



# LANCASTER COUNTY

*South Carolina*

## **ANNUAL OPERATING & CAPITAL BUDGET**

### **FISCAL YEAR 2016**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lancaster  
South Carolina**

For the Fiscal Year Beginning

**July 1, 2014**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **County of Lancaster, South Carolina** for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## **Lancaster County Council**

**Bob Bundy, Council Chairman, District 3**

**Brian Carnes, Vice Chairman, District 7**

**Steve Harper, Secretary, District 5**

Larry McCullough, District 1

Charlene McGriff, District 2

Larry Honeycutt, District 4

Jack Estridge, District 6

### **Administration**

**Steve Willis**

County Administrator

**Veronica Thompson**

Chief Financial Officer

### **Budget Staff**

**Kimberly Hill**

Budget Analyst

For comments or questions concerning Lancaster County's Budget Book, please contact:

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## LANCASTER COUNTY, SC VISION AND MISSION



### **Our Vision:**

The vision for Lancaster County is to be a great place to live, learn, work, worship, play, and raise a family.

### **Our Mission:**

Lancaster County facilitates its vision by being a safe community with responsible growth and economic opportunity. The mission of Lancaster County government is to continuously strive to provide progressive quality public services in a timely fashion and in a cost effective manner.



## Lancaster County, SC

# Reader's Guide to the Budget Document

Lancaster County's budget document describes how Lancaster County government plans to meet the community's needs. This document is not only an assembly of information required for making policy and resource decisions; it is also a resource for citizens in learning more about the operation of their county government.

This budget document is divided into five major sections: Budget Message, Introduction, Budget Summary, Funds, and Appendix. These sections are briefly described below:

### **BUDGET MESSAGE**

This section contains the County Administrator's budget message which outlines key features of the fiscal year 2016 budget. This section also includes the approved budget ordinance and fee schedule.

### **INTRODUCTION**

The Introduction section contains a profile of the Lancaster community, a discussion of the organizational structure of the County, an organizational chart of the County, an overview of the budget process and fund types, and the Strategic Plan for Lancaster County.

### **BUDGET SUMMARY**

This section summarizes the overall financial condition of Lancaster County. It includes all budgeted funds and contains a comprehensive analysis of revenues and appropriations. A position summary schedule is also included in this section.

### **FUNDS**

The Funds section provides more detailed information for the different financial funds of the County and includes the General Fund, Capