

Lancaster County Council Administration Committee

Thursday, October 13, 2016

County Council Conference Room

Council Administration Building

101 N. Main Street

Lancaster, SC 29720

1. **Call to Order – Committee Chair Brian Carnes** 5:00 p.m.
2. **Approval of the agenda** *[deletions and additions of non-substantive matters]*
3. **Minutes of the September 15, 2016 minutes – pgs. 2-6**
4. **Citizens Comments**
5. **Discussion / Action Items**
 - a. Brookchase General Obligation Bond Ordinance. *Frannie Heizer – pgs. 7-21*
 - b. Historic Jail discussion. *Council Chairman Bob Bundy*
 - c. Hospitality Tax discussion. *Councilman Steve Harper*
 - d. Budget Amendments discussion. *Steve Willis*
 - e. Request for funding from Indian Land Fire and Pleasant Valley Fire Departments. *Steve Willis – pgs. 22-24*
 - f. Monthly budget report – information only. *pgs. 25-41*
6. **Adjournment**

Anyone requiring special services to attend this meeting should contact 285-1565 at least 24 hours in advance of this meeting. Lancaster County Council Administration Committee agendas are posted at the Lancaster County Administration Building and are available on the Website: www.mylancastersc.org



MINUTES OF THE LANCASTER COUNTY COUNCIL ADMINISTRATION
COMMITTEE

COUNTY ADMINISTRATION BUILDING
COUNCIL CONFERENCE ROOM
101 N. MAIN STREET, LANCASTER

Members of the Lancaster County Council Administration Committee

Brian Carnes, Committee Chairman – District 7

Bob Bundy, Council Member – District 3

Charlene McGriff, Council Member – District 2

Thursday, September 15, 2016

Council Members present were Brian Carnes and Bob Bundy, and Charlene McGriff. Also present was Steve Willis, Jon Weaver, Veronica Thompson, Kimberly Hill, Debbie Hardin, Chelsea Gardner various Department heads and spectators. A quorum of Lancaster County Administration Committee was present for the meeting.

The following press was notified of the meetings by e-mail or by fax in accordance with the Freedom of Information Act: Lancaster News, Kershaw News Era, The Rock Hill Herald, Fort Mill Times, Cable News 2, Channel 9 and the local Government Channel. The agenda was also posted in the lobby of the County Administration Building the required length of time and on the county website.

Call to Order

Chairman Brian Carnes called the meeting to order at 5:00 p.m.

Approval of the Agenda

Councilwoman McGriff moved to approve the amended agenda. Passed 3-0.

Minutes of the August 11, 2016 Meeting

Motion was made by Councilwoman McGriff to approve the minutes of the August 11, 2016 meeting. Passed 3-0.

Citizens Comments

No one spoke during Citizens comments.

Discussion/ Action Items

Budget Amendments

- ***Recycling Center***

Steve Willis updated the Committee regarding the new Indian Land Recycling Center. The budget for the center to date is \$335,000 and we are short approximately \$609,000 to complete the center.

Jeff Catoe, Public Works Director, spoke about bringing in Lineberger Construction to finish the Recycling Center in Indian Land. He stated that the Recycling Center needs to be completed before the end of 2016 because the Fox Hole recycling center stickers expire.

Charlene McGriff moved to move forward with a favorable recommendation to Council. Passed 3-0.

This item will come to Council in the form of a budget amendment.

- ***Animal Shelter***

Steve Willis reported that the Animal Shelter budget for overtime is nearly depleted. He further stated that we will need to begin looking for a part time employee for the Animal Shelter. Mr. Willis explained that this position is not in the current budget and that he recommended that we move forward with the additional personnel. He further noted that we have made great strides in the Animal Shelter and services and the manager needs to be freed up to continue the position direction forward. He requested the issue be placed on the next Council meeting agenda.

Kimberly Hill, Budget Analyst stated that the salary for the part time employee for the Animal Shelter would be approximately \$10,800.

Charlene McGriff moved to forward with a favorable recommendation to Council. Passed 3-0.

- ***Engineering Staff (Information Only)***

Jeff Catoe, Public Works Director stated that he has been working with Human Resource to find the best candidate for the civil engineer position. To date only three candidates have applied for the Engineer position that was posted July 9, 2016. Of the three only one is a current licensed PE. Mr. Catoe also stated that it may be difficult to hire an engineer without having staff for the office.

Council Chairman Bundy stated that it should be advertised with the intent of having staff on board, as it was the intent to have civil engineer position along with staff to manage storm water.

- ***Zoning Office- demolition budget***

Steve Willis reported for information only that the demolition of a building on Brooklyn will cost approximately \$40,000 and will deplete the budget for this year.

- ***Public Safety Radios***

Steve Willis and Chris Nunnery discussed the possible savings for public safety radios. Mr. Willis noted that Council would have call a special meeting since time was of the essence for issuing a purchase order by Friday, September 23. The original budget for the radio component was \$3.5 million. The budget for the radio infrastructure was \$4 million. This amount was known to be inadequate for the entire project from the start and staff has been pursuing grants for additional radio equipment. Motorola offered to provide lump sum project pricing for the radios. This is a huge savings of approximately \$1.1 million.

Mr. Nunnery handed out the breakdown of cost on the attached schedule A and stated that Motorola came in under price by approximately \$1.1 Million for the radios as well as some other items in the contract. He also stated that the annual operating cost would not cost any additional funds. Motorola will need the purchase order by Friday September 23, 2016, in order to make the purchase. Councilman Bob Bundy and Councilwoman Charlene McGriff would like conformation from Frannie Heizer to be sure that we can spend the funds from the Capital Project Sales Tax Courthouse Bond.

Chairman Bundy will call a special County Council meeting on Thursday September 22, 2016 at 8:30 a.m.

HOPE - future Plans

Bekah Clawson and Richard Band from HOPE discussed with the committee the space needed and concerns with the building's condition. Ms. Clawson distributed talking points and the proposed floor plan and wanted the Committees thoughts on whether they should renovate the building they are in now or look for an alternate location. Their biggest concern was if they were to spend a lot of money on renovations and additions, could they have a long-term lease

Jon Weaver, County Attorney noted that whatever they do to the land/building it would be owned by Lancaster County.

Councilwoman McGriff stated that she thought it should be a conversation that is had by the whole Council.

LANCASTER COUNTY COUNCIL ADMINISTRATION COMMITTEE

September 15, 2016

PAGE 4

Councilman Bundy noted that they probably need to start looking at other areas because it is a hard promise to make for a long lease (15-30 years).

Capital Improvements Program 2017-2026

Steve Willis reviewed the Capital Improvement Program. He stated that this plan is reviewed and updated every five years. This plan will go before the Planning Commission and then to County Council.

Councilman Bundy stated that we need to get policies in place prior to funding items. He also requested prioritization and a plan and process beyond top priority.

Kimberly Hill noted that this document is a financial planning tool and it would be great to review and update each year along with the strategic plan.

Charlene McGriff asked if Ms. Hill could provide a history of items already completed the prior three (3) years.

Ms. Hill will bring the history of Capital Improvements from the past three years to the strategic planning session on November 1st.

Monthly Budget Report

Kimberly Hill reviewed the budget report for August 2016.

Roll back taxes and Agriculture uses

Brad Carnes with the Assessor's Office was present to explain roll back taxes and agricultural uses.

Citizen, Waylon Wilson, stated that he would like to see the County change its policy on handling the billing of roll back taxes. He would like for the County to issue a tax bill as soon as the property use has changed from agricultural use instead of waiting until October to send the bill out.

Charlene McGriff stated that these policies could be reviewed at a later date.

Discussion of an ordinance to limit rescinding of motions

John Weaver, County Attorney, stated that he would like to take a look at all the Council rules as well as other county rules. He suggested that nothing be done until the beginning of the year. He states that he should have information ready for Council in December.

Adjournment

Committee Chairman Brian Carnes moved to adjourn the meeting. Seconded by Councilwoman Charlene McGriff. Passed 3-0.

Respectfully Submitted:

Approved by Committee Chair

Debbie C. Hardin
Clerk to Council

Brian Carnes, Council Member

Debbie Hardin

From: Foster, Laura <LFoster@MCNAIR.NET> on behalf of Heizer, Frannie <FHeizer@MCNAIR.NET>
Sent: Wednesday, October 05, 2016 5:34 PM
To: Debbie Hardin
Cc: Steve Willis; John Weaver; Veronica Thompson
Subject: Brookchase General Obligation Bond
Attachments: COLUMBIA-#1314731-v1-Ordinance_for_Brookchase_2017_General_Obligation_Bond.DOC

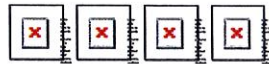
We request that the attached Ordinance be included in the agenda for the admin committee meeting on October 13, 2016. Frannie is planning to attend that Committee meeting to answer any questions.

As you will see, we are using a not to exceed amount of \$675,000. The actual amount borrowed might be less than this maximum amount. We would like to discuss with Veronica how much cash on hand should be used to reduce the principal amount of the bond. The payoff of the 2016 BAN at maturity is \$708,302.01 which is \$700,500 principal and \$7,802.01. We understand that the County has approximately \$80,000 cash on hand which can be used for the principal reduction. We would recommend that the County keep some amount in reserve as a cushion. Once that decision has been made, we will know what the final borrowing amount would be. If you have any questions, please let us know. Thanks.



Laura A. Foster PLS
Paralegal to Francenia B. Heizer
lfoster@mcnair.net | 803 753 3338 Direct

McNair Law Firm, P.A.
Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201
803 799 9800 Main | 803 933 1467 Fax
Mailing Post Office Box 11390 | Columbia, SC 29211
[VCard](#) | [Website](#)



PRIVILEGE AND CONFIDENTIALITY NOTICE: This communication (including any attachments) is being sent by or on behalf of a lawyer or law firm and may contain confidential or legally privileged information. The sender does not intend to waive any privilege, including the attorney-client privilege, that may attach to this communication. If you are not the intended recipient, you are not authorized to intercept, read, print, retain, copy, forward or disseminate this communication. If you have received this communication in error, please notify the sender immediately by email and delete this communication and all copies.

STATE OF SOUTH CAROLINA
COUNTY OF LANCASTER

)
)
)

ORDINANCE NO. _____

AN ORDINANCE

AUTHORIZING THE ISSUANCE AND SALE OF A GENERAL OBLIGATION BOND, SERIES 2017A, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION (BROOKCHASE SPECIAL TAX DISTRICT), OF LANCASTER COUNTY, SOUTH CAROLINA, IN THE PRINCIPAL AMOUNT OF NOT EXCEEDING \$675,000; FIXING THE FORM AND DETAILS OF THE BOND; AUTHORIZING THE COUNTY TO DETERMINE CERTAIN MATTERS RELATING TO THE BOND; PROVIDING FOR THE PAYMENT OF THE BOND AND THE DISPOSITION OF THE PROCEEDS THEREOF; AND OTHER MATTERS RELATING THERETO.

BE IT ORDAINED BY THE COUNTY COUNCIL OF LANCASTER COUNTY, SOUTH CAROLINA, AS FOLLOWS:

SECTION 1. Findings and Determinations. The County Council (the "County Council"), of Lancaster County, South Carolina (the "County"), hereby finds and determines:

(a) Pursuant to Section 4-9-10, Code of Laws of South Carolina 1976, as amended (the "Code"), and the results of a referendum held in accordance therewith, the County Council-Administrator form of government was adopted and the County Council constitutes the governing body of the County.

(b) Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"), provides that each county shall have the power to incur bonded indebtedness in such manner and upon such terms and conditions as the General Assembly shall prescribe by general law. Such debt must be incurred for a public purpose and a corporate purpose in an amount not exceeding eight percent (8%) of the assessed value of all taxable property of such county.

(c) Article X, Section 12 of the Constitution provides that no law shall be enacted permitting the incurring of bonded indebtedness by any county for infrastructure benefiting only a particular geographical section of the county unless a special assessment, tax or service charge in an amount designed to provide debt service on bonded indebtedness incurred for such purpose shall be imposed upon the area or persons receiving the benefit therefrom.

(d) Article X, Section 14 of the Constitution further provides that general obligation debt may be incurred only for a purpose which is a public purpose and which is a corporate purpose of the County. The power to incur general obligation debt shall include general obligation debt incurred by the County within the limitations prescribed by Article X, Section 12 of the Constitution.

(e) In determining the debt limitations imposed by the provisions of Article X, Section 14 of the Constitution, bonded indebtedness incurred pursuant to Article X, Section 12 shall not be considered.

(f) Pursuant to Title 4, Chapter 15 of the Code (the same being and hereinafter referred to as the "County Bond Act"), the governing bodies of the several counties of the State of South Carolina (the "State") may each issue general obligation bonds to defray the cost of any authorized purpose and for any amount not exceeding their applicable constitutional limit.

(g) The County Bond Act provides that as a condition precedent to the issuance of bonds an election be held and the result be favorable thereto. Title 11, Chapter 27 of the Code of Laws of South Carolina 1976, as amended, provides that if an election be prescribed by the provisions of the County Bond Act, but not be required by the provisions of Article X of the Constitution, then in every such instance, no election need be held (notwithstanding the requirement therefor) and the remaining provisions of the County Bond Act shall constitute a full and complete authorization to issue bonds in accordance with such remaining provisions.

(h) The County, acting by and through the County Council, is authorized pursuant to Section 4-9-30(5) of the Code, to assess property and levy ad valorem property taxes and uniform service charges, including the power to tax different areas at different rates related to the nature and level of governmental services provided.

(i) Section 6-1-330 of the Code of Laws of South Carolina 1976, as amended, authorizes the County, acting by and through the County Council, to charge and collect a service or user fee, which by definition includes uniform service charges, subject to the following requirements: (i) the imposition of the uniform service charge must be accomplished by ordinance approved by a vote for adoption by a majority of the members of the entire Council, whether present or not; (ii) County Council must provide public notice of the uniform service charge being considered and hold a public hearing on the proposed uniform service charge prior to final adoption; and (iii) revenue derived from a uniform service charge to finance the provision of public services must be used to pay costs related to the provision of the service or program for which the uniform service charge is paid.

(j) The County Council, pursuant to Section 4-9-30(5)(a)(i) of the Code of Laws of South Carolina 1976, as amended, may, upon certification of a petition signed by fifteen percent or more of the electors in a proposed special tax district, provided for a referendum to be conducted by the county election officials on the question of the creation of the proposed special tax district. By passage of Resolution No. 720, Council certified to the Lancaster County Voter Registration and Election Commission ("Commission") a petition that proposed the creation of the Brookchase Special Tax District and provided for a referendum to be held on the question of the creation of the Brookchase Special Tax District.

(k) On October 2, 2010, the Commission held a referendum on the question of the creation of the Brookchase Special Tax District. The commission certified that 80 votes were cast in the referendum, of which, 75 votes were cast in favor of the creation of the special tax district and 5 votes were cast in opposition. County Council published the results of the referendum in Resolution No. 736.

(l) Pursuant to Ordinance No. 1069 enacted on November 30, 2010, County Council created the Brookchase Special Tax District.

(m) Pursuant to the provisions of Title 11, Chapter 17 of the Code of Laws of South Carolina, 1976, as amended ("Title 11, Chapter 17"), any county, whenever authorized by general or special law to issue bonds, may, pending the sale and issuance thereof, borrow in anticipation of the receipt of the proceeds of the bonds. Such provisions also provide that if any approval be necessary prior to the issuance of bonds by the County, the County must obtain the same approval prior to the issuance of temporary financing provided therein.

(n) In order to provide infrastructure in the Brookchase Special Tax District, the County on December 30, 2010, issued its \$875,000 General Obligation Bond Anticipation Note, Series 2010 (Brookchase Special Tax District), the proceeds of which were used to make repairs and upgrades of roads in the Brookchase Special Tax District and all costs associated therewith.

(o) The County Council heretofore enacted Ordinance No. 1125 on November 28, 2011 (the "2011 Ordinance"), authorizing the issuance and sale of a not to exceed \$890,000 General Obligation Bond Anticipation Note. The 2011 Ordinance contains a provision authorizing the general obligation bond anticipation notes authorized thereunder to be renewed by a resolution of County Council incorporating the terms of the Ordinance.

(p) Pursuant to the 2011 Ordinance and Resolution No. 0906-R2015 adopted by the County Council on January 11, 2016, the County issued on January 22, 2016, a \$700,500 General Obligation Bond Anticipation Note, Series 2016 (Brookchase Special Tax District) (the "2016 Note").

(q) Pursuant to Ordinance No. 2015-1335 duly enacted on February 23, 2015, the County adopted Written Procedures related to Tax-Exempt Debt.

(r) It is now in the best interest of the County for the County Council to provide for the issuance and sale of a not exceeding \$675,000 general obligation bond of the County, the proceeds of which will be used (i) to retire a portion of the 2016 Note; (ii) to pay costs of issuance of the Bond (hereinafter defined); and (iii) for such other lawful corporate and public purposes as the County Council shall determine.

SECTION 2. Delegation of Authority to Determine Certain Matters Relating to the Bond. Without further authorization, the County Council hereby delegates to the County Administrator the authority to determine (a) the par amount of the Bond; (b) the payment schedule of the Bond and the respective principal amounts due on such dates; (c) the interest payment dates of the Bond; (d) redemption provisions, if any, for the Bond; and (e) the time and date of sale of the Bond. The County Council further delegates to the County Administrator or his lawfully-authorized designee the authority to receive bids on behalf of Council and the authority to award to Bond to the low bidder therefor, provided the interest rate does not exceed 3%. After the sale of the Bond, the County Administrator shall submit a written report to County Council setting forth the details of the Bond as set forth in this paragraph.

SECTION 3. Authorization and Details of Bond. Pursuant to the aforesaid provisions of the Constitution and laws of the State, there is hereby authorized to be issued a not exceeding Six Hundred Seventy-five Thousand Dollars (\$675,000) aggregate principal amount general obligation bond of the County to be designated "(Amount Issued) General Obligation Bond, Series 2017A, of Lancaster County, South Carolina" (the "Bond"), for the purpose set forth in Section 1(r).

The Bond shall be issued in fully registered form, shall be registered as to principal and interest in the name of the purchaser thereof; shall be dated as of the date of its delivery or such other date as the County Administrator determines; shall be in the denomination of not exceeding \$675,000; shall bear interest on the unpaid principal balance at the interest rate shown thereon; and shall be payable as determined by the County Administrator.

Interest shall be calculated on a 30-day month and 360-day year basis, unless otherwise agreed upon by the County Administrator and the purchaser of the Bond.

Both the principal of and interest on the Bond shall be payable in any coin or currency of the United States of America which is, at the time of payment, legal tender for public and private debts.

SECTION 4. Execution of Bond. The Bond shall be executed in the name of the County with the manual or facsimile signature of the Chairman of County Council attested by the manual or facsimile signature of the Clerk to County Council under the seal of the County to be impressed or affixed thereon.

