%
2020	1,889,378	1,889,378	-	10,552,529	17.90%
2019	1,680,183	1,680,183	-	10,302,520	16.31%
2018	1,507,516	1,507,516	-	9,873,590	15.27%
2017	1,337,698	1,337,698	-	9,393,948	14.24%
2016	1,281,734	1,281,734	-	9,328,483	13.74%

FLORENCE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30,

Notes to the schedule:

Actuarial assumptions used in determining the statutorily required contribution are as follows:

System	SCRS	PORS
Calculation date	July 1, 2022	July 1, 2022
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	26-year maximum, closed period	26-year maximum, closed period
Investment return	7.00%	7.00%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 21 years of service.
Mortality	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 97% for non-educators and 95% for educators. Female rates multiplied by 107% for non-educators and 94% for educators.	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Males rates are multipled by 127% and female rates are multipled by 107%.

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Taxes	$ 57,092,111	$ 57,092,111	$ 59,831,841	$ 2,739,730
Licenses and permits	2,502,600	2,502,600	2,535,264	32,664
Fines and fees	3,558,000	3,558,000	2,709,071	(848,929)
Intergovernmental	9,198,806	9,198,806	11,012,669	1,813,863
Sales and other functional revenues	11,353,883	11,353,883	11,911,771	557,888
Miscellaneous	4,356,000	4,356,000	6,798,511	2,442,511
Total taxes	88,061,400	88,061,400	94,799,127	6,737,727
Expenditures				
General government	32,520,501	33,028,753	32,124,218	904,535
Public safety	31,091,757	31,441,889	33,027,474	(1,585,585)
Public works	1,866,054	1,866,054	2,165,458	(299,404)
Health	13,248,721	13,043,072	12,865,132	177,940
Welfare	343,408	343,408	338,789	4,619
Culture and recreation	8,335,081	8,375,874	10,709,020	(2,333,146)
Education	5,000	5,000	5,000	-
Capital outlay	6,459,313	7,640,616	695,163	6,945,453
Debt service:				
Principal	-	-	2,213,811	(2,213,811)
Interest	-	-	279,786	(279,786)
Total expenditures	93,869,835	95,744,666	94,423,851	1,320,815
Excess (deficiency) of revenues over (under) expenditures	(5,808,435)	(7,683,266)	375,276	8,058,542
Other financing sources (uses)				
Issuance of leases and subscriptions	-	-	2,243,009	2,243,009
Sale of capital assets	-	-	294,699	294,699
Transfers in	-	-	905,000	905,000
Transfers out	-	-	(1,185,150)	(1,185,150)
Total other financing sources, net	-	-	2,257,558	2,257,558
Net change in fund balances	(5,808,435)	(7,683,266)	2,632,834	10,316,100
Fund balance, beginning of year	35,614,983	35,614,983	35,614,983	-
Fund balance, end of year	$ 29,806,548	$ 27,931,717	$ 38,247,817	$ 10,316,100

OTHER SUPPLEMENTARY INFORMATION

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds				
	Florence Darlington Tech Special Revenue Fund	S.C. Accommodations Tax Special Revenue Fund	Law Library Special Revenue Fund	Victim/Witness Assistance Special Revenue Fund	Howe Springs Fire District Special Revenue Fund
ASSETS					
Cash and cash equivalents	$ 157,241	$ -	$ 19,947	$ 55,850	$ -
Receivables, net:					
Property taxes	158,205	-	-	-	-
Other governmental units and agencies	-	134,027	-	10,408	-
Other	-	-	-	-	-
Inventories	-	-	-	-	-
Total assets	315,446	134,027	19,947	66,258	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	-	89,695	634	65,558	-
Payroll withholdings and accruals	-	-	-	7,954	-
Other liabilities	-	-	-	-	-
Unearned revenue	192,990	-	-	-	-
Total liabilities	192,990	89,695	634	73,512	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues					
Property taxes	51,752	-	-	-	-
Total deferred inflows of resources	51,752	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Tourism	-	44,332	-	-	-
Library	-	-	19,313	-	-
Public safety	-	-	-	-	-
Education	70,704	-	-	-	-
Economic development	-	-	-	-	-
Road maintenance	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned:					
Special revenue fund (deficit)	-	-	-	(7,254)	-
Total fund balances	70,704	44,332	19,313	(7,254)	-
Total liabilities, deferred inflows of resources and fund balances	$ 315,446	$ 134,027	$ 19,947	$ 66,258	$ -

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds				
	Sardis-Timmonsville Fire District Special Revenue Fund	Johnsonville Fire District Special Revenue Fund	Economic Development Partnership Special Revenue Fund	Economic Business Development Special Revenue Fund	Local Hospitality Tax Special Revenue Fund
ASSETS					
Cash and cash equivalents	$ -	$ -	$ 537,977	$ 5,828,636	$ 16,670,132
Receivables, net:					
Property taxes	-	-	-	-	-
Other governmental units and agencies	-	-	-	-	317,253
Other	-	-	-	-	-
Inventories	-	-	-	-	-
Total assets	-	-	537,977	5,828,636	16,987,385
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	-	-	-	38,388	150,060
Payroll withholdings and accruals	-	-	16,607	4,397	9,793
Other liabilities	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	16,607	42,785	159,853
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues					
Property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Tourism	-	-	-	-	16,827,532
Library	-	-	-	-	-
Public safety	-	-	-	-	-
Education	-	-	-	-	-
Economic development	-	-	521,370	5,785,851	-
Road maintenance	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned:					
Special revenue fund (deficit)	-	-	-	-	-
Total fund balances	-	-	521,370	5,785,851	16,827,532
Total liabilities, deferred inflows of resources and fund balances	$ -	$ -	$ 537,977	$ 5,828,636	$ 16,987,385

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds				
	Sheriff's Camps Special Revenue Fund	Sheriff's Sex Offender Special Revenue Fund	Seized Auction Special Revenue Fund	Road System Maintenance Fee Special Revenue Fund	Local Accommodations Fee Special Revenue Fund
ASSETS					
Cash and cash equivalents	$ -	$ 71,352	$ 27,064	$ 3,048,220	$ 2,211,378
Receivables, net:					
Property taxes	-	-	-	-	-
Other governmental units and agencies	-	-	-	-	1,618,311
Other	-	-	-	348	246,755
Inventories	-	-	-	547,287	-
Total assets	-	71,352	27,064	3,595,855	4,076,444
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	27,643	1,065	-	95,579	185,497
Payroll withholdings and accruals	-	-	-	38,372	-
Other liabilities	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	27,643	1,065	-	133,951	185,497
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues					
Property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	547,287	-
Restricted:					
Tourism	-	-	-	-	3,890,947
Library	-	-	-	-	-
Public safety	-	70,287	27,064	-	-
Education	-	-	-	-	-
Economic development	-	-	-	-	-
Road maintenance	-	-	-	2,914,617	-
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned:					
Special revenue fund (deficit)	(27,643)	-	-	-	-
Total fund balances	(27,643)	70,287	27,064	3,461,904	3,890,947
Total liabilities, deferred inflows of resources and fund balances	$ -	$ 71,352	$ 27,064	$ 3,595,855	$ 4,076,444

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds				
	Unified Fire District Special Revenue Fund	Emergency Management Special Revenue Fund	Jail Debt Service O&M Special Revenue Fund	Senior Citizens Center Special Revenue Fund	County Library Special Revenue Fund
ASSETS					
Cash and cash equivalents	$ 7,289,132	$ 33	$ 195	$ 1	$ 16
Receivables, net:					
Property taxes	372,839	35	207	2	15
Other governmental units and agencies	-	-	-	-	-
Other	-	-	-	-	-
Inventories	-	-	-	-	-
Total assets	7,661,971	68	402	3	31
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	489,588	-	-	-	-
Payroll withholdings and accruals	218,366	-	-	-	-
Other liabilities	163,136	-	-	-	-
Unearned revenue	420,958	-	-	-	-
Total liabilities	1,292,048	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues					
Property taxes	159,079	-	-	-	-
Total deferred inflows of resources	159,079	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Tourism	-	-	-	-	-
Library	-	-	-	-	-
Public safety	6,210,844	68	402	3	31
Education	-	-	-	-	-
Economic development	-	-	-	-	-
Road maintenance	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned:					
Special revenue fund (deficit)	-	-	-	-	-
Total fund balances	6,210,844	68	402	3	31
Total liabilities, deferred inflows of resources and fund balances	$ 7,661,971	$ 68	$ 402	$ 3	$ 31

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds Total Nonmajor Special Revenue Funds
ASSETS	
Cash and cash equivalents	$ 35,917,174
Receivables, net:	
Property taxes	531,303
Other governmental units and agencies	2,079,999
Other	247,103
Inventories	547,287
Total assets	39,322,866
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	
LIABILITIES	
Accounts payable	1,143,707
Payroll withholdings and accruals	295,489
Other liabilities	163,136
Unearned revenue	613,948
Total liabilities	2,216,280
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenues	
Property taxes	210,831
Total deferred inflows of resources	210,831
FUND BALANCES	
Nonspendable	547,287
Restricted:	
Tourism	20,762,811
Library	19,313
Public safety	6,308,699
Education	70,704
Economic development	6,307,221
Road maintenance	2,914,617
Debt service	-
Capital projects	-
Committed:	
Capital projects	-
Unassigned:	
Special revenue fund (deficit)	(34,897)
Total fund balances	36,895,755
Total liabilities, deferred inflows of resources and fund balances	$ 39,322,866

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Debt Service Funds				
	County Debt Service Fund	South Lynches Fire District Debt Service Fund	Unified Fire District Debt Service Fund	CPST2 Debt Service Fund	Total Nonmajor Debt Service Funds
ASSETS					
Cash and cash equivalents	$ 25,019,323	$ 233,670	$ 1,114,917	$ 747,395	$ 27,115,305
Receivables, net:					
Property taxes	116,415	5,493	54,557	-	176,465
Other governmental units and agencies	1,725,256	-	-	-	1,725,256
Other	1,492,846	-	-	-	1,492,846
Total assets	28,353,840	239,163	1,169,474	747,395	30,509,872
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	825	-	-	-	825
Payroll withholdings and accruals	-	-	-	-	-
Other liabilities	-	-	-	-	-
Unearned revenue	125,342	8,340	73,877	-	207,559
Total liabilities	126,167	8,340	73,877	-	208,384
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues					
Property taxes	76,293	4,542	24,624	-	105,459
Total deferred inflows of resources	76,293	4,542	24,624	-	105,459
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Tourism	-	-	-	-	-
Library	-	-	-	-	-
Public safety	-	-	-	-	-
Education	-	-	-	-	-
Economic development	-	-	-	-	-
Road maintenance	-	-	-	-	-
Debt service	28,151,380	226,281	1,070,973	747,395	30,196,029
Capital projects	-	-	-	-	-
Committed:					
Capital projects	-	-	-	-	-
Unassigned:					
Special revenue fund (deficit)	-	-	-	-	-
Total fund balances	28,151,380	226,281	1,070,973	747,395	30,196,029
Total liabilities, deferred inflows of resources and fund balances	$ 28,353,840	$ 239,163	$ 1,169,474	$ 747,395	$ 30,509,872

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Capital Projects Funds				
	County General Capital Project Fund	Windy Hill/ Olanta Fire District Capital Project Fund	2008 County General Capital Project Fund	Radio System Upgrade Capital Project Fund	Unified Fire District Capital Project Fund
ASSETS					
Cash and cash equivalents	$ 82	$ -	$ 40,913	$ 166,922	$ 43,201
Total assets	82	-	40,913	166,922	43,201
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Tourism	-	-	-	-	-
Library	-	-	-	-	-
Public safety	-	-	-	-	-
Education	-	-	-	-	-
Economic development	-	-	-	-	-
Road maintenance	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	-	-	40,913	-	43,201
Committed:					
Capital projects	82	-	-	166,922	-
Unassigned:					
Capital project fund (deficit)	-	-	-	-	-
Total fund balances	82	-	40,913	166,922	43,201
Total liabilities, deferred inflows of resources and fund balances	$ 82	$ -	$ 40,913	$ 166,922	$ 43,201

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Capital Projects Funds				
	Museum Capital Project Fund	Infrastructure Capital Project Fund	2006 County General Capital Project Fund	2011 County General Capital Project Fund	County Complex Capital Project Fund
ASSETS					
Cash and cash equivalents	$ 157	$ 2,143,129	$ 1	$ 23	$ 3,393
Total assets	157	2,143,129	1	23	3,393
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	-	87,314	-	-	-
Total liabilities	-	87,314	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Tourism	-	-	-	-	-
Library	-	-	-	-	-
Public safety	-	-	-	-	-
Education	-	-	-	-	-
Economic development	-	-	-	-	-
Road maintenance	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	157	-	-	23	-
Committed:					
Capital projects	-	2,055,815	1	-	3,393
Unassigned:					
Capital project fund (deficit)	-	-	-	-	-
Total fund balances	157	2,055,815	1	23	3,393
Total liabilities, deferred inflows of resources and fund balances	$ 157	$ 2,143,129	$ 1	$ 23	$ 3,393

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Capital Projects Funds				
	Judicial Center Capital Project Fund	2017 Civic Center Capital Project Fund	Parking Deck Capital Project Fund	CPST2 Capital Project Fund	Economic Development Capital Project Fund
ASSETS					
Cash and cash equivalents	$ 405,071	$ 324,841	$ 728,040	$ 28,226	$ 4,270,024
Investments	-	-	-	-	-
Receivables, net:					
Other	-	9,450	-	-	-
Total assets	405,071	334,291	728,040	28,226	4,270,024
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	411,450	-	-	2,470	-
Total liabilities	411,450	-	-	2,470	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted:					
Tourism	-	-	-	-	-
Library	-	-	-	-	-
Public safety	-	-	-	-	-
Education	-	-	-	-	-
Economic development	-	-	-	-	-
Road maintenance	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects	-	334,291	728,040	25,756	4,270,024
Committed:					
Capital projects	-	-	-	-	-
Unassigned:					
Capital project fund (deficit)	(6,379)	-	-	-	-
Total fund balances	(6,379)	334,291	728,040	25,756	4,270,024
Total liabilities, deferred inflows of resources and fund balances	$ 405,071	$ 334,291	$ 728,040	$ 28,226	$ 4,270,024

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Capital Projects Funds: Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS		
Cash and cash equivalents	$ 8,154,023	$ 71,186,502
Receivables, net:		
Property taxes	-	707,768
Other governmental units and agencies	-	3,805,255
Other	9,450	1,749,399
Inventories	-	547,287
Total assets	8,163,473	77,996,211
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	501,234	1,645,766
Payroll withholdings and accruals	-	295,489
Other liabilities	-	163,136
Unearned revenue	-	821,507
Total liabilities	501,234	2,925,898
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues		
Property taxes	-	316,290
Total deferred inflows of resources	-	316,290
FUND BALANCES		
Nonspendable	-	547,287
Restricted:		
Tourism	-	20,762,811
Library	-	19,313
Public safety	-	6,308,699
Education	-	70,704
Economic development	-	6,307,221
Road maintenance	-	2,914,617
Debt service	-	30,196,029
Capital projects	5,442,405	5,442,405
Committed:		
Capital projects	2,226,213	2,226,213
Unassigned:		
Fund (deficit)	(6,379)	(41,276)
Total fund balances	7,662,239	74,754,023
Total liabilities, deferred inflows of resources and fund balances	$ 8,163,473	$ 77,996,211

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				
	Florence Darlington Tech Special Revenue Fund	S.C. Accommodations Tax Special Revenue Fund	Law Library Special Revenue Fund	Victim/Witness Assistance Special Revenue Fund	Howe Springs Fire District Special Revenue Fund
Revenues:					
Taxes	$ 3,177,876	$ -	$ -	$ -	$ -
Fines and fees	-	-	21,599	118,152	-
Intergovernmental	27,447	326,784	-	2,574	52,106
Miscellaneous	22,691	2,017	-	315,083	-
Total revenues	3,228,014	328,801	21,599	435,809	52,106
Expenditures:					
Current:					
General government	-	-	25,650	94,100	-
Public safety	-	-	-	168,170	52,106
Economic and physical development	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	399,999	-	-	-
Education	3,224,161	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirements	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Paying agent fees	-	-	-	-	-
Total expenditures	3,224,161	399,999	25,650	262,270	52,106
Excess (deficiency) of revenues over (under) expenditures	3,853	(71,198)	(4,051)	173,539	-
Other financing sources (uses):					
Issuance of debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses), net	-	-	-	-	-
Net change in fund balance	3,853	(71,198)	(4,051)	173,539	-
Fund balance (deficit), beginning of year	66,851	115,530	23,364	(180,793)	-
Fund balance (deficit), end of year	$ 70,704	$ 44,332	$ 19,313	$ (7,254)	$ -

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				
	Sardis-Timmonsville Fire District Special Revenue Fund	Johnsonville Fire District Special Revenue Fund	Economic Development Partnership Special Revenue Fund	Economic Business Development Special Revenue Fund	Local Hospitality Tax Special Revenue Fund
Revenues:					
Taxes	$ -	$ -	$ -	$ 1,551,851	$ -
Fines and fees	-	-	-	-	3,132,680
Intergovernmental	-	7,290	123,817	-	-
Miscellaneous	-	-	4,651	323,606	573,417
Total revenues	-	7,290	128,468	1,875,457	3,706,097
Expenditures:					
Current:					
General government	-	-	-	246,105	76,936
Public safety	-	7,290	-	-	-
Economic and physical development	-	-	938,031	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	1,493,916
Education	-	-	-	-	-
Capital outlay	-	-	-	37,500	579,803
Debt service:					
Principal retirements	-	-	-	-	481,831
Interest	-	-	-	-	407,601
Bond issuance costs	-	-	-	-	371,527
Paying agent fees	-	-	-	-	-
Total expenditures	-	7,290	938,031	283,605	3,411,614
Excess (deficiency) of revenues over (under) expenditures	-	-	(809,563)	1,591,852	294,483
Other financing sources (uses):					
Issuance of debt	-	-	-	-	14,110,303
Transfers in	-	-	839,253	-	5,897
Transfers out	-	-	-	(900,000)	(264,000)
Total other financing sources (uses), net	-	-	839,253	(900,000)	13,852,200
Net change in fund balance	-	-	29,690	691,852	14,146,683
Fund balance (deficit), beginning of year	-	-	491,680	5,093,999	2,680,849
Fund balance (deficit), end of year	$ -	$ -	$ 521,370	$ 5,785,851	$ 16,827,532

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				
	Sheriff's Camps Special Revenue Fund	Sheriff's Sex Offender Special Revenue Fund	Seized Auction Special Revenue Fund	Road System Maintenance Fee Special Revenue Fund	Local Accommodations Fee Special Revenue Fund
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Fines and fees	-	10,774	12,241	3,648,478	2,915,590
Intergovernmental	-	-	-	-	1,483,102
Miscellaneous	-	-	-	197,185	-
Total revenues	-	10,774	12,241	3,845,663	4,398,692
Expenditures:					
Current:					
General government	-	-		-	136,101
Public safety	1,524	718	-	-	-
Economic and physical development	-	-	-	-	-
Public works	-	-	-	3,830,301	-
Culture and recreation	-	-	-	-	1,338,548
Education	-	-	-	-	-
Capital outlay	-	-	-	372,446	1,163,084
Debt service:	-	-	-	-	-
Principal retirements	-	-	-	-	690,000
Interest	-	-	-	-	661,349
Bond issuance costs	-	-	-	-	-
Paying agent fees	-	-	-	-	-
Total expenditures	1,524	718	-	4,202,747	3,989,082
Excess (deficiency) of revenues over (under) expenditures	(1,524)	10,056	12,241	(357,084)	409,610
Other financing sources (uses):					
Issuance of debt	-	-	-	-	-
Transfers in	-	-	-	25,000	2,701
Transfers out	-	-	-	(319,000)	(284,000)
Total other financing sources (uses), net	-	-	-	(294,000)	(281,299)
Net change in fund balance	(1,524)	10,056	12,241	(651,084)	128,311
Fund balance (deficit), beginning of year	(26,119)	60,231	14,823	4,112,988	3,762,636
Fund balance (deficit), end of year	$ (27,643)	$ 70,287	$ 27,064	$ 3,461,904	$ 3,890,947

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				
	Unified Fire District Special Revenue Fund	Emergency Management Special Revenue Fund	Jail Debt Service O&M Special Revenue Fund	Senior Citizens Center Special Revenue Fund	County Library Special Revenue Fund
Revenues:					
Taxes	$ 7,107,873	$ 1	$ 10	$ -	$ 1
Fines and fees	1,707,330	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	565,961	-	-	-	-
Total revenues	9,381,164	1	10	-	1
Expenditures:					
Current:					
General government	-	-	-		-
Public safety	8,820,337	-	-	-	-
Economic and physical development	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	305,926	-	-	-	-
Debt service:					
Principal retirements	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Paying agent fees	-	-	-	-	-
Total expenditures	9,126,263	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	254,901	1	10	-	1
Other financing sources (uses):					
Issuance of debt	-	-	-	-	-
Transfers in	1,650,000	-	-	-	-
Transfers out	(1,688,000)	-	-	-	-
Total other financing sources (uses), net	(38,000)	-	-	-	-
Net change in fund balance	216,901	1	10	-	1
Fund balance (deficit), beginning of year	5,993,943	67	392	3	30
Fund balance (deficit), end of year	$ 6,210,844	$ 68	$ 402	$ 3	$ 31

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds Total Nonmajor Special Revenue Fund
Revenues:	
Taxes	$ 11,837,612
Fines and fees	11,566,844
Intergovernmental	2,023,120
Miscellaneous	2,004,611
Total revenues	27,432,187
Expenditures:	
Current:	
General government	578,892
Public safety	9,050,145
Economic and physical development	938,031
Public works	3,830,301
Culture and recreation	3,232,463
Education	3,224,161
Capital outlay	2,458,759
Debt service:	
Principal retirements	1,171,831
Interest	1,068,950
Bond issuance costs	371,527
Paying agent fees	-
Total expenditures	25,925,060
Excess (deficiency) of revenues over (under) expenditures	1,507,127
Other financing sources (uses):	
Issuance of debt	14,110,303
Transfers in	2,522,851
Transfers out	(3,455,000)
Total other financing sources (uses), net	13,178,154
Net change in fund balance	14,685,281
Fund balance (deficit), beginning of year	22,210,474
Fund balance (deficit), end of year	$ 36,895,755

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Debt Service Funds				
	County Debt Service Fund	South Lynches Fire District Debt Service Fund	Unified Fire District Debt Service Fund	CPST2 Debt Service Fund	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	$ 6,617,353	$ 114,763	$ 1,147,926	$ -	$ 7,880,042
Fines and fees	-	-	-	-	-
Intergovernmental	-	29,024	-	-	29,024
Miscellaneous	951,255	10,956	48,442	-	1,010,653
Total revenues	7,568,608	154,743	1,196,368	-	8,919,719
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	178,059	-	-	178,059
Economic and physical development	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirements	10,314,554	-	655,000	-	10,969,554
Interest	2,243,771	-	247,997	-	2,491,768
Bond issuance costs	89,201	-	81,132	-	170,333
Paying agent fees	215,688	-	-	-	215,688
Total expenditures	12,863,214	178,059	984,129	-	14,025,402
Excess (deficiency) of revenues over (under) expenditures	(5,294,606)	(23,316)	212,239	-	(5,105,683)
Other financing sources (uses):					
Issuance of debt	26,728,535	-	-	-	26,728,535
Transfers in	450,000	-	-	-	450,000
Transfers out	-	-	-	-	-
Total other financing sources (uses), net	27,178,535	-	-	-	27,178,535
Net change in fund balance	21,883,929	(23,316)	212,239	-	22,072,852
Fund balance (deficit), beginning of year	6,267,451	249,597	858,734	747,395	8,123,177
Fund balance (deficit), end of year	$ 28,151,380	$ 226,281	$ 1,070,973	$ 747,395	$ 30,196,029

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Capital Projects Funds				
	County General Capital Project Fund	Windy Hill/ Olanta Fire District Capital Project Fund	2008 County General Capital Project Fund	Radio System Upgrade Capital Project Fund	Unified Fire District Capital Project Fund
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	5	-	12,049	9,094	23,321
Total revenues	5	-	12,049	9,094	23,321
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Economic and physical development	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	232,471	-	36,828
Debt service:					
Principal retirements	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Paying agent fees	-	-	-	-	-
Total expenditures	-	-	232,471	-	36,828
Excess (deficiency) of revenues over (under) expenditures	5	-	(220,422)	9,094	(13,507)
Other financing sources (uses):					
Issuance of debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses), net	-	-	-	-	-
Net change in fund balance	5	-	(220,422)	9,094	(13,507)
Fund balance (deficit), beginning of year	77	-	261,335	157,828	56,708
Fund balance (deficit), end of year	$ 82	$ -	$ 40,913	$ 166,922	$ 43,201

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Capital Projects Funds				
	Museum Capital Project Fund	Infrastructure Capital Project Fund	2006 County General Capital Project Fund	2011 County General Capital Project Fund	County Complex Capital Project Fund
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	8	-	-	1	185
Total revenues	8	-	-	1	185
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Economic and physical development	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	999,298	-	-	-
Debt service:					
Principal retirements	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Paying agent fees	-	-	-	-	-
Total expenditures	-	999,298	-	-	-
Excess (deficiency) of revenues over (under) expenditures	8	(999,298)	-	1	185
Other financing sources (uses):					
Issuance of debt	-	-	-	-	-
Transfers in	-	765,000	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses), net	-	765,000	-	-	-
Net change in fund balance	8	(234,298)	-	1	185
Fund balance (deficit), beginning of year	149	2,290,113	1	22	3,208
Fund balance (deficit), end of year	$ 157	$ 2,055,815	$ 1	$ 23	$ 3,393

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Capital Projects Funds				
	Judicial Center Capital Project Fund	2017 Civic Center Capital Project Fund	Parking Deck Capital Project Fund	CPST2 Capital Project Fund	Economic Development Capital Project Funds
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	31,350	-	-	-
Miscellaneous	22,318	-	-	1,127	238,575
Total revenues	22,318	31,350	-	1,127	238,575
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Economic and physical development	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	411,450	-	-	(155,297)	221,954
Debt service:					
Principal retirements	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Paying agent fees	-	-	-	-	-
Total expenditures	411,450	-	-	(155,297)	221,954
Excess (deficiency) of revenues over (under) expenditures	(389,132)	31,350	-	156,424	16,621
Other financing sources (uses):					
Issuance of debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(2,701)	-	-	-
Total other financing sources (uses), net	-	(2,701)	-	-	-
Net change in fund balance	(389,132)	28,649	-	156,424	16,621
Fund balance (deficit), beginning of year	382,753	305,642	728,040	(130,668)	4,253,403
Fund balance (deficit), end of year	$ (6,379)	$ 334,291	$ 728,040	$ 25,756	$ 4,270,024

