

SPECIAL MEETING
DARLINGTON COUNTY COUNCIL
DARLINGTON, SC

December 8, 2014

A special meeting of the County Council of Darlington County was held December 8, 2014, at 8:30 a.m., in the meeting room at Darlington Library, 204 North Main Street, Darlington, Darlington, South Carolina.

NOTICE OF MEETING

In compliance with the Freedom of Information Act, a copy of the agenda giving the date, time, and place of the meeting was mailed in advance to the local newspapers, persons requesting notification, and posted on the bulletin board at the entrance to the County Administrator's Office.

COUNCIL MEMBERS PRESENT

Chairman Wesley Blackwell, Vice Chairwoman Mozella Nicholson, Mr. Marvin Le Flowers, Mr. Robbin Brock, Mr. Bobby Hudson, Mrs. Wilhelmina P. Johnson, and Mr. Robert L. Kilgo, Jr.

COUNCIL MEMBERS ABSENT

Chaplain Dannie Douglas, Jr.

ALSO PRESENT

Interim County Administrator Thomas W. Edwards, Jr., County Attorney James C. Cox, Jr., Clerk to Council J. JaNet Bishop, Finance Director Perry Strickland, Corrections Director Mitch Stanley, Prison Farm Director Jonathan McFadden, Codes Enforcement Director Randy Evans, Emergency Services Director Charles Stewart, Library Director Jimmy Epling, Fire Chief Kenny Stratton, and others.

REPORTERS PRESENT

Ms. Samantha Lyles of the News and Press.

PUBLIC HEARINGS

Ordinance No. 14-22, An Ordinance To Amend Ordinance No. 14-07, FY14/15 Development Partnership Fund Budget, To Close The Development Partnership Fund Budget

Chairman Blackwell declared the public hearing open at 8:31 a.m. to receive comments on Ordinance No. 14-22.

There being no comments, Chairman Blackwell declared the public hearing closed.

Ordinance No. 14-23, An Ordinance To Amend Ordinance No. 14-06, FY14/15 County Fire District Fund Budget, To Reduce Funds For The Lease Purchase, To Reduce The Fire District Budget, And To Include Debt Service For County Fire District Bond, AS AMENDED

Chairman Blackwell declared the public hearing open to receive comments on Ordinance No. 14-23.

There being no comments, Chairman Blackwell declared the public hearing closed.

Ordinance No. 14-24, An Ordinance To Amend Ordinance No. 14-02, FY14/15 General Fund Budget, To Remove Accommodations Tax Funds From The General Fund Budget And Place Into A Newly Established Fund For Accommodations Tax

Chairman Blackwell declared the public hearing open to receive comments on Ordinance No. 14-24.

There being no comments, Chairman Blackwell declared the public hearing closed.

Ordinance No. 14-25, An Ordinance To Amend Ordinance No. 14-02, FY14/15 General Fund Budget, To Include Bond Payments And Interest For FY14/15 And Expenditure For The Airport Acquisition Project, As Amended

Chairman Blackwell declared the public hearing open to receive comments on Ordinance No. 14-25.

There being no comments, Chairman Blackwell declared the public hearing closed.

Ordinance No. 14-26, An Ordinance To Amend Ordinance No. 14-02, FY14/15 General Fund Budget, To Create An Asset Account For Accommodations Tax And To Remove Accommodations Tax Funds From The Fund Balance Account

Chairman Blackwell declared the public hearing open to receive comments on Ordinance No. 14-26.

There being no comments, Chairman Blackwell declared the public hearing closed.

Ordinance No. 14-28, An Ordinance Authorizing The Entry By Darlington County, As Lessor, Into An Agreement For The Lease Of Farm Land At Darlington County Airport, Authorizing The Chairman Of The County Council Darlington To Sign Such Leases, And Other Matters Relating Thereto

Chairman Blackwell declared the public hearing open to receive comments on Ordinance No. 14-28.

There being no comments, Chairman Blackwell declared the public hearing closed.

~ Councilman Flowers arrived at the meeting ~

SPECIAL MEETING

Call To Order / Invocation / Pledge Of Allegiance

Chairman Blackwell called the meeting to order at 8:36 a.m. Mr. Kilgo presented the invocation and Mr. Brock led the Pledge of Allegiance.

~ Councilwoman Johnson arrived at the meeting ~

General Government FY2014 Financial Overview

Mr. Edwards reported that in 2006, Council implemented the vehicle Road Maintenance Fee for road maintenance, which was consumed in the general operating budget. He explained that it appears that taxes did not increase in 2008, 2009, and 2010 and the Fund Balance remained about the same. Then in 2011 or 2012, Council took advantage of a three-year look back and increased taxes by five or six mills. Based upon his information, in FY2014/2015, Council adopted a budget with items of non-recurring revenue, etc. Since he did not have time to do so, he suggested that Council use a base year such as FY2009, and list all department expenditures and line item totals and compare with the totals for 2015. With this, Council should be able to see where increases occurred in departments and line items.