SECTION 5. Form of Bond. The Bond and the provisions for registration to be endorsed thereon shall be in substantially the form attached hereto as Exhibit A and incorporated herein by reference.

SECTION 6. Notice of Sale. The Bond shall be offered for public sale on the date and at the time designated by the County Administrator and/or his lawfully-authorized designee. A Notice of Sale in substantially the form set forth as Exhibit B attached hereto and incorporated herein by reference shall be distributed to prospective bidders and a summary of such Notice of Sale shall be published in a newspaper of general circulation in the State not less than seven (7) days prior to the date set for such sale.

SECTION 7. Security for the Bond. The full faith, credit, and taxing power of the County is irrevocably pledged to the repayment of the Bond. The Bond is payable from an ad valorem tax levied annually by the County Auditor and collected by the County Treasurer. It is County Council's intent that the annual ad valorem tax to be levied for the payment of the principal and interest on the Bond shall be reduced in each year by the amount of the revenue collected from the imposition of rates and charges in the Brookchase Special Tax District so that the levy of an ad valorem tax is necessary only when the revenue from the rates and charges is insufficient to pay principal and interest on the Bond.

When necessary, the County Council shall give the Auditor and Treasurer of the County written notice of the delivery of and payment for the Bond and they are hereby directed to levy and collect annually, on all taxable property in the County, a tax, without limit, sufficient to pay the principal of and interest on the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

SECTION 8. Notice of Public Hearing. The County Council hereby ratifies and approves the publication of a notice of public hearing regarding the Bond and this Ordinance, such notice in substantially the form attached hereto as Exhibit C, having been published in *The Lancaster News*, a newspaper of general circulation in the County, not less than 15 days prior to the date of such public hearing.

SECTION 9. Initiative and Referendum. The County Council hereby delegates to the County Administrator the authority to determine whether the Notice prescribed under the provisions of Section 5 of Title 11, Chapter 27 of the Code relating to the initiative and referendum provisions contained in Title 4, Chapter 9, Article 13 of the Code shall be given with respect to this Ordinance. If said Notice is given, the County Administrator or his lawfully-authorized designee is authorized to prescribe the form of the Notice and cause such Notice to be published in a newspaper of general circulation in the County, such notice in the form attached hereto as Exhibit D.

SECTION 10. Exemption from State Taxes. Both the principal of and interest on the Bond shall be exempt, in accordance with the provisions of Section 12-2-50 of the Code, from all State, county, municipal, school district, and all other taxes or assessments, except estate or other transfer taxes, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise.

SECTION 11. Deposit and Use of Proceeds. The proceeds derived from the sale of the Bond shall be deposited with the County Treasurer in a special fund, separate and distinct from all other funds, and applied solely to the purposes for which the Bond is issued.

SECTION 12. Tax Covenants. The County hereby covenants and agrees with the holder of the Bond that it will not take any action which will, or fail to take any action which failure will, cause interest on the Bond to become includable in the gross income of the bondholders for federal income tax purposes pursuant to the provisions of the Internal Revenue Code of 1986, as amended (the "IRC") and regulations promulgated thereunder in effect on the date of original issuance of the Bonds. The County further covenants and agrees with the holder of the Bond that no use of the proceeds of the Bond shall be made which, if such use had been reasonably expected on the date of issue of the Bond would have caused the Bond to be an "arbitrage bond," as defined in Section 148 of the IRC, and to that end the County hereby shall:

- (a) comply with the applicable provisions of Sections 103 and 141 through 150 of the IRC and any regulations promulgated thereunder so long as the Bond is outstanding;
- (b) establish such funds, make such calculations and pay such amounts, in the manner and at the times required in order to comply with the requirements of the IRC relating to required rebates of certain amounts to the United States; and
- (c) make such reports of such information at the time and places required by the IRC.

SECTION 13. Filings with Central Repository. In compliance with Section 11-1-85 of the Code, the County covenants that it will file or cause to be filed with a central repository for further availability in the secondary bond market when requested: (a) a copy of the annual audit of the County within thirty (30) days of the County's receipt thereof; and (b) within thirty (30) days of the occurrence thereof, relevant information of an event which, in the opinion of the County, adversely affects more than five (5%) of the County's revenue or its tax base.

SECTION 14. Miscellaneous. The County Council hereby authorizes the Chairman of County Council, Clerk to County Council, County Administrator and County Attorney to execute such documents and instruments as necessary to effect the purposes of this Ordinance. The County Council hereby retains McNair Law Firm, P.A., as bond counsel in connection with the issuance of the Bond. The County Administrator is further authorized to execute such contract, document or engagement letter as may be necessary and appropriate to effectuate these engagement.

SECTION 15. Repeal of Conflicting Ordinances. All orders, resolutions, ordinances and parts thereof, procedural or otherwise, in conflict herewith or the proceedings authorizing the issuance of the Bond 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.

SECTION 16. Codification. This Ordinance shall be forthwith codified in the Code of County Ordinances in the manner required by law.

AND IT IS SO ORDAINED, this ____ day of November, 2016.

LANCASTER COUNTY, SOUTH CAROLINA

Bob Bundy, Chair, County Council

Steve Harper, Secretary, County Council

ATTEST:

Debbie C. Hardin, Clerk to Council

First Reading: October 24, 2016
Second Reading: November 14, 2016
Public Hearing: November 14, 2016
Third Reading; November 28, 2016

Approved as to form:

County Attorney

FORM OF BOND

UNITED STATES OF AMERICA
STATE OF SOUTH CAROLINA
LANCASTER COUNTY
GENERAL OBLIGATION BOND, SERIES 2017A
(BROOKCHASE SPECIAL TAX DISTRICT)

\$ _____

KNOW ALL MEN BY THESE PRESENTS, that Lancaster County, South Carolina (the "County"), is justly indebted and, for value received, hereby promises to pay to _____ in _____, South Carolina (the "Bank"), its successors or registered assigns, the principal sum of \$ _____ together with interest thereon at the rate of ____% per annum. This Bond is payable in annual installments of principal and interest on _____, _____ to and including _____ in the amount of \$ _____.

Both the principal of and interest on this Bond are payable at the principal office of the Bank, in _____, in any coin or currency of the United States of America which is, at the time of payment, legal tender for public and private debts.

This Bond shall be subject to redemption without penalty prior to maturity at the option of the County, as a whole at any time at the principal amount hereof and interest accrued on such principal amount to the date fixed for redemption.

This Bond is payable from an ad valorem tax levied annually by the County Auditor and collected by the County Treasurer. It is County Council's intent that the annual ad valorem tax to be levied for the payment of the principal and interest on this Bond shall be reduced in each year by the amount of the revenue collected from the imposition of rates and charges in the Brookchase Special Tax District so that the levy of an ad valorem tax is necessary only when the revenue from the rates and charges is insufficient to pay principal and interest on this Bond.

When necessary, the County Council shall give the Auditor and Treasurer of the County written notice of the delivery of and payment for the Bond and they are hereby directed to levy and collect annually, on all taxable property in the County, a tax, without limit, sufficient to pay the principal of and interest on this Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

This Bond is issued pursuant to and in accordance with the Constitution and laws of the State of South Carolina, including Article X of the Constitution of the State of South Carolina, 1895, as amended; Title 4, Chapter 15, Code of Laws of South Carolina 1976, as amended; Title 11, Chapter 27, Code of Laws of South Carolina 1976, as amended; and Ordinance No. _____ duly enacted by the County Council on _____, 2016.

This Bond and the interest hereon are exempt from all state, county, municipal, school district and all other taxes or assessments, except estate or other transfer taxes, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise. It should be noted, however, that Section 12-11-20, Code of Laws of South Carolina 1976, as amended, imposes upon every bank

engaged in business in the State of South Carolina (the "State") a fee or franchise tax computed on the entire net income of such bank which would include any interest paid on this Bond to any such bank.

It is hereby certified and recited that all acts, conditions and things required by the Constitution and laws of the State to exist, to happen and to be performed precedent to or in the issuance of this Bond exist, have happened and have been performed in regular and due time, form and manner as required by law; that the amount of this Bond, together with all other indebtedness of the County, does not exceed the applicable limitation of indebtedness under the laws of the State.

IN WITNESS WHEREOF, Lancaster County, South Carolina, has caused this Bond to be signed with the manual or facsimile signature of the Chairman of the County Council, attested by the manual or facsimile signature of the Clerk to County Council under the seal of the County impressed, imprinted or reproduced hereon and this Bond to be dated the _____ day of _____, 2016.

LANCASTER COUNTY, SOUTH CAROLINA

(SEAL)

Chairman, County Council

ATTEST:

Clerk, County Council

REGISTRATION

This Bond has been registered in the name of _____ in _____, South Carolina, on the registration books kept by the Clerk to County Council of Lancaster County, South Carolina.

Dated this _____ day of _____, 2017.

Clerk, County Council, Lancaster County,
South Carolina

FORM OF NOTICE OF SALE

\$ _____ GENERAL OBLIGATION BOND, SERIES 2017A,
(BROOKCHASE SPECIAL TAX DISTRICT)
OF LANCASTER COUNTY, SOUTH CAROLINA

Bank Interest Deduction Eligible

Bid Date: _____, 2017;
11:00 a.m.