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Capital Projects Funds: Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:		
Taxes	$ -	$ 19,717,654
Fines and fees	-	11,566,844
Intergovernmental	31,350	2,083,494
Miscellaneous	306,683	3,321,947
Total revenues	338,033	36,689,939
Expenditures:		
Current:		
General government	-	578,892
Public safety	-	9,228,204
Economic and physical development	-	938,031
Public works	-	3,830,301
Culture and recreation	-	3,232,463
Education	-	3,224,161
Capital outlay	1,746,704	4,205,463
Debt service:		
Principal retirements	-	12,141,385
Interest	-	3,560,718
Bond issuance costs	-	541,860
Paying agent fees	-	215,688
Total expenditures	1,746,704	41,697,166
Excess (deficiency) of revenues over (under) expenditures	(1,408,671)	(5,007,227)
Other financing sources (uses):		
Issuance of debt	-	40,838,838
Transfers in	765,000	3,737,851
Transfers out	(2,701)	(3,457,701)
Total other financing sources (uses), net	762,299	41,118,988
Net change in fund balance	(646,372)	36,111,761
Fund balance (deficit), beginning of year	8,308,611	38,642,262
Fund balance (deficit), end of year	$ 7,662,239	$ 74,754,023

FLORENCE COUNTY, SOUTH CAROLINA

LAW LIBRARY
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original and Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and fees	$ 24,700	$ 21,599	$ (3,101)
Total revenues	24,700	21,599	(3,101)
Expenditures:			
Current:			
Public safety	27,540	25,650	1,890
Total expenditures	27,540	25,650	1,890
Net change in fund balance	$ (2,840)	(4,051)	$ (1,211)
Fund balance, beginning of year		23,364	
Fund balance, end of year		$ 19,313	

FLORENCE COUNTY, SOUTH CAROLINA

VICTIM/WITNESS ASSISTANCE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original and Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and fees	$ 125,000	$ 118,152	$ 6,848
Intergovernmental	-	2,574	(2,574)
Miscellaneous	-	315,083	(315,083)
Total revenues	125,000	435,809	(310,809)
Expenditures:			
Current:			
General government	88,817	94,100	(5,283)
Public safety	150,729	168,170	(17,441)
Total expenditures	239,546	262,270	(22,724)
Net change in fund balance	$ (114,546)	173,539	$ 288,085
Fund deficit, beginning of year		(180,793)	
Fund deficit, end of year		$ (7,254)	

FLORENCE COUNTY, SOUTH CAROLINA

ECONOMIC DEVELOPMENT PARTNERSHIP
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 59,429	$ 123,817	$ 64,388
Miscellaneous	-	4,651	4,651
Total revenues	59,429	128,468	69,039
Expenditures:			
Current:			
Economic and physical development	865,915	938,031	(72,116)
Total expenditures	865,915	938,031	(72,116)
Deficiency of revenues under expenditures	(806,486)	(809,563)	(3,077)
Other financing sources:			
Transfers in	839,253	839,253	-
Total other financing sources	839,253	839,253	-
Net change in fund balance	$ 32,767	29,690	$ (3,077)
Fund balance, beginning of year		491,680	
Fund balance, end of year		$ 521,370	

FLORENCE COUNTY, SOUTH CAROLINA

LOCAL HOSPITALITY TAX
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and fees	$ 2,846,625	$ 3,132,680	$ 286,055
Miscellaneous	32,767	573,417	540,650
Total revenues	2,879,392	3,706,097	826,705
Expenditures:			
Current:			
General government	76,488	76,936	(448)
Culture and recreation	1,287,144	1,493,916	(206,772)
Capital outlay	224,000	579,803	(355,803)
Debt service:			
Principal retirements	154,000	481,831	(327,831)
Interest	64,131	407,601	(343,470)
Bond issuance costs	-	371,527	(371,527)
Total expenditures	1,805,763	3,411,614	(1,605,851)
Excess of revenues over expenditures	1,073,629	294,483	(779,146)
Other financing sources (uses):			
Issuance of debt	-	14,110,303	14,110,303
Transfers in	-	5,897	5,897
Transfers out	(264,000)	(264,000)	-
Total other financing sources (uses), net	(264,000)	13,852,200	14,116,200
Net change in fund balance	$ 809,629	14,146,683	$ 13,337,054
Fund balance, beginning of year		2,680,849	
Fund balance, end of year		$ 16,827,532	

FLORENCE COUNTY, SOUTH CAROLINA

LOCAL ACCOMMODATIONS FEE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and fees	$ 2,888,550	$ 2,915,590	$ 27,040
Intergovernmental	1,618,311	1,483,102	(135,209)
Miscellaneous	50,000	-	(50,000)
Total revenues	4,556,861	4,398,692	(158,169)
Expenditures:			
Current:			
General government	115,000	136,101	(21,101)
Culture and recreation	1,261,144	1,338,548	(77,404)
Capital outlay	450,000	1,163,084	(713,084)
Debt service:			
Principal retirements	662,000	690,000	(28,000)
Interest	678,650	661,349	17,301
Total expenditures	3,166,794	3,989,082	(822,288)
Excess of revenues over expenditures	1,390,067	409,610	(980,457)
Other financing sources (uses):			
Transfers in	-	2,701	2,701
Transfers out	(284,000)	(284,000)	-
Total other financing uses, net	(284,000)	(281,299)	2,701
Net change in fund balance	$ 1,106,067	128,311	$ (977,756)
Fund balance, beginning of year		3,762,636	
Fund balance, end of year		$ 3,890,947	

FLORENCE COUNTY, SOUTH CAROLINA

SHERIFF'S CAMPS
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Miscellaneous	$ -	$ -	$ -
Total revenues	-	-	-
Expenditures:			
Current:			
Public safety	-	1,524	(1,524)
Total expenditures	-	1,524	(1,524)
Net change in fund balance	$ -	(1,524)	$ (1,524)
Fund deficit, beginning of year		(26,119)	
Fund deficit, end of year		$ (27,643)	

FLORENCE COUNTY, SOUTH CAROLINA

SHERIFF'S SEX OFFENDER
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and fees	$ 11,500	$ 10,774	$ (726)
Total revenues	11,500	10,774	(726)
Expenditures:			
Current:			
Public safety	53,350	718	52,632
Total expenditures	53,350	718	52,632
Net change in fund balance	$ (41,850)	10,056	$ 51,906
Fund balance, beginning of year		60,231	
Fund balance, end of year		$ 70,287	

FLORENCE COUNTY, SOUTH CAROLINA

ROAD SYSTEM MAINTENANCE FEE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and fees	$ 3,725,000	$ 3,648,478	$ (76,522)
Miscellaneous	135,000	197,185	62,185
Total revenues	3,860,000	3,845,663	(14,337)
Expenditures:			
Current:			
Public works	3,745,428	3,830,301	(84,873)
Capital outlay	1,268,420	372,446	895,974
Total expenditures	5,013,848	4,202,747	811,101
Deficiency of revenues under expenditures	(1,153,848)	(357,084)	796,764
Other financing sources (uses):			
Transfers in	25,000	25,000	-
Transfers out	(319,000)	(319,000)	-
Total other financing uses, net	(294,000)	(294,000)	-
Net change in fund balance	$ (1,447,848)	(651,084)	$ 796,764
Fund balance, beginning of year		4,112,988	
Fund balance, end of year		$ 3,461,904	

FLORENCE COUNTY, SOUTH CAROLINA

UNIFIED FIRE DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Taxes	$ 6,648,000	$ 7,107,873	$ 459,873
Fines and fees	1,720,000	1,707,330	(12,670)
Miscellaneous	225,880	565,961	340,081
Total revenues	8,593,880	9,381,164	787,284
Expenditures:			
Current:			
Public safety	8,886,642	8,820,337	66,305
Capital outlay	69,615	305,926	(236,311)
Total expenditures	8,956,257	9,126,263	(170,006)
Excess (deficiency) of revenues over (under) expenditures	(362,377)	254,901	617,278
Other financing sources (uses):			
Transfers in	-	1,650,000	1,650,000
Transfers out	(38,000)	(1,688,000)	(1,650,000)
Total other financing uses, net	(38,000)	(38,000)	-
Net change in fund balance	$ (400,377)	216,901	$ 617,278
Fund balance, beginning of year		5,993,943	
Fund balance, end of year		$ 6,210,844	

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	School District General Fund	School District Debt Service Fund	School District Capital Project Fund	Municipalities Fund
ASSETS				
Cash and cash equivalents	$ 11,883,746	$ 7,969,352	$ 17,111,454	$ 164,140
Property taxes	2,632,377	457,122	-	341,720
Total assets	14,516,123	8,426,474	17,111,454	505,860
LIABILITIES				
Accounts payable	-	-	-	-
Due to local governments	-	457,122	-	342,014
Due to other taxing entities	2,632,377	-	-	-
Total liabilities	2,632,377	457,122	-	342,014
NET POSITION				
Restricted for individuals, organizations and other governments	11,883,746	7,969,352	17,111,454	163,846
Total net position	$ 11,883,746	$ 7,969,352	$ 17,111,454	$ 163,846

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	Fire Board Fund	Lynches Lake/Camp Branch Fund	Salem Watershed Fund	Williamsburg County Fund
ASSETS				
Cash and cash equivalents	$ 153,907	$ 12,410	$ 116,878	$ 2,492,604
Property taxes	-	-	-	-
Total assets	153,907	12,410	116,878	2,492,604
LIABILITIES				
Accounts payable	-	-	-	-
Due to local governments	-	-	-	-
Due to other taxing entities	-	-	-	-
Total liabilities	-	-	-	-
NET POSITION				
Restricted for individuals, organizations and other governments	153,907	12,410	116,878	2,492,604
Total net position	$ 153,907	$ 12,410	$ 116,878	$ 2,492,604

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	Magistrate Fund	Clerk of Court Fund	Sheriff's Fund	Total
ASSETS				
Cash and cash equivalents	$ 201,356	$ 1,693,135	$ 5,163,288	$ 46,962,270
Property taxes	-	-	-	3,431,219
Total assets	201,356	1,693,135	5,163,288	50,393,489
LIABILITIES				
Accounts payable	-	-	28,451	28,451
Due to local governments	-	-	-	799,136
Due to other taxing entities	-	-	-	2,632,377
Total liabilities	-	-	28,451	3,459,964
NET POSITION				
Restricted for individuals, organizations and other governments	201,356	1,693,135	5,134,837	46,933,525
Total net position	$ 201,356	$ 1,693,135	$ 5,134,837	$ 46,933,525

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	School District General Fund	School District Debt Service Fund	School District Capital Project Fund	Municipalities Fund
ADDITIONS				
Current property taxes	$ 63,388,295	$ 20,495,484	$ -	$ 17,948,272
Inventory exemption	570,369	204,288	-	-
Vehicle taxes	19,571,725	3,488,188	-	2,400,839
Delinquent property taxes	3,197,164	806,351	-	690,801
Penalties	102,417	44,410	-	35,591
State and federal aid	182,194,490	-	-	-
Interest on investments	399,717	666,904	762,550	-
Proceeds from bond issue	-	-	29,365,602	-
State homestead exemption	37,701,805	806,351	-	-
Fees in lieu of taxes	8,547,048	1,589,971	-	37,883
Watercraft taxes	701,544	118,727	-	60,283
Cash received from others	-	-	-	-
Less: local option sales tax credits	-	-	-	(10,449,661)
Total additions	316,374,574	28,220,674	30,128,152	10,724,008
DEDUCTIONS				
Claims paid	316,090,388	-	35,514,078	10,680,303
Cash paid to others	-	-	-	-
Refunds	292,036	49,863	-	27,784
Bond principal payments	-	25,763,943	-	-
Interest payments	-	2,408,432	-	-
Paying agent fees	-	1,825	-	-
Total deductions	316,382,424	28,224,063	35,514,078	10,708,087
Change in fiduciary net position	(7,850)	(3,389)	(5,385,926)	15,921
Net position, beginning of year	11,891,596	7,972,741	22,497,380	147,925
Net position, end of year	$ 11,883,746	$ 7,969,352	$ 17,111,454	$ 163,846

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Fire Board Fund	Lynches Lake/Camp Branch Fund	Salem Watershed Fund	Williamsburg County Fund
ADDITIONS				
Current property taxes	$ 535,453	$ 9,621	$ 78,100	$ 3,561,248
Inventory exemption	11,208	-	-	-
Vehicle taxes	111,067	91	777	5,633
Delinquent property taxes	26,981	785	6,975	-
Penalties	827	24	233	-
State and federal aid	423,677	-	-	-
Interest on investments	3,202	440	4,274	-
Proceeds from bond issue	-	-	-	-
State homestead exemption	25,380	895	8,190	-
Fees in lieu of taxes	100,116	-	-	992,745
Watercraft taxes	6,099	-	-	-
Cash received from others	-	-	-	-
Less: local option sales tax credits	-	-	-	-
Total additions	1,244,010	11,856	98,549	4,559,626
DEDUCTIONS				
Claims paid	1,253,278	9,300	81,766	4,666,791
Cash paid to others	-	-	-	-
Refunds	1,886	-	-	-
Bond principal payments	-	-	-	-
Interest payments	-	-	-	-
Paying agent fees	-	-	-	-
Total deductions	1,255,164	9,300	81,766	4,666,791
Change in fiduciary net position	(11,154)	2,556	16,783	(107,165)
Net position, beginning of year	165,061	9,854	100,095	2,599,769
Net position, end of year	$ 153,907	$ 12,410	$ 116,878	$ 2,492,604

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Magistrate Fund	Clerk of Court Fund	Sheriff's Fund	Total
ADDITIONS				
Current property taxes	$ -	$ -	$ -	$ 106,016,473
Inventory exemption	-	-	-	785,865
Vehicle taxes	-	-	-	25,578,320
Delinquent property taxes	-	-	-	4,729,057
Penalties	-	-	-	183,502
State and federal aid	-	-	-	182,618,167
Interest on investments	-	-	221,735	2,058,822
Proceeds from bond issue	-	-	-	29,365,602
State homestead exemption	-	-	-	38,542,621
Fees in lieu of taxes	-	-	-	11,267,763
Watercraft taxes	-	-	-	886,653
Cash received from others	1,845,631	92,939	2,252,023	4,190,593
Less: local option sales tax credits	-	-	-	(10,449,661)
Total additions	1,845,631	92,939	2,473,758	395,773,777
DEDUCTIONS				
Claims paid	1,820,922	-	-	370,116,826
Cash paid to others	-	-	1,679,857	1,679,857
Refunds	-	-	-	371,569
Bond principal payments	-	-	-	25,763,943
Interest payments	-	-	-	2,408,432
Paying agent fees	-	-	-	1,825
Total deductions	1,820,922	-	1,679,857	400,342,452
Change in fiduciary net position	24,709	92,939	793,901	(4,568,675)
Net position, beginning of year	176,647	1,600,196	4,340,936	51,502,200
Net position, end of year	$ 201,356	$ 1,693,135	$ 5,134,837	$ 46,933,525

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
SCHOOL DISTRICT GENERAL FUND
JUNE 30, 2025

	District One	District Two	District Three	District Four	District Five	Total
ASSETS						
Cash and cash equivalents	$ 8,297,633	$ 371,407	$ 2,609,048	$ 146,130	$ 459,528	$ 11,883,746
Property taxes receivable	1,824,570	202,459	327,539	90,124	187,685	2,632,377
Total assets	10,122,203	573,866	2,936,587	236,254	647,213	14,516,123
LIABILITIES						
Due to other taxing entities	1,824,570	202,459	327,539	90,124	187,685	2,632,377
Total liabilities	1,824,570	202,459	327,539	90,124	187,685	2,632,377
NET POSITION						
Restricted for organizations and other governments	8,297,633	371,407	2,609,048	146,130	459,528	11,883,746
Total net position	$ 8,297,633	$ 371,407	$ 2,609,048	$ 146,130	$ 459,528	11,883,746

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
SCHOOL DISTRICT DEBT SERVICE FUND
JUNE 30, 2025

	District One	District Two	District Three	District Four	District Five	Total
ASSETS						
Cash and cash equivalents	$ 4,136,169	$ 253,279	$ 338,578	$ 2,754,108	$ 487,218	$ 7,969,352
Property taxes	333,973	48,627	25,866	25,011	23,645	457,122
Total assets	4,470,142	301,906	364,444	2,779,119	510,863	8,426,474
LIABILITIES						
Due to local governments	333,973	48,627	25,866	25,011	23,645	457,122
Total liabilities	333,973	48,627	25,866	25,011	23,645	457,122
NET POSITION						
Restricted for organizations and other governments	4,136,169	253,279	338,578	2,754,108	487,218	7,969,352
Total net position	$ 4,136,169	$ 253,279	$ 338,578	$ 2,754,108	$ 487,218	$ 7,969,352

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
SCHOOL DISTRICT CAPITAL PROJECT FUND
JUNE 30, 2025

	District One	District Two	District Three	District Four	District Five	Total
ASSETS						
Cash and cash equivalents	$ 12,683,156	$ 481,851	$ 988,796	$ -	$ 2,957,651	$ 17,111,454
Total assets	12,683,156	481,851	988,796	-	2,957,651	17,111,454
NET POSITION						
Restricted for organizations and other governments	12,683,156	481,851	988,796	-	2,957,651	17,111,454
Total net position	$ 12,683,156	$ 481,851	$ 988,796	$ -	$ 2,957,651	$ 17,111,454

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SCHOOL DISTRICT GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	District One	District Two	District Three	District Four	District Five	Total
ADDITIONS						
Current property taxes	$ 50,096,028	$ 1,494,172	$ 8,038,505	$ 1,821,160	$ 1,938,430	$ 63,388,295
Inventory exemption	440,969	9,789	94,239	17,467	7,905	570,369
Vehicle taxes	14,691,732	794,275	2,313,347	903,183	869,188	19,571,725
Delinquent property taxes	2,285,264	139,133	529,503	145,193	98,071	3,197,164
Penalties	84,724	4,150	1,455	6,069	6,019	102,417
State and federal aid	126,593,957	11,771,395	30,542,190	-	13,286,948	182,194,490
Interest on investments	314,349	12,924	47,578	10,014	14,852	399,717
State homestead exemption	29,620,716	1,666,538	4,605,375	-	1,809,176	37,701,805
Fees-in-lieu of taxes	6,652,432	209,598	642,947	948,811	93,260	8,547,048
Watercraft taxes	448,140	49,678	112,544	33,673	57,509	701,544
Total additions	231,228,311	16,151,652	46,927,683	3,885,570	18,181,358	316,374,574
DEDUCTIONS						
Claims paid	231,056,569	16,108,743	46,847,214	3,917,771	18,160,091	316,090,388
Refunds	212,770	11,284	41,237	14,907	11,838	292,036
Total deductions	231,269,339	16,120,027	46,888,451	3,932,678	18,171,929	316,382,424
Change in fiduciary net position	(41,028)	31,625	39,232	(47,108)	9,429	(7,850)
Net position, beginning of year	8,338,661	339,782	2,569,816	193,238	450,099	11,891,596
Net position, end of year	$ 8,297,633	$ 371,407	$ 2,609,048	$ 146,130	$ 459,528	$ 11,883,746

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SCHOOL DISTRICT DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	District One	District Two	District Three	District Four	District Five	Total
ADDITIONS						
Current property taxes	$ 18,499,020	$ 506,336	$ 503,841	$ 589,536	$ 396,751	$ 20,495,484
Inventory exemption	175,434	1,240	22,165	2,015	3,434	204,288
Vehicle taxes	2,991,141	139,440	113,320	140,662	103,625	3,488,188
Delinquent property taxes	670,620	40,610	36,518	38,118	20,485	806,351
Penalties	36,723	2,555	972	2,608	1,552	44,410
Interest on investments	480,607	21,275	20,469	120,830	23,723	666,904
State homestead exemption	659,347	48,561	28,326	43,473	26,644	806,351
Fees-in-lieu of taxes	1,329,596	38,824	26,245	183,914	11,392	1,589,971
Watercraft taxes	92,263	8,710	5,481	5,402	6,871	118,727
Total additions	24,934,751	807,551	757,337	1,126,558	594,477	28,220,674
DEDUCTIONS						
Refunds	42,847	1,954	2,133	1,548	1,381	49,863
Bond principal payments	24,320,000	672,100	656,843	-	115,000	25,763,943
Interest payments	1,949,083	22,949	64,275	-	372,125	2,408,432
Paying agent fees	1,325	-	-	-	500	1,825
Total deductions	26,313,255	697,003	723,251	1,548	489,006	28,224,063
Change in fiduciary net position	(1,378,504)	110,548	34,086	1,125,010	105,471	(3,389)
Net position, beginning of year	5,514,673	142,731	304,492	1,629,098	381,747	7,972,741
Net position, end of year	$ 4,136,169	$ 253,279	$ 338,578	$ 2,754,108	$ 487,218	$ 7,969,352

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SCHOOL DISTRICT CAPITAL PROJECT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	District One	District Two	District Three	District Four	District Five	Total
ADDITIONS						
Interest on investments	$ 372,730	$ 84,687	$ 53,872	$ -	$ 251,261	$ 762,550
Proceeds from bond issue	26,365,602	3,000,000	-	-	-	29,365,602
Total additions	26,738,332	3,084,687	53,872	-	251,261	30,128,152
DEDUCTIONS						
Claims paid	27,562,437	2,625,347	-	22	5,326,272	35,514,078
Total deductions	27,562,437	2,625,347	-	22	5,326,272	35,514,078
Change in fiduciary net position	(824,105)	459,340	53,872	(22)	(5,075,011)	(5,385,926)
Net position, beginning of year	13,507,261	22,511	934,924	22	8,032,662	22,497,380
Net position, end of year	$ 12,683,156	$ 481,851	$ 988,796	$ -	$ 2,957,651	$ 17,111,454

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
MUNICIPALITIES FUND
JUNE 30, 2025

	Florence	Quinby	Pamplico	Lake City	Olanta
ASSETS					
Cash and cash equivalents	$ 117,037	$ -	$ 752	$ 41,238	$ 128
Property taxes receivable	120,098	14	20,840	93,109	3,341
Total assets	237,135	14	21,592	134,347	3,469
LIABILITIES					
Due to local governments	120,098	308	20,840	93,109	3,341
Total liabilities	120,098	308	20,840	93,109	3,341
NET POSITION					
Restricted for organizations and other governments	117,037	(294)	752	41,238	128
Total net position	$ 117,037	$ (294)	$ 752	$ 41,238	$ 128

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
MUNICIPALITIES FUND
JUNE 30, 2025

	Coward	Scranton	Timmonsville	Johnsonville	Total
ASSETS					
Cash and cash equivalents	$ 131	$ 190	$ 4,288	$ 376	$ 164,140
Property taxes receivable	-	-	45,091	59,227	341,720
Total assets	131	190	49,379	59,603	505,860
LIABILITIES					
Due to local governments	-	-	45,091	59,227	342,014
Total liabilities	-	-	45,091	59,227	342,014
NET POSITION					
Restricted for organizations and other governments	131	190	4,288	376	163,846
Total net position	$ 131	$ 190	$ 4,288	$ 376	$ 163,846

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
MUNICIPALITIES FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Florence	Quinby	Pamplico	Lake City	Olanta
ADDITIONS					
Current property taxes	$ 14,384,739	$ -	$ 233,011	$ 2,630,417	$ 62,003
Vehicle taxes	1,763,664	-	40,432	457,313	12,869
Delinquent property taxes	408,619	-	14,934	202,422	11,019
Penalties	28,045	-	51	6,900	-
Fees in lieu of taxes	37,883	-	-	-	-
Watercraft taxes	49,113	-	1,374	6,222	972
Less: local option sales tax credits	(8,356,311)	-	(248,546)	(1,139,156)	(86,200)
Total additions	8,315,752	-	41,256	2,164,118	663
DEDUCTIONS					
Claims paid	8,278,989	-	40,982	2,159,658	645
Refunds	21,656	-	47	3,561	-
Total deductions	8,300,645	-	41,029	2,163,219	645
Change in fiduciary net position	15,107	-	227	899	18
Net position (deficit), beginning of year	101,930	(294)	525	40,339	110
Net position (deficit), end of year	$ 117,037	$ (294)	$ 752	$ 41,238	$ 128

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
MUNICIPALITIES FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Coward	Scranton	Timmonsville	Johnsonville	Total
ADDITIONS					
Current property taxes	$ -	$ -	$ 420,227	$ 217,875	$ 17,948,272
Vehicle taxes	-	-	83,596	42,965	2,400,839
Delinquent property taxes	-	-	41,781	12,026	690,801
Penalties	-	-	595	-	35,591
Fees in lieu of taxes	-	-	-	-	37,883
Watercraft taxes	-	-	129	2,473	60,283
Less: local option sales tax credits	-	-	(346,048)	(273,400)	(10,449,661)
Total additions	-	-	200,280	1,939	10,724,008
DEDUCTIONS					
Claims paid	-	-	198,146	1,883	10,680,303
Refunds	-	-	2,520	-	27,784
Total deductions	-	-	200,666	1,883	10,708,087
Change in fiduciary net position	-	-	(386)	56	15,921
Net position, beginning of year	131	190	4,674	320	147,925
Net position, end of year	$ 131	$ 190	$ 4,288	$ 376	$ 163,846

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIRE BOARD FUND
JUNE 30, 2025

	South Lynches Fire District	West Florence Rural Fire District	Windy Hill/ Olanta Rural Fire District	Pamplico Fire District	Hannah-Salem Friendfield Fire District
ASSETS					
Cash and cash equivalents	$ 144,975	$ 18	$ 14	$ 13	$ -
Total assets	144,975	18	14	13	-
NET POSITION					
Restricted for organizations and other governments	144,975	18	14	13	-
Total net position	$ 144,975	$ 18	$ 14	$ 13	$ -

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIRE BOARD FUND
JUNE 30, 2025