Mr. Edwards advised Council to meet with the outside auditors (current or future firm) and let it be known what Council needs and wants. When soliciting bids for this service, Council should compile specifications to say what Council wants. Mr. Edwards indicated that there was nothing in the current agreement that talks about internal controls, except for inventory of equipment. He also talked about having an internal auditor, who reports to no one and works independently to audit everything. Currently there were no internal controls in the county.

Mr. Edwards suggested that policies and procedures be developed by Council to govern things on the administrative side. This could be a simple resolution or statement as to what amount to maintain in the Fund Balance, the procedures for adopting a budget, a budget calendar, etc. He also suggested that Council let the County Administrator know what Council expects. Mr. Edwards encouraged Council to set the guidelines and tone as to what the budget should be and not the departments. He stated that being able to recently reduce the budget over \$1 million indicates that the budget was not as conservative as it should have been with the given revenue structure. Mr. Edwards recommended that when things are presented to Council, Council should understand what is in the budget in order to go forward.

Mr. Edwards talked about the lack of available information with the county's current technology. He said the current quarterly financial reports that Council receives was not the type of financial briefing Council and the department heads should have. He suggested that if a new computer mainframe and new software are required in order for Council to get the required information, then this should be Council's first priority. To be successful, Council and the department heads must have knowledge as to what is going on. Therefore, he urged Council to revamp the information and the flow of information that Council receives.

~ Councilwoman Nicholson arrived at the meeting ~

Mr. Edwards suggested that Council get a firm to look at what is needed in order to get the necessary information and evaluate how the information is compiled, the accuracy, the timeliness of the information, and make recommendations back to Council. He also

stated that the county needs someone who is strong in the financial affairs of government, understands budgeting and reporting, and knows how the software fits to get the information, etc.

Mrs. Johnson talked about prior budgets. She thought the Road Maintenance Fee was implemented so that some of the funds could be used for the South Darlington Watershed Project.

Mr. Edwards suggested for the next budget, that Council require the staff to develop a three-year or two-year projection of revenue (an extended budget) to understand the revenue trend.

General Government Fund Balances

Mr. Edwards reviewed the general government balance sheet and talked about restricted and unrestricted funds. He pointed out that state law stipulates that the Road Maintenance Fee must be spent for road maintenance. He explained that it appears that there was a miscalculation of the road fee that was not expended cumulative of about \$2.5 million. This amount reduced the unrestricted fund balance to about \$1.2 million. The methodology was correct, but the dollars were incorrect. The cumulative amount of Road Maintenance Fees should have been about \$750,000 as of June 30, 2014.

Reconciliation Of Road Maintenance Fee Expenditures

Mr. Edwards reviewed the Road Maintenance Fee collections and expenditures from FY2006/2007 to present as recorded in the audit. The cumulative total, when corrected, brought the available Fund Balance back up; which was favorable.

Mr. Edwards suggested that the next budget be consolidated into one ordinance that includes the millage, the total budget amount, and delete the statement about any excess in revenue over expenditures would go into a reserve fund for future capital expenditures. This implies that the money would not go into the Fund Balance, but into a fund that Council could later place back into the operating budget and spend. Mr. Edwards said the budget should follow a very simple format listing recurring revenue. He explained that when funds are taken from Fund Balance and used as revenue, this was not recurring revenue but deficit financing. Mr. Edwards suggested that Council use funds from Fund Balance for one-time, non-recurring capital expenditures.

Chairman Blackwell clarified that the Road Maintenance Fee was implemented for operation of the Roads and Bridges Budget, only. It was never intended for the South Darlington Watershed Project.

Mr. Kilgo suggested that Council receive Mr. Edwards' information and realize that Fund Balance can only be used for one-time capital expenditures. If Council continues to use Fund Balance for recurring expenses, the county would continue to go downhill.

Mr. Edwards briefly reviewed the General Government Budget Recap from December 1, 2014 and the Capital Equipment Replacement Plan. He suggested the development of an Equipment Replacement Fund and a revenue structure to support it so that department heads and Council would know when equipment could be replaced.

Mr. Edwards stated that modifications to the Fire District Budget were included in the budget amendment ordinance. He mentioned that Environmental Services was at a critical stage with equipment. Therefore, someone would have to prioritize and address Environmental Services' budget with the same detail as was done with the General Government Budget.

Mrs. Johnson asked and Mr. Edwards provided an explanation about the Local Option Sales Tax and the School District's Capital Project Sales Tax. The county ordinance states that 100 percent of the Local Option Sales Tax will be used for roll back unless there is a referendum to change this. Mr. Kilgo requested that Council members receive a copy of a handout about Local Option Sales Tax Revenue that he would give to the Clerk.