Time and Place of Sale: NOTICE IS HEREBY GIVEN that sealed proposals or electronic mail bids addressed to the undersigned will be received by the County Administrator on behalf of Lancaster County, South Carolina (the "County"), in the Administrator's Office at 101 N. Main Street, Lancaster, South Carolina, until 11:00 a.m., South Carolina time, on _____, _____, 2016, at which time said proposals will be publicly opened for the purchase of a \$ _____ General Obligation Bond, Series 2017A (Brookchase Special Tax District), of Lancaster County, South Carolina (the "Bond"). Proposals may be delivered by hand or by mail or by facsimile transmission, but no proposal shall be considered which is not actually received by the County at the place, date and time appointed and the County shall not be responsible for any failure, misdirection, delay or error resulting from the selection by any bidder of any particular means of delivery of bids.

Bids by electronic mail should be transmitted to the attention of Veronica Thompson, Chief Financial Officer, at vythompson@lanastercountysc.net with a copy to Francenia B. Heizer, Esquire, Bond Counsel to the County, at fheizer@mcnair.net.

The Bond: The Bond will be issued in fully registered form, as one single fully registered bond; will be dated the date of delivery; will bear interest (computed on a 360-day year, 30-day month basis); and will be payable on _____ in each of the years _____ to and including _____ in approximately equal annual installments.

Interest shall be calculated on a 30-day month and a 360-day year basis, unless otherwise agreed upon by the County Administrator and the purchaser of the Bond.

Redemption: The Bond will be subject to redemption prior to maturity.

Bid Requirements: Bidders shall specify a single, fixed rate of interest for the Bond. Bidders shall specify the rate of interest per annum which the Bond is to bear, to be expressed in multiples of 1/100 of 1%. A bid for less than the entire issue, or a bid at a price less than par, will not be considered. The Bond will be awarded to the bidder or bidders offering to purchase the Bond at the lowest net interest cost to the County, such interest cost to be determined by computing the total dollar interest cost from the date of the Bond to the respective maturity dates. Any fees or costs to be paid by the County to the bidder will be treated as additional interest cost. The County reserves the right to reject any and all bids or to waive irregularities in any bid. Bids will be accepted or rejected no later than 3:00 p.m., South Carolina time, on _____, 2016.

Security: The Bond shall constitute a binding general obligation of the County and the full faith, credit and taxing power of the County are irrevocably pledged for the payment of the Bond. The Bond is payable from an ad valorem tax levied annually by the County Auditor and collected by the County Treasurer. It is County Council's intent that the annual ad valorem tax to be levied for the payment of the principal and interest on the Bond shall be reduced in each year by the amount of the revenue collected from the imposition of rates and charges in the Brookchase Special Tax District so that the levy of an ad valorem tax is necessary only when the revenue from the rates and charges is insufficient to pay principal and interest on the Bond.

When necessary, the County Council shall give the Auditor and Treasurer of the County written notice of the delivery of and payment for the Bond and they are hereby directed to levy and collect annually, on all taxable property in the County, a tax, without limit, sufficient to pay the principal of and interest on the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

Legal Opinion: The issuance of the Bond is subject to the approving opinion of McNair Law Firm, P.A., Bond Counsel, attached hereto, as to the validity of the issuance of the Bond under the Constitution and laws of the State.

Tax Exemption and Other Tax Matters: The Internal Revenue Code of 1986, as amended (the "Code"), includes provisions that relate to tax-exempt obligations, such as the Bond, including, among other things, permitted uses and investment of the proceeds of the Bond and the rebate of certain net arbitrage earnings from the investment of such proceeds to the United States Treasury. Noncompliance with these requirements may result in interest on the Bond becoming subject to federal income taxation retroactive to the date of issuance of the Bond. The County has covenanted to comply with the requirements of the Code to the extent required to maintain the exclusion of interest on the Bond from gross income for federal tax purposes. Failure of the County to comply with the covenant could cause the interest on the Bond to be taxable retroactively to the date of issuance.

The Code imposes an alternative minimum tax on a taxpayer's alternative minimum taxable income. Interest on the Bond is not an item for tax preference for purposes of the individual and corporate alternative minimum tax. However, interest on the Bond will be includable in the adjusted net book income or adjusted current earnings of a corporation for purposes of computing the alternative minimum tax imposed on corporations.

Purchasers of the Bond should consult their tax advisors with respect to collateral tax consequences of ownership of the Bond, such as the calculation of alternative minimum tax, environmental tax or foreign branch profits tax liability, the tax on passive income of S corporations, the inclusion of Social Security or other retirement payments in taxable income, or the portion of interest expense of a financial institution which is allocable to tax-exempt interest.

South Carolina Taxation: The interest on the Bond is exempt from all State taxation except estate or other transfer taxes. Section 12-11-20 of the South Carolina Code of Laws 1976, as amended, imposes upon every bank engaged in business in the State a fee or franchise tax computed at the rate of 4-1/2% of the entire net income of such bank. Regulations of the South Carolina Department of Revenue and Taxation require that the term "entire net income" includes income derived from any source whatsoever including interest on obligations of any state and any political subdivision thereof. Interest on the Bond will be included in such computation.

Investment Letter: The successful purchaser of the Bond will be required to execute a letter to the County acknowledging, among other things, that (1) no official statement or other offering material has been furnished other than the Request for Proposals; (2) the purchaser had an opportunity to make inquiries of, and receive answers from such officials, employees, agents and attorneys of the County; (3) the purchaser has knowledge and experience in financial and business matters and that it is capable of evaluating the merits and risks of its investment in the Bond and is financially able to bear the economic risk of its investment in the Bond; (4) the purchaser is acquiring the Bond as a vehicle for making a commercial loan and without a present view to the distribution or resale thereof (subject, nevertheless, to any requirement of law that the disposition of its property shall at all times be under its control) within the meaning of the Federal securities laws; and (5) the purchaser is acquiring the Bond solely for its own account and no other person now has any direct or indirect beneficial ownership or interest therein.

The purchaser will also be required to covenant that it will not voluntarily dispose of all or any portion of the Bond unless it procures from each assignee thereof representations and covenants in form and content substantially the same as those made by the purchaser.

Miscellaneous: Bidders are requested to indicate their intentions with respect to subsequent sales or transfers of the Bond. Bidders are also requested to indicate whether any commitment fee will be required or whether the County will be requested to reimburse the successful bidder for out-of-pocket expenses and counsel fees.

Delivery: The Bond will be delivered on or about _____, 2017 in _____, South Carolina. The purchase price then due must be paid in federal funds or other immediately available funds. The costs of issuance of the Bond will be borne by the County.

Additional Information: Bidders may not rely on this Request for Proposal as to the complete information concerning the Bond. Persons seeking additional information should communicate with the County's Bond Counsel, Francenia B. Heizer, Esquire, McNair Law Firm, P.A., (803) 799-9800; e-mail: fheizer@mcnair.net.

LANCASTER COUNTY, SOUTH CAROLINA

FORM OF NOTICE OF PUBLIC HEARING

Notice is hereby given that a public hearing will be held by the County Council of Lancaster County, South Carolina (the "County"), in County Council Chambers, 101 N. Main Street, Lancaster, South Carolina at 6:30 p.m. on Monday, _____, 2016.

The purpose of the public hearing is to consider an Ordinance providing for the issuance and sale of a General Obligation Bond, Series 2017A, of Lancaster County, South Carolina, in the principal amount of not exceeding \$675,000 (the "Bond"). The proceeds of the Bond will be used (i) to retire the County's outstanding original principal amount \$700,500 General Obligation Bond Anticipation Note, Series 2016 (Brookchase Special Tax District) (ii) to pay costs of issuance of the Bond; and (iii) for such other lawful corporate and public purposes as the County Council shall determine.

The Bond shall constitute a binding general obligation of the County and the full faith, credit and taxing power of the County are irrevocably pledged for the payment of the Bond. The Bond is payable from an ad valorem tax levied annually by the County Auditor and collected by the County Treasurer. It is County Council's intent that the annual ad valorem tax to be levied for the payment of the principal and interest on the Bond shall be reduced in each year by the amount of the revenue collected from the imposition of rates and charges in the Brookchase Special Tax District so that the levy of an ad valorem tax is necessary only when the revenue from the rates and charges is insufficient to pay principal and interest on the Bond.

When necessary, The County Council shall give the Auditor and Treasurer of the County written notice of the delivery of and payment for the Bond and they are hereby directed to levy and collect annually, on all taxable property in the County, a tax, without limit, sufficient to pay the principal of and interest on the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

At the public hearing all taxpayers and residents of the County and any other interested persons who appear will be given an opportunity to express their views for or against the Ordinance and the issuance of the Bond.

COUNTY COUNCIL OF LANCASTER COUNTY,
SOUTH CAROLINA

FORM OF NOTICE

NOTICE IS HEREBY GIVEN that the County Council (the "County Council") of Lancaster County, South Carolina (the "County"), on _____, 2016 enacted Ordinance No. _____ entitled "AN ORDINANCE AUTHORIZING THE ISSUANCE AND SALE OF A GENERAL OBLIGATION BOND, SERIES 2017A, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION (BROOKCHASE SPECIAL TAX DISTRICT), OF LANCASTER COUNTY, SOUTH CAROLINA, IN THE PRINCIPAL AMOUNT OF NOT EXCEEDING \$576,000; FIXING THE FORM AND DETAILS OF THE BOND; AUTHORIZING THE COUNTY TO DETERMINE CERTAIN MATTERS RELATING TO THE BOND; PROVIDING FOR THE PAYMENT OF THE BOND AND THE DISPOSITION OF THE PROCEEDS THEREOF; AUTHORIZING THE REDEMPTION OF CERTAIN OUTSTANDING BONDS; AND OTHER MATTERS RELATING THERETO" (the "Ordinance"). The Ordinance authorized the issuance and sale of a not to exceed \$675,000 General Obligation Bond, Series 2017A (the "Bond") of the County.