	Florence	Lake City	Scranton	Timmonsville	Johnsonville	Total
ASSETS						
Cash and cash equivalents	$ -	$ 8,829	$ 15	$ 17	$ 26	$ 153,907
Total assets	-	8,829	15	17	26	153,907
NET POSITION						
Restricted for organizations and other governments	-	8,829	15	17	26	153,907
Total net position	$ -	$ 8,829	$ 15	$ 17	$ 26	$ 153,907

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIRE BOARD FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	South Lynches Fire District	West Florence Rural Fire District	Windy Hill/ Olanta Rural Fire District	Pamplico Fire District	Hannah-Salem Friendfield Fire District
ADDITIONS					
Current property taxes	$ 535,453	$ -	$ -	$ -	$ -
Inventory exemption	11,208	-	-	-	-
Vehicle taxes	111,067	-	-	-	-
Delinquent property taxes	26,981	-	-	-	-
Penalties	827	-	-	-	-
State and federal aid	23,994	124,955	73,348	2,169	7,745
Interest on investments	2,964	-	-	3	-
State homestead exemption	25,380	-	-	-	-
Fees in lieu of taxes	100,116	-	-	-	-
Watercraft taxes	6,099	-	-	-	-
Total additions	844,089	124,955	73,348	2,172	7,745
DEDUCTIONS					
Claims paid	853,406	124,955	73,348	2,170	7,745
Refunds	1,886	-	-	-	-
Total deductions	855,292	124,955	73,348	2,170	7,745
Change in fiduciary net position	(11,203)	-	-	2	-
Net position, beginning of year	156,178	18	14	11	-
Net position, end of year	$ 144,975	$ 18	$ 14	$ 13	$ -

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIRE BOARD FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Florence	Lake City	Scranton	Timmonsville	Johnsonville	Total
ADDITIONS						
Current property taxes	$ -	$ -	$ -	$ -	$ -	$ 535,453
Inventory exemption	-	-	-	-	-	11,208
Vehicle taxes	-	-	-	-	-	111,067
Delinquent property taxes	-	-	-	-	-	26,981
Penalties	-	-	-	-	-	827
State and federal aid	173,461	12,862	1,340	-	3,803	423,677
Interest on investments	188	42	-	-	5	3,202
State homestead exemption	-	-	-	-	-	25,380
Fees in lieu of taxes	-	-	-	-	-	100,116
Watercraft taxes	-	-	-	-	-	6,099
Total additions	173,649	12,904	1,340	-	3,808	1,244,010
DEDUCTIONS						
Claims paid	173,649	12,862	1,340	-	3,803	1,253,278
Refunds	-	-	-	-	-	1,886
Total deductions	173,649	12,862	1,340	-	3,803	1,255,164
Change in fiduciary net position	-	42	-	-	5	(11,154)
Net position, beginning of year	-	8,787	15	17	21	165,061
Net position, end of year	$ -	$ 8,829	$ 15	$ 17	$ 26	$ 153,907

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
SHERIFF'S FUND
JUNE 30, 2025

	Sheriff's Fund	Seized IB South	Fed Narcotics DOT	Fed Narcotics DOJ	Seized IB	Court Narcotics	FCSO Commissary	Total
ASSETS								
Cash and cash equivalents	$ 737,677	$ 233,760	$ 583,664	$ 908,245	$ 1,561,991	$ 201,623	$ 936,328	$ 5,163,288
Total assets	737,677	233,760	583,664	908,245	1,561,991	201,623	936,328	5,163,288
LIABILITIES								
Accounts payable	-	1,093	-	-	-	27,358	-	28,451
Total liabilities	-	1,093	-	-	-	27,358	-	28,451
NET POSITION								
Restricted for organizations and other governments	737,677	232,667	583,664	908,245	1,561,991	174,265	936,328	5,134,837
Total net position	$ 737,677	$ 232,667	$ 583,664	$ 908,245	$ 1,561,991	$ 174,265	$ 936,328	$ 5,134,837

FLORENCE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SHERIFF'S FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Sheriff's Fund	Seized IB South	Fed Narcotics DOT	Fed Narcotics DOJ	Seized IB	Court Narcotics	FCSO Commissary	Total
ADDITIONS								
Interest on investments	$ -	$ 12,693	$ 16,689	$ 49,592	$ 89,546	$ 8,474	$ 44,741	$ 221,735
Cash received from others	1,233,342	15,000	353,554	1,565	107,134	181,124	360,304	2,252,023
Total additions	1,233,342	27,693	370,243	51,157	196,680	189,598	405,045	2,473,758
DEDUCTIONS								
Cash paid to others	1,061,439	10,731	23,357	16,500	196,124	150,865	220,841	1,679,857
Total deductions	1,061,439	10,731	23,357	16,500	196,124	150,865	220,841	1,679,857
Change in fiduciary net position	171,903	16,962	346,886	34,657	556	38,733	184,204	793,901
Net position, beginning of year	565,774	215,705	236,778	873,588	1,561,435	135,532	752,124	4,340,936
Net position, end of year	$ 737,677	$ 232,667	$ 583,664	$ 908,245	$ 1,561,991	$ 174,265	$ 936,328	$ 5,134,837

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF REVENUES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Taxes				
Property tax	$ 35,076,211	$ 35,076,211	$ 36,690,352	$ 1,614,141
Sales tax	18,700,900	18,700,900	19,543,885	842,985
Fees in lieu of tax	3,315,000	3,315,000	3,597,604	282,604
Total taxes	57,092,111	57,092,111	59,831,841	2,739,730
Licenses and permits				
Tax assessor fees	5,300	5,300	6,053	753
Cable TV fees	810,000	810,000	721,236	(88,764)
Building permit fees	853,200	853,200	1,168,211	315,011
Landfill permits	-	-	4,866	4,866
Road system maintenance fees	500,000	500,000	554,818	54,818
Planning commission fees	334,100	334,100	80,080	(254,020)
Total licenses and permits	2,502,600	2,502,600	2,535,264	32,664
Fines and fees				
Library fines	42,000	42,000	41,082	(918)
Tax collector's costs and fees	510,000	510,000	460,435	(49,565)
Magistrates' fines	765,000	765,000	833,575	68,575
Clerk of Court fines	24,000	24,000	60,778	36,778
Clerk of Court fees	1,349,000	1,349,000	756,328	(592,672)
Master in Equity fees	78,000	78,000	84,366	6,366
Judge of Probate fees	403,000	403,000	52,859	(350,141)
Family court fees	387,000	387,000	419,648	32,648
Total fines and fees	3,558,000	3,558,000	2,709,071	(848,929)
Intergovernmental				
Library state and federal	300,000	300,000	-	(300,000)
State revenue - local government fund	7,150,000	7,150,000	6,807,033	(342,967)
Election commission	315,000	315,000	113,401	(201,599)
Veterans' affairs	7,000	7,000	7,756	756
Public defender	355,000	355,000	2,565,054	2,210,054
Solicitor	331,000	331,000	413,895	82,895
Municipalities	85,000	85,000	81,969	(3,031)
Merchant inventory exemption	356,006	356,006	-	(356,006)
Accommodations tax	43,500	43,500	42,199	(1,301)
Other	256,300	256,300	981,362	725,062
Total intergovernmental	9,198,806	9,198,806	11,012,669	1,813,863

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF REVENUES - BUDGET (BUDGETARY BASIS)
AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Sales and other functional revenues				
Rent	$ 267,483	$ 267,483	$ 241,763	$ (25,720)
Emergency medical services	9,700,000	9,700,000	10,056,345	356,345
Recreation	894,000	894,000	1,024,056	130,056
Inmate per diem	450,000	450,000	544,410	94,410
Sheriff serving fees	41,000	41,000	41,041	41
Other	1,400	1,400	4,156	2,756
Total sales and other functional revenues	11,353,883	11,353,883	11,911,771	557,888
Miscellaneous				
Interest on investments	3,522,500	3,522,500	4,758,716	1,236,216
Tax sale escrow accounts held five years	5,000	5,000	7,280	2,280
Sales of abandoned property	550,000	550,000	294,699	(255,301)
Other	278,500	278,500	2,032,515	1,754,015
Total miscellaneous	4,356,000	4,356,000	7,093,210	2,737,210
Total revenues	$ 88,061,400	$ 88,061,400	$ 95,093,826	$ 7,032,426

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
General government				
County council:				
Personnel services	$ 301,251	$ 301,966	$ 306,970	$ (5,004)
Supplies	12,000	10,898	4,663	6,235
Other services and charges	117,165	121,052	91,951	29,101
Capital outlay	7,500	4,000	42	3,958
Direct assistance	5,000	5,000	7,000	(2,000)
Total county council	442,916	442,916	410,626	32,290
Attorney:				
Other services and charges	112,000	112,000	99,463	12,537
Total attorney	112,000	112,000	99,463	12,537
Administrator:				
Personnel services	1,293,968	1,281,820	1,220,601	61,219
Supplies	10,000	9,568	7,190	2,378
Other services and charges	39,875	52,455	54,679	(2,224)
Total administrator	1,343,843	1,343,843	1,282,470	61,373
Finance:				
Personnel services	726,494	732,128	720,769	11,359
Supplies	30,500	32,866	30,104	2,762
Other services and charges	560,951	557,951	558,066	(115)
Capital outlay	7,000	2,000	-	2,000
Total finance	1,324,945	1,324,945	1,308,939	16,006
Treasurer:				
Personnel services	1,159,154	1,136,292	1,130,769	5,523
Supplies	78,050	92,177	90,895	1,282
Other services and charges	379,048	399,170	395,139	4,031
Capital outlay	12,500	15,800	12,774	3,026
Total treasurer	1,628,752	1,643,439	1,629,577	13,862
Information technology:				
Personnel services	1,488,943	1,489,606	1,445,683	43,923
Supplies	28,000	20,041	11,240	8,801
Other services and charges	2,147,994	2,405,529	1,894,465	511,064
Capital outlay	426,703	457,526	189,943	267,583
Total information technology	4,091,640	4,372,702	3,541,331	831,371
Auditor:				
Personnel services	709,001	710,202	769,971	(59,769)
Supplies	18,953	13,614	12,533	1,081
Other services and charges	20,405	24,543	15,631	8,912
Total auditor	748,359	748,359	798,135	(49,776)

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
General government (continued)				
Tax assessor:				
Personnel services	$ 1,649,179	$ 1,650,262	$ 1,604,592	$ 45,670
Supplies	33,335	18,520	13,048	5,472
Other services and charges	110,244	109,289	83,160	26,129
Total tax assessor	1,792,758	1,778,071	1,700,800	77,271
Procurement:				
Personnel services	290,329	289,407	297,536	(8,129)
Supplies	3,749	7,629	7,508	121
Other services and charges	12,788	9,830	7,563	2,267
Total procurement	306,866	306,866	312,607	(5,741)
Clerk of court:				
Personnel services	883,419	884,434	882,266	2,168
Supplies	26,375	26,763	17,614	9,149
Other services and charges	32,011	30,608	27,655	2,953
Total clerk of court	941,805	941,805	927,535	14,270
General sessions:				
Personnel services	165,395	165,434	168,541	(3,107)
Other services and charges	163,660	163,621	61,148	102,473
Total court of common pleas	329,055	329,055	229,689	99,366
Solicitor:				
Personnel services	1,464,371	1,465,161	1,577,089	(111,928)
Supplies	20,040	20,377	18,364	2,013
Other services and charges	137,614	136,487	140,315	(3,828)
Total solicitor	1,622,025	1,622,025	1,735,768	(113,743)
Human resources:				
Personnel services	664,916	555,891	448,057	107,834
Supplies	105,500	24,191	18,732	5,459
Other services and charges	28,353	225,517	44,502	181,015
Capital outlay	4,800	4,800	1,356	3,444
Total human resources	803,569	810,399	512,647	297,752
Family court:				
Personnel services	652,936	653,108	661,290	(8,182)
Other services and charges	1,445	1,273	495	778
Total family court	654,381	654,381	661,785	(7,404)

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
General government (continued)				
Judge of probate:				
Personnel services	$ 776,417	$ 752,535	$ 811,136	$ (58,601)
Supplies	20,000	13,109	12,610	499
Other services and charges	55,285	86,058	85,701	357
Total judge of probate	851,702	851,702	909,447	(57,745)
Public defender:				
Personnel services	1,220,429	1,220,784	1,103,754	117,030
Supplies	23,000	22,150	20,955	1,195
Other services and charges	80,394	80,239	70,242	9,997
Capital outlay	13,100	13,750	13,498	252
Total public defender	1,336,923	1,336,923	1,208,449	128,474
Master in equity:				
Personnel services	297,424	297,453	303,866	(6,413)
Supplies	1,500	1,500	985	515
Other services and charges	6,121	6,092	1,807	4,285
Capital outlay	1,000	1,000	501	499
Total master in equity	306,045	306,045	307,159	(1,114)
Magistrates' offices:				
Personnel services	2,747,205	2,713,609	2,586,976	126,633
Supplies	42,824	59,590	57,696	1,894
Other services and charges	236,476	257,308	231,517	25,791
Capital outlay	10,500	6,498	1,010	5,488
Total magistrates' offices	3,037,005	3,037,005	2,877,199	159,806
Building inspections:				
Personnel services	1,721,230	1,727,495	1,633,817	93,678
Supplies	25,206	20,474	8,996	11,478
Other services and charges	847,547	1,047,486	455,768	591,718
Capital outlay	12,000	12,000	10,610	1,390
Total building inspections	2,605,983	2,807,455	2,109,191	698,264
GIS:				
Personnel services	369,899	370,028	400,475	(30,447)
Supplies	5,500	7,458	5,163	2,295
Other services and charges	167,934	164,347	143,518	20,829
Capital outlay	2,200	3,700	2,867	833
Total GIS	545,533	545,533	552,023	(6,490)
Voter registration and election commission:				
Personnel services	552,813	613,274	686,324	(73,050)
Supplies	82,604	69,456	23,634	45,822
Other services and charges	777,680	735,102	730,902	4,200
Capital outlay	13,211	8,476	531	7,945
Total voter registration and election commission	1,426,308	1,426,308	1,441,391	(15,083)

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
General government (continued)				
Veterans' affairs:				
Personnel services	$ 260,955	$ 254,955	$ 251,331	$ 3,624
Supplies	3,100	6,100	1,250	4,850
Other services and charges	53,900	56,900	47,723	9,177
Total veterans' affairs	317,955	317,955	300,304	17,651
Facilities management:				
Personnel services	817,098	817,449	706,542	110,907
Supplies	42,500	32,300	1,155	31,145
Other services and charges	2,293,507	2,329,823	2,297,702	32,121
Capital outlay	91,455	96,981	-	96,981
Total facilities management	3,244,560	3,276,553	3,005,399	271,154
Lake City Senior Center:				
Supplies	10,220	822	-	822
Other services and charges	135,180	144,578	129,708	14,870
Capital outlay	15,100	15,100	-	15,100
Total Lake City Senior Center	160,500	160,500	129,708	30,792
Direct assistance:				
Council of Governments	102,794	102,794	102,794	-
Senior Citizens Association	45,120	45,120	28,974	16,146
Pee Dee CAA	9,120	9,120	9,120	-
City-County Stadium Commission	11,200	11,200	11,200	-
Others	458,823	458,823	458,823	-
Total direct assistance	627,057	627,057	610,911	16,146
Register of Deeds				
Personnel services	375,838	375,839	367,224	8,615
Supplies			1	(1)
Supplies	8,000	8,000	7,897	103
Other services and charges	59,101	59,101	51,243	7,858
Total Register of Deeds	442,939	442,940	426,365	16,575
Other:				
Personnel services	1,255,516	1,255,516	352,291	903,225
Other services and charges	836,630	848,086	500,000	348,086
Capital outlay	-	-	2,243,009	(2,243,009)
Total other	2,092,146	2,103,602	3,095,300	(991,698)
Total general government	33,137,570	33,670,384	32,124,218	1,546,166
Public safety				
Sheriff's office:				
Personnel services	13,575,682	13,513,291	13,580,191	(66,900)
Supplies	175,000	75,981	20,031	55,950
Other services and charges	2,292,590	2,539,608	2,289,898	249,710
Capital outlay	1,130,777	1,142,962	841,230	301,732
Total sheriff's office	17,174,049	17,271,842	16,731,350	540,492

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Public safety (continued)				
County jail:				
Personnel services	$ 6,882,008	$ 6,822,270	$ 7,557,177	$ (734,907)
Supplies	72,500	143,893	19,826	124,067
Other services and charges	3,285,949	3,476,397	3,538,052	(61,655)
Capital outlay	392,144	215,669	210,013	5,656
Total county jail	10,632,601	10,658,229	11,325,068	(666,839)
Radio system:				
Other services and charges	675,227	717,563	715,875	1,688
Total radio system	675,227	717,563	715,875	1,688
Central dispatch:				
Personnel services	2,987,535	2,987,790	3,117,759	(129,969)
Supplies	13,800	13,568	5,598	7,970
Other services and charges	332,702	346,554	343,489	3,065
Total central dispatch	3,334,037	3,347,912	3,466,846	(118,934)
Emergency preparedness:				
Personnel services	552,789	550,444	533,322	17,122
Supplies	11,000	16,880	4,571	12,309
Other services and charges	234,975	237,650	250,442	(12,792)
Total emergency preparedness	798,764	804,974	788,335	16,639
Total public safety	32,614,678	32,800,520	33,027,474	(226,954)
Public works				
Public works operating:				
Capital outlay	2,763,835	2,763,835	695,163	2,068,672
Total public works operating	2,763,835	2,763,835	695,163	2,068,672
Central maintenance:				
Other services and charges	1,019,755	757,732	1,021,420	(263,688)
Capital outlay	846,299	1,108,322	1,144,038	(35,716)
Total central maintenance	1,866,054	1,866,054	2,165,458	(299,404)
Total public works	4,629,889	4,629,889	2,860,621	1,769,268

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Health				
Health department:				
Other services and charges	$ 77,014	$ 77,014	$ 76,950	$ 64
Total health department	77,014	77,014	76,950	64
Environmental services:				
Personnel services	756,776	740,244	657,502	82,742
Supplies	30,050	34,948	44,244	(9,296)
Other services and charges	320,921	342,555	230,194	112,361
Capital outlay	48,500	38,500	32,764	5,736
Total environmental services	1,156,247	1,156,247	964,704	191,543
Emergency medical services:				
Personnel services	8,929,432	8,676,614	8,684,340	(7,726)
Supplies	281,000	306,459	9,861	296,598
Other services and charges	957,565	961,275	1,194,697	(233,422)
Capital outlay	305,013	798,295	33,200	765,095
Total emergency medical services	10,473,010	10,742,643	9,922,098	820,545
Rescue - ambulance squads:				
Other services and charges	142,210	102,210	74,775	27,435
Direct assistance	833,808	873,808	873,808	-
Total rescue - ambulance squads	976,018	976,018	948,583	27,435
Coroner:				
Personnel services	461,134	320,576	326,076	(5,500)
Supplies	5,205	5,695	3,647	2,048
Other services and charges	134,819	282,887	326,930	(44,043)
Capital outlay	12,505	4,505	4,303	202
Total coroner	613,663	613,663	660,956	(47,293)
On-site clinic:				
Other services and charges	283,800	283,800	256,854	26,946
Total on-site clinic	283,800	283,800	256,854	26,946
Direct assistance:				
Direct assistance	34,987	34,987	34,987	-
Total direct assistance	34,987	34,987	34,987	-
Total health	13,614,739	13,884,372	12,865,132	1,019,240

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Welfare				
Indigent care:				
Direct assistance	$ 301,908	$ 301,908	$ 301,908	$ -
Total indigent care	301,908	301,908	301,908	-
Social services:				
Direct assistance	21,500	21,500	16,881	4,619
Total social services	21,500	21,500	16,881	4,619
Pee Dee Coalition:				
Direct assistance	20,000	20,000	20,000	-
Total Pee Dee Coalition	20,000	20,000	20,000	-
Total welfare	343,408	343,408	338,789	4,619
Culture and recreation				
Library:				
Personnel services	3,675,645	3,623,492	3,719,206	(95,714)
Supplies	34,905	20,316	18,174	2,142
Other services and charges	992,573	1,070,871	1,068,456	2,415
Capital outlay	41,500	29,944	29,944	-
Total library	4,744,623	4,744,623	4,835,780	(91,157)
Recreation:				
Personnel services	1,118,379	1,050,712	1,033,419	17,293
Supplies	62,000	122,716	6,460	116,256
Other services and charges	1,309,165	1,401,430	1,973,195	(571,765)
Capital outlay	761,817	982,665	796,759	185,906
Total recreation	3,251,361	3,557,523	3,809,833	(252,310)
Lynches River County Park:				
Personnel services	581,395	572,109	644,815	(72,706)
Supplies	42,500	47,163	2,066	45,097
Other services and charges	127,074	133,369	180,489	(47,120)
Capital outlay	275,038	964,916	847,162	117,754
Total Lynches River County Park	1,026,007	1,717,557	1,674,532	43,025
Summer camps:				
Personnel services	8,940	8,009	8,251	(242)
Other services and charges	3,672	3,672	3,363	309
Total summer camps	12,612	11,681	11,614	67

(Continued)

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
DETAIL SCHEDULE OF EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Culture and recreation (continued)				
Leatherman Senior Center:				
Personnel services	$ 162,344	$ 162,361	$ 168,478	$ (6,117)
Supplies	29,000	12,544	437	12,107
Other services and charges	187,489	147,110	151,302	(4,192)
Capital outlay	111,115	57,694	57,044	650
Total Leatherman Senior Center	489,948	379,709	377,261	2,448
Total culture and recreation	9,524,551	10,411,093	10,709,020	(297,927)
Education				
Literary council:				
Direct assistance	5,000	5,000	5,000	-
Total literary council	5,000	5,000	5,000	-
Total education	5,000	5,000	5,000	-
Debt Service				
Principal - leases and subscriptions	-	-	2,213,811	(2,213,811)
Interest - leases and subscriptions	-	-	279,786	(279,786)
Total debt service	-	-	2,493,597	(2,493,597)
Total expenditures	**$ 93,869,835**	**$ 95,744,666**	**$ 94,423,851**	**$ 1,320,815**

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
COMBINING SCHEDULE OF ASSETS, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES
JUNE 30, 2025

	General Operations	Treasurer and Tax Sale	Road Paving	Total
ASSETS				
Cash and cash equivalents	$ 30,561,116	$ 8,541,383	$ 1,374,571	$ 40,477,070
Investments	527,712	-	-	527,712
Receivables, net:				
Property taxes	1,502,996	-	-	1,502,996
Other governmental units and agencies	7,043,190	291	-	7,043,481
Others	2,733,397	247,704	-	2,981,101
Inventory	65,592	-	-	65,592
Prepaids	213,591	-	-	213,591
Leases receivable	711,155	-	-	711,155
Total assets	$ 43,358,749	$ 8,789,378	$ 1,374,571	$ 53,522,698
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 629,642	$ -	$ -	$ 629,642
Payroll withholdings and accruals	1,958,683	-	-	1,958,683
Other liabilities	-	8,798,925	-	8,798,925
Unearned revenue	2,348,970	-	-	2,348,970
Total liabilities	4,937,295	8,798,925	-	13,736,220
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues:				
Property taxes	862,945	-	-	862,945
Lease receipts	675,716	-	-	675,716
Total deferred inflows of resources	1,538,661	-	-	1,538,661
FUND BALANCES (DEFICITS)				
Nonspendable	314,622	-	-	314,622
Committed:				
Road paving	-	-	1,374,571	1,374,571
Assigned:				
General government	1,696,716	-	-	1,696,716
Unassigned	34,871,455	(9,547)	-	34,861,908
Total fund balances (deficits)	36,882,793	(9,547)	1,374,571	38,247,817
Total liabilities, deferred inflows of resources and fund balances	$ 43,358,749	$ 8,789,378	$ 1,374,571	$ 53,522,698

FLORENCE COUNTY, SOUTH CAROLINA

GENERAL FUND
COMBINING DETAIL SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
JUNE 30, 2025

	General Operations	Treasurer and Tax Sale	Road Paving	Total
Revenues:				
Taxes	$ 59,831,841	$ -	$ -	$ 59,831,841
Licenses and permits	1,980,446	-	554,818	2,535,264
Fines and fees	2,709,071	-	-	2,709,071
Intergovernmental	11,012,669	-	-	11,012,669
Sales and other functional revenues	11,911,771	-	-	11,911,771
Miscellaneous	6,786,516	11,995	-	6,798,511
Total revenues	94,232,314	11,995	554,818	94,799,127
Expenditures:				
Current:				
General government	32,124,218	-	-	32,124,218
Public safety	33,027,474	-	-	33,027,474
Public works	2,165,458	-	-	2,165,458
Health	12,865,132	-	-	12,865,132
Welfare	338,789	-	-	338,789
Culture and recreation	10,709,020	-	-	10,709,020
Education	5,000	-	-	5,000
Capital outlay	-	-	695,163	695,163
Debt service:				
Principal retirements	2,213,811	-	-	2,213,811
Interest	279,786	-	-	279,786
Total expenditures	93,728,688	-	695,163	94,423,851
Excess (deficiency) of revenues over (under) expenditures	503,626	11,995	(140,345)	375,276
Other financing sources (uses):				
Issuance of leases and subscriptions	2,243,009	-	-	2,243,009
Sale of capital assets	294,699	-	-	294,699
Transfers in	905,000	-	-	905,000
Transfers out	(1,185,150)	-	-	(1,185,150)
Total other financing sources, net	2,257,558	-	-	2,257,558
Net change in fund balance	2,761,184	11,995	(140,345)	2,632,834
Fund balance (deficit), beginning of year	34,121,609	(21,542)	1,514,916	35,614,983
Fund balance (deficit), end of year	$ 36,882,793	$ (9,547)	$ 1,374,571	$ 38,247,817

FLORENCE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2025

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court fines and assessments collected	$ 20,256	$ 1,763,851	$ -	$ 1,784,107
Court fines and assessments remitted to State Treasurer	13,096	836,111	-	849,207
Total Court Fines and Assessments retained	**$ 7,160**	**$ 927,740**	**$ -**	$ 934,900
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	$ 33,709	$ 15,032	$ -	$ 48,741
Assessments retained	9,513	59,898	-	69,411
Total Surcharges and Assessments retained for victim services	**$ 43,222**	**$ 74,930**	**$ -**	**$ 118,152**

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance	**$ -**	**$ (180,793)**	**$ (180,793)**
Victim Service Revenue:			
Victim Service Assessments Retained by City/County Treasurer	-	69,411	69,411
Victim Service Surcharges Retained by City/County Treasurer	-	48,741	48,741
Interest Earned	-	4,698	4,698
Grant Funds Received			
Grant from: State Treasurer	-	-	-
Miscellaneous Revenue	-	310,385	310,385
Contribution Received from Victim Service Contracts:			
(1) Town of Pamplico	-	2,574	2,574
(2) Town of	-	-	-
(3) City of	-	-	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	**$ -**	**$ 255,016**	**$ 255,016**

FLORENCE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2025

Expenditures for Victim Service Program:	**Municipal**	**County**	**Total**
Salaries and Benefits	$ -	$ 233,542	$ 233,542
Operating Expenditures	-	28,728	28,728
Victim Service Contract(s):			
(1) Entity's Name:	-	-	-
(2) Entity's Name	-	-	-
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	-	-	-
(2) Rape Crisis Center:	-	-	-
(3) Other local direct crime victims service agency:	-	-	-
Transferred to General Fund	-	-	-
Total Expenditures from Victim Service Fund/Program (B)	**-**	**262,270**	**262,270**
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	-	(7,254)	(7,254)
Less: Prior Year Fund Deficit Repayment	-	-	-
Carryforward Funds – End of Year	**$ -**	**$ (7,254)**	**$ (7,254)**

COMPLIANCE SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To Members of the County Council
Florence County
Florence, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **Florence County, South Carolina** (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 27, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Columbia, South Carolina
March 27, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance as Required by the Uniform Guidance

To Members of the County Council
Florence County
Florence, South Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program
We have audited **Florence County, South Carolina's** (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Columbia, South Carolina
March 27, 2026

FLORENCE COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor Program Title	Federal Assistance Listing Number	Federal Grantor's/ Pass-through Grantor's Number	Federal Expenditures	Passed through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through S.C. Department of Commerce				
Community Development Block Grant	14.228	4-CE-20-006	$ 20,000	$ -
Community Development Block Grant	14.228	4-CE-21-010	487,500	-
Total U.S. Department of Housing and Urban Development			507,500	-
U.S. DEPARTMENT OF JUSTICE				
Direct Assistance				
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-24-GG-05032	41,404	-
Equitable Sharing Program	16.922	N/A	16,500	-
Total U.S. Department of Justice			57,904	-
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through S.C. Department of Transportation				
Highway Planning and Construction Grant	20.205	PLA-04-13	181,180	-
Total U.S. Department of Transportation			181,180	-
U.S. DEPARTMENT OF THE TREASURY				
Direct Assistance				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	5,408,606	1,125,000
			5,408,606	1,125,000
Passed through S.C. Rural Infrastructure Authority				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	A-23-C07	710,796	-
			710,796	-
Total U.S. Department of The Treasury			6,119,402	1,125,000
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Passed through S.C. Humanities				
Promotion of the Humanities Federal/State Partnership	45.129	N/A	3,000	-
			3,000	-
Total National Endowment For The Humanities			3,000	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through S.C. Department of Social Services				
Child Support Enforcement Services Program	93.563	C-21021C	51,729	-
Child Support Enforcement Services Program	93.563	C-21021C	303,323	-
Child Support Enforcement Services Program	93.563	C-21021S	29,442	-
Child Support Enforcement Services Program	93.563	C-210212	13,220	-
			397,714	-
Total U.S. Department of Health and Human Services			397,714	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through S.C. Emergency Management Division				
Emergency Management Performance Grant	97.042	22EMPGO1-S	9,230	-
Emergency Management Performance Grant	97.042	LEMPG23-21	36,823	-
Emergency Management Performance Grant	97.042	LEMPG23-21	35,247	-
			81,300	-
Total U.S. Department of Homeland Security			81,300	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Passed through S.C. State Library				
Library Services and Technology Act	45.310	LS-256840-OLS-24	1,133	-
Library Services and Technology Act	45.310	LS-256840-OLS-24	2,000	-
			3,133	-
Total Institute of Museum and Library Services			3,133	-
CENTER FOR DISEASE CONTROL AND PREVENTION				
Passed through S.C. Department of Health and Enviromental Control				
Epidemiololgy and Laboratory Capacity for Infectious Diseases	93.323	CK24-0002	21,794	-
Total Center for Disease Control and Prevention			21,794	-
TOTAL FEDERAL ASSISTANCE EXPENDED			$ 7,372,927	$ 1,125,000

FLORENCE COUNTY, SOUTH CAROLINA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Florence County (the "County") under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.

NOTE 3. INDIRECT COST RATE

The County has elected not to use the ten percent de Minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4. SUBRECIPIENTS

During the fiscal year ended June 30, 2025, the County passed federal funds to a single subrecipient, Charter Communications, amounting to $1,125,000.

FLORENCE COUNTY, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting: Material weaknesses identified?	_____ Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes __X__ None reported
Noncompliance material to financial statements noted?	_____ Yes __X__ No

Federal Awards

Internal control over major programs: Material weaknesses identified?	_____ Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes __X__ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?	_____ Yes __X__ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
	U.S. Department of the Treasury
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	__X__ Yes ____ No

FLORENCE COUNTY, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION II
FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV
SCHEDULE OF PRIOR YEAR FINDINGS

None reported.

FLORENCE COUNTY COUNCIL MEETING
April 16, 2026

AGENDA ITEM: Reports to Council

DEPARTMENT: Administration

ISSUE UNDER CONSIDERATION:
Council Is Requested To Approve The Purchase Of Property Designated As Tract 2, Tax Map Number 70007-13-020 Containing 1.76 Acres Of Land In The Amount Of Twenty Six Thousand Dollars ($26,000), Needed For Drainage Outfall For The Timmonsville Library To Be Funded From CPSTIII-A, And Authorize The County Attorney To Execute The Appropriate Documents.

FUNDING FACTORS:
$26,000 = Purchase price for parcel containing 1.76 acres based on survey as funded by Fund 339, CPSTIII-A County Facilities.

OPTIONS:

1. (Recommend) Approve as presented.
2. Decline.

ATTACHMENT:
1. Copy of Exhibit A legal description of the land.

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EXHIBIT "A"

Property Address: TBD West Smith Street, Timmonsville, SC 29161

Property Description: All that certain piece, parcel or Tract of land located in the Town of Timmonsville, County of Florence, State of South Carolina, being designated as Tract 2, containing 1.76 acres as shown on a plat for Florence County dated March 4, 2008 by Nesbitt Surveying Company, Inc. recorded in the Office of the Clerk of Court for Florence County in Plat Book 93, Page 386.

This being the same property conveyed unto Martin B. Stephens by deeds of Hubert C. Baker and the Estate of W.A. Baker, Jr. by Hubert C. Baker, Personal Representative dated July 23, 2021, and recorded July 28, 2021, in Deed Book 938, Page 399 and by Quit Claim of Emelyn L. Baker, Deed Book 1172 at Page 152 recorded August 14, 2025, in the office of the Clerk of Court for Florence County.

TMS# 70007-13-020

FLORENCE COUNTY COUNCIL MEETING

April 16, 2026

AGENDA ITEM: Reports to Council

DEPARTMENT: Administration

ISSUE UNDER CONSIDERATION:

Council is requested to approve an amendment to the contract for the real property identified as Florence County TMS #90159-02-023, adding an additional 0.29 acres, and to authorize the County Administrator to execute the appropriate documents pending review by the County Attorney.

POINTS TO CONSIDER:

1. The County desires to purchase an additional 0.29 Acres identified by Florence County TMS #90159-02-023.
2. The Seller, County Auto Properties, LLC, desires to sell the 0.29 acres for $29,000.00.
3. The County needs additional land to construct an access road beside the new fire station for the Windy Hill Fire Department.
4. The funds to purchase the property and construct the station were included in the $6,000,000 Unified Fire bond recently issued by Florence County.
5. The purchaser's agreement is subject to approval by Florence County Council.

OPTIONS:

1. ***(Recommended)*** to defer.
2. Provide An Alternate Directive

ATTACHMENTS:

1. A copy of the original contract of sale.
2. A copy of the new contract.
3. A copy of the addendum amendment and map.

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AGREEMENT/CONTRACT: TO BUY AND SELL REAL ESTATE
(GENERAL COMMERCIAL USE)

1. PARTIES: This legally binding Agreement ("Contract") To Buy and Sell Real Estate is entered into as of the Effective Date between:

Buyer(s), Florence County, SC ("Buyer"), and

Seller(s), T.J. Johnson ("Seller").

(A) "Party" -defined as either Buyer or Seller, "Parties" defined as both Buyer and Seller.
(B) "Brokers" are licensed South Carolina brokers-in-charge, their associated real estate licensees, and their subagents.
(C) "Closing Attorney" -is the licensed South Carolina attorney selected by Buyer to coordinate the transaction and Closing.
(D) "Effective Date" -the final date upon which a Party to the negotiation places the final and required signatures and/or initials and date on this Contract and Delivers Notice to cause this Contract to be binding on all Parties.
(E) "Business Day" -a 24 hour period starting at 10 AM (M/Tu/W/Th/Fr) and counted from 10 AM of the first Business Day following the Effective Date. Business Days shall not begin or end on a Saturday, Sunday, or Federal legal holiday.
(F) "Good Funds" -is the transfer of the required amount of United States Dollars (USD) within any required timeframe.
(G) "Time" -all time stated shall be South Carolina local time. **Time is of the essence with respect to all provisions of this Contract stipulating time, deadline, or performance periods.**

☐ **BUYER** ☐ **SELLER IS A SOUTH CAROLINA REAL ESTATE LICENSEE**

2. PURCHASE PRICE: $ 29,000.00 (USD)

Payable by ☐ a combination of financing and cash or ☑ cash. Payment shall be good funds.

The sale of Buyer's real property ☐ is ☑ is not required for Purchase and this contingency terms ☐ are ☑ are not attached.

3. PROPERTY: Seller will sell and Buyer will buy for the Purchase Price any and all lot or parcel of land, appurtenant interests, improvements, landscape, systems, and fixtures if any thereon and further described below ("Property"). Seller agrees to maintain the Property in the same general condition as existed on the Effective Date, including any landscaping, grounds and any agreed upon repairs or replacements, from the Effective Date through Closing subject to normal wear and tear. Buyer is solely responsible for inquiring about lease issues prior to signing Contract. Leasing issues: (see Adjustments).
Leased items on Property can include fuel tanks, alarm systems, satellite equipment, roll carts etc. and contain fuel, etc.

Address Williamson Road (see exhibit) Suite/Unit#

City Florence State of South Carolina

Zip 29506 County of Florence

[ ] BUYER [ ] BUYER [ ] SELLER [ ] SELLER HAVE READ THIS PAGE

Phone: Fax:

Lot _____ Block _____ Section/Phase _____ Subdivision _____

Other _____ TMS 90159-02-023: .29 ac/see attachment

Parties agree that no personal property will transfer as part of this sale, except described below and/or ☐ in attachment(s):

4. CONVEYANCE/CLOSING/POSSESSION: "Closing" occurs when Seller conveys Property to Buyer and shall occur the ☐ earlier ☑ later of 5 PM on or before 05/29/2026 or _____ days from the expiration of the Due Diligence period set forth in Sec. 12 ("Closing Date") with One (1) automatic extension of three (3) Business days for an unforeseen delay through no fault of either party. Conveyance shall be fee simple made subject to all easements, reservations, rights of way, restrictive covenants of record (provided they do not make the title unmarketable or adversely affect the use/value of the Property in a material way) and to all government statutes, ordinances, rules, permits, and regulations. Seller agrees to convey marketable title with a properly recorded general warranty deed free of encumbrances and liens except as herein stated; and in ownership type and name(s): Florence County, SC or it's assigns _____ or as stipulated by Buyer. The deed shall be delivered to the Closing Attorney's designated place on or before the Closing Date no later than 10 AM. Parties agree the Brokers shall have access to the closing and relevant documents; and the Brokers shall be given copies of the settlement statement prior to Closing for review. Seller shall convey possession of the property to Buyer at Closing.

5. EARNEST MONEY: $ 5,000.00 (USD) Earnest Money is paid as follows: $ 0.00 accompanies this offer and $ 5,000.00 will be paid within 5 Business Days after Effective Date and Earnest Money is in the form of ☐ check ☐ cash ☐ other (wire, etc.) _____ to be a Credit to Buyer at Closing or disbursed only as Parties agree in writing or by court order or by Contract or as required for Closing by Closing Attorney. Buyer and seller authorize _____ as Escrow Agent to deposit and hold and disburse earnest money according to the terms of this Contract, the law, and any regulations. Broker does not guarantee payment of a check or checks accepted as earnest money. Parties direct escrow agent to communicate reasonable information confirming receipt and status of earnest money upon a Broker request.

THE PARTIES UNDERSTAND AND AGREE THAT: UNDER ALL CIRCUMSTANCES INCLUDING DEFAULT, ESCROW AGENT HOLDING THE EARNEST MONEY DEPOSIT WILL NOT DISBURSE IT TO EITHER PARTY UNTIL BOTH PARTIES HAVE EXECUTED AN AGREEMENT AUTHORIZING THE DISBURSEMENT OR UNTIL A COURT OF COMPETENT JURISDICTION HAS DIRECTED A DISBURSEMENT OR AS OTHERWISE AGREED UPON IN THIS CONTRACT OR FIVE YEARS AFTER CLOSING DATE, ESCROW AGENT MAY DISBURSE EARNEST MONEY TO SC TREASURER. EARNEST MONEY WILL NOT BE DISBURSED UNTIL DETERMINED TO BE GOOD FUNDS. ~~IF LEGAL ACTIONS OCCUR, NONPREVAILING PARTY AGREES TO INDEMNIFY AND PAY ESCROW AGENT'S FEES, COURT COSTS AND ATTORNEY FEES~~. IF INTERPLEADER OR MEDIATION IS TO BE UTILIZED, PARTIES AGREE THAT $ 85.00 OF EARNEST MONEY SHALL BE RELEASED AND/OR PAID TO THE ESCROW AGENT PRIOR TO FILING INTERPLEADER OR MEDIATION AS COMPENSATION. ESCROW AGENT ACKNOWLEDGES DUTIES.

6. TRANSACTION COSTS: Buyer's transaction costs include all costs and closing costs resulting from selected financing, pre-paid recurring items, insurance (mortgage insurance, title insurance lender/owner, hazard) discount points, all costs to obtain information from or pertaining to any owners association (aka certificate of assessment), interest, non-recurring closing costs, title exam, FHA/VA allowable costs, fees and expenses of Buyer's attorney, contractually required real estate broker compensation, and the cost of any inspector, appraiser, or surveyor. Seller's transaction costs include deed preparation, deed recording costs, deed stamps/tax/recording costs calculated based on the value of the Property, all costs necessary to deliver marketable title and payoffs, satisfactions of mortgages/liens and recording, property taxes pro-rated at Closing, contractually required real estate broker compensation, and fees and expenses of Seller's attorney.

Buyer will pay Buyer's transaction costs and Seller pay Seller's transaction costs unless otherwise agreed:

Private/public transfer fees and any costs similar to transfer fees (ex. capital contributions, conservancy fees, estoppel fees, or otherwise named but similar fees paid to the owners association, etc.) are the ☐ Seller's or ☑ Buyer's transaction costs.

7. FINANCE: Buyer's obligation under this Contract ☐ is ☑ is not contingent upon obtaining financing during the Due Diligence Period.

8. INSPECTION/REINSPECTION RIGHTS: Buyer and qualified/certified inspectors ("Inspectors") can reasonably perform any reasonable ultimately non-destructive examination and make reasonable record of the Property with reasonable Notice to Seller through Closing including investigations of off-site conditions and any issues related to the Property at Buyer Expense ("Inspections"). Buyer and persons they choose may make reasonable visual observations of Property.

Seller will make the Property accessible for Inspection and not unreasonably withhold access, unless otherwise agreed in writing by the Parties. Seller will keep all utilities operational through Closing unless otherwise agreed:

☐ **Seller grants Buyer permission to connect utilities, pay for utilities, and hire professionals (electricians, plumbers, etc.) to safely connect and operate the utilities during the Inspections**

☐ **Other** _____ ☐ **see attached.**

~~Buyer will hold harmless, indemnify, pay damages and attorneys fees to Seller and Brokers for all claims, injuries, and damages arising out of the exercise of these rights. Seller will hold harmless, indemnify, pay damages and attorneys fees to Brokers for all claims, injuries, and damages arising out of the exercise of these rights. Brokers recommend that Parties obtain all inspections as soon as possible. Brokers recommend that Parties and Inspectors use insurance to manage risk.~~

9. APPRAISED VALUE:

This Contract ☐ is ☑ is not contingent upon the Property being valued at an Appraised Value equal to or greater than the Purchase Price.

10. SURVEY, TITLE EXAMINATION, INSURANCE: Brokers recommend Buyer have Property surveyed, title examined, and appropriate insurance (including owner's title) effective at Closing. Seller to cancel existing insurance and Buyer to obtain new insurance policies by Closing unless otherwise agreed upon in writing by Parties. Flood Insurance, if required by Lender or at Buyer's option, shall be assigned to Buyer with permission of carrier and premium prorated to Closing. Buyers are solely responsible to investigate pricing and requirements of insurance for the property prior to signing Contract.

11. SURVIVAL: If any provision herein contained which by its nature or effect is required to be observed, kept, or performed after Closing, it will survive the Closing and remain binding upon for the parties hereto until fully observed, kept or performed.

12. DUE DILIGENCE:

The DUE DILIGENCE PERIOD ends no later than ☐ earlier ☐ later of _____ Business Days after the original Effective Date or on _____ unless the Parties agree in writing to extend the DUE DILIGENCE PERIOD.

During the Due Diligence Period, Seller agrees Buyer may choose any of the following:

- ☐ Conduct/obtain inspections
- ☐ Obtain necessary permits
- ☐ Obtain necessary rezoning of the Property
- ☐ Determine availability of utilities to the Property
- ☐ Obtain financing
- ☐ Conduct a survey of the Property
- ☐ Conduct an environmental study of the Property
- ☐ Conduct a soil analysis of the Property
- ☐ Terminate Contract by delivering written notice to the Seller

TERMINATION: During the Due Diligence Period, Buyer may unilaterally terminate this Contract by Delivering to the Seller Notice of Termination
If Seller receives the Delivered Notice of Termination during the Due Diligence Period, any remaining Earnest Money shall be returned to the Buyer. Should Buyer not Deliver Notice of Termination to Seller prior to the end of the Due Diligence Period, Buyer agrees to purchase and Seller agrees to sell the Property in accordance with Contract.

SHOULD BUYER FAIL TO TERMINATE THE CONTRACT: The Buyer agrees to buy and Seller agrees to sell the Property AS IS. Parties agree "As Is" means Buyer buys the Property for the Purchase Price while Seller maintains the Property from the Effective Date through Closing subject to normal wear without repair or replacement and sells the Property for the Purchase Price unless otherwise agreed upon in writing by the Parties in this Contract.

13. FIRE OR CASUALTY OR INJURY: In case the Property is damaged wholly or partially by fire or other casualty prior to Closing, Either Party will have the right for 10 Business Days after Notice of damage to Deliver Notice of Termination to the other party. If both Parties agree to proceed according to the Contract, Seller is to be responsible to (1) repair all damage, (2) remit to Buyer an amount for repairs, or (3) assign to Buyer the right to all proceeds of insurance and remit any deductible amount applicable to such casualty. If Buyer or Inspections caused the damage, Buyer is responsible for indemnifying and paying Seller for damages. Brokers and Parties should ensure that they are protected by appropriate risk management strategies such as insurance.

14. PERMITS AND LICENSES: This Contract ☐ is ☑ is not contingent upon Buyer's ability to acquire all required licenses and permits from the appropriate authorities for Buyer's intended use.

15. REZONING: This Contract ☐ is ☑ is not contingent upon the Property being rezoned.

16. WELL, SEPTIC, WATER LINE, SEWER AVAILABILITY: This Contract ☐ is ☑ is not contingent upon Buyer's ability to obtain from the South Carolina Department of Health and Environmental Control or other appropriate authorities all required permits for water and sewer service to the Property suitable for the Buyer's intended use.

17. CONDITION OF PROPERTY: Seller shall not remove any timber, vegetation, dirt, minerals, or otherwise affect the condition of the property from the Effective Date through Closing. All timber, vegetation, dirt, minerals, or similar shall remain as part of the Property and be conveyed to the Buyer at Closing. The Seller shall not bring any trash, refuse, debris, dirt, fill, medical wastes, hazardous wastes, or other materials onto the Property. Seller shall Deliver Notice of any legal action or condemnation action to the Buyer as soon as possible. If Seller Delivers such Notice, Buyer may unilaterally terminate this Contract by Delivering to the Seller a Notice of Termination. If Seller receives this Delivered Notice of Termination at any time, remaining Earnest Money shall be returned to the Buyer. Should Buyer not Deliver this Notice of Termination, Buyer agrees to purchase and Seller agrees to sell the Property in accordance with Contract.

18. SC RESIDENTIAL PROPERTY CONDITION DISCLOSURE STATEMENT ("CDS") [check one]:
☐ Buyer and Seller agree that Seller has Delivered prior to this Contract, a CDS to Buyer, as required by SC Code of Laws Section 27-50-10 et seq. If after delivery, Seller discovers a CDS material inaccuracy or the CDS becomes materially inaccurate due to an occurrence or circumstance; the Seller shall promptly correct this inaccuracy by delivering a corrected CDS to the Buyer or making reasonable repairs prior to Closing. Buyer understands the CDS does not replace Inspections. Buyer understands and agrees the CDS contains only statements made by the Seller. Parties agree the Brokers are not responsible nor liable for any information in the CDS and the Brokers have met requirements of SC Code 27-50-70.

☑ Buyer and Seller agree that Seller will **NOT** complete nor provide a CDS to Buyer in accordance with SC Code of Law, as amended, Section 27-50-30, Paragraph (13).

19. LEAD BASED PAINT/LEAD HAZARDS: If Property was built or contains items created prior to 1978, it may contain lead based hazards and Parties agree to sign "Disclosure of Information of Lead Based Paint and/or Lead Hazards" forms and give copies to Brokers.

20. MEGAN'S LAW: Parties agree that Brokers are not responsible for obtaining or disclosing information in the SC Sex Offender Registry and no course of action may be brought against any Brokers for failure to obtain or disclose sex offender or criminal information. Buyer and Seller agree that they have sole responsibility to obtain their own sex offender, death, clandestine laboratory, and crime information from appropriate law enforcement officials or information sources.

21. TRUST ACCOUNT INTEREST/CHARITABLE CONTRIBUTION: According to the rules and regulations of the South Carolina Real Estate Commission and the Code of Laws of South Carolina, as amended, any interest earned on Buyer's earnest money deposit would belong to Buyer until the closing of the transaction referenced in this Contract. It is understood that Broker ☑ may ☐ may not place deposited earnest monies into an interest bearing trust account.

22. SC INCOME TAX ON NON-RESIDENT GAIN AND COMPLIANCE AND USA FEDERAL INCOME TAX: Seller and Buyer will comply with the provisions of the SC Code 12-8-580 (as amended) regarding state income tax withholding requirements if the Seller is not a resident or has not filed SC state income tax returns. Seller and Buyer will comply with United States of America federal income tax laws. Seller and Buyer should discuss tax laws and minimization actions with their qualified tax advisor. Parties will comply with all local, state, federal laws, and any rules.

23. ROLLBACK TAXES (IF ANY): The Parties agree that the ☐ Seller or ☑ Buyer shall pay any rollback taxes when rollback taxes are determined and billed.

24. ENTIRE AND BINDING AGREEMENT (MERGER CLAUSE): Parties agree that this Contract expresses the entire agreement between the parties, that there is no other agreement, oral/otherwise, modifying the terms and this Contract is binding on Parties and principals, heirs, personal representatives, successors, and assigns. Illegal provisions are severable.

25. ADJUSTMENTS: Buyer and Seller agree to settle or prorate, annually or as appropriate; as of Closing Date: (A) utilities and waste fees issued after Closing which include service for time Property was owned/occupied by Seller (B) real estate taxes and owner association fees/assessments for the calendar year of Closing (C) any rents, deposits, fees associated with leasing (D) insurance, EMS service, fuel/consumables, and assessments. Closing Attorney shall make tax proration based on the available tax information deemed reliable by the Closing Attorney. Should the tax or tax estimate or proration later become inaccurate or change, Buyer and Seller shall make any financial adjustments between themselves once accurate tax information is available. This section survives Closing. Buyer is solely responsible for minimizing the Buyer's taxes and obtaining tax minimization procedural information including related legal counsel and financial counsel.

26. DEFAULT:

(A) If Seller defaults in the performance of any of the Seller's obligations under this Contract ("Default"), Buyer may:
(i) Deliver Notice of Default to Seller and terminate Contract and
(ii) Pursue any remedies available to Buyer at law or equity and
(iii) Recover attorneys' fees and all other direct costs of litigation if Buyer prevails in any action against Seller.

(B) If Buyer defaults in the performance of any of the Buyer's obligations under this Contract ("Default"), Seller may:
(i) Deliver Notice of Default to Buyer and terminate Contract and
(ii) Pursue any remedies available to Seller at law or equity and
(iii) Recover attorneys' fees and all other direct costs of litigation if Seller prevails in any action against Buyer.

(C) If either/both Parties default, Parties agree to sign an escrow deposit disbursement agreement or release agreement.

(D) Parties may agree in writing to allow a Cure Period for a default. If within the Cure Period, either Party cures the Default and Delivers Notice, Parties shall proceed under the Contract.

27. MEDIATION CLAUSE. Mediation is an alternative dispute resolution system and may help avoid potentially expensive and lengthy litigation. The mediation participants voluntarily decide their settlement with the mediator facilitating their decisions and documentation of the settlement. Mediation is not binding arbitration. The mediator does not decide the outcome. The mediation participants make their own decisions include reaching or not reaching a settlement. Any dispute, claim, breach, or services issues relating to this Contract shall be submitted to mediation in accordance with the Procedures of the Dispute Resolution System of the NATIONAL ASSOCIATION OF REALTORS® (info@ SCREALTORS.org 1-800-233-6381). Disputes include representations made by any Party, Broker, person or entity in connection with the sale, purchase, financing, condition or any other aspect of the Property, including without limitation allegations of concealment, misrepresentation, negligence or fraud. Any agreement signed by the Parties pursuant to mediation is binding. This mediation clause shall survive the Closing Date. The following matters are excluded from mediation herein: (a) judicial or non-judicial foreclosure or other action or proceeding to enforce a deed of trust, mortgage, or land contract; (b) an unlawful detainer action; (c) the filing or enforcement of a mechanic's lien; (d) any matter which is within the jurisdiction of a probate court; (e) the filing of a interpleader action to resolve earnest money disputes. The filing of a judicial action to enable the recording of a notice of pending action, for order of attachment, receivership, injunction, or other provisional remedies, shall not constitute a waiver of the right to mediate under this provision, nor shall it constitute a breach of the duty to mediate.

28. NON-RELIANCE CLAUSE (NOT A MERGER CLAUSE NOR EXTENSION OF A MERGER CLAUSE): Parties execute this Contract freely and voluntarily without reliance upon any statements, representations, inducements, promises, or agreements by Brokers or Parties except as expressly stipulated or set forth in this Contract. If not contained herein, such statements, representations, inducements, promises, or agreements shall be of no force or effect. Parties acknowledge that Brokers are being retained solely as licensed real estate agents and not as any attorney, tax/financial advisor, appraiser, surveyor, engineer, mold or air quality expert, home inspector, or other professional service provider.

29. BROKER DISCLAIMER: Parties acknowledge that Brokers give no warranties or representations of any kind, expressed or implied as to: (1) condition of the Property, including but not limited to termites, radon, mold, asbestos, moisture, environmental issues, water, waste, air quality, HVAC, utilities, plumbing, electrical or structure, etc. (2) condition of the Property, survey or legal matters, square footage (3) off site conditions; (4) schools (5) title including but not limited to easements, encroachments, projections, encumbrances, restrictions, covenants, setbacks, and the like (6) fitness for a particular purpose of the Property or the improvements (7) zoning ordinances and restrictions (8) projected income, value, marketability, taxes, insurance, or other possible benefits to Buyer. Parties consent that their Brokers may communicate with them via any means; and use or disclose information not made confidential by written instruction of Parties.

31. BROKERS COMPENSATION: Parties direct Closing Attorney to use settlement funds to collect and disburse Brokers Compensation to Brokers in accordance with agreements and document compensation on the settlement statement. If a Party disputes Brokers Compensation, that Party agrees to retain a SC law firm to escrow only the disputed amount of Brokerage Compensation until the dispute is resolved by a written agreement signed by that Party and the Affected Broker, arbitration award, or court order. Party requesting the escrow shall pay all costs for escrow. If the dispute is not resolved

within 180 days of Closing, the escrow shall be disbursed to the Broker. Parties agree that Brokers are third party beneficiaries to this Contract and have standing to seek remedies at law and equity. Parties represent that their only enforceable agency agreements are with the Brokers disclosed in this Contract.

32. ~~***BROKER LIABILITY LIMITATION:*** *Parties agree Brokers provided Parties with benefits, services, assistance, and value in bringing about this Contract. In consideration and recognition of the risks, rewards, compensation and benefits arising from this transaction to Brokers, Parties each agree that they shall pay Brokers' attorneys fees and that Brokers, shall not be liable to either Party or both, either jointly, severally or individually, in an amount exceeding that Broker's Compensation by reason of any act or omission, including negligence, misrepresentation, errors and omissions, or breach of undertaking, except for intentional or willful acts. This limitation shall apply regardless of the cause of action or legal theory asserted against either Broker, unless the claim is for an intentional or willful act. This limitation of liability shall apply to all claims, losses, costs, damages or claimed expenses of any nature from any cause(s), except intentional or willful acts, so that the total liability of either Broker shall not exceed the amount set forth herein. Parties will indemnify and hold harmless and pay attorneys fees for Brokers from beach of contract, any negligent or intentional acts or omissions by any Parties, Inspectors, Professionals, Service Providers, Contractors, etc. including any introduced or recommended by Brokers. Parties each agree that there is valid and sufficient consideration for this limitation of liability and that Brokers are the intended third-party beneficiaries of this provision.*~~

33. ATTACHMENTS, OTHER CONTINGENCIES, TERMS, AND/OR STIPULATIONS: There may be attachments to this Contract. The most recent changes, amendments, attachments, contingencies, stipulations, addendum, additions, exhibits, or writings, agreed to by the Parties; is evidence of the Parties' intent and agreement and shall control any Contract language conflicts. (Land issues may include: restrictions and easements that may affect desired use, drainage issues, hazardous wastes, environmental issues, water rights, availability of water, sewer or septic waste water issues, soil tests, wetlands surveys and studies, subordination, lot releases, and other issues.) If any documents are attached as addenda, amendments, attachments, or exhibits considered part of this Agreement, they are further identified or described here:

Subject to approval by Florence County Council.
Subject to a survey paid for by Buyer and to be approved by Buyer and Seller. Attached Exhibit is an estimate of acreage. Price is based on $100,000.00 per acre and purchase price to be adjusted based on survey.

34. NOTICE AND DELIVERY: Notice is any unilateral communication (offers, counteroffers, acceptance, termination, unilateral requests for better terms, and associated addenda/amendments) from one Party to the other. Notice to/from a Broker representing a Party is deemed Notice to/from the Party. All Notice, consents, approvals, counterparts, and similar actions required under Contract must be in paper or electronic writing and will be effective as of delivery to the Notice address/email/fax written below and awareness of receipt by Broker ("Delivered") unless Parties agree otherwise in writing.

35. PARTIES ARE SOLELY RESPONSIBLE FOR OBTAINING LEGAL ADVICE PRIOR TO SIGNING THIS CONTRACT AND DURING THE TRANSACTION. REAL ESTATE LICENSEES RECOMMEND OBTAINING LEGAL COUNSEL.

Parties acknowledge receiving, reading, reviewing, and understanding: this Contract, the South Carolina Disclosure of Real Estate Brokerage Relationships, any agency agreements, and copies of these documents. Parties acknowledge having time and opportunity to review all documents and receive legal counsel from their attorneys prior to signing Contract.

36. EXPIRATION OF OFFER: When signed by a Party and intended as an offer or counter offer, this document represents an offer to the other Party that may be rescinded any time prior to or expires at 5 ☐ AM ☑ PM on 04/17/2026 unless accepted or counter-offered by the other Party in written form Delivered prior to such deadline.

[ ] BUYER [ ] BUYER [ ] SELLER [ ] SELLER HAVE READ THIS PAGE

IN WITNESS WHEREOF, this Contract has been duly executed by the Parties.
If signee is not a Party, appropriate legal documents (Power of Attorney, Corporate Authorization, etc.) are ☐ attached or ☐ to be Delivered within _____ Business Days.

Parties shall initial and date all changes in this Contract and initial all pages.

BUYER: _____ **Date:** _____ **Time:** _____

BUYER: _____ **Date:** _____ **Time:** _____

_____ **Date:** _____ **Time:** _____

_____ **Date:** _____ **Time:** _____

NOTICE ADDRESS/EMAIL/FAX: _____

_____

_____

SELLER: _____ **Date:** _____ **Time:** _____

SELLER: _____ **Date:** _____ **Time:** _____

_____ **Date:** _____ **Time:** _____

_____ **Date:** _____ **Time:** _____

NOTICE ADDRESS/EMAIL/FAX: _____

_____

_____

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[ ] BUYER [ ] BUYER [ ] SELLER [ ] SELLER HAVE READ THIS PAGE

TRANSACTIONAL INFORMATION:

ESCROW AGENT ACKNOWLEDGEMENT SIGNATURE: _____

ESCROW AGENT NAME (BROKER IN CHARGE/OTHER): _____

DESCRIBE ESCROW AGENCY (BROKERAGE/LAW FIRM/OTHER): _____

ESCROW AGENT CONTACT INFO: _____

LICENSEE: Ken Jackson **SC LICENSE #** 15017 **EXPIRES** 06/30/2027

BROKER IN CHARGE: John Etheridge **SC LICENSE #** 74462 **EXPIRES** 06/30/27

BROKERAGE COMPANY NAME: PLC Commercial Real Estate LLC

INVOLVED AS: ☑ **BUYER AGENT** ☐ **SELLER SUBAGENT** ☐ **DUAL AGENT** ☐ **BUYER DESIGNATED AGENT*** ☐ **CUSTOMER FACILITATOR** ☐ **TRANSACTION BROKERAGE** _____

MEMBERS OF Pee Dee Realtors Association **ASSOCIATION/BOARD OF REALTORS®**

NOTICE ADDRESS: 1943 Hoffmeyer Road, Suite A, Florence SC 29501

NOTICE EMAIL/FAX: ken@plccommercial.com

MOBILE PHONE: 843-260-6111 **OFFICE PHONE:** 843-702-9685

OTHER: _____

LICENSEE: _____ **SC LICENSE #** _____ **EXPIRES** _____

BROKER IN CHARGE: _____ **SC LICENSE #** _____ **EXPIRES** _____

BROKERAGE COMPANY NAME: _____

INVOLVED AS: ☐ **SELLER AGENT** ☐ **SELLER SUBAGENT** ☐ **DUAL AGENT** ☐ **SELLER DESIGNATED AGENT*** ☐ **CUSTOMER FACILITATOR** ☐ **TRANSACTION BROKERAGE** _____

MEMBERS OF _____ **ASSOCIATION/BOARD OF REALTORS®**

NOTICE ADDRESS: _____

NOTICE EMAIL/FAX: _____

MOBILE PHONE: _____ **OFFICE PHONE:** _____

OTHER: _____

***DESIGNATED AGENCY -THE BROKER-IN-CHARGE AND ALL ASSOCIATED LICENSEES, EXCEPT THE DESIGNATED AGENTS, ARE DUAL AGENTS.**

[ ] BUYER [ ] BUYER [ ] SELLER [ ] SELLER HAVE READ THIS PAGE

EXCLUSIVE RIGHT TO BUY
BUYER AGENCY CONTRACT

PARTIES:

BUYER(S): Florence County

BROKERAGE FIRM: PLC Commercial

1. **APPOINTMENT OF BROKER:** The undersigned buyer (**"Buyer"**) engages the undersigned brokerage firm through its Broker in Charge and its associated licensees (**"Broker"**) to represent Buyer concerning purchase of the below-selected real property type(s) situated in the following locations (**"Geographic Area"**). By appointing Broker as Buyer's exclusive agent, Buyer agrees to conduct all negotiations for the types of property described in Section 2 below through Broker, and refer to Broker all inquiries made to Buyer about such properties from other brokers, salespersons, sellers and others during the term of this contract. "Negotiation" as used in this agreement shall mean property shown, negotiated, or information requested by Buyer through Broker.

2. **PURPOSE OF AGENCY:** Buyer desires to purchase or lease real property (which may include items of personal property) described as follows:
   Type: ☐ Residential ☐ Commercial ☐ Industrial ☑ Vacant Land ☐ Other
   General Description: 2 acres on Williamson Road, Florence SC
   Approximate Price Range: $ 200,000.00
   General Location: Florence
   Preferred Terms: Cash
   Other:

3. **LENGTH OF AGREEMENT:** This agreement shall begin on the date signed by Buyer and Broker, and will automatically end on 12/31/2025 (date) at 11:59 p.m., or upon the closing or termination of any then-pending transaction, whichever is later (**"Term"**). **This agreement can only be terminated before this date if both Broker and Buyer sign a Release from this Agreement (Form 255). There is no unilateral right to terminate by either party.**

4. **BROKER'S EFFORTS:** Broker will exercise good faith efforts to: (a) locate and present suitable Properties to Buyer; (b) at Buyer's request, tour and prepare an analysis of specific Properties; (c) help Buyer negotiate and secure a contract to purchase Property; (d) cooperate with any real estate licensee working with a seller to facilitate Buyer's purchase of a Property; (e) at the request of the Buyer, perform other services reasonably necessary to select and purchase Properties; (f) Broker shall not inform Buyer that Broker's services are free or at no cost unless Buyer is not required to make any payment under this Contract and Broker will not receive any compensation from the seller, seller's broker or any other source related to Buyer's purchase.

5. **CONSENT TO DISCLOSED DUAL AGENCY/DESIGNATED AGENCY: (INITIAL APPLICABLE CHOICES)**

   [ ] Buyer acknowledges receiving an explanation of the types of agency relationships that are offered by brokerage and a South Carolina Disclosure of Real Estate Brokerage Relationships form at the first practical opportunity at which substantive contact occurred between the Broker and Buyer.

   Buyer acknowledges that after entering into this written agency contract, agent might request a modification in order to act as a **dual agent** or a **designated agent** in a specific transaction. If asked:

   [ ] Permission to act as a dual agent will not be considered.
   [ ] Permission to act as a dual agent may be considered at the time I am provided with information about the other party to a transaction. If Buyer agrees, Buyer will execute a separate written **Dual Agency Agreement.**
   [ ] Permission to act as a designated agent will not be considered.
   [ ] Permission to act as a designated agent may be considered at the time I am provided with information about the other party to a transaction. If Buyer agrees, Buyer will execute a separate written **Designated Agency Agreement.**

6. **BUYER DUTIES: Buyer will view, tour, and/or conduct any real estate activity ONLY with Broker which includes all negotiations for the Property in good faith, and exclusively through Broker.** Buyer understands that signing more than one buyer-broker representation agreement for any overlapping period of time could expose Buyer to paying additional fees. Buyer is not a party to any active, exclusive buyer-broker representation agreement that has the same terms or scope as Section 2 and/or 3 of this agreement. Buyer agrees to allow Broker to provide a copy of this agreement to the Closing Attorney.

7. **BROKER FEE:** Buyer agrees to pay Broker, as provided below (the "**Broker Fee**") for any Properties involving Broker's efforts (Section 4). Brokers fees will be deemed earned when Buyer is under contract to purchase any property presented by Broker or negotiated by Buyer. This fee will be due and payable at closing or upon Buyer's default. If Buyer defaults, the total compensation that would have been due to Broker will be due and payable immediately in cash from the Buyer. **Broker Fees are not set by law and are fully negotiable between Broker and Buyer.** This Section survives the expiration or earlier cancellation of this

[ ] BUYER [ ] BUYER [ ] BUYER [ ] BUYER AND [ ] BROKER HAVE READ THIS PAGE

agreement

Compensation:

Broker Fee: (initial only one)
[ ] (initials) 5% of the gross purchase price of the Property (as reflected on the final settlement statement); or

[ ] (initials) Exactly $_____; or

[ ] (initials) Other: _____.

Bonuses (In Addition to Broker Fee):

[ ] (initials) Buyer agrees to allow the Broker to accept in addition to the Broker Fee above a bonus offered and paid by Seller or Listing Brokerage of ____% of the gross purchase price of the Property or $_____. If no bonus is offered this selection will not apply.

[ ] (initials) **Retainer Fee:**

A retainer fee $_____ due and payable upon the signing of this contract. This fee ☐ shall or ☐ shall not be credited against the Brokerage fee.

[ ] (initials) **Administrative Fee:**

Buyer shall pay Broker an Administrative Fee of $_____ to be paid ☐ no later than _____ calendar days of the signing of this contract at closing regardless of whether or not Buyer purchases any property or ☐ at closing. (Check applicable sub-section.)

☐ This Administrative Fee shall be the only fee due Broker from Buyer under the terms of this Contract.

☐ This Administrative Fee shall be credited against the Brokerage Fee described above and shall be kept by Broker whether or not a Brokerage Fee is earned.

☐ This Administrative Fee shall be credited against the Brokerage Fee described above and shall be kept by Broker whether or not a Brokerage Fee is earned, unless Buyer enters into a purchase and sale agreement. In the event that Buyer enters into a purchase and sale agreement, Buyer and Broker agree that the above Administrative Fee will be credited against the Brokerage Fee in subsection (a) above.

☐ This Administrative Fee will be kept by the Broker and will not be credited against any Brokerage Fee described above.

Credit to Buyer at Closing: Buyer may choose to negotiate that the Broker Fee be paid, in whole or in part, by the seller, through a seller credit to Buyer, at closing. At Buyer's instructions, Broker will make this request in the Buyer's offer to purchase the property.

Direct Seller/Listing Broker to Buyer Broker Compensation: Buyer ☑ does ☐ does not authorize Broker to request that the Broker Fee be paid, in whole or in part, by the seller/listing broker, to Broker, at closing. Any such arrangement will be in writing in a separate compensation agreement between the seller/listing broker and Broker. Buyer understands that Broker cannot communicate directly with the Seller, if Seller is represented by another Broker.

Any amounts paid by the Seller/Listing Broker, towards the Broker Fee, shall reduce the amount of the Broker Fee to be paid by Buyer. In no event will Broker retain a Broker Fee that exceeds what is specified in this **Section 7.**

Protection Period: If within 90 days after the expiration of this Contract Buyer purchases or leases any property that Broker has shown him during the term of this Contract, Buyer will pay Broker the Brokerage Fee stated in Section 7 of this agreement.

8. **OTHER BUYERS:** Buyer understands that other potential buyers have entered into similar agency contracts with Broker which may involve the purchase or lease, through Broker of the same or similar property or properties as Buyer is attempting to purchase or lease. Buyer consents to Broker's representation of such other buyers. Broker agrees not to give Buyer's confidential information to such other buyers and not to give such other buyers' confidential information to Buyer unless otherwise agreed. Broker will provide Buyer with the Multiple Buyer Disclosure (SCR Form 140) should they become aware of a multiple buyer situation.

9. **FAIR HOUSING:** Broker and Buyer agree that all actions carried out under this contract shall be in full compliance with the REALTOR® Code of Ethics and with local, state, and federal fair housing laws against discrimination on the basis of race, color,

religion, sex, disability, familial status, national origin, sexual orientation, or gender identity.

10. **SEX OFFENDER REGISTRY:** Consumer may obtain information about the sex offender registry and persons registered with the registry by contacting the local County Sheriff's Office and South Carolina Law Enforcement Division on the Internet at: https://scor.sled.sc.gov.

11. **DUTIES:** Broker has provided Consumer both a copy of the "South Carolina Disclosure of Brokerage Relationships" form and a meaningful explanation of brokerage relationships provided by Broker in accordance with South Carolina Real Estate License Law.

12. **BROKER LIABILITY LIMITATION:** Buyer and Seller acknowledge that Broker(s) will not, under any circumstances except for gross negligence, have any liability greater than the total compensation amount paid to Broker(s) by the Buyer and/or Seller. Broker(s) will not, under any circumstances except for gross negligence, have any liability for any loss of funds in the transaction due to wire or other cyber or electronic fraud.

13. **SURVEILLANCE:** Buyer is advised that properties they enter may have both audio and video surveillance. Broker advises buyer to be aware of possible surveillance and conduct any and all communications about the potential property offsite.

14. **PROFESSIONAL COUNSEL:** Buyer acknowledges that Broker is being retained solely as a real estate agent and not as an attorney, tax advisor, lender, appraiser, surveyor, structural engineer, home inspector or other professional service provider. Buyer agrees to seek professional advice concerning the condition of the property, legal, tax and other professi onal service matters.

15. **CONTINGENCIES:** The 5% commission to be paid by Seller under separate compensation agreement.

16. **ENTIRE BINDING AGREEMENT:** This written instrument, including the additional terms and conditions set forth on the reverse, expresses the entire agreement and all promises, covenants, and warranties between the Buyer and Broker. It can be changed only by a subsequently written instrument signed by both parties.

17. **AMENDMENT:** Any amendment to this agreement must be in writing and signed by Broker and Buyer.

THIS IS A LEGALLY BINDING AGREEMENT. BUYER SHALL SEEK FURTHER ASSISTANCE IF THE CONTENTS ARE NOT UNDERSTOOD. BUYER AND BROKER ACKNOWLEDGES RECEIPT OF A COPY OF THIS AGREEMENT AND COPY OF THE SC DISCLOSURE OF REAL ESTATE BROKERAGE RELATIONSHIPS FORM. BUYER AGREES TO RECEIVE COMMUNICATIONS FROM BROKER AT THE EMAIL ADDRESS, AND PHONE NUMBER LISTED BELOW.

Buyer	Date 9/5/25	Time 4:00pm	Email: kyokim@florenceco.org Phone: 843-601-0608 Fax:
Buyer	Date	Time	Email: Phone: Fax:
Buyer	Date	Time	Email: Phone: Fax:
Buyer	Date	Time	Email: Phone: Fax:

Buyer Address:

PLC Commercial
Broker/Buyer's Agent Company

BY: Broker/Licensee — Date 9/10/25 Time

[ ] BUYER [ ] BUYER [ ] BUYER [ ] BUYER AND [ ] BROKER HAVE READ THIS PAGE

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ADDENDUM/AMENDMENT TO

☐ **AGREEMENT/CONTRACT TO BUY AND SELL REAL ESTATE [☑ OFFER OR ☐ COUNTEROFFER] OR**

☐ **RESIDENTIAL RENTAL AGREEMENT OR ☑ OTHER:** _____

COVERING THE ☑ REAL PROPERTY ☐ PREMISES ☐ BUSINESS ☐ OTHER: _____

Further described or commonly known as:

Address _____ Williamson Road Unit # _____

City Florence State of South Carolina

Other _____ TMS 90159-02-023: .29 ac/see attachment

The undersigned Parties hereby agree as follows: _____

As part of this transaction, Buyer agrees to construct a private access road on the purchased property and to grant Seller a permanent, non-exclusive easement over said road for ingress and egress purposes. The following conditions apply: Buyer shall construct the access road to a finished standard suitable for regular vehicular use, including proper grading, base material, and asphalt. Buyer, and Buyer's successors and assigns, shall maintain the access road in good and passable condition at all times, including but not limited to grading, resurfacing, drainage upkeep, and clearing of debris. This maintenance obligation shall run with the land and be binding on all future owners of the property. At or before closing, the parties shall execute and record a separate permanent easement agreement in the public land records of Florence County, SC, which shall set forth the easement area, the construction standard, and the perpetual maintenance obligation in recordable form. In the event Buyer or any successor fails to maintain the road as required, Seller shall provide written notice of the deficiency. If Buyer fails to cure within 90 days of notice, Seller shall have the right to perform the necessary maintenance and seek reimbursement of reasonable costs from Seller.

EXPIRATION OF OFFER: When signed by a Party and intended as an offer or counter-offer, this document represents an offer to the other Party that may be rescinded any time prior to or expires at _____ ☐ AM ☐ PM on _____ unless accepted or counter-offered by the other Party in written form Delivered prior to such deadline.

Parties are solely responsible for obtaining legal advice prior to entering into this Contract and counsel as required.

IN WITNESS WHEREOF, this Agreement has been duly executed by the Parties.

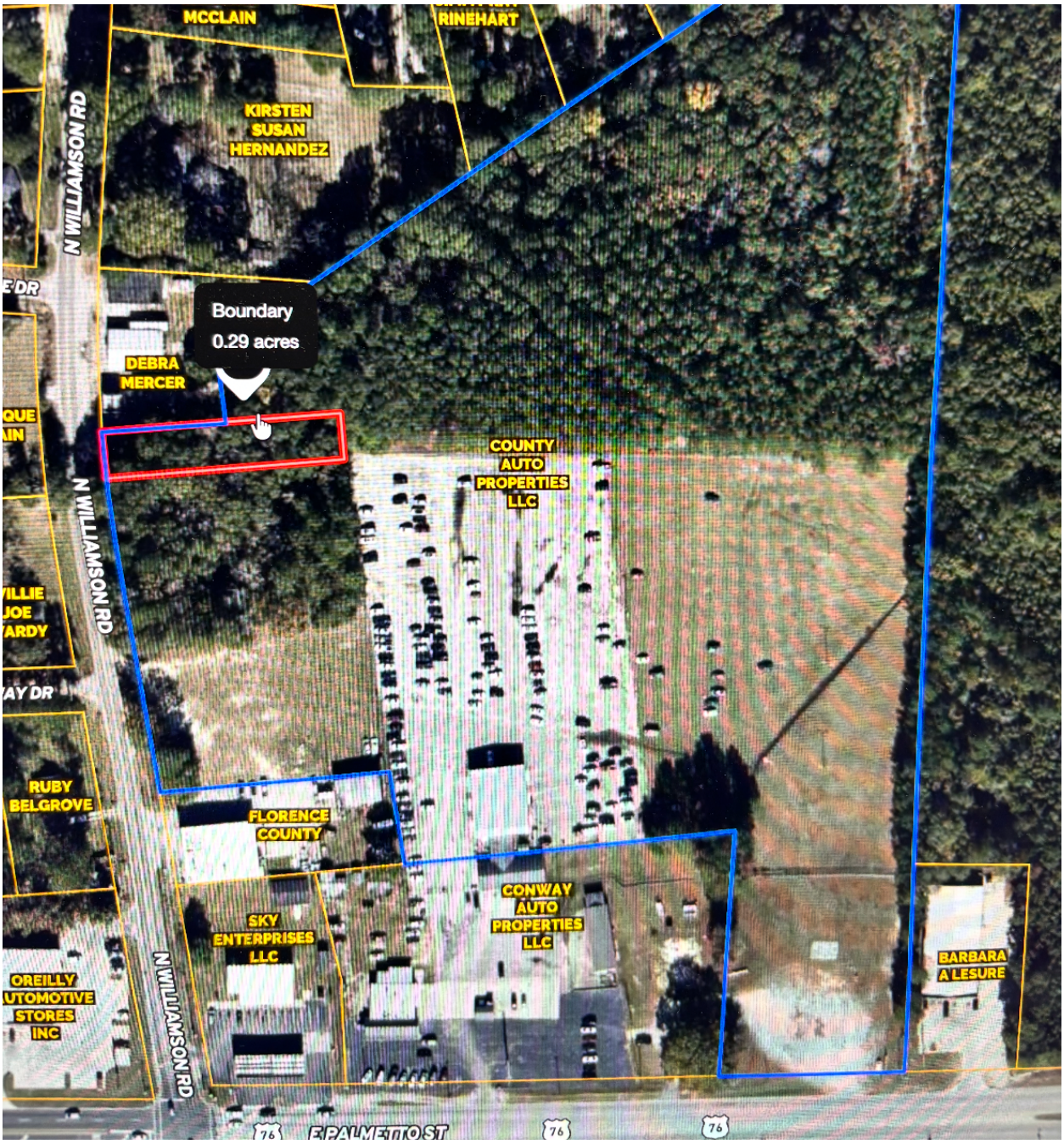
BUYER:		**Date:**		**Time:**	
BUYER:		**Date:**		**Time:**	
		Date:		**Time:**	
		Date:		**Time:**	
SELLER:		**Date:**		**Time:**	
SELLER:		**Date:**		**Time:**	
		Date:		**Time:**	
		Date:		**Time:**	

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Phone: Fax:

Exhibit


MCCLAIN
RINEHART
KIRSTEN SUSAN HERNANDEZ
N WILLIAMSON RD
Boundary
0.29 acres
DEBRA MERCER
COUNTY AUTO PROPERTIES LLC
FLORENCE COUNTY
CONWAY AUTO PROPERTIES LLC
SKY ENTERPRISES LLC
RUBY BELGROVE
OREILLY AUTOMOTIVE STORES INC
BARBARA A LESURE
E PALMETTO ST
76

FLORENCE COUNTY COUNCIL MEETING
April 16, 2026

AGENDA ITEM: Report to Council

DEPARTMENT: Florence County EMS

ISSUE UNDER CONSIDERATION:

The EMS Chief is requesting to create an internal EMS Recruitment & Referral Bonus program.