Council talked about the information presented and the county's current financial situation. Chairman Blackwell asked Council to go on record supporting, understanding, and adopting the work that Mr. Edwards had done.

Ms. Nicholson requested a copy of the minutes when the auditors appeared before County Council. She felt that if the auditors had answered her question last year as to whether the county was deficit spending or in danger of deficit spending, the county would not be in the current situation. Chairman Blackwell clarified that the audit report showed deficit spending. The question was answered in the written report that was presented to Council.

Mr. Edwards suggested that when something comes before Council, that Council require an operating budget for it. For example, for a new courthouse or administrative building, Council should have the operating (security, electric, water, general maintenance, etc.) budget along with the cost for construction.

Mr. Edwards suggested that Council schedule a worksession for the auditors to thoroughly explain the audit numbers. He mentioned that the proposed alternate sources of revenue would take a lot of work. Therefore, this should be a priority of the new County Administrator. He also stated that it should be conveyed to Department Heads that if the money is not there, expenditures have to be reduced.

Mrs. Johnson talked about the need for a county museum and requested the county to purchase the old post office building located on Pearl Street in Darlington for \$190,000.

MOTION was made by Mr. Brock and seconded by Mr. Kilgo to accept Mr. Edwards' information and immediately start work on his recommendations, to include enhancing revenues.

Chairman Blackwell asked that this information be forwarded to the new County Administrator and ensure that the Administrator understands the direction that the County needs to go. Mr. Kilgo suggested that the information also be forwarded to the Department Heads. Mrs. Johnson suggested that Council members talk with Department Heads. This was the only thing she would vote for.

Mr. Hudson talked about the Prison Farm and the Recreation Department not being included in the information. Therefore, he would not support the motion until departments have their say.

Ms. Nicholson asked that the motion be amended to include all departments. Mr. Brock **AMENDED** his **MOTION** to include all departments. The amendment was seconded by Mr. Kilgo.

The motion carried with Mrs. Johnson opposing.

Mr. Brock asked that Mr. Edwards meet with Department Heads to recap the information presented at Council's planning retreat.

Adjournment

There being no further discussion, the special meeting was adjourned at 10:17 a.m.

Respectfully submitted,

J. JaNet Bishop, Clerk to Council

Chairman
Darlington County Council

Approved at meeting of January 6, 2015.

Attached hereto and incorporated by reference:

- | | |
|--|---|
| 1. 2006/2007 Road Maintenance Fees Ledger | 8. 2011 Tax Levy |
| 2. Issues For Future Consideration, As Revised 12/8/14 | 9. 2012 Tax Levy |
| 3. FY2014/2015 General Government Budget Recap, As Adopted 12/1/14 | 10. 2013 Tax Levy |
| 4. FY2015/2016 Projection | 11. Taxable Assessed Values, 2012 - 2014 |
| 5. Capital Equipment Replacement Plan, 12/8/14 | 12. FY2014/2015 Budget Recap, As Adopted, Nov. 2014 |
| 6. Proposal For 2012-2013 Budget | 13. Consideration For FY2015/2016 Adjustments |
| 7. Tax Millage FY2012/2013 - FY2014/2015 | 14. Issues For Future Consideration, 10/24/14 |

	Initials	Date
Prepared By		
Approved By		

Start: 2006/2007 Road Maintenance Year

WILSON JONES COMPANY

VS BEN BUFF VS BING GOSCH 7005 WHITE

MADE IN U.S.A.

	1	2	3	4	5	6
Acct 289-						
Collections						
06/07 1,611,839.07	06/07 Audit	Expenditures	Disbursed	2/08	1,588,128.00	-
07/08 1,734,548.85	07/08 Audit		Transferred	2/09	1,620,000.00	
08/09 1,666,056.20	08/09 Audit		Transferred	2/10	1,666,056.00	
09/10 1,558,520.24 1,628,154.10 1,659,133.24			Transferred	2/11	1,630,271.00	
10/11 1,659,133.24			NO Transfer	2/12		
11/12 1,635,815.34			4/30/13 2 ASO Transfer		1,395,954.41	- 10/11
					1,532,639.49	- 11/12
12/13 1,684,066.82			5/13		1,580,369.00	
3/14 1,661,362.42			14			

COUNTY COUNCIL RETREAT

October 24, 2014

ISSUES FOR FUTURE CONSIDERATION

Revised 12/8/14

1. IT Manager/ Computer/Software Upgrade & Telephones⁽¹⁾
2. Internal Controls / Auditing Process
3. Solid Waste Disposal / Public-Private Cost Benefit Analysis⁽¹⁾
4. Recreation – Cities/County⁽¹⁾
5. Wage & Classification Review⁽¹⁾
6. Economic Development Master Plan & Funding Source(s)
7. Prison Farm / Detention Center – Cost Benefit Analysis & Options⁽¹⁾
8. Balancing Budgets & Budget Process
9. S.O.P. For Budgeting and Financial Reporting
10. Potential Revenue Options And Increasing Annual Resources From Existing Sources
11. Capital Equipment Replacement Plan
12. Capital Improvement Plan with Specific Projects & Funding
13. Capital Improvement Sales Tax
14. Workers Compensation Modifier Reduction
15. Results of Fire Department's referendum

⁽¹⁾These items will, perhaps, require an in-depth study to provide the details needed before final action by Council. It is suggested that County Council consider outside sources to provide reports as might be requested.