The proceeds of the Bond will be used (i) to retire the County's outstanding original principal amount \$700,500 General Obligation Bond Anticipation Note, Series 2016 (Brookchase Special Tax District) (ii) to pay costs of issuance of the Bond; and (iii) for such other lawful corporate and public purposes as the County Council shall determine.

Pursuant to Section 11-27-40(8) of the Code of Laws of South Carolina, 1976, as amended, unless a notice, signed by not less than five (5) qualified electors of the County, of the intention to seek a referendum is filed both in the office of the Clerk of Court of the County and with the Clerk of the County Council, the initiative and referendum provisions of South Carolina law, Sections 4-9-1210 to 4-9-1230 of the Code of Laws of South Carolina 1976, as amended, shall not be applicable to the Ordinance. The notice of intention to seek a referendum must be filed within twenty (20) days following the publication of this notice of the adoption of the aforesaid Ordinance in a newspaper of general circulation in Lancaster County.

LANCASTER COUNTY, SOUTH CAROLINA

Agenda Item Summary

Ordinance # / Resolution#:	Discussion Item
Contact Person / Sponsor:	Steve Willis
Department:	Administration
Date Requested to be on Agenda:	October Public Safety Committee
	October Administration Committee

Issue for Consideration:

Request for funding from Indian Land Fire Department and Pleasant Valley Fire Department. *(letters attached)*

Points to Consider:

Council has previously authorized \$400,000 to upfit the tankers to pumper-tankers. These would be new apparatus and there would be no corresponding apparatus being retired. These will be the first two pumper-tankers in the county fleet.

Funding in the Indian Land developer public safety account is tight due to the possibility of funding a new EMS station in the panhandle. This has yet to be finalized.

Funding and Liability Factors:

There is no budget in this account. All funding is discretionary on the part of Council.

Council Options:

Approve funding now, delay funding until future funds become available, or deny funding.

Staff Recommendation:

I do not recommend denial but if Council desires to reserve the available funding for an EMS station we will have to delay funding. A lot depends upon timing for a potential EMS station.

Committee Recommendation:

To be determined.



INDIAN LAND FIRE DEPARTMENT

185 SIX MILE CREEK RD LANCASTER SC 29720

PHONE (803)547-2747 FAX (803)547-2765

September 18, 2016

Steve Willis, County Manager
Members of County Council

To Steve Willis and County Council,

The Indian Land Fire Department and the Indian Land Fire Department Fee Board are requesting reimbursement for the equipment for the new Pumper/Tanker that we will be receiving at the end of this year. This apparatus will be replacing the current Tanker which is very limited on equipment and capabilities. The new Pumper/Tanker will be utilized as a Tanker as well as a backup engine to cover the increased volume of calls in the Indian Land district and mutual aid to other fire districts. As a result of the increased capabilities, additional equipment is needed to outfit this apparatus for service. The Indian Land Fire Department has begun ordering the necessary equipment for the apparatus. The cost of the equipment will be approximately \$ 90,000. The equipment being purchased is new equipment that is currently not carried on our current apparatus. The current tanker has very limited storage and is a single function apparatus, whereas the new apparatus will be multi-function and versatile.

Thanks,

Paul Shoup

President, Indian Land Fee District Board

Cc: Chief, Thomas Pickard



Pleasant Valley Fire Department

9370 Possum Hollow Road -Indian Land South Carolina 29707

Station - 803-548-5600 - Fax- 803-396-9675

August 29, 1016

Steve Willis, County Manager
Members of County Council

To Steve Willis and County Council,

The Pleasant Valley Fire Department and the Pleasant Valley Fee District board are requesting funding for the equipment for the new Pumper/Tanker that we will be receiving at the end of this year. This apparatus will be replacing the current Tanker which is very limited on equipment and capabilities. The new Pumper/Tanker will be utilized as a Tanker as well as a backup engine to cover the increased volume of calls in the Pleasant valley district. As a result of the increased capabilities, additional equipment is needed to outfit this apparatus for service. The equipment cost for this apparatus will be approximately \$ 100,000. The equipment being purchased would be new equipment that is currently not carried on our current apparatus. The current tanker has very limited storage and is a single function apparatus, whereas the new apparatus will be multi-function and versatile.

Thanks,

Brian D. Endres

Brian Endres

President, Pleasant Valley Fee District Board

Cc: Chief, Greg Nicholson

MEMORANDUM

TO: ADMINISTRATION COMMITTEE MEMBER
FROM: KIMBERLY HILL, BUDGET ANALYST
SUBJECT: SEPTEMBER BUDGET MONTHLY REPORT
DATE: 10/ 6/ 2016
cc: Steve Willis, county administrator

Summary of General Fund

Concerning revenue, property tax collection rate is up this year compared to last. This increase was due to LOST, an increase in delinquent collections, as well as our property tax revenue on vehicles.

Intergovernmental revenue is down due to library state aid that has yet to be received. Charges for Services are down as well due mostly to lower collections in EMS billing. Last year we dedicated a lot of staff and had a big push to get caught up in our billing and therefore brought in more revenue than is typical at once. This year, to help stay on top of it, we added a Biller in the budget. The position has recently been filled.

Licenses & permit collections show a large amount in building permit revenue, pushing us ahead of collections last year at this time. Overall, building permits were the highest grossing revenue source in the month of September. Property taxes as a category, represents 40% of the collections year to date. Local option rollback, vehicle taxes, and delinquent taxes make up a large portion of that. The month of September shows \$1,856,710 in total revenue.

The month also saw \$3,540,527 in expenditures. This is on trend with prior years. Wages and fringe represents the largest portion of that total. The disposal contract is a major contributor as well. The County is in the process of re-bidding the contract. The project tracker on page 6 summarizes where we are in that process. Contractual services show high as well. Many departments already paid for second quarter fees in the month of September. Vehicle maintenance has lowered from last month's expenses, although still a high expense category, while utilities were once again above where we were last year. Expect this trend to continue as rates were increased.

Public safety holds the majority of the spending, followed by public services and then our other categories which include direct assistance agencies, non-departmental expenses such as property and liability insurance, and our leases. This order correlates with their portions of the budget.

General Fund fund balance is down this month compared to last which is to be expected. It is up over last year at this time due to increased collections last fiscal year that can be attributed to growth. The total unassigned balance is showing \$14,350,597 which is still within the Council's adopted ideal fund balance range: within 28-32% of the general fund budget. However, over the next month or two it can be expected that it will most likely fall below 28% and will rebound later in the fiscal year. This is as to be expected.

Summary of Other Funds

Much like the General Fund, most of the other funds will have expenditures exceeding revenues at this point in the year. Some areas of note are the Capital Improvement Fund, CTC Fund, and Indian Land Fire.

This year, Capital Improvement Fund will have more expenditures earlier on in the fiscal year than it would have in prior years. This is due to the amount of time it takes to get larger pieces of equipment like ambulances completed. As fund balance builds a little in this fund, we will be able to begin buying equipment earlier in the year.

CTC Fund has been adjusted for projects last year that have been carried forward per the Budget Ordinance. It also reflects the letting of most of this year's work which is why expenditures seem high.

Indian Land Fire has several equipment purchases in already for this year as well as the expense for their storage building. These factors are skewing their percentage spent for this point in the year.

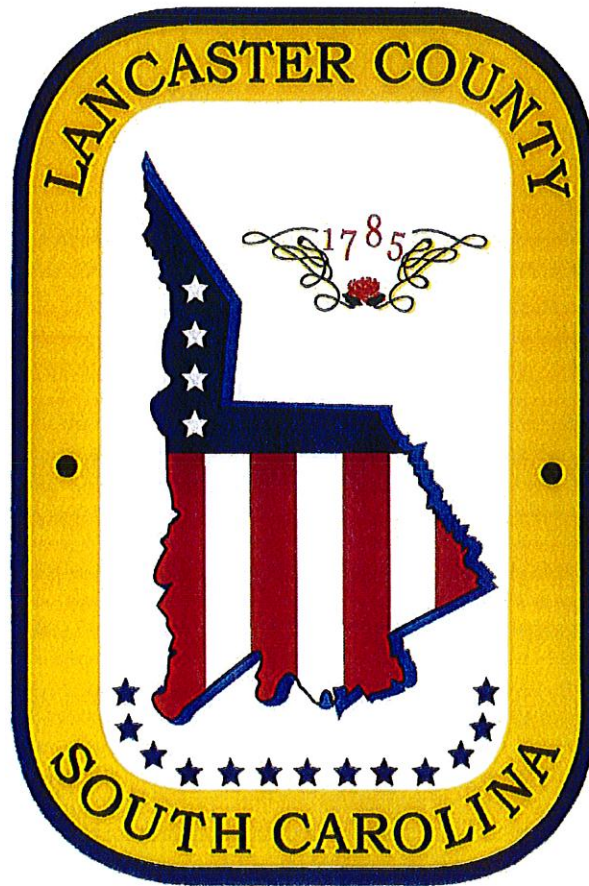
An important note to make is with Capital Project Sales Tax 2. Obviously there have been expenditures going out. That money would not be reflected in this report because we do not include bonds within the budget. Capital Project Sales Tax 1 shows the work being completed at the Courthouse to date in the expenditures line.

Please refer to the report and to the detail at the end for more information. If there are questions or concerns, Finance will be available to answer them.

Thank you

Budget Monitoring Report

Month of September 2016



Administration Committee Meeting October 13, 2016

Prepared by Kimberly Hill, Budget Analyst

This is an unaudited report to management and is intended for informational purposes only.