POINTS TO CONSIDER:

1. This program is modeled much like the Sheriffs Office Recruitment & Referral Program.
2. No additional funding is required. Current year salary saving would fund the program if approved.
3. The $5,000.00 Sign on Bonus will only be for Paramedics carrying a National Registry Certification with a minimum of 1-year field experience as a certified paramedic provider. Bonus funds will be paid at identified benchmarks ($1,500/$1,500/$2,000) as documented in the attached agreement.
4. The required signed agreement allows for recovery of funds if employee fails to maintain employment for a minimum of 24 months.
5. This program will also incentivize current Florence County employees to recruit new employees by providing a one-time $350.00 bonus for each new Nationally Registry Paramedic hired.
6. Hiring a Nationally Registry Paramedic eliminates at a minimum the first 18 to 24 months of an Emergency Medical Technician being hired and going through paramedic training. This also removes the cost associated with training Paramedics which is currently $6,150.00 without tuition assistance. With tuition assistance the cost is $4,650.00

FUNDING FACTORS:

1. None

OPTIONS:

1. ***(Recommended)***: Approve as Presented
2. Take No Action or Provide An Alternate Directive

ATTACHMENTS:

1. Agreement

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FLORENCE COUNTY EMS

NATIONALLY CERTIFIED PARAMEDIC

RECRUITMENT & REFERRAL BONUS PROGRAM

This recruitment bonus agreement is made by and between the Florence County EMS ("FCEMS") and

_____ hereinafter called "Employee".
Print or type full payroll name of employee

Terms & Conditions

FCEMS and a Qualified Full-Time Paramedic Crew Chief Employee in accordance with the agency personnel policy mutually agree to the following:

1. This agreement begins on the first day of Full-Time employment with the FCEMS.
2. FCEMS agrees to pay the Employee a one-time recruitment bonus package as outlined below:
    a. $1,500.00 (fifteen hundred dollars & 00/100) payable within the first two weeks of employment.
    b. $1,500.00 (fifteen hundred dollars & 00/100) payable upon successful completion of FTO training.
    c. $2,000.00 (two thousand dollars & 00/100) payable upon successful completion of the employee's probation period.
3. All payment amounts listed in 2a, 2b and 2c above are after tax "net" payments.
4. Employee agrees to remain employed with the FCEMS as a Nationally Registered Paramedic Crew Chief for a minimum of 24 months from the Employee's date of hire. For the purpose of this agreement, a "month" includes the first and last workday of a month. Leave without pay for an entire calendar month does not qualify as completed service time for receiving credit and attaining 24 months of service as required in this agreement.
5. If employment is separated for any reason within the first 6 months of this agreement, Employee agrees to refund the FCEMS the full amount of the bonus paid to the Employee pursuant to this agreement. Employee further agrees that any amount due to be refunded to FCEMS may be withheld from Employee's final pay check. If Employee is separated for any reason after 6 months of the employee's date of hire, but less than 12 months, Employee agrees to refund a prorated amount based on the remaining uncompleted service months. The amount is calculated by dividing the bonus amount by 12 then multiplying by the number of uncompleted months.
6. Participation in the agreement is strictly voluntary and Employee will receive no monetary or other compensation in relation to the agreement other than the amount specified herein.
7. This agreement takes precedence over any other written or verbal communication concerning the amount, terms, eligibility or any other condition concerning this agreement.
8. Employee is granted no rights or privileges not specified in this agreement above those granted to other FCEMS employees. Continued employment with the FCEMS is subject to the same policies and employment practices that govern all FCEMS employees.
9. This agreement is not intended to affect or alter the legal nature of employee's status as an "at-will" employee. FCEMS has and will continue to have throughout the agreement period the right to terminate Employee for any legally permissible reason.
10. The bonus payment is subject to Federal Insurance Contribution Act rate and federal income tax withholding.

11. Current Florence County employees, who recruit and refers a candidate for employment will be paid a one-time payment of $350.00 (three hundred fifty dollars & 00/100) as a "Recruitment & referral bonus" once said candidate successfully completes all pre-employment phases, accepts employment offer and then completes their first ninety days of employment.
12. ELIGIBILITY
    a. Only FCEMS Full-Time positions qualify for the "Paramedic Recruitment Bonus Program".
    b. Rehires who have previously received the "Paramedic Recruitment Bonus Program" are not eligible.
    c. Retirees must be separated for ninety days or longer to be eligible for the "Paramedic Recruitment Bonus Program".
    d. Current FCEMS employees are not eligible for the "Paramedic Recruitment Bonus Program".
    e. Florence County Human Resources employees are not eligible for the "Recruitment & referral bonus".
    f. FCEMS Command Staff personnel are not eligible for the "Recruitment & referral bonus".

IN WITNESS WHEREOF, the parties intending to be legally bound, have caused their proper and duly authorized signatures below.

On behalf of:
Florence County EMS

Date:_____

_____
Signature

_____
Print Name

On behalf of:
Employee

Date:_____

_____
Signature

_____
Print Name

Employee recruited and referred by:

_____
Name

_____
Department

FLORENCE COUNTY COUNCIL MEETING
April 16, 2026

AGENDA ITEM: Reports To Council

DEPARTMENT: Information Technology

ISSUE UNDER CONSIDERATION:
Declaration of various computer equipment to be declared as surplus equipment. Items are to be disposed of by the company Upcycle.

POINTS TO CONSIDER:

1. All items to be disposed of are listed on the attached spreadsheet and are considered obsolete and of no use to the county.
2. Disposal of these items will not impact ongoing operations.
3. There will not be a charge to the County by the company Upcycle.
4. Florence County Code requires County Council approval for the disposal of surplus property.

FUNDING:
$0= Cost of disposal.

OPTIONS:

1. ***(Recommend)*** approve as presented.
2. Provide An Alternate Directive.

ATTACHMENTS: back to top
Spreadsheets of items.

Monitors

IT ID#	Serial #
M1	CN0PM3727287278A1FUI
M2	CN0G438H641808BD1SUL
M3	CNC838NXP2
M4	3CQ0441WZP
M5	3CQ2231VTV
M6	2MN928NQ0G
M7	PL424LTD01593
M8	UE4171841937
M9	UE4171841808
M10	UE4171841928
M11	VMT201300368
M12	UE4171841975
M13	T7E1727A3446
M14	1S61C6MAR1USV5FFC192
M15	TVT1815A2532
M16	3CQ0441WZP
M17	CN0G438H641808BD1SDL
M18	S9U122641600
M19	CNK82808XT
M20	905MXAYLW584
M21	A00
M22	ETLE10D03390700D3B8520
M23	905MXHBLW593

Printers

IT ID#	Make	Model	Serial #
P1			
P2			
P3			
P4			
P5			
P6			
P7			
P8			
P9			
P10			
P11			
P12			
P13			
P14			
P15			
P16			
P17			
P18			
P19			
P20			

Switches

FOC2125L4GD
FOC1839U0UK
FOC2125U1KJ
FOC2125U1GB
FOC2125L4F8
FOC2125L43K
FOC2125L4FG
FOC2125U1G3
FOC2125U1KJ
FOC2125L436
FOC2125L3X5
FCW2125F1FF
FOC2125L41A
FOC2125L4F6
FOC2125L414
FOC2125L422
FOC2125L414
CN76FPB14K
CN76FPB0V7
CN6BFP72F4
CN76FP71C3
CN72FP74DN
CN76FP71K4
CN6BFP71W7
D10509311
151490006
151800010
RM-16
RM-16

Laptop

IT ID#	Make #	Serial #
L1	HP	CND6235V0R
L2	HP	V2W08UT
L3	HP	?
L4	HP	?
L5	HP	?
L6	HP	?
L7	HP	?

Harddrives

WMATR0869949
W3T6RCH5.
W3T6V3K5
W3T6V3KC
Z3L819XASX11
5434SHEGSX11
118032844
W3T6V3R7
W3T6VV2S
Z3L8E9XASX11
W3T6V3N2
Z3TYNTY1
W470BN55
5710A0C0FHSC
5710A0BVFHSC
1VE100-136
5710A090FHSC
W470BMNT
W470BN4S
5710A0D4FHSC
ST1000DM003
W3T6S3NS
W3T6MJVQZ3TYLJAP
S2AQ5AAE
Z3TY92QK
WCC6Z1SV20U1
W3T6V3G8
W3T6S0GN
W3T6XLEV
W3T6S3NE
WCC6Y7NUJYRX
W3T6RD4T
857WY06NSU93
5432U39GSX11
2FHPB013X9170N
857X15NNSU93
WCC6Y6DF1HFN
WCC6Y0KFCZ7X
2BRPA02H6ZYBBZ
WMATR0749940
ST1000DM003
01.01A01
ST500DM009
11S0A37655ZVJ6C9025719
ST500DM009

Desktops

IT ID#	Make #	Model #	Serial #	Asset#
D1	HP	W5X51UT#ABA	2UA6451JMP	
D2	HP	L9F03UT#ABA	2UA5432J9T	
D3	HP	E3U22UT#ABA	2UA4211KGW	
D4	HP	E3U22UT#ABA	2UA4211KG1	
D5	DELL		MXL8431W73	
D6	HP		2UA4211KD6	
D7	HP		2UA4211KD1	
D8	HP		2UA4211KFY	
D9	HP		2UA41021C4	
D10	HP		2UA41021C6	
D11	HP		2UA4211KF0	
D12			1.86175E+11	
D13			MXL70924S1	
D14			2UA8101Y0N	
D15			2UA7261YVH	
D16			2UA74228Y6	
D17			2UA74228Y8	
D18			MXL70924SH	
D19			2UA5432J6T	
D20			2UA41024NY	
D21			2UA4211KFX	
D22			MXL4080K87	
D23			2UA4211KGJ	
D24			2UA4211KD2	
D25			MXL4080K9G	
D26			MXL41326LP	
D27			MXL4071ZP1	
D28			2UA4211KFZ	
D29			MXL4071ZNW	
D30			2UA4211KGD	
D31			2UA4211KG7	
D32			2UA4211KL1	
D33				
D34				
D35				

FLORENCE COUNTY COUNCIL MEETING

APRIL 16, 2026

AGENDA ITEM: Reports to Council

DEPARTMENT: Florence County Fire Rescue

ISSUE UNDER CONSIDERATION:

Council Is Requested To Authorize The Addition Of Five Captains Positions, Grade 29, Six Lieutenant Positions, Grade 28, Three Firefighter/Driver Positions, Grade 27, Six Firefighter Positions, Grade 26, Two Part-Time Captain Positions, Grade 29, One Part-Time Lieutenant, Grade 28, and Ten Part-Time Firefighter Driver Positions, Grade 27 For The Florence County Fire Rescue.

POINTS TO CONSIDER:

1. Florence County Fire Rescue is expanding in size and responsibilities, as we integrate the non-profit departments into the County.
2. With Florence County Fire Rescue assuming the responsibilities of the non-profit personnel, there is a clear need for these personnel to be employeed by Florence County.
3. Positions need be approved so vacancies can be filled.
4. Positions will be funded from Fund 37 and will be budget-neutral.

OPTIONS:

1. Approve as presented ***(Recommended)***
2. Provide an alternative directive.

ATTACHMENT:

1. Letter to Deputy Administrator Mitch Fulmore

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Florence County Fire Rescue
180 N. Irby St.
Florence, SC 29501
Phone: (843) 292-1604
"It's not about me. It's about we"

April 1, 2026

Mitch,

As Florence County Fire Rescue continues to grow, I am requesting that we add the following positions:

(5) FT-Captain – Grade 29
(6) FT- Lieutenant -Grade 28
(3) FT – Firefighter/Driver -Grade 27
(6) FT- Firefighter -Grade 26

(2) PT – Captain -Grade 29
(1) PT – Lieutenant -Grade 28
(10) PT – Firefighter/Driver -Grade 27

These personnel are being transferred from Windy Hill Vol. Fire Company and Howe Springs Fire Rescue. There are currently 5 vacant Full Time Firefighter positions that need to be filled and will be hired as Florence County personnel upon Council approval. All positions are budget-neutral in Fund 37.

Please let me know if you have any questions or concerns.

Sincerely,

William Dillon

FLORENCE COUNTY COUNCIL MEETING

April 16, 2026

AGENDA ITEM: Reports to Council
Bid Award

DEPARTMENT: Procurement
Administration

ISSUES UNDER CONSIDERATION: Request For Council To Award Bid No. 29-25/26, CPSTIII Resurfacing Projects For Districts 8 And 9 To Chipley Company, Inc. Of Florence, SC In The Amount Of $2,466,138.38 To Be Funded From CPSTIII, A, And B Program Funds ***(3 Compliant Bids).***

POINTS TO CONSIDER:

1) The Bid was advertised in the South Carolina Business Opportunities (SCBO) Newsletter and Bidnet on March 12, 2026. The bid opening was held on April 1, 2026.
2) Three (3) bids were received; three (3) bids were compliant. Chipley Company, Inc. is the lowest responsible, responsive bidder.
3) J. Mike Simpson, Jr., CPSTIII Program Administrator, recommends awarding the bid to Chipley Company, Inc. The bid expires July 1, 2026.

FUNDING FACTORS:

District 8

Windsor Forest Drive	$293,263.51	339-441-436800-509702-0000-2569

District 9

W. Lake Drive	$270,670.28	338-441-436900-509702-0000-3533
W.Emery Lane	$38,610.02	338-441-436900-509702-0000-3540
South Sandy Lane	$ 67,170.44	338-441-436900-509702-0000-3555
Lindsey Drive	$101,669.00	CPSTIII-A
Tiffany Drive	$115,307.64	CPSTIII-A & B
Waters Edge Lane	$50,979.00	CPSTIII B
Lake Oakdale	$253,282.49	338-441-436900-509702-0000-3535
South Swan Circle	$47,883.03	338-441-436900-509702-0000-3553
Jefferson Drive	$402,095.27	338-441-436900-509702-0000-3559
Nantucket Drive	$59,993.12	CPSTIII-A
Mallard Point	$67,993.12	CPSTIII-B
W. Spencer Lane	$49,147.56	338-441-436900-509702-0000-3539
South Lady Street	$81,297.14	338-441-436900-509702-0000-3554
Rodanthe Circle	$376,592.56	CPSTIII-B
Conner Drive	$112,992.20	CPSTIII-A
Teal Lane	$59,993.12	CPSTIII-B

Total **$2,466,138.38**

OPTIONS:

1) Award Bid No. 29-25/26 ***(Recommended).***
2) Decline Award.

ATTACHMENTS:

1) Bid Tabulation Sheet.
2) Recommendation Letter from J. Mike Simpson Jr., CPSTIII Program Administrator.

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Notice

Basic Information

Reference Number	0000416502
Issuing Organization	Florence County
Owner Organization	Florence County Complex
Project Type	RFB - Request for Bid (Formal)
Project Number	29-25/26
Title	29-25/26 CPSTIII Resurfacing Project District 9 and 8
Source ID	PU.AG.USA.2686018.C17634176
Piggyback Solicitation	No

Details

Location	Florence County, South Carolina
Description	Florence County, South Carolina (Owner) is accepting bids from licensed and qualified Contractors for the 2026 CPST III Resurfacing Project – District 8 and 9.

Dates

Publication	03/12/2026 04:43 PM EDT
Question Acceptance Deadline	03/27/2026 04:00 PM EDT
Questions are submitted online	Yes
Bid Intent	Not Available
Closing Date	04/01/2026 10:05 AM EDT

Contact Information

Nakeshia P Wilkins
8436653018
nwilkins@florenceco.org

Courtney Singleton
8436653018
csingleton@florencecountysc.gov

Bid Result Publication Revision

Publication Type Bid Results

Chipley Company, Inc.

Organization Name	Chipley Company, Inc.
Bid Amount	$2,466,138.38
Address	PO Box 5417 Florence, SC South Carolina 29502 United States

Palmetto Corp of Conway

Organization Name	Palmetto Corp of Conway
Bid Amount	$2,817,957.60
Address	3873 Hwy 701 N Conway South Carolina 29526 United States

C.R. Jackson, Inc.

Organization Name	C.R. Jackson, Inc.
Bid Amount	$2,813,100.62
Address	620 Mineral Springs Rd DARLINGTON South Carolina 29540 United States

Bid Results Email
Email Attachment(s)

File	Size	Uploaded Date	Language
No Files			

Additional Recipients

Include notification issuer as an additional recipient	No

DAVIS & FLOYD

PLAN | DESIGN | ENGINEER

April 3, 2026

Kevin Yokim
Florence County Administrator
180 N. Irby St.
Florence, SC 29501

Re: Recommendation for Award of Resurfacing Bid 29-25/26
D|F Job Number: 13896.00

Dear Mr. Yokim:

On April 1, 2026, three (3) bids on the referenced project were opened and read aloud. The bids have been reviewed. The lowest responsive, responsible bidder for the total Base Bid is Chipley Company, Inc of Florence, South Carolina, with a total Base Bid in the amount of $2,466,138.38

Based upon a review of their current licensing status with the State, we feel the low bidder is both qualified and competent in performing work associated with the project. Davis & Floyd hereby recommends that the project be awarded to Chipley Company, Inc in the amount of $2,466,138.38 from the Capital Project Sales Tax III, IIIA and IIIB Funds.

District 9

W. Lake Drive	$270,670.28	338-441-436900-5099702-0000-3533 CPST III
Lake Oakdale	$253,282.49	338-441-436900-5099702-0000-3535 CPST III
W Spencer Lane	$49,147.56	338-441-436900-5099702-0000-3539 CPST III
W Emery Lane	$38,610.02	338-441-436900-5099702-0000-3540 CPST III
South Swan Circle	$47,883.03	338-441-436900-5099702-0000-3553 CPST III
South Lady Street	$81,297.14	338-441-436900-5099702-0000-3554 CPST III
South Sandy Lane	$67,170.44	338-441-436900-5099702-0000-3555 CPST III
Jefferson Drive	$402,095.27	338-441-436900-5099702-0000-3559 CPST III
Rodanthe Cir.	$376,592.56	Account Number Needed CPSTIII A/B
Lindsey Dr	$101,669.00	Account Number Needed CPSTIII A
Nantucket Dr	$59,993.12	Account Number Needed CPSTIII A
Conner Dr	$112,992.20	Account Number Needed CPSTIII A
Tiffany Dr	$115,307.64	Account Number Needed CPSTIII A/B
Mallard Point	$67,993.12	Account Number Needed CPSTIII B
Teal Lane	$59,993.12	Account Number Needed CPSTIII B
Waters Edge Lane	$50,979.00	Account Number Needed CPSTIII B

District 8

Windsor Forrest Drive	$293,263.51	Account Number Needed CPSTIII A
TOTAL	$2,466,138.38	

J. Mike Simpson Jr., PE, PMP
Associate, Sr Project Manager

FLORENCE COUNTY COUNCIL MEETING

April 16, 2026

AGENDA ITEM: Reports to Council
Bid Award

DEPARTMENT: Procurement
Administration

ISSUES UNDER CONSIDERATION: Request For Council To Award Bid No. 18-25/26, Florence Interstate Monument Signs To Rite Lite Signs, Inc. of Concord, NC In The Amount Of $775,715.00 To Be Funded Equally From Funds 111, 123, And 124 ***(1 Compliant Bid).***

POINTS TO CONSIDER:

1) The Bid was advertised in the South Carolina Business Opportunities (SCBO) Newsletter and Bidnet on February 26, 2026. The bid opening was held on March 11, 2026. This was the second time this project was bid, the first bid resulted in no bidders.
2) One (1) bid was received; one (1) bid was compliant. Rite Lite Signs, Inc. is the lowest responsible, responsive bidder.
3) The bid expires June 11, 2026.
4) If approved, lighting will need to be added to this project via change order since the project engineers did not provide specs for the lighting at the time of bid. This approval allows the County Administrator to negotiate a price for lighting after contract.

FUNDING FACTORS:

$775,715.00 = Total amount to be funded from Funds 111, 123, and 124 equally.

OPTIONS:

1) Award Bid No. 18-25/26 ***(Recommended).***
2) Decline Award.

ATTACHMENTS:

1) Bid Forms.
2) Recommendation Letter from Shannon Munoz, Deputy Administrator-Administration.

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Total cost, including all taxes and expenses needed to provide services for the FLORENCE INTERSTATE MONUMENT SIGNS.

BID PRICE $ ~~731,585.00~~ $ 731,858.00

ALL APPLICABLE TAXES (IF ANY) $ 43,857.00 ✓

TOTAL PRIMARY BID PRICE: $ 775,715.00 ✓

Total Bid Amount in Words Seven hundred seventy-five thousand seven hundred fifteen 0/100

The contractor has ninety (90) calendar days from the date of the Notice to Proceed letter or Purchase Order to complete the project.

The Bidder declares their Bid Response is made without any connection with any other individual that may be submitting a Bid Response to this IFB and their Bid Response, in all respects, is fair and in good faith, without collusion or fraud, with another Bidder, representative or agent.

By submission of a response to this Invitation for Bid, the bidder agrees and certifies, to deliver all required services and perform all required work with the strictest conformance to meet or exceed the Scope of Work, specifications and minimum requirements contained within this Invitation to Bid.

All pricing is firm and will remain firm for at least one hundred twenty (120) calendar days from the time and date of the IFB submittal and opening. During this period, the Bidder may only withdraw their Bid Response by submitting a written request to Florence County and Florence County approving said written request.

The bidder agrees to abide by all conditions of this bid and verifies that he is authorized to sign this bid for the offerer. The bidder further states that the company affiliated with this bid currently complies with all applicable federal and state laws and directives relative to non-discriminatory practices in employment.

The Bidder, in compliance with the Invitation-To-Bid, and having examined the Project Documents, and being familiar with all of the conditions surrounding the proposed project, including the availability of materials, labor, and work site environmental conditions, hereby proposes to furnish all permits, labor, materials, supplies, and equipment and to perform the duties in accordance with the contract documents of which this Bid Form is a part.

The Bidder declares that he has read, understands, and accepts the Vendor Agreements and Instructions to Responders which are part of the bid documents.

The Bidder further proposes and agrees, if this Bid is accepted, to contract with Florence County, to furnish all permits, materials, equipment, tools, apparatus, means of transportation, and labor necessary hereto, and to complete the proposed project in full and complete accordance with the Project Documents, to the full and entire satisfaction of the Owner, at the prices listed in the Bid Schedule. The amounts listed on the Bid Schedule section of this Bid Form also include all costs associated with the compliance of all applicable State laws, local ordinances, and the rules and regulations of all authorities and professional association

BID PROPOSAL

MONUMENT SIGN # 1					
Item	**Description**	**Quantity**	**Units**	**Unit Price**	**Total**
1	Mobilization	1	LS	$9,500.00	$9,500.00
2	Traffic Control	1	LS	$25,000.00	$25,000.00
3	Site Clearing\Grading	1	LS	$ 8,500.00	$8,500.00
4	Site Fill\Grading (including compaction and stabilization)	1	LS	$ 8,500.00	$ 8,500.00
5	Construction Sign, complete	1	LS	$88,288.00	$88,288.00
6	Electrical work\materials for lighting	1	LS	N/A	0
7	Temp. 12" Construction Entrance Pipe	40	LF	$130.00	$5,200.00
8	Construction Entrance	1	EA	$38,000.00	$38,000.00
9	Siltfence	670	LF	$15.00	$10,050.00
10	Temporary Seeding	1100	SY	$8.00	$8,800.00
11	Permanent Seeding	1100	SY	$8.00	$8,800.00
12	Nellie R Stevens Holly	2	EA	$1350.00	$2,700.00
13	European Fan Palm	6	EA	$1,150.00	$6,900.00
14	Sabal Palm	3	EA	$3,000.00	$9,000.00
15	Viburnum Mrs. Schillers Delight	10	EA	$250.00	$2,500.00
16	Tif-Tuff Bermudagrass Sod	1,360	SF	$5.00	$6,800.00
17	Dwarf Mat Rush	32	EA	$58.00	$1,856.00
				MONUMENT SIGN # 1 TOTAL	$240,394.00

MONUMENT SIGN # 2					
Item	**Description**	**Quantity**	**Units**	**Unit Price**	**Total**
1	Mobilization	1	LS	$9,500.00	$9,500.00
2	Traffic Control	1	LS	$25,000.00	$25,000.00
3	Site Clearing\Grading (including compaction and stabilization)	1	LS	$22,500.00	$22,500.00
4	Site Fill\Grading	1	LS	$8,500.00	$8,500.00
5	Construction Sign, complete	1	LS	$88,288.00	$88,288.00
6	Electrical work\materials for lighting	1	LS	N/A	0
7	Temp. 12" Construction Entrance Pipe	60	LF	$130.00	$7,800.00
8	Construction Entrance	1	EA	$38,000.00	$38,000.00
9	Siltfence	490	LF	$15.00	$7,350.00
10	Temporary Seeding	810	SY	$8.00	$6,480.00
11	Permanent Seeding	810	SY	$8.00	$6,480.00
12	Nellie R Stevens Holly	2	EA	$1350.00	$2,700.00
13	European Fan Palm	6	EA	$1,150.00	$6,900.00

14	Sabal Palm	3	EA	$3,000.00	$9,000.00
15	Viburnum Mrs. Schillers Delight	10	EA	$250.00	$2,500.00
16	Tif-Tuff Bermudagrass Sod	1,430	SF	$5.00	$7,150.00
17	Dwarf Mat Rush	32	EA	$58.00	$1,856.00
				MONUMENT SIGN # 2 TOTAL	$250,004.00

MONUMENT SIGN # 3

Item	Description	Quantity	Units	Unit Price	Total
1	Mobilization	1	LS	$9,500.00	$9,500.00
2	Traffic Control	1	LS	$25,000.00	$25,000.00
3	Site Clearing\Grading (including compaction and stabilization)	1	LS	$8,500.00	$8,500.00
4	Site Fill\Grading	1	LS	$8,500.00	$8,500.00
5	Construction Sign, complete	1	LS	$88,288.00	$88,288.00
6	Electrical work\materials for lighting	1	LS	N/A	0
7	Temp. 12" Construction Entrance Pipe	40	LF	$130.00	$5,200.00
8	Construction Entrance	1	EA	$38,000.00	$38,000.00
9	Siltfence	480	LF	$15.00	$7,200.00
10	Temporary Seeding	890	SY	$8.00	$7,120.00
11	Permanent Seeding	890	SY	$8.00	$7,120.00
12	European Fan Palm	6	EA	~~$1350.00~~ $1,150.00	$6,900.00 ✓
13	Sabal Palm	3	EA	$3,000	$9,000.00
14	inkberry	3	EA	~~$3,000.00~~ $250.00	~~$9,000.00~~ $750.00
15	Viburnum Mrs. Schillers Delight	10	EA	$250.00	$2,500.00
16	Tif-Tuff Bermudagrass Sod	1,210	SF	$5.00	$6,050.00
17	Dwarf Mat Rush	204	EA	$58.00	$11,832.00
				MONUMENT SIGN # 3 TOTAL	$241,460.00 ✓
				TOTAL PROJECT	$731.858.00 ✓

April 13, 2026

Kevin Yokim
Florence County Administrator
County Council
180 North Irby Street
Florence, South Carolina 29501

Dear Mr. Yokim & Florence County Council,

I recommend awarding Bid No. 18-25/26 to Rite Lite Signs, Inc., Concord, NC for the three interstate monument signs designed by Thomas & Hutton. The total bid was $775,715.00.