DARLINGTON COUNTY
FY2014/2015 GENERAL GOVERNMENT BUDGET RECAP, AS ADOPTED
December 1, 2014

FY2015 Budget: As adopted \$25,935,000

Revenues:

Less:	Use of Fund Balance	\$1,225,000	
	S. Darlington Watershed - Fund Bal.	750,000	
	"Rain Tax"	250,000	
	Current Tax (over estimated)	<u>618,000</u>	
			<u>\$2,843,000</u>
	Net Revenues		\$23,092,000
	Less Expenditures - Budgeted as adopted		<u>\$25,935,000</u>
	Estimated Unfunded Balance as of November 2014		(2,843,000)
	Less: Other Revenue Increases & Expenditures Reductions		<u>\$1,208,000</u>
	Projected FY2015 Gen. Gov't Fund Deficit as of 6/30/15		<u><u>\$1,635,000 *</u></u>

South Darlington Watershed - Fund Bal.	\$700,000
Lease Purchase - Fund Balance	460,000
Others - Fund Balance	<u>475,000</u>
Net	<u><u>\$1,635,000 *</u></u>

Recap:

General Government Budget as adopted	(\$2,843,000)
Adjustments	<u>\$1,208,000</u>
Projected Deficit 6/30/15	(\$1,635,000)

**DARLINGTON COUNTY
FY 2015/2016 PROJECTION
December 8, 2014**

FY2015 Year-end Estimate Deficit	(\$1,635,000)
FY 2016: Delete S. Darlington Watershed	\$750,000 (\$ 885,000)
Add: Unfunded Capital Equipment Needs 5-Year Plan (estimated)	<u>(\$1,000,000)⁽¹⁾</u> (\$1,885,000)

⁽¹⁾This is a very conservative figure and is presented for discussion purposes only. First, Council must decide what to do about Capital Equipment Replacement. Next, a detailed budget for FY2015/2016 should be prepared.

**DARLINGTON COUNTY
CAPITAL EQUIPMENT REPLACEMENT PLAN**

12/8/2014

Consolidated Summary - All Vehicle and Heavy Equipment Replacements

	(1) Value of Current Inv.	FY2016	FY2017	FY2018	FY2019	FY2020	TOTAL
Sheriff	\$ 1,849,198	\$ 636,918	\$ 352,192	\$ 256,792	\$ -	\$ -	\$ 1,245,902
Roads & Bridges	\$ 2,604,276	\$ 1,433,000	\$ 1,405,000	\$ 704,800	\$ 450,000	\$ 370,000	\$ 4,362,800
EMS	\$ 967,442	\$ 354,500	\$ 412,000	\$ 295,000	\$ 313,000	\$ 158,000	\$ 1,532,500
Environmental Services	\$ 2,609,102	\$ 2,037,000	\$ 506,000	\$ 580,000	\$ 370,000	\$ 740,000	\$ 4,233,000
Fire	\$ 2,716,273	\$ 910,000	\$ 980,000	\$ 960,000	\$ 870,000	\$ 525,000	\$ 4,245,000
Grand Total	\$ 10,746,291	\$ 5,371,418	\$ 3,655,192	\$ 2,796,592	\$ 2,003,000	\$ 1,793,000	\$ 15,619,202

(1) Value based on original purchase price

As prepared by Department Directors

Gen. Gov't Current Value
\$5,420,916

Five Year Total
\$ 7,411,202

Average 5 Years
\$ 1,482,240

Heavy Equip. will have a longer life

Proposal for 2012-2013 Budget

	2011-2012 Current Year Budget			
	Mill			
County General	60.0387	\$ 11,407,362.00		
County Library	5.3666	\$ 1,019,652.00		
Environmental Services	2.2564	\$ 428,718.00		
County Wide Fire	12.1257	\$ 1,397,147.41		

2012-2013 Proposed Budget Increase	2009 CPI 4.2%		Increase in \$	Increase in millage rate
	Mill			
County General Value of Mill \$185,446.00	62.5604	\$ 11,601,571.38	\$ 194,209.38	2.5216 %
County Library Value of Mill \$185,446.00	5.592	\$ 1,037,011.97	\$ 17,359.97	0.2254 %
Environmental Services Value of Mill \$185,446.00	2.3512	\$ 436,016.40	\$ 7,298.40	0.0948 %
County Wide Fire Value of Mill \$115,222.00	12.6349	\$ 1,455,821.83	\$ 58,674.42	0.5093 %