Contents:

General Fund Revenue Overview	2-3
General Fund Expenditures Overview	4
General Fund Fund Balance	5
General Fund Major Projects Tracker	6
Other Fund Overview	7-10
General Fund Revenue & Expenditure Summary	11-13
General Fund Department Summary	14

General Fund Revenue Overview

Major Revenue Source - Property Taxes

These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier.

September Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
835,734	2,035,946	1,443,534	30,268,104	7%

Major Revenue Source - Other Taxes

These FY2017 revenues come from road improvement fees.

September Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	Current % of Target
197,885	622,962	593,331	2,105,000	30%

Major Revenue Source - Intergovernmental Revenue

This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments.

September Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
68,676	224,098	277,116	4,472,895	5%

Major Revenue Source - Charges for Services

The majority (\$2,540,000 FY2017) of these revenues come from ambulance fees. Other sources are solid waste fees, convenience fee for SCDMV stickers, and delinquent tax costs.

September Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
183,737	559,526	788,718	2,991,900	19%

Major Revenue Source - Licenses and Permits

These revenues are associated with land ownership transfers and new home and commercial construction. The majority (\$3,095,830) of FY2017 budgeted revenues in this category come from anticipated building permit revenue.

September Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
440,125	1,333,428	1,246,840	4,491,315	30%

Non-Major Revenue Sources– Fines and Fees, Contributions & Donations, Miscellaneous

These revenues are considered non-major sources. Fines & Fees include Magistrate fines, Family Court fees, civil paper fees, costs of court, and library fines. Contributions & Donations include any donations or contributions made to the varying departments in the County. Miscellaneous includes interest income, rental income, and inmate commissary commission income.

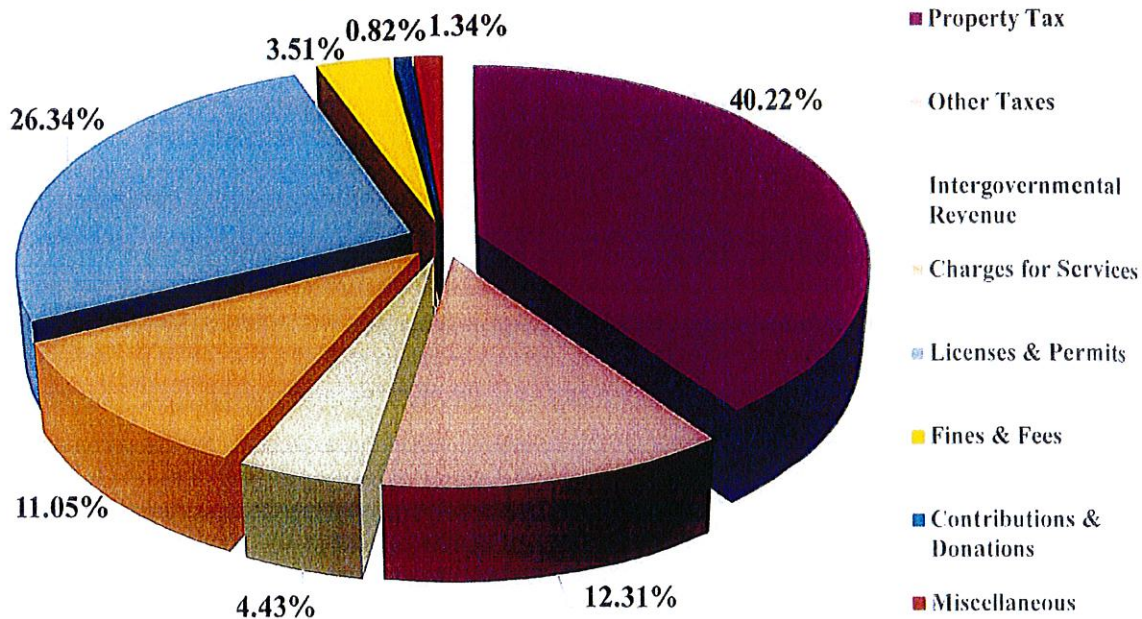
	September Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
Fines & Fees	90,979	177,678	151,851	918,250	19%
Contributions & Donations	26,439	41,266	23,130	53,000	78%
Miscellaneous	13,136	67,713	-	154,212	44%

Total Revenue September: \$1,856,710

Major Revenue Sources:

Building Permits	\$309,598
1% Local Option Rollback	\$276,164
Vehicle Taxes	\$266,697
Road Improvement Fees	\$197,885
Ambulance Charges	\$140,575
Ad Valorem Tax--Delinquent	\$123,403

General Fund YTD Revenue by Source (Excludes Other Financing Sources)



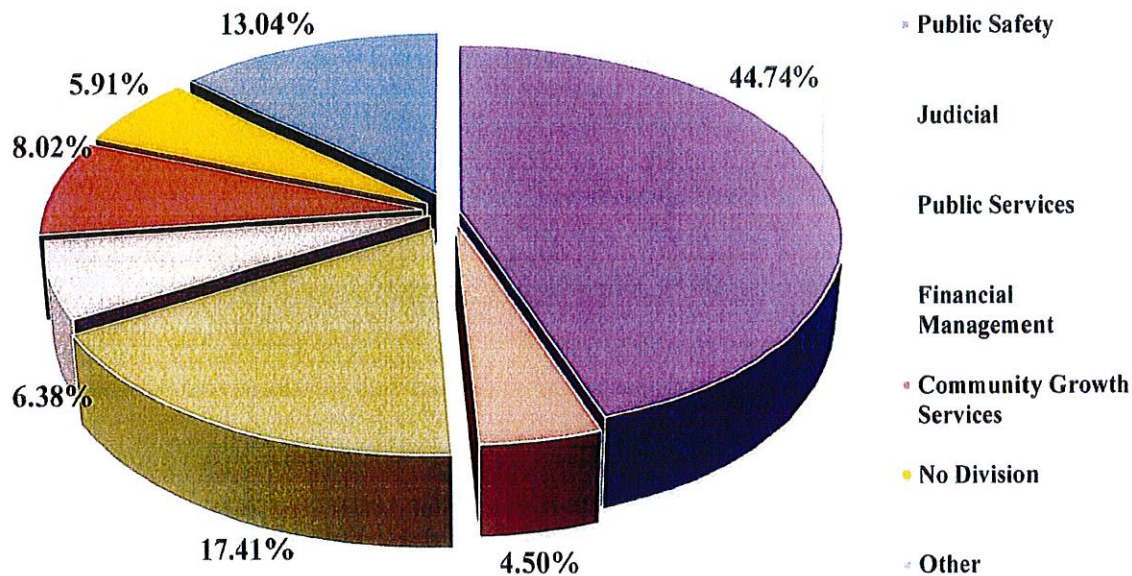
General Fund Expenditure Overview

Total Expenditures September: \$3,540,527

Major Expenditures:

Wages & Salaries	\$1,567,687
Fringe Benefits	\$599,974
Contractual Services	\$177,891
Utilities	\$103,255
Disposal Contract	\$184,730
Vehicle Maintenance	\$91,268

General Fund YTD Expenditures by Division



GENERAL FUND

CATEGORY	BUDGET	YTD	%
Revenues	45,454,676	5,062,617	11.13%
Expenditures	-45,844,252	-11,600,271	25.30%
Other Financing Source	3,683,102	-	-
Other Financing Use	-3,293,526	-	-
Revenues Over (Under) Expenditures	0	-6,537,654	

Fund Balance Estimates

Estimated Unassigned Fund Balance (GF): \$14,350,597 which is about 29% of the total GF budget.

Overall the GF expenditure budget reflects a remaining percentage of 74.7%. Revenue collections are within 11% of estimates.

	Current Year	Prior Year
Nonspendable	\$1,265,887	\$1,204,799
Restricted	\$1,994,797	\$2,030,373
Committed	-	-
Assigned	\$3,706,070	\$1,904,896
Unassigned	\$14,350,597	\$12,128,445
Fund Balance End of September	\$23,653,729	\$17,268,513

Fund balance terminology (GASB 54)

There are five components of fund balance:

1. Nonspendable-examples would include inventory and prepaid items
2. Restricted-externally enforceable by law, etc.
3. Committed-self-imposed limitations (requires ordinance-highest level)
4. Assigned-intended use limitations
5. Unassigned

Requests for Information

This financial report is designed to provide a general overview of Lancaster 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:

Kimberly Hill

Budget Analyst

khill@lanastercountysc.net

Major Projects Tracker

Responsible Department	Project/Item	Budget	YTD Expenditures	Status
GIS	Pictometry	\$60,000	-	Contract has been signed. Flyover won't take place until after Jan. 1, 2017
Solid Waste	Disposal Contract Rebid	\$1,600,000	\$294,607	Bids due 10/19.
Roads	EMS Retaining Wall	\$350,000	\$1,104	Are looking at options for a wall versus doing a re-slope. Hard estimates should be in the week of the admin. meeting.
IT	Cyber Security-CJIS	\$75,000	\$6,270	No update for the month.
Recreation	Pool Repairs	\$50,000	-	Pool project will not start until Next April. We will take formal quotes towards the end of the calendar year.—No update
Administrator	Historic Jail Repairs	\$268,940	\$17,500	Bids were received and came in over budget. Negotiations with the low bidder are underway to see what can be trimmed and still give us a good project.
Fleet/Administrator	Fleet Facility	\$2,094,230	\$4,000	Waiting on study results for addition.
Risk Management	Security Upgrades	\$106,830	-	Getting pricing on physical security options (i.e. glass enclosures, walls, etc.). Begun pricing card reader system upgrades and replacement as well. Also have begun looking into a security notification system.
Administrator	DSS Building Renovation	\$75,000	-	Procurement is working to see if we should buy the design Perception performed and do a traditional bid or handle this as a design build situation.
Solid Waste	IL Convenience Center	\$334,135	\$19,701	Work has begun. Site should be completed 12/1.