This bid did not include lighting because the lighting specs were not included in the bid documents prepared by Thomas & Hutton. Therefore, a change order for lighting would need to be negotiated if council approves the bid award.

Thanks,

Shannon Munoz
Deputy Administrator, Administration

Florence County Council Meeting

April 16, 2026

AGENDA ITEM: Other Business
Council District #3

DEPARTMENT: County Council

ISSUE UNDERCONSIDERATION:

Council is requested to approve the expenditure not to exceed $5,500.00 from Council District 3, Infrastructure funding allocations to remove blockages from ditches at 499 Cove Pointe Drive.

FUNDING SOURCE: Sole Source- Elmer DeLara

Amount: $5,500.00

x Infrastructure

_____ Road System Maintenance

_____ Utility

SIGNED: _____

Requested by Council member: Alphonso Bradley
Council District #3

Date: _____

Steven H. Allen

STEVE ALLEN
Public Works Director

Date: 3-17-26

ATTACHMENTS:

(8) attachments

I, Hope M. Jones, Clerk to County Council, certify this item was approved by the Florence County Council at the above-referenced meeting at which a majority of members were present.

_____

Hope M. Jones
Clerk to Council

back to top

Marion Joyner

From: ELMER DELARA <delaraelmer@yahoo.com>
Sent: Wednesday, March 11, 2026 5:30 AM
To: Marion Joyner
Subject: ~~Combray Circle ditch~~ 499 COVE POINTE DR.

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

To Marion Joyner:

Quote for removing blockages $11,000.00

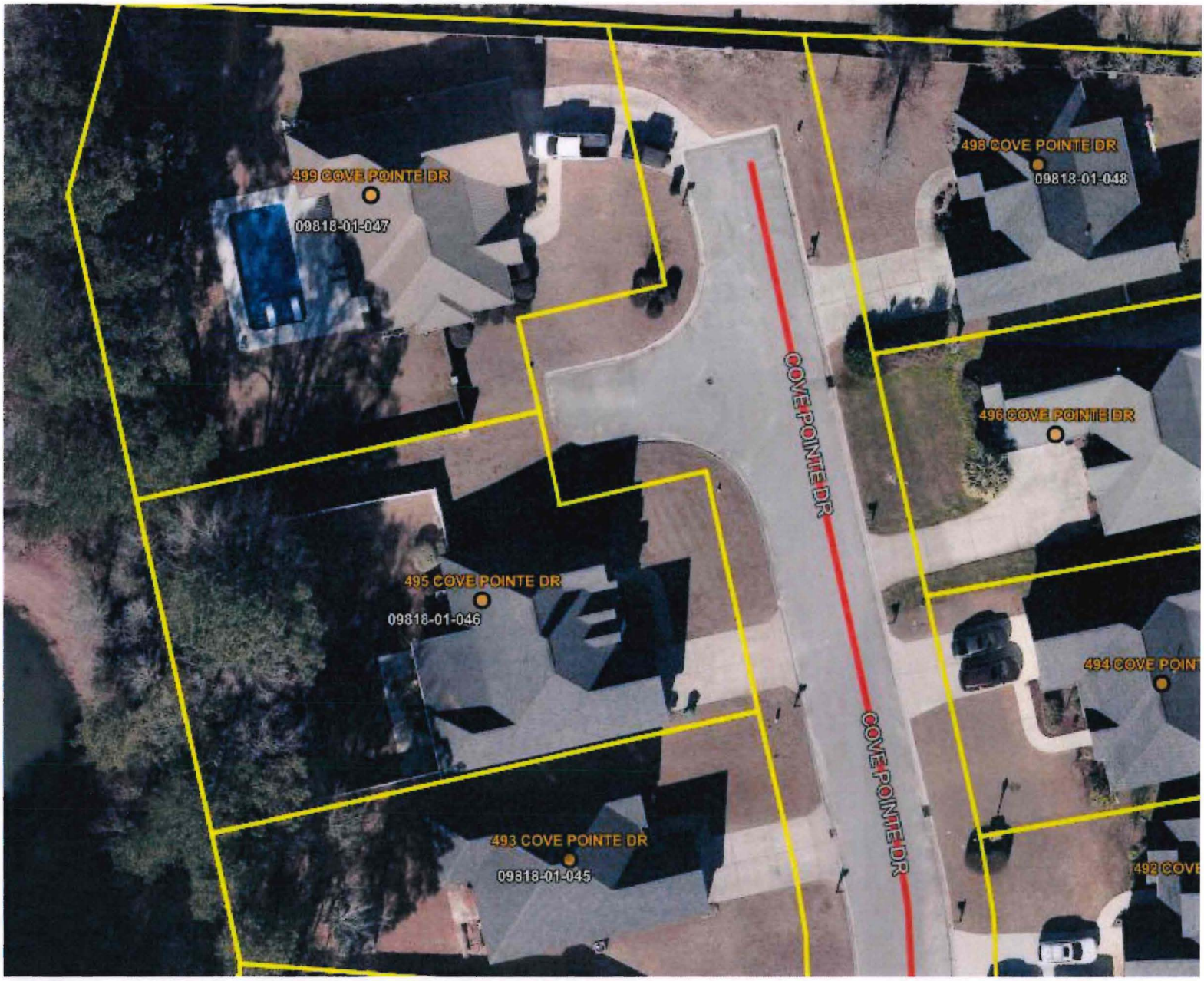
Thank you,
Elmer DeLara

Yahoo Mail: Search, Organize, Conquer

½ FROM DIST #3 AND #9 TOTAL #11,000.00

925' of Ditch To Be Cleaned out



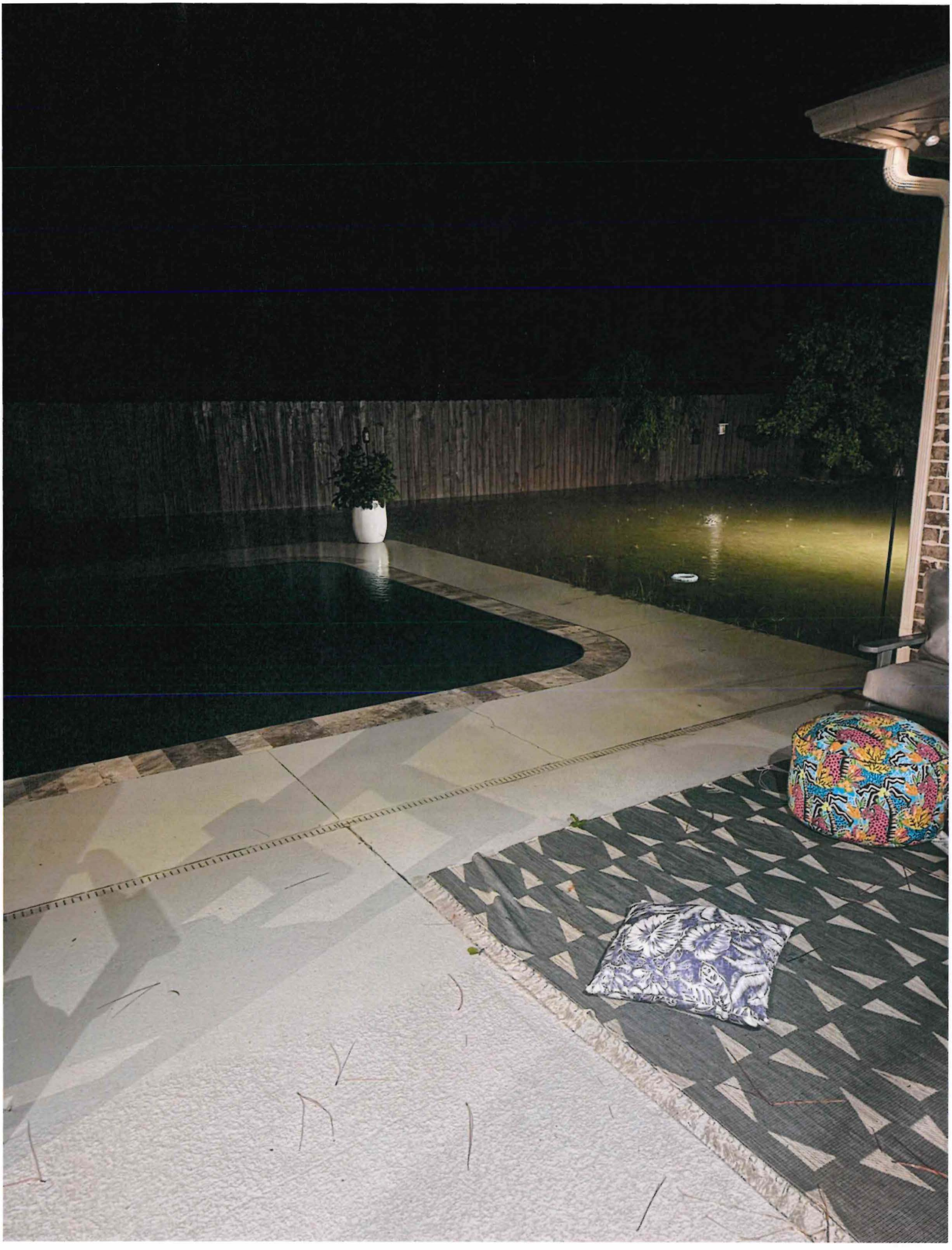


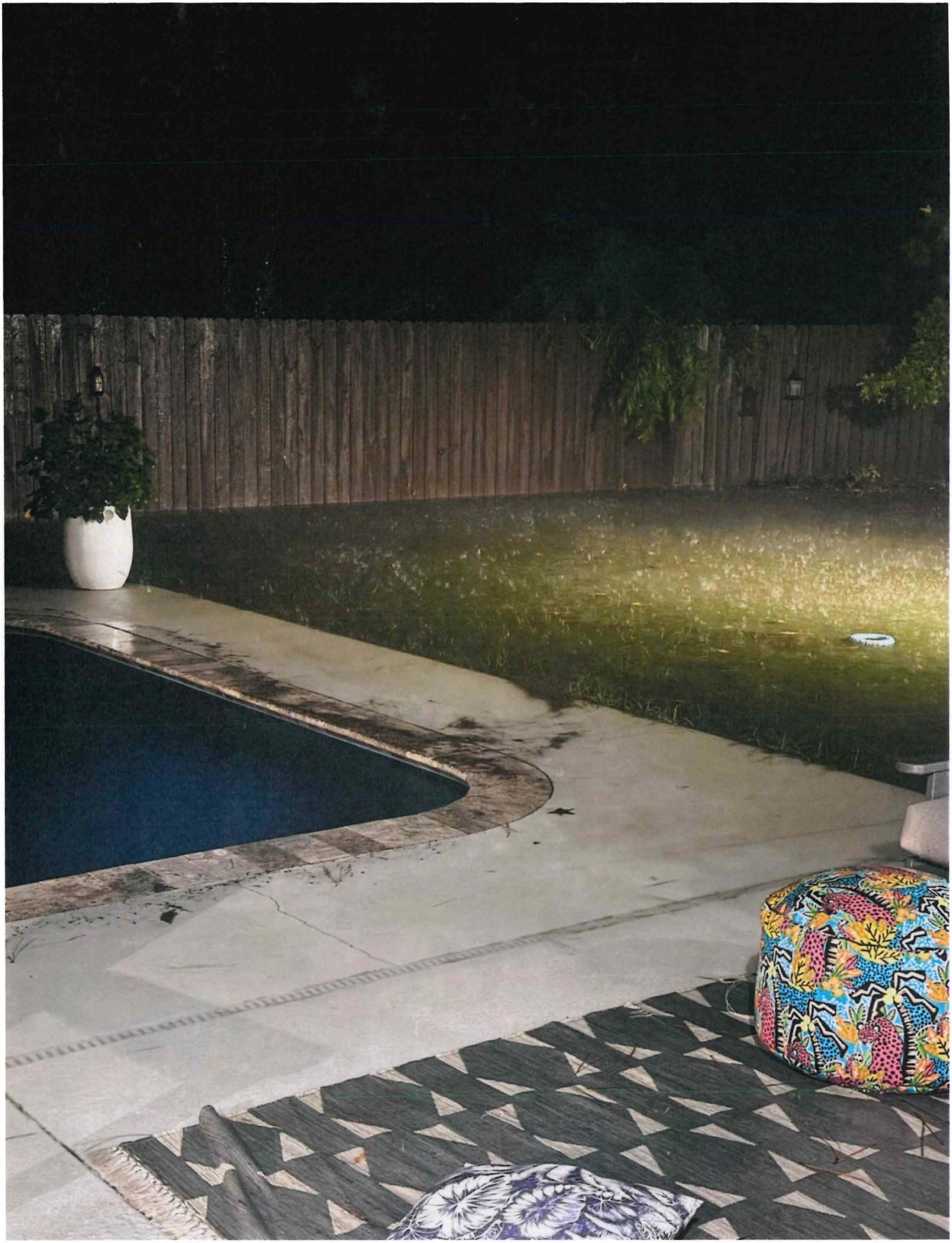
11,000.00
½ Dorrie H
½ Bradley

Trey James
499 Cove Point Dr.
Florence.

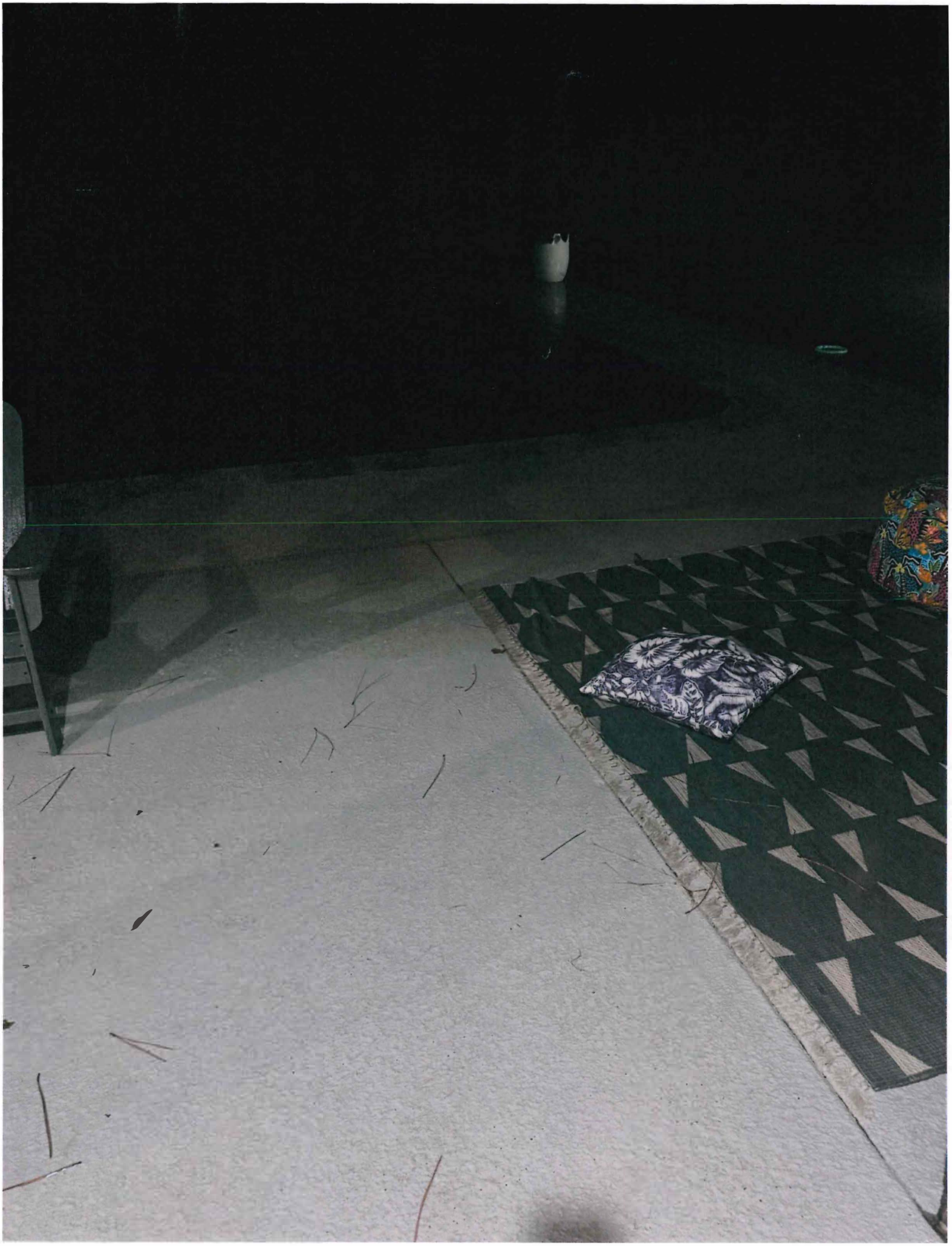
drainage ditch behind property.
floods.
replaced pool liner
& A/C unit
from flooding

Ditch not being cleaned properly.









Florence County Council Meeting

April 16, 2026

AGENDA ITEM: Other Business
Council District #9

DEPARTMENT: County Council

ISSUE UNDERCONSIDERATION:

Council is requested to approve the expenditure not to exceed $5,500.00 from Council District #9, funding allocations from County Councilman Willard Dorriety, Jr to remove blockages from ditches at 499 Cove Pointe Drive.

FUNDING SOURCE: Sole Source- Elmer DeLara

Amount: $5,500.00

_____Infrastructure

_____ Road System Maintenance

_____ Utility

SIGNED: _____

Requested by Council member: Willard Dorreity, Jr
Council District #9

Date: _____

STEVE ALLEN
Public Works Director

Date: 3-17-26

ATTACHMENTS:

(8) attachments

I, Hope M. Jones, Clerk to County Council, certify this item was approved by the Florence County Council at the above-referenced meeting at which a majority of members were present.

_____
Hope M. Jones
Clerk to Council

back to top

Marion Joyner

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To Marion Joyner:

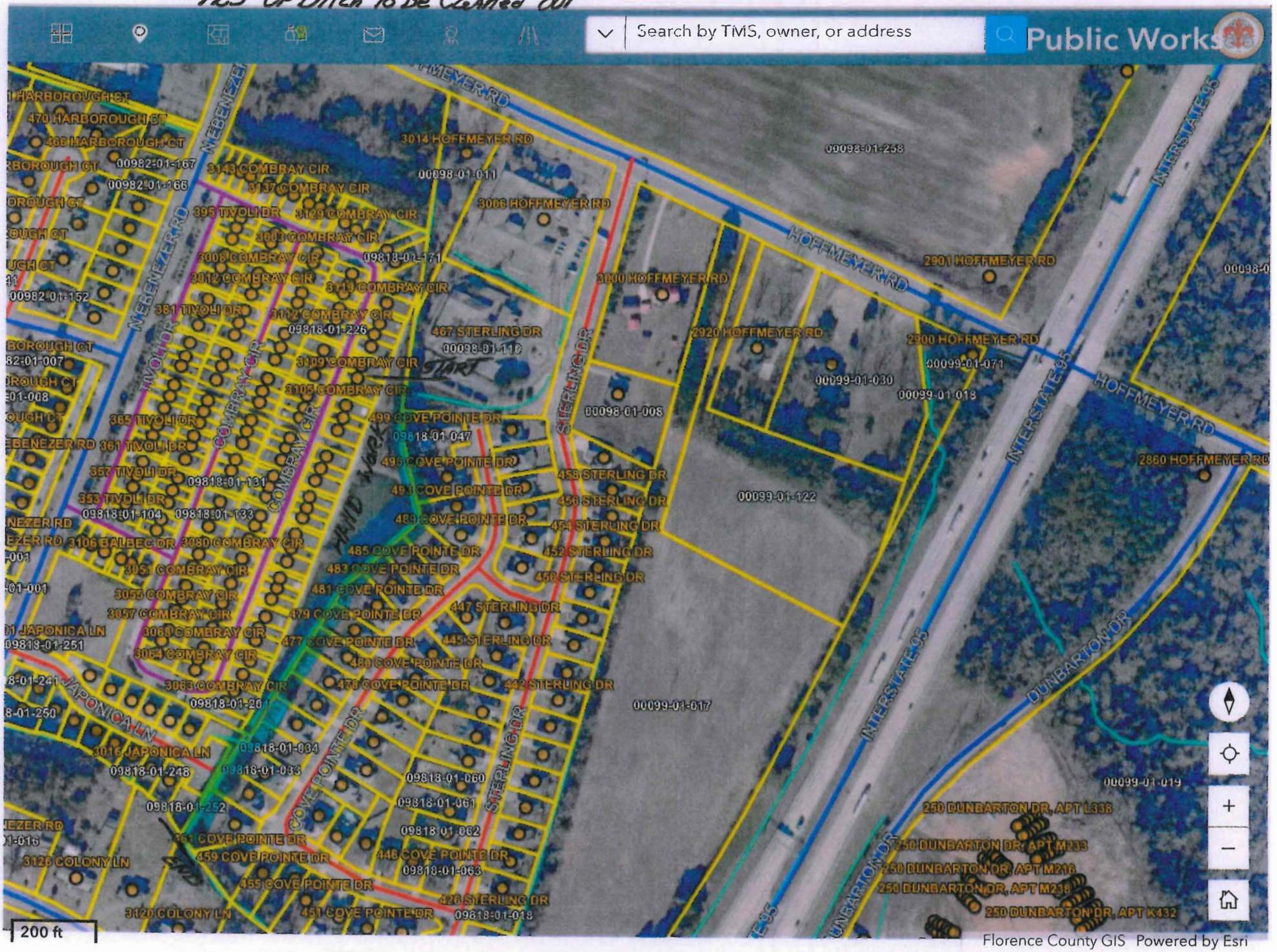
Quote for removing blockages $11,000.00

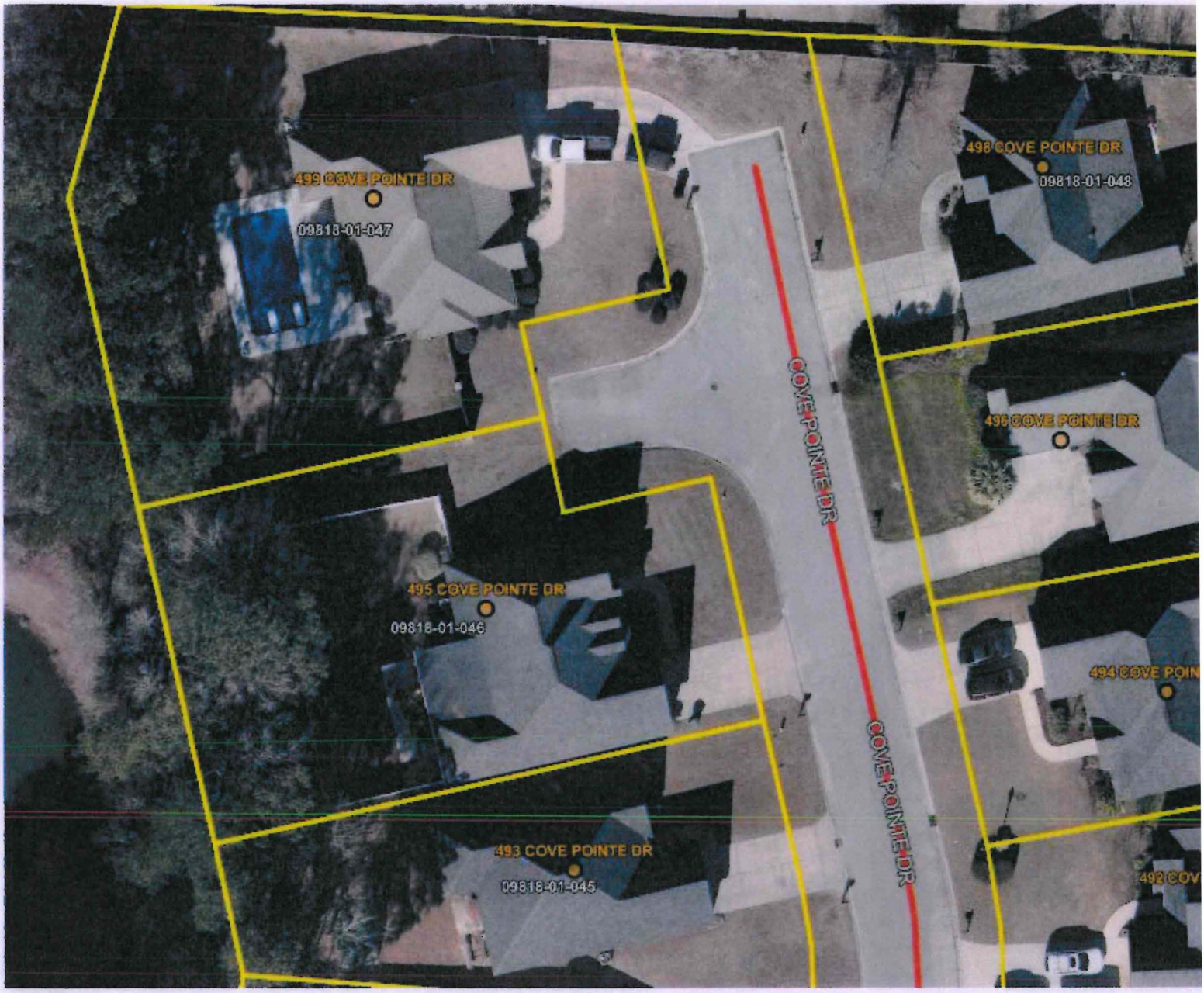
Thank you,
Elmer DeLara

Yahoo Mail: Search, Organize, Conquer

½ FROM DIST #3 AND #9 TOTAL #11,000.00

925 OF Ditch To Be Cleaned out





11,000 sq
½ Dorrieth
½ Bradley

Trey James
499 Cove Point Dr
Florence.

drainage ditch behind property.
floods.
replaced pool liner
& A/C unit
from flooding

Ditch not being cleaned properly.