2012-2013 Proposed Budget Increase	2012 CPI 3.16%		Increase in \$	Increase in millage rate
	Mill			
County General Value of Mill \$185,446.00	61.936	\$ 11,485,778.34	\$ 78,416.34	1.8972 %
County Library Value of Mill \$185,446.00	5.3362	\$ 1,026,661.75	\$ 7,009.75	0.1696 %
Environmental Services Value of Mill \$185,446.00	2.3277	\$ 431,664.60	\$ 2,946.60	0.0713 %
County Wide Fire Value of Mill \$115,222.00	12.5088	\$ 1,441,291.56	\$ 44,144.15	0.3832 %

2012-2013 Proposed Budget Increase	2009 + 2012 CPI 7.36%		Increase in \$	Increase in millage rate
	Mill			
County General Value of Mill \$185,446.00	64.4576	\$ 11,953,404.06	\$ 546,042.06	4.4189 %
County Library Value of Mill \$185,446.00	5.7616	\$ 1,068,460.70	\$ 48,608.70	0.395 %
Environmental Services Value of Mill \$185,446.00	2.4225	\$ 449,239.16	\$ 20,521.16	0.1561 %
County Wide Fire Value of Mill \$115,222.00	13.0181	\$ 1,499,971.52	\$ 102,824.11	0.8924 %

Darlington County Council Retreat, October 23-25, 2014

Tax Millage	FY2012/2013 Adopted Mills	FY2013/2014 Adopted Mills	FY2014/2015 Adopted Mills	Increase/ (Decrease) 2013-2014	Percent Increase/ (Decrease) 2013-2014
<u>County-Wide</u>					
Operating Funds					
General Fund	60.0387	65.7919	66.7525	0.9606	1.46%
Library Fund	5.3666	5.8809	5.9668	0.0859	1.46%
County Fire District	12.1257	13.2876	13.4816	0.194	1.46%
Environmental Services Fund	2.2564	2.4726	2.5087	0.0361	1.46%
Debt Service Bonds	4.2	4.1	6.85	2.75	67.07%
Totals	83.9874	91.533	95.5596	4.0266	72.91%

2011 Tax Levy
 Darlington County
 Darlington, SC
 Rosa D. Hudson, Auditor
 1 Public Square, Room 205
 843-398-4110
 Fax 843-398-5144

TAX DISTRICT	SCHOOL OPERATIONS	Floor-DARL TEC	COUNTY GENERAL	COUNTY BONDS	COUNTY LIBRARY	ENVIRONMENTAL SERVICES	HARTSVILLE C.C.	COUNTY WIDE FIRE	DARLINGTON FIRE	HARTSVILLE FIRE	TOTAL COUNTY	CITIES & TOWNS	GRAND TOTAL
1	168.68	21.9	11.7	60.03	4.2	5.36	2.26				12.12	286.25	286.25
1-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
2-1	168.68	21.9	11.7	60.03	4.2	5.36	0.57				125	397.44	397.44
2-2F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
2-2DF	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
2-2H	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.13	286.13
3-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
4-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
5	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25	288.25
5-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25	288.25
6-1	168.68	21.9	11.7	60.03	4.2	5.36	2.26					349.13	349.13
6-2F	168.68	21.9	11.7	60.03	4.2	5.36	2.26				75	286.25	286.25
7-H	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.13	286.13
7-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
8-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
9-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
10-L	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
10-LF	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
10-H	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25	288.25
10-HF	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25	288.25
11-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
12-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
12-H	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
13-1	168.68	21.9	11.7	60.03	4.2	5.36	2.26					337.13	337.13
13-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25
14-F	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25	286.25

2011 Tax Levy
 Darlington County
 Darlington, SC
 Rosa D. Hudson, Auditor
 1 Public Square, Room 205
 843-398-4110
 Fax 843-398-5144