Other Fund Overview-September 30, 2016

CAPITAL IMPROVEMENT FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,594,000	68,031	4.27%
Expenditures	-1,723,706	-736,318	42.72%
Other Financing Source	-129,706	0	
Revenues Over (Under) Expenditures	0	-668,287	

COURT MANDATED SECURITY

CATEGORY	BUDGET	YTD	%
Revenues	1,283,500	53,164	4.14%
Expenditures	-1,308,333	-269,092	20.57%
Other Financing Source	24,833	0	
Revenues Over (Under) Expenditures	0	-215,928	

VICTIMS SERVICES FUND

CATEGORY	BUDGET	YTD	%
Revenues	86,605	13,744	15.87%
Expenditures	-86,605	-13,261	15.31%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	482	

E-911

CATEGORY	BUDGET	YTD	%
Revenues	625,150	20,270	3.24%
Expenditures	-583,434	-151,024	25.89%
Other Financing Use	-41,716	0	
Revenues Over (Under) Expenditures	0	-130,755	

COUNTY TRANSPORTATION COMMISSION FUND

CATEGORY	BUDGET	YTD	%
Revenues	2,226,200	1,186,131	53.28%
Expenditures	-4,643,599	-3,337,787	71.88%
Other Financing Source	2,417,399	0	
Revenues Over (Under) Expenditures	0	-2,151,656	

INDIAN LAND FIRE PROTECTION DISTRICT FUND

CATEGORY	BUDGET	YTD	%
Revenues	546,000	2,320	0.42%
Expenditures	-596,000	-247,870	41.59%
Other Financing Source	50,000	0	
Other Financing Use	9,936	0	
Revenues Over (Under) Expenditures	9,936	-245,550	

LOCAL ACCOMODATIONS TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	40,000	14,336	35.84%
Expenditures	-50,000	-14,063	28.13%
Other Financing Source	10,000	0	
Revenues Over (Under) Expenditures	0	273	

SUNDAY ALCOHOL SALES TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	0	0	-
Expenditures	-7,000	0	0.00%
Other Financing Source	7,000	0	
Revenues Over (Under) Expenditures	0	0	

DEBT SERVICE FUND

CATEGORY	BUDGET	YTD	%
Revenues	2,625,276	82,187	3.13%

Expenditures	-4,203,722	-730,061	17.37%
Other Financing Source	1578446	0	
Revenues Over (Under) Expenditures	0	-647,874	

CAPITAL PROJECT SALES TAX FUND 1

CATEGORY	BUDGET	YTD	%
Revenues	0	-	-
Expenditures	-1,538,570	-647,106	42.06%
Other Financing Source	2,076,679	0	0.00%
Other Financing Use	-538,109	0	0.00%
Revenues Over (Under) Expenditures	0	-647,106	

CAPITAL PROJECT SALES TAX FUND 2

CATEGORY	BUDGET	YTD	%
Revenues	8,500,000	635	0.01%
Expenditures	-1,015,000	0	0.00%
Other Financing Source	1,000,000	0	0.00%
Other Financing Use	-8,485,000	0	0.00%
Revenues Over (Under) Expenditures	0	635	

RECREATION FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,406,052	360,304	25.63%
Expenditures	-2,540,062	-530,017	20.87%
Other Financing Source	1,134,010	-	
Revenues Over (Under) Expenditures	0	-169,713	

AIRPORT FUND

CATEGORY	BUDGET*	YTD*	%
Revenues	158,197	28,204	17.83%
Expenditures	-223,483	-54,429	24.35%

Other Financing Source	65,286	0
Revenues Over (Under) Expenditures	0	-26,225

*Does not include grant revenue or expenditures

PLEASANT VALLEY FIRE PROTECTION DISTRICT FUND

CATEGORY	BUDGET	YTD	%
Revenues	440,078	1,796	0.41%
Expenditures	-410,078	-67,512	16.46%
Other Financing Source	0	0	
Other Financing Use	-30,000	0	0.00%
Revenues Over (Under) Expenditures	0	-65,716	

COUNTY OF LANCASTER
REVENUE & EXPENDITURE STATEMENT

FY 2016-2017

09/01/2016 TO 09/30/2016

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10 GENERAL FUND					
REVENUE:					
400 CURRENT PROPERTY TAXES	21,784,157.00	288,786.15	866,629.59	20,917,527.41	4
410 DELINQUENT PROPERTY TAXES	816,500.00	134,382.86	192,145.01	624,354.99	24
417 PROPERTY TAXES-STATE REIM	1,702,447.00	15,084.21	44,220.15	1,658,226.85	3
418 PROPERTY TAXES-LOST REV	5,950,000.00	397,480.41	932,951.32	5,017,048.68	16
419 MULTI COUNTY PILOT	15,000.00	0.00	0.00	15,000.00	0
422 OTHER TAXES	2,105,000.00	197,885.00	622,962.15	1,482,037.85	30
434 INTERGOVERNMENTAL- STATE	3,512,875.00	9,928.00	16,898.90	3,495,976.10	0
435 STATE AID TO LIBRARY	114,978.00	-408.60	28,335.90	86,642.10	25
436 INTERGOVERNMENTAL- LOCAL	845,042.00	59,156.23	178,862.99	666,179.01	21
441 LICENSE- FRANCHISE	468,385.00	16,365.11	16,365.11	452,019.89	3
442 LIC & PERMITS- BLDG	3,095,830.00	345,988.00	1,047,870.00	2,047,960.00	34
444 LIC & PERMITS- PLANNING	24,100.00	2,195.00	11,025.00	13,075.00	46
446 LIC & PERMITS- ROD	900,000.00	75,466.60	257,683.30	642,316.70	29
448 LIC & PERMITS- CORONER	3,000.00	110.00	485.00	2,515.00	16
450 CHGS. FOR SVCS.- PUBLIC W	111,400.00	9,259.33	17,887.23	93,512.77	16
455 CHGS. FOR SVCS.- FEES	272,500.00	26,917.00	53,060.34	219,439.66	19
456 CHGS. FOR SVCS.- COPIES	14,800.00	1,564.60	4,411.85	10,388.15	30
457 CHGS. FOR SVCS.- OTHER	28,200.00	1,927.95	5,088.70	23,111.30	18
458 CHGS. FOR SVCS.- EMS	2,540,000.00	140,575.07	471,926.99	2,068,073.01	19
459 CHGS. FOR SVCS.- MISC	25,000.00	3,493.00	7,151.00	17,849.00	29
460 FINES & FEES-TEMP VEH TAG	2,500.00	135.00	500.00	2,000.00	20
461 FINES & FEES- COURTS	792,500.00	80,225.71	145,419.97	647,080.03	18
464 FINES & FEES- OTHER	10,000.00	400.00	800.00	9,200.00	8
465 FINES & FEES- OTHER	0.00	516.67	666.68	-666.68	0
466 FINES & FEES- OTHER	15,000.00	790.00	2,640.00	12,360.00	18
467 FINES & FEES- OTHER	30,000.00	2,525.00	10,400.00	19,600.00	35
468 FEES- BANK	68,250.00	6,386.45	17,251.16	50,998.84	25
470 CONTRIBUTION & DONATIONS	25,000.00	26,271.00	36,818.20	-11,818.20	147
471 LIBRARY DONATIONS	28,000.00	168.09	4,447.59	23,552.41	16
480 INTEREST INCOME	25,500.00	0.00	30,747.72	-5,247.72	121
490 OTHER INCOME	92,212.00	9,653.50	27,560.55	64,651.45	30
491 OTHER INCOME	35,000.00	3,466.81	9,325.63	25,674.37	27
495 OTHER INCOME	1,500.00	16.16	79.40	1,420.60	5
TOTAL REVENUE	45,454,676.00	1,856,710.31	5,062,617.43	40,392,058.57	11
EXPENDITURE:					
500 WAGES	20,651,660.00	1,567,687.01	4,328,146.62	16,323,513.38	21
510 FRINGE	8,167,291.00	599,974.11	1,769,179.69	6,398,111.31	22