Florence County Council Meeting

April 16, 2026

AGENDA ITEM: Other Business
Council District #4

DEPARTMENT: County Council

ISSUE UNDERCONSIDERATION:

Council is requested to approve the expenditure not to exceed $3,500.00 from Council District 4, infrastructure funding allocations to have large oak tree removed beside roadway at the corner of Kershaw St in Timmonsville, SC. This will include clean up and haul off, stump grinding and putting dirt back in the stump hole.

FUNDING SOURCE: White's Landscaping & Tree Service, LLC

Amount: $3,500.00

x Infrastructure

_____ Road System Maintenance

_____ Utility

SIGNED: _____

Requested by Council member: Jerry Yarborough, Jr.
Council District #4

Date: _____

Steve H. Allen

STEVE ALLEN
Public Works Director

Date: 3-17-26

ATTACHMENTS:

(8) attachments

I, Hope M. Jones, Clerk to County Council, certify this item was approved by the Florence County Council at the above-referenced meeting at which a majority of members were present.

_____
Hope M. Jones

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Marion Joyner

From: Jerry Yarborough
Sent: Thursday, March 12, 2026 3:45 PM
To: Scott Tanner; Steve Allen; Marion Joyner
Cc: Kevin Yokim
Subject: Re: Tree&ditchtville

Yea sir, that would be awesome!

Get Outlook for iOS

From: Scott Tanner <Scott.Tanner@florencecountysc.gov>
Sent: Thursday, March 12, 2026 3:21:27 PM
To: Steve Allen <Stallen@florencecountysc.gov>; Marion Joyner <MJoyner@Florencecountysc.gov>
Cc: Jerry Yarborough <JYarborough@florencecountysc.gov>; Kevin Yokim <KYokim@florencecountysc.gov>
Subject: RE: Tree&ditchtville

Good Afternoon Chairman Yarborough—

Since the SCDOT won't remove this tree would you like us to get a price on removal since it is adjacent to the County Rec Facility?

Thanks!

Scott Tanner, MBA, ICMA-CM
Deputy Administrator-Operations
Florence County
180 N. Irby St. MSC-G (Office 501)
Florence, SC 29501
Scott.Tanner@florencecountysc.gov
Office: 843-679-7161
Cell : 803-825-9008

Service-Excellence-Humility

From: Steve Allen <Stallen@florencecountysc.gov>
Sent: Thursday, March 12, 2026 9:44 AM
To: Marion Joyner <MJoyner@Florencecountysc.gov>
Cc: Jerry Yarborough <JYarborough@florencecountysc.gov>; Scott Tanner <Scott.Tanner@florencecountysc.gov>; Kevin Yokim <KYokim@florencecountysc.gov>
Subject: RE: Tree&ditchtville

Marion met with Mr. McFadden yesterday to look at the ditch at Clifford and Jackson. I think that after looking at the ditch, it was agreed that the scope of the project was larger and more difficult (with private property and SCDOT issues, also) than was practical for the Town and/or the County at this time.

Marion looked at the tree in question and verified that it is in the SCDOT right-of-way. He notified SCDOT, and the SCDOT man has looked at the condition of the tree and determined that it does not meet their criteria for deciding to cut it down.

Steven H. Allen
Public Works Director
Florence County, South Carolina
Office: 843-665-3022

From: Steve Allen
Sent: Wednesday, March 11, 2026 8:42 AM
To: Marion Joyner <MJoyner@Florencecountysc.gov>
Cc: Jerry Yarborough <JYarborough@florencecountysc.gov>; Scott Tanner <Scott.Tanner@florencecountysc.gov>; Kevin Yokim <KYokim@florencecountysc.gov>
Subject: FW: Tree&ditchtville

Marion,

When you get a chance, please go to Timmonsville and look at this tree and drainage situations to determine what we might be able to do..... (I think the tree is in SCDOT right-of-way)

Steven H. Allen
Public Works Director
Florence County, South Carolina
Office: 843-665-3022

From: Jerry Yarborough <JYarborough@florencecountysc.gov>
Sent: Wednesday, March 11, 2026 8:00 AM
To: Scott Tanner <Scott.Tanner@florencecountysc.gov>
Cc: Steve Allen <Stallen@florencecountysc.gov>; Kevin Yokim <KYokim@florencecountysc.gov>; Thomas McFadden <thomasm@timmonsville.org>
Subject: Tree&ditchtville

Good Morning Mr Tanner, hope your day has gotten off to a great start. Mr McFadden called today and asked if we could assist him with a couple of projects in timmonsville. The first is a dead tree at market and kershaw that needs to come down. This may be on the Florence county recreation property and another was a ditch backing up off of Clifford and Jackson street. I know you and your staff have been busy and working hard. Would you mind putting this on the schedule for the staff to check out and if they would please reach out to Mr McFadden for the details 843-319-

Marion Joyner

From: Scott Tanner
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Scott Tanner, MBA, ICMA-CM
Deputy Administrator-Operations
Florence County
180 N. Irby St. MSC-G (Office 501)
Florence, SC 29501
Scott.Tanner@florencecountysc.gov
Office: 843-679-7161
Cell : 803-825-9008

Service-Excellence-Humility

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Subject: FW: Tree&ditchtville

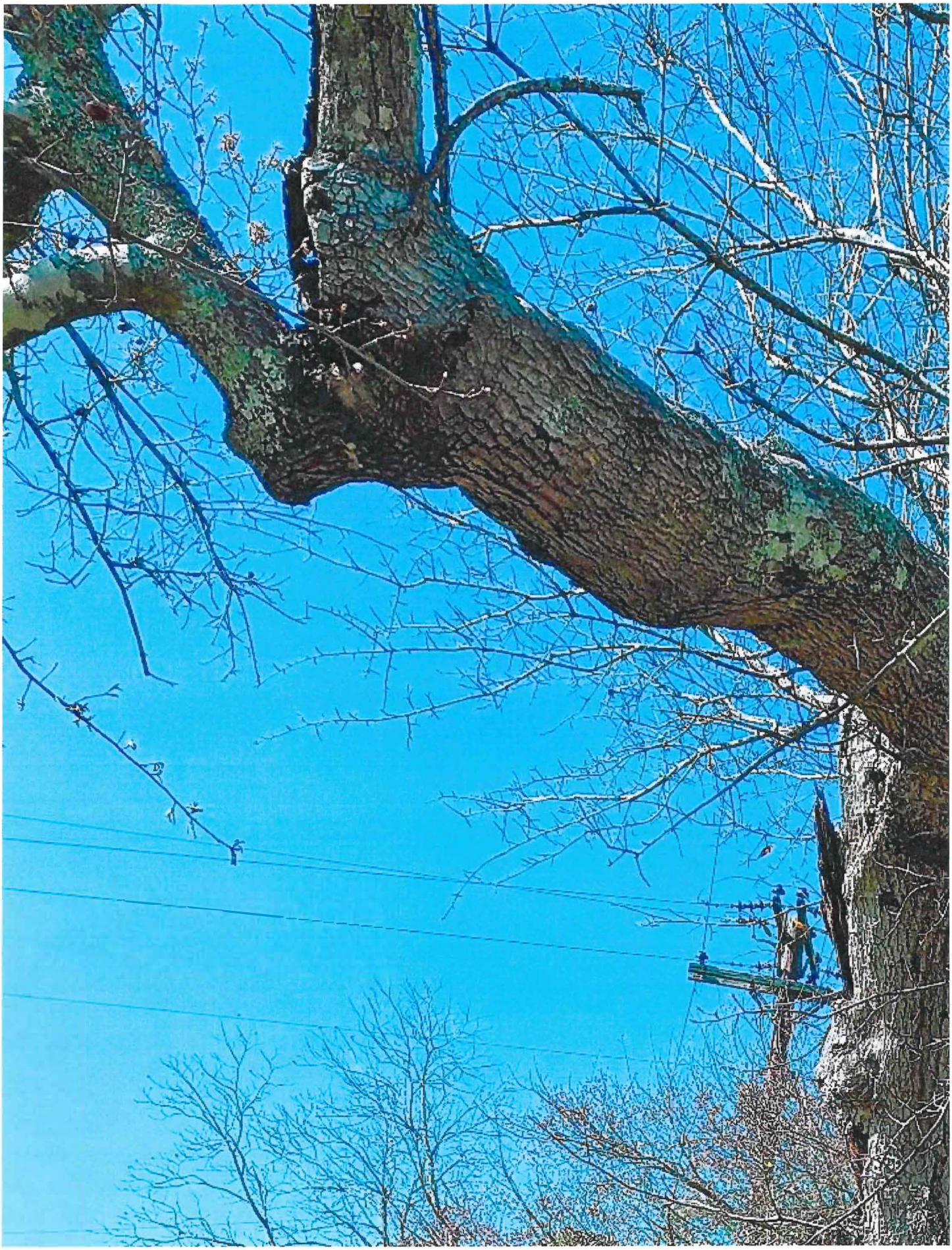
Marion,

When you get a chance, please go to Timmonsville and look at this tree and drainage situations to determine what we might be able to do..... (I think the tree is in SCDOT right-of-way)

Steven H. Allen
Public Works Director
Florence County, South Carolina
Office: 843-665-3022

From: Jerry Yarborough <JYarborough@florencecountysc.gov>
Sent: Wednesday, March 11, 2026 8:00 AM
To: Scott Tanner <Scott.Tanner@florencecountysc.gov>
Cc: Steve Allen <Stallen@florencecountysc.gov>; Kevin Yokim <KYokim@florencecountysc.gov>; Thomas McFadden <thomasm@timmonsville.org>
Subject: Tree&ditchtville

Good Morning Mr Tanner, hope your day has gotten off to a great start. Mr McFadden called today and asked if we could assist him with a couple of projects in timmonsville. The first is a dead tree at market and kershaw that needs to come down. This may be on the Florence county recreation property and another was a ditch backing up off of Clifford and Jackson street. I know you and your staff have been busy and working hard. Would you mind putting this on the schedule for the staff to check out and if they would please reach out to Mr McFadden for the details 843-319-7115



366263

CUSTOMER'S ORDER NO.	DEPARTMENT	DATE 3-B-26

NAME Florence County Public Works

ADDRESS

CITY, STATE, ZIP

SOLD BY	CASH	C.O.D.	CHARGE	ON. ACCT.	MDSE. RETD.	PAID OUT

	QUANTITY	DESCRIPTION	PRICE	AMOUNT
1				
2		For removal of		
3		1 oak tree, grinding		
4		stump, & hauling debris		
5		S. Kershaw St.		
6				
7		$3,800.00		
8				
9		Brigman Tree Removal		
10		6095 Temperance Hill Rd		
11		Marion, SC 29571		
12		843-245-2194		
13				
14				
15				
16			3800.00	
17				
18				

RECEIVED BY

A-8670
F-NR 3/2/68830

KEEP THIS SLIP FOR REFERENCE

01-11

STATEMENT

White's Landscaping & Tree Service LLC.

11410 Douglas Swamp Road • Olanta, SC 29114

(Office) 843-687-3542 • (Cell) 843-598-9209

Name:

Address: Timmonsville - SC

Tree 3-16-26

QUAN.	DESCRIPTION	AMOUNT
	To remove large oak tree beside road. Clean up haul off grind stump and put dirt back in stumphole.	3500 00

Chris White

Florence County Council Meeting

April 16, 2026

AGENDA ITEM: Other Business
Council District #9

DEPARTMENT: County Council

ISSUE UNDERCONSIDERATION:

Council is requested to approve the expenditure not to exceed $16,954.00 from Council District 9 infrastructure funding allocations for Hampton Point Storm Drainage Repair.

FUNDING SOURCE: Chilpley Company

Amount: $16, 954.00

x Infrastructure

_____ Road System Maintenance

_____ Utility

SIGNED: _____

Requested by Council member: Willard Dorriety, Jr
Council District #9

Date: _____

STEVE ALLEN
Public Works Director

Date: 3-20-26

ATTACHMENTS:

(4) attachments

I, Hope M. Jones, Clerk to County Council, certify this item was approved by the Florence County Council at the above-referenced meeting at which a majority of members were present.

_____
Hope M. Jones
Clerk to Council

back to top

Post Office Box 5417
Florence, SC 29502
(843) 662-2142 Phone
(843) 662-2165 Fax
kael@chipleycompany.com
www.chipleycompany.com

March 18, 2026

No Testing, Inspection, or Permits are included. Landscaping by others.

Marion Joynor
FCPW
Florence, SC

PROJECT **Hampton Point Storm Drainage Repair**

Item 1 Our Price In Accordance With the Following Specifications is..... $16,954.00

The following is included to:

Item	Quantity	Unit
Mobilization	1	LS
Tie to Existing RCP	1	EA
18" RCP	104	LF
Rip Rap Outfall Pad	1	EA

This proposal includes the labor, equipment, and materials necessary to extend the existing RCP storm drainage line to the creek bank.

* Construction Grassing and cleanup is included.
* Fence Removal, Sod, Fence Replacement is by others.

Total Price $16,954.00

We appreciate your request for our proposed work!
Accepted as authorization to perform work: _____

Kael Morris
Kael Morris
Chipley Company, Inc.
SCGC License 97504

Local Work References: Ervin Engineering, Gilbert Construction, Five Star Auto of Florence, QVC, ESAB, ABB, Carolina SupplyHouse, Duke Progress, DSM, OM Ships International, Manheim of Darlington, FMU, GE, JCI, Salty's, Florence County Library, McLeod Health.

Kirven Construction Inc.

Site Work / Highway Construction

Submitted: Florence County **3/18/2026**
Attn: Estimating Dept. **#26003**
Job: Hampton Pointe Storm Drainage Florence SC

We hereby submit specifications and estimates for:

1	Mobilization/Demo/18" RCP/2x3 Catch Basin/Rip-Rap	$	23,880.00
	Total	**$**	**23,880.00**

No steps/walls/handrails etc.
Site Bid Classified

Remove Unsuitable Soils $25.00/CY
Import Suitable Soils $37.75/CY

** This proposal is based on the Feb 2026 SCDOT Liquid Asphalt Index. Kirven Construction, Inc.reserves the right to increase our price based on any increases in the Asphalt Cement Index.

We propose hereby to furnish material, equipment and Labor-complete in accordance with the above specifications for the sum of:
TERM: MONTHLY PROGRESS PAYMENTS-NET UPON COMPLETION

Authorized Signature: _____

Note: This proposal may be withdrawn by us if not accepted within 30 days.
Acceptance of proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work specified. Payment will be made as outlined above.

Date of Acceptance: _____ Signature: _____

P. O. Box 540 Darlington, SC 29540 843 393-0064 FAX 843 393-6008

Evans Pavement Services

P.O. Box 3990
Florence SC 29502

Date	Estimate #
3/19/2026	459

Name / Address
Florence County Finance Dept. 180 N. Irby Street City-County Complex, MSC-H Florence, SC 29501

Project

Description	Qty	Rate	Total
3558 Hampton Point Drive Storm Drain Repair			
1). Remove and Replace 112 LF of 18" RCP drainage pipe.		14,480.00	14,480.00
2). Remove and replace catch basin with drop inlet grate.		4,500.00	4,500.00
3). Install a 10 x 10 Rip Rap pad at the drainage outfall.		3,000.00	3,000.00
4). Grassing and clean-up.		2,000.00	2,000.00

Please contact Sam Evans for questions:(843)319-3753

Total $23,980.00

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Other Business
Infrastructure- Council District 4

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:

Council Is Requested To Approve The Expenditure Not To Exceed $10,000.00 From Council District 4 Infrastructure Funding Allocations To Assist With The Floor Repair And Rehab Project At The Emergency Shelter.

FUNDING FACTORS:

__xx__ Infrastructure _____ Road System Maintenance Fee _____ Utility

Amount:	$_____	$_____	$_____
Signed:	_____	_____	_____
	Jason M. Springs	Andrew T. Rodgers, Jr.	Dr. Alphonso Bradley
Amount:	$ 10,000_____	$_____	$_____
Signed:	_____	_____	_____
	Jerry W. Yarborough, Jr.	Kent C. Caudle	Stoney C. Moore
Amount:	$_____	$_____	$_____
Signed:	_____	_____	_____
	Waymon Mumford	William Schofield	Willard Dorriety, Jr.

ATTACHMENTS:
n/a

I, Hope M Jones, Clerk To County Council, certify this item was approved by the Florence County Council at the above-referenced meeting, at which a majority of members were present.

_____
Hope M. Jones, Clerk to Council

back to top

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Other Business
Infrastructure- Council District 1

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:
Council Is Requested To Approve The Expenditure Not To Exceed $39,000 From Council District 1 Infrastructure Funding Allocations To Assist The City Of Lake City Of Replacing/Upgrading Lines On Pine Street, Godwin Street, Peachtree Street, And Deep River Street.

FUNDING FACTORS:

__xx__ Infrastructure _____ Road System Maintenance Fee _____ Utility

Amount: $ 39,000	$	$
Signed: Jason M. Springs	Andrew T. Rodgers, Jr.	Dr. Alphonso Bradley
Amount: $	$	$
Signed: Jerry W. Yarborough, Jr.	Kent C. Caudle	Stoney C. Moore
Amount: $	$	$
Signed: Waymon Mumford	William Schofield	Willard Dorriety, Jr.

ATTACHMENTS:
n/a

I, Hope M Jones, Clerk To County Council, certify this item was approved by the Florence County Council at the above-referenced meeting, at which a majority of members were present.

back to top

Hope M. Jones, Clerk to Council

FLORENCE COUNTY COUNCIL MEETING
APRIL 16, 2026

AGENDA ITEM: Other Business
Infrastructure- Council District 2

DEPARTMENT: County Council

ISSUE UNDER CONSIDERATION:

Council Is Requested To Approve The Expenditure Of Not To Exceed $139,000 From Council District 2 Infrastructure Funding Allocations To Assist The Town Of Pamplico With Water Leaks, Auto Read Meter Kits, And Repairs And Upgrades.

FUNDING FACTORS:

__xx__ Infrastructure _____ Road System Maintenance Fee _____ Utility

Amount:	$_____	$ 139,000.00	$_____
Signed:	_____	_____	_____
	Jason M. Springs	Andrew T. Rodgers, Jr.	Dr. Alphonso Bradley
Amount:	$_____	$_____	$_____
Signed:	_____	_____	_____
	Jerry W. Yarborough, Jr.	Kent C. Caudle	Stoney C. Moore
Amount:	$_____	$_____	$_____
Signed:	_____	_____	_____
	Waymon Mumford	William Schofield	Willard Dorriety, Jr.

ATTACHMENTS:

I, Hope M Jones, Clerk To County Council, certify this item was approved by the Florence County Council at the above-referenced meeting, at which a majority of members were present.

_____
Hope M. Jones, Clerk to Council

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Florence County Council Meeting

April 16, 2026

AGENDA ITEM: Other Business
Council District #4

DEPARTMENT: County Council

ISSUE UNDERCONSIDERATION:

Council is requested to approve the expenditure not to exceed $10,237.00 from Council District 4 RSMF funding allocations to place 350 tons of MBC Stone on Fifth Street in Timmonsville.
$29.25 a ton.

FUNDING SOURCE:

Amount: $10,237.00

_____Infrastructure

__X__Road System Maintenance 133-441-439-000-9764-

_____ Utility

SIGNED: _____

Requested by Council member: Jerry Yarborough Jr.
Council District #4

Date: _____

STEVE ALLEN
Public Works Director

Date: 3-26-26

ATTACHMENTS:
QUOTES ATTACHED

I, Hope M. Jones, Clerk to County Council, certify this item was approved by the Florence County Council at the above-referenced meeting at which a majority of members were present.

_____

Hope M. Jones
Clerk to Council

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Palmetto Mining Company

FLORENCE COUNTY ROCKING PROJECT

Date: 3/23/26
District Dist #4
ROAD NAME: Fifth St. Timmonsville, SC

Haul to address

	QUANTITY	UNIT PRICE	SUB TOTAL
*1. MBC STONE (TONS)	350 Tons	29.25 Per Ton	10,237.50
2.			
		TOTAL	10,237.50

Bids must include all applicable tax and fees

Project must be completed within 30 Calendar days after notice of award.

1. **This work shall include material(s) (MBC Stone or Crushed Asphalt or both) and Transportation to the listed site(s) (see attached map(s)).**

* 2. **MBC Stone – Only crusted granite meeting the following composite mixture, per SCDOT Table 305.2.5.5.**

Macadam Base Course	
Sieve Designation	Percentage by Weight Passing
2 – Inch	100
1 ½ - Inch	95-100
1 – Inch	70-100
½ - Inch	48-75
No. 4	30-60
No. 30	11-30
No. 200*	0-12
Liquid Limit	25 Max.
Plasticity Index	6 Max.

***AASHTO T 11 is used to determine the amount passing the No. 200 sieve.**

* 3. **Crushed Asphalt – Only reclaimed asphalt pavement that has been crushed to a maximum particle size of 7/8 inch.**

4. **Stone shall be evenly distributed along the roadway to allow for leveling by Florence County with a motor grader.**

5. **No less than 500 tons of material delivered to site per day (Monday-Friday 8:30 AM – 5:00 PM).**

KIRVEN CONST., INC.

FLORENCE COUNTY ROCKING PROJECT

Date: 3/23/26
District DIST #4
ROAD NAME: FIFTH ST. Timmonsville, SC
HAUL to address

	QUANTITY	UNIT PRICE	SUB TOTAL
*1. MBC STONE (TONS)	350 Tons	31.00	$ 10,580.00
2. _____	_____	_____	_____
		TOTAL	_____

LK

Bids must include all applicable tax and fees

Project must be completed within 30 Calendar days after notice of award.

1. **This work shall include material(s) (MBC Stone or Crushed Asphalt or both) and Transportation to the listed site(s) (see attached map(s)).**

* 2. **MBC Stone – Only crusted granite meeting the following composite mixture, per SCDOT Table 305.2.5.5.**

Macadam Base Course	
Sieve Designation	Percentage by Weight Passing
2 – Inch	100
1 ½ - Inch	95-100
1 – Inch	70-100
½ - Inch	48-75
No. 4	30-60
No. 30	11-30
No. 200*	0-12
Liquid Limit	25 Max.
Plasticity Index	6 Max.

***AASHTO T 11 is used to determine the amount passing the No. 200 sieve.**

* 3. **Crushed Asphalt – Only reclaimed asphalt pavement that has been crushed to a maximum particle size of 7/8 inch.**

4. **Stone shall be evenly distributed along the roadway to allow for leveling by Florence County with a motor grader.**

5. **No less than 500 tons of material delivered to site per day (Monday-Friday 8:30 AM – 5:00 PM).**

FLORENCE COUNTY ROCKING PROJECT

Chipley Company, Inc.

Date: 3/23/26
District Dist #4
ROAD NAME: Fifth St. Timmonsville, SC Mikael T Morris

HAUL to address

	QUANTITY	UNIT PRICE	SUB TOTAL
*1. MBC STONE (TONS)	350 TONS	$50.50	$17,675.00
2.			
		TOTAL	$17,675.00

Bids must include all applicable tax and fees

Project must be completed within 30 Calendar days after notice of award.

1. **This work shall include material(s) (MBC Stone or Crushed Asphalt or both) and Transportation to the listed site(s) (see attached map(s)).**

*** 2. MBC Stone – Only crusted granite meeting the following composite mixture, per SCDOT Table 305.2.5.5.**

Macadam Base Course	
Sieve Designation	**Percentage by Weight Passing**
2 – Inch	100
1 ½ - Inch	95-100
1 – Inch	70-100
½ - Inch	48-75
No. 4	30-60
No. 30	11-30
No. 200*	0-12
Liquid Limit	25 Max.
Plasticity Index	6 Max.

***AASHTO T 11 is used to determine the amount passing the No. 200 sieve.**

*** 3. Crushed Asphalt – Only reclaimed asphalt pavement that has been crushed to a maximum particle size of 7/8 inch.**

4. **Stone shall be evenly distributed along the roadway to allow for leveling by Florence County with a motor grader.**

5. **No less than 500 tons of material delivered to site per day (Monday-Friday 8:30 AM – 5:00 PM).**

Florence County Council Meeting

April 16, 2026

AGENDA ITEM: Other Business
Council District #1

DEPARTMENT: County Council

ISSUE UNDERCONSIDERATION:

Council is requested to approve the expenditure not to exceed $9,000.00 from Council District 1 RSMF funding allocations to place 250 tons of MBC Stone on S. Cameron Road by Kirven Construction.

FUNDING SOURCE:

Amount: $9,000.00

_____Infrastructure

__X__ Road System Maintenance 133-441-438-000-8761

_____ Utility

SIGNED: _____

Requested by Council member: Jason Springs
Council District #1

Date: _____

STEVE ALLEN
Public Works Director

Date: 3-30-26

ATTACHMENTS:

I, Hope M. Jones, Clerk to County Council, certify this item was approved by the Florence County Council at the above-referenced meeting at which a majority of members were present.

_____
Hope M. Jones
Clerk to Council

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