TAX DISTRICT	SCHOOL OPERATIONS	SCHOOL BONDS	FLOOR-DAL TEC	COUNTY GENERAL	COUNTY BONDS	COUNTY LIBRARY	ENVIRONMENTAL SERVICES	HARTSVILLE C.C.	PALMETTO FIRE	COUNTY WIDE FIRE	DARLINGTON FIRE	HARTSVILLE FIRE	TOTAL COUNTY	CITIES & TOWNS	GRAND TOTAL
15	LYDIA	168.68	21.9	11.7	60.03	4.2	5.36	2.26				12.12	286.25		286.25
15-F	LYDIA	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
16-F	LEAVENSWORTH	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
17	NEW MARKET	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2			12.12	288.25		288.25
17-F	NEW MARKET	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25		288.25
18-H	ANTIOCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25		288.25
18-HF	ANTIOCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25		288.25
18-L	ANTIOCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26				12.12	286.25		286.25
18-LF	ANTIOCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
20-F	PHILADELPHIA	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
21	PALMETTO	168.68	21.9	11.7	60.03	4.2	5.36	2.26	12				286.13		286.13
23-F	INDIAN BRANCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
24-F	LYNCHES RIVER	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
27-F	OATES	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
28-F	CLYDE	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
29-H	BURNT BRANCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2			12.12	288.25		288.25
29-HF	BURNT BRANCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25		288.25
29-L	BURNT BRANCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
29-LF	BURNT BRANCH	168.68	21.9	11.7	60.03	4.2	5.36	2.26				12.12	286.25		286.25
30-F	DOVESVILLE	168.68	21.9	11.7	60.03	4.2	5.36	2.26					286.25		286.25
32-1	HARTSVILLE	168.68	21.9	11.7	60.03	4.2	5.36	0.57	2				274.44	131.01	405.45
32-1A	HARTSVILLE	168.68	21.9	11.7	60.03	4.2	5.36	0.57	2				274.44	131.01	405.45
32-1B	HARTSVILLE	168.68	21.9	11.7	60.03	4.2	5.36	0.57	2				274.44	131.01	405.45
32-2	HARTSVILLE	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2			12.12	288.25		288.25
32-2A	HARTSVILLE	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2			12.12	288.25		288.25
32-2F	HARTSVILLE	168.68	21.9	11.7	60.03	4.2	5.36	2.26	2				288.25		288.25

2012 Tax Levy
Darlington County
Darlington, SC
Rosa D. Hudson, Auditor
1 Public Square, Room 205
843-398-4110
Fax 843-398-5144

TAX DISTRICT	SCHOOL OPERATIONS	FLOOR-DRILL TEC	COUNTY GENERAL	COUNTY BONDS	COUNTY LIBRARY	ENVIRONMENTAL SERVICES	HARTSVILLE C.C.	COUNTY WIDE FIRE	DARLINGTON FIRE	HARTSVILLE FIRE	TOTAL COUNTY	CITIES & TOWNS	GRAND TOTAL
1	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
1-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
2-1	168.68	22.7	11.85	64.46	4.1	5.76	57				278.12	125	403.12
2-2F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
2-2DF	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
2-2H	168.68	22.7	11.85	64.46	4.1	5.76	2.42				291.97		291.97
3-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42				292.98		292.98
4-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
5	168.68	22.7	11.85	64.46	4.1	5.76	2.42	2			294.98		294.98
5-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42	2			294.98		294.98
6-1	168.68	22.7	11.85	64.46	4.1	5.76	2.42				279.97	75	354.97
6-2F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
7-H	168.68	22.7	11.85	64.46	4.1	5.76	2.42				291.97		291.97
7-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
8-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
9-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
10-L	168.68	22.7	11.85	64.46	4.1	5.76	2.42				292.98		292.98
10-LF	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
10-H	168.68	22.7	11.85	64.46	4.1	5.76	2.42	2			294.98		294.98
10-HF	168.68	22.7	11.85	64.46	4.1	5.76	2.42	2			294.98		294.98
11-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
12-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42				292.98		292.98
12-H	168.68	22.7	11.85	64.46	4.1	5.76	2.42				291.97		291.97
13-1	168.68	22.7	11.85	64.46	4.1	5.76	2.42				279.97	63	342.97
13-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98
14-F	168.68	22.7	11.85	64.46	4.1	5.76	2.42			13.01	292.98		292.98

2012 Tax Levy
Darlington County
Darlington, SC
Rosa D. Hudson, Auditor
1 Public Square, Room 205
843-398-4110
Fax 843-398-5144

TAX DISTRICT	SCHOOL OPERATIONS	FLOOR-DRILL-TEC	COUNTY GENERAL	COUNTY BONDS	COUNTY LIBRARY	ENVIRONMENTAL SERVICES	HARTSVILLE C.C.	COUNTY WIDE FIRE	DARLINGTON FIRE	HARTSVILLE FIRE	TOTAL COUNTY	CITIES & TOWNS	GRAND TOTAL
15	168.68	22.7	11.85	64.46	4:1	5.76	2.42			13.01	292.98		292.98
15-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
16-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
17	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2		13.01	294.98		294.98
17-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2			294.98		294.98
18-H	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2		13.01	294.98		294.98
18-HF	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2			294.98		294.98
18-L	168.68	22.7	11.85	64.46	4:1	5.76	2.42		13.01		292.98		292.98
18-LF	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
20-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
21	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
21	168.68	22.7	11.85	64.46	4:1	5.76	2.42	12			291.97		291.97
23-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
24-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
27-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
28-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
29-H	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
29-HF	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2		13.01	294.98		294.98
29-L	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2			294.98		294.98
29-LF	168.68	22.7	11.85	64.46	4:1	5.76	2.42		13.01		292.98		292.98
30-F	168.68	22.7	11.85	64.46	4:1	5.76	2.42				292.98		292.98
32-1	168.68	22.7	11.85	64.46	4:1	5.76	57	2			280.12	135.46	415.58
32-1A	168.68	22.7	11.85	64.46	4:1	5.76	57	2			280.12	135.46	415.58
32-1B	168.68	22.7	11.85	64.46	4:1	5.76	57	2			280.12	135.46	415.58
32-2	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2		13.01	294.98		294.98
32-2A	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2		13.01	294.98		294.98
32-2F	168.68	22.7	11.85	64.46	4:1	5.76	2.42	2			294.98		294.98

2013 Tax Levy
 Darlington County
 Darlington, SC
 Rosa D. Hudson, Auditor
 1 Public Square, Room 205
 843-398-4110
 Fax 843-398-5144

TAX DISTRICT	SCHOOL OPERATIONS	SCHOOL BONDS	FLOOR-PAID REC	COUNTY GENERAL	COUNTY BONDS	COUNTY LIBRARY	ENVIRONMENTAL SERVICES	HARTSVILLE C.C.	COUNTY WIDE FIRE	DARLINGTON FIRE	HARTSVILLE FIRE	TOTAL COUNTY	CITIES & TOWNS	GRAND TOTAL
1	168.68	22.46	12.50	65.79	3.98	5.88	2.47				13.28	295.04		295.04
1-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
2-1	168.68	22.46	12.50	65.79	3.98	5.88	5.57					279.86	125	404.86
2-2F	168.68	22.46	12.50	65.79	3.98	5.88	2.47		13.28			295.04		295.04
2-2DF	168.68	22.46	12.50	65.79	3.98	5.88	2.47			13.28		295.04		295.04
2-2H	168.68	22.46	12.50	65.79	3.98	5.88	2.47					293.76		293.76
3-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
4-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
5	168.68	22.46	12.50	65.79	3.98	5.88	2.47					297.04		297.04
5-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47			13.28		297.04		297.04
6-1	168.68	22.46	12.50	65.79	3.98	5.88	2.47					297.04		297.04
6-2F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					281.76	75	356.76
7-H	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
7-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					293.76		293.76
8-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
9-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
10-L	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
10-LF	168.68	22.46	12.50	65.79	3.98	5.88	2.47			13.28		295.04		295.04
10-H	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
10-HF	168.68	22.46	12.50	65.79	3.98	5.88	2.47			13.28		297.04		297.04
11-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
12-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
12-H	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
13-1	168.68	22.46	12.50	65.79	3.98	5.88	2.47					293.76		293.76
13-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					281.76	63	344.76
14-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04
	168.68	22.46	12.50	65.79	3.98	5.88	2.47					295.04		295.04

2013 Tax Levy
 Darlington County
 Darlington, SC
 Rosa D. Hudson, Auditor
 1 Public Square, Room 205
 843-398-4110
 Fax 843-398-5144

TAX DISTRICT	SCHOOL OPERATIONS	FLOOR-PAVE/TEC	COUNTY GENERAL	COUNTY BONDS	COUNTY LIBRARY	ENVIRONMENTAL SERVICES	HARTSVILLE C.C.	COUNTY WIDE FIRE	DARLINGTON FIRE	HARTSVILLE FIRE	TOTAL COUNTY	CITIES & TOWNS	GRAND TOTAL
15	168.68	22.46	12.50	65.79	3.98	5.88	2.47			13.28	295.04		295.04
15-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
16-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
17	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2		13.28	297.04		297.04
17-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2			297.04		297.04
18-H	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2		13.28	297.04		297.04
18-HF	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2			297.04		297.04
18-L	168.68	22.46	12.50	65.79	3.98	5.88	2.47			13.28	295.04		295.04
18-LF	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
20-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
21	168.68	22.46	12.50	65.79	3.98	5.88	2.47				293.76		293.76
23-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
24-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
27-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
28-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
29-H	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2		13.28	297.04		297.04
29-HF	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2			297.04		297.04
29-L	168.68	22.46	12.50	65.79	3.98	5.88	2.47			13.28	295.04		295.04
29-LF	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
30-F	168.68	22.46	12.50	65.79	3.98	5.88	2.47				295.04		295.04
32-1	168.68	22.46	12.50	65.79	3.98	5.88	.57	2			281.86	142.23	424.09
32-1A	168.68	22.46	12.50	65.79	3.98	5.88	.57	2			281.86	142.23	424.09
32-1B	168.68	22.46	12.50	65.79	3.98	5.88	.57	2			281.86	142.23	424.09
32-2	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2		13.28	297.04		297.04
32-2A	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2		13.28	297.04		297.04
32-2F	168.68	22.46	12.50	65.79	3.98	5.88	2.47	2			297.04		297.04

Darlington County Council Retreat, October 23-25, 2014

Summary of Assessed Values

Taxable Assessed Values	Tax Year 2012	Tax Year 2013	Tax Year 2014	Increase/ (Decrease)	Percent Increase/ (Decrease)
	Taxable Assessed Values	Taxable Assessed Values	Taxable Assessed Values		
Countywide					
Operating Funds					
General Fund	\$187,324,512.00	\$204,090,011.00	\$204,116,622.00	\$26,611.00	0.01%
Library Fund	\$187,324,512.00	\$204,090,011.00	\$204,116,622.00	\$26,611.00	0.01%
Not Countywide					
County Fire Dist.	\$187,324,512.00	\$204,090,011.00	\$204,116,622.00	\$26,611.00	0.01%
Environmental Service	\$187,324,512.00	\$204,090,011.00	\$204,116,622.00	\$26,611.00	0.01%

DARLINGTON COUNTY
FY2014/2015 BUDGET RECAP, AS ADOPTED
November 2014

Budget: As adopted \$25,935,000

Revenues:

Less: Use of Fund Balance	\$1,225,000	
S. Darlington Watershed - Fund Bal.	750,000	
"Rain Tax"	250,000	
Current Tax (over estimated)	<u>618,000</u>	
		<u>\$2,843,000</u>
Net Revenues		\$23,092,000
 Less Expenditures - Budgeted as adopted		 <u>\$25,935,000</u>
 Estimated Unfunded Balance as of November 2014		 2,843,000
 Less: Other Revenue Increases & Expenditures Reduction		 <u>\$1,208,000</u>
 Estimated Balance Unfunded FY2015 as of 6/30/15		 <u><u>\$1,635,000 *</u></u>

South Darlington Watershed - Fund Bal.	\$700,000	
Lease Purchase - Fund Balance	460,000	
Others - Fund Balance	<u>475,000</u>	
Net		<u><u>\$1,635,000 *</u></u>

DARLINGTON COUNTY
CONSIDERATION FOR FY2015/2016 ADJUSTMENTS
November 12, 2014

FY2015 Year End Estimates

South Darlington Watershed	\$ 700,000	
Use of Fund Balance (Lease Purchase)	460,000	
Use of Fund Balance (to balance budget)	<u>475,000</u>	
Total		(\$1,635,000)

Revenue Adjustments FY2015/2016 (Recommended)

Tax Increase C.O.L. 1½ (2016)	\$175,000	
EMS Revenue Increase	25,000	
Accommodations Tax	25,000	
Business Registration Fees (new)	10,000	
Local Government Fund Increase	50,000	
Business Personal Increases & Delinquent Taxes	50,000	
Delinquent Tax Fees Increase (to cover cost) (Addition)	75,000	
Municipal Prisoners (Detention Center) (New)	140,000	
New or increased fees	<u>100,000</u>	
Total Increase Revenues	\$ 650,000	

Expenditure Adjustments FY2015/2016

County Admin. Salary & Fringes adjustment	(\$150,000)	
Reduction in Contingency	(100,000)	
Prison Farm Reduction - Phase I	(450,000)	
S. Darlington Watershed	<u>(700,000)</u>	
Total	\$ 1,400,000	\$2,050,000

Additional Funds Projected for Capital Equipment Replacement Fund	<u><u>\$415,000</u></u>
---	-------------------------

1. Phase 1 in FY2015/2016, Balance in FY2016/2017
2. CERF, funded at \$875,000 (\$460,000 currently funded for lease purchases + \$415,000 = \$875,000)

COUNTY COUNCIL RETREAT
October 24, 2014

ISSUES FOR FUTURE CONSIDERATION

1. IT Manager/ Computer/Software Upgrade & Telephones⁽¹⁾
2. Internal Controls / Auditing Process
3. Solid Waste Disposal / Public-Private Cost Benefit Analysis⁽¹⁾
4. Recreation – Cities/County⁽¹⁾
5. Wage & Classification Review⁽¹⁾
6. Potential Revenue Options And Increasing Annual Resources From Existing Sources
7. Economic Development Master Plan & Funding Source(s)
8. Prison Farm / Detention Center – Cost Benefit Analysis⁽¹⁾
9. Balancing Budgets & Budget Process
10. Capital Equipment Replacement Plan
11. Capital Improvement Plan with Specific Projects & Funding
12. S.O.P. For Budgeting and Financial Reporting
13. Workers Compensation Modifier and Annual Cost
14. Capital Improvement Sales Tax

⁽¹⁾These items will, perhaps, require an in-depth study to provide the details needed before final action by Council. It is suggested that County Council consider outside sources to provide reports as might be requested.