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
520 OTHER PERSONNEL EXPENDITU	347,500.00	26,840.35	45,971.25	301,528.75	13
530 TRAVEL, TRAINING, & DUES	475,136.00	54,324.44	121,488.42	353,647.58	26
540 SUPPLIES	432,320.00	47,255.81	91,916.68	340,403.32	21
541 POSTAGE	537,495.00	46,742.19	96,143.46	441,351.54	18
542 CLOTHING	199,400.00	13,550.63	43,471.70	155,928.30	22
543 SUPPLIES- LAUNDRY	228,500.00	23,615.15	47,395.75	181,104.25	21
544 SUPPLIES- PUBLIC WORKS	522,000.00	74,680.66	348,625.10	173,374.90	67
545 SUPPLIES- CUSTODIAL	20,000.00	1,036.81	2,622.08	17,377.92	13
547 SUPPLIES- ANIMAL FOOD	3,000.00	430.18	430.18	2,569.82	14
548 SUPPLIES- HAND TOOLS	20,000.00	5,597.41	10,554.66	9,445.34	53
549 SUPPLIES- WELCOME CENTER	4,000.00	0.00	0.00	4,000.00	0
550 EQUIPMENT- NON CAPITAL	86,000.00	3,939.90	10,340.14	75,659.86	12
551 EQUIPMENT- GENERAL	550,654.24	34,941.57	161,348.29	389,305.95	29
560 CAPITAL EQUIPMENT	91,872.76	163,318.65	172,470.33	-80,597.57	188
570 UTILITIES	1,048,340.00	103,254.52	291,035.43	757,304.57	28
571 UTILITIES- TELEPHONE	547,540.00	45,386.78	90,918.48	456,621.52	17
580 RENT	7,500.00	0.00	3,620.00	3,880.00	48
581 RENT- BUILDING	78,766.00	10,152.25	25,454.50	53,311.50	32
582 RENT- EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0
590 MAINTENANCE	1,712,100.00	91,267.99	270,778.05	1,441,321.95	16
591 MAINTENANCE- GENERAL	66,500.00	9,382.70	27,730.40	38,769.60	42
593 MAINTENANCE-SVC AGREEMENT	640,500.00	20,108.95	199,594.07	440,905.93	31
594 MAINTENANCE- BLDG	172,000.00	14,144.88	101,273.56	70,726.44	59
600 CONTRACTUAL SERVICES	1,958,050.00	177,891.01	1,053,295.38	904,754.62	54
604 PS-MEDICAL & PROFESSIONAL	756,215.00	64,759.84	169,926.94	586,288.06	22
605 CS- PRINTING	359,680.00	12,660.52	124,012.93	235,667.07	34
608 SC DEPT OF CORRECTIONS	25,000.00	1,800.00	3,135.00	21,865.00	13
612 CS-DISPOSAL CONTRACT	1,600,000.00	184,729.80	423,062.71	1,176,937.29	26
613 DEMOLITION EXPENSE	50,000.00	5,490.00	8,180.00	41,820.00	16
620 DIRECT ASSISTANCE	13,041.00	0.00	0.00	13,041.00	0
625 DIRECT ASSISTANCE	1,112,031.00	34,086.05	319,116.97	792,914.03	29
650 INSURANCE	933,774.00	0.00	920,376.00	13,398.00	99
670 ADVERTISING	93,650.00	7,731.64	19,516.80	74,133.20	21
680 FEE REIMBURSEMENT	600.00	0.00	0.00	600.00	0
690 SPECIAL PROJECTS	1,264,851.00	27,408.75	91,867.61	1,172,983.39	7
691 SP- PROMOTIONS	56,000.00	2,328.26	6,685.26	49,314.74	12
750 EQUIPMENT LEASE	145,300.00	11,361.82	22,681.05	122,618.95	16
760 GRANTS MATCH	318,000.00	3,881.15	9,469.59	308,530.41	3
771 DS- LEASE PURCHASE	447,165.00	41,152.25	132,304.50	314,860.50	30
780 MISCELLANEOUS	45,000.00	2,655.00	8,775.00	36,225.00	20
781 MISCELLANEOUS	50,250.00	2,119.17	24,455.24	25,794.76	49

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
782 OVER/SHORT	570.00	-70.14	-311.24	881.24	-55
783 DRUG FORFEITURE	0.00	231.00	534.00	-534.00	0
786 DONATIONS	0.00	2,678.15	2,678.15	-2,678.15	0
TOTAL EXPENDITURE	<u>45,844,252.00</u>	<u>3,540,527.21</u>	<u>11,600,270.73</u>	<u>34,243,981.27</u>	<u>25</u>
DEFICIENCY OF REVENUE BEFORE	<u>-389,576.00</u>	<u>-1,683,816.90</u>	<u>-6,537,653.30</u>		<u>1,678</u>
OTHER FINANCING SOURCE:					
801 TRANSFER IN	30,000.00	0.00	0.00	30,000.00	0
810 OFS FUND BALANCE	3,653,102.00	0.00	0.00	3,653,102.00	0
TOTAL OTHER FINANCING SOURCE	<u>3,683,102.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,683,102.00</u>	<u>0</u>
OTHER FINANCING USE:					
950 TRANSFERS	3,293,526.00	0.00	0.00	3,293,526.00	0
TOTAL OTHER FINANCING USE	<u>3,293,526.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,293,526.00</u>	<u>0</u>
DEFICIENCY OF REVENUE AFTER	<u>0.00</u>	<u>-1,683,816.90</u>	<u>-6,537,653.30</u>		<u>0</u>

023KH
0141r17

10/06/2016

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Current Period: 09/01/2016 To 09/30/2016

County Of Lancaster

FY 2016-2017

Ideal Remaining Percent: 75 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
005 Non-Departmental	1,454,205.00	59,349.23	986,423.36	0.00	467,781.64	32
007 Cnty Economic Dev. Dept.	402,277.00	31,762.61	70,953.13	21,044.46	310,279.41	77
011 County Council	3,434,682.00	21,963.68	173,587.82	32,280.00	3,228,814.18	94
012 Council Transfers	1,199,296.00	0.00	0.00	0.00	1,199,296.00	100
014 Direct Assistance	989,541.00	203.05	251,350.97	0.00	738,190.03	75
021 Administrator	557,458.00	47,433.81	103,479.19	261.78	453,717.03	81
022 Legal Team	243,927.00	22,344.81	55,846.38	0.00	188,080.62	77
023 Finance	664,855.00	49,677.14	139,240.38	0.00	525,614.62	79
024 Human Resources	214,799.00	14,765.82	48,009.53	0.00	166,789.47	78
025 Risk Management	206,446.00	6,913.06	18,742.77	0.00	187,703.23	91
026 Mis	1,020,477.00	51,213.78	197,997.30	22,363.60	800,116.10	78
027 Gis	206,019.00	8,691.36	24,981.37	0.00	181,037.63	88
029 Zoning	353,465.00	28,431.74	71,373.53	0.00	282,091.47	80
031 Building	994,673.00	57,783.06	160,701.26	0.00	833,971.74	84
032 Planning	480,093.00	39,331.58	108,696.40	0.00	371,396.60	77
041 Assessor	886,172.00	70,446.60	219,743.40	0.00	666,428.60	76
043 Auditor	392,714.00	27,842.68	78,900.49	0.00	313,813.51	80
044 Treasurer	380,715.00	26,732.83	74,926.80	0.00	305,788.20	80
045 Delinquent Tax	322,239.00	37,398.16	66,623.22	0.00	255,615.78	79
051 Registration & Elect	304,893.00	20,426.95	76,881.57	0.00	228,011.43	75
060 Register Of Deeds	338,553.00	21,542.92	65,845.35	0.00	272,707.65	81
061 Circuit Court	82,503.00	5,120.49	14,284.18	0.00	68,218.82	83
063 Clerk Of Court	364,253.00	28,110.37	79,463.03	0.00	284,789.97	78
064 Family Court	367,568.00	26,766.74	77,057.16	0.00	290,510.84	79
068 Coroner	436,343.00	45,192.17	93,304.96	5,372.76	337,665.28	77
069 Probate Court	439,804.00	33,146.38	88,912.51	0.00	350,891.49	80
070 Mag-Countywide	883,974.00	69,059.76	195,858.77	0.00	688,115.23	78
110 Sheriff	7,837,019.00	572,133.08	1,584,643.49	54,898.91	6,197,476.60	79
111 Sher:Drug Asset Forf	0.00	231.00	534.00	0.00	-534.00	0
117 Sheriff Dpt- Town Of Kers	527,367.00	42,055.25	119,375.22	0.00	407,991.78	77
120 Detention Center	2,193,523.00	191,088.68	478,374.41	26,459.08	1,688,689.51	77
121 School Resource Officers	117,146.00	12,621.51	26,473.05	0.00	90,672.95	77
130 Communications	1,792,733.00	115,151.91	347,781.46	0.00	1,444,951.54	81
140 Emergency Management	415,848.00	24,921.47	68,209.95	6,312.23	341,325.82	82
141 Fire Service	1,276,837.00	83,775.47	178,224.43	122,235.48	976,377.09	76
142 Town Of Kershaw- Fire	146,727.00	9,513.41	27,660.02	0.00	119,066.98	81
144 Lanc. County Firefighters	1,090,403.00	82,304.88	225,365.82	1,988.00	863,049.18	79
153 Lancaster Ems	6,228,318.00	490,563.29	1,353,360.87	14,642.00	4,860,315.13	78
202 Roads & Bridges	2,892,515.00	267,478.41	544,555.98	345,892.73	2,002,066.29	69
210 Fleet Operations	573,244.00	49,396.92	131,050.97	23,947.96	418,245.07	73
251 Building Maintenance	1,496,605.00	138,573.39	362,502.45	81,916.94	1,052,185.61	70
310 Landfill-Solid Waste	56,366.00	1,647.50	2,122.50	0.00	54,243.50	96
312 Solid Waste Collect	2,863,833.00	431,851.38	684,979.77	747,385.17	1,431,468.08	50
318 Animal Shelter	157,640.00	14,118.90	37,183.13	0.00	120,456.87	76
330 Health Services	82,600.00	4,080.85	19,104.86	0.00	63,495.14	77
601 Dept. Of Social Services	139,210.00	2,232.64	6,513.49	0.00	132,696.51	95
602 D.S.S. Family Indep	58,330.00	11,563.78	20,233.53	0.00	38,096.47	65
610 Veterans Affairs	173,609.00	14,391.38	38,795.74	0.00	134,813.26	78
840 Library	1,228,884.00	88,019.08	237,984.33	0.00	990,899.67	81
999 Lease	167,077.00	41,152.25	82,304.50	0.00	84,772.50	51
Report Totals Net	49,137,778.00	3,540,627.21	10,120,518.80	1,507,001.10	37,510,258.10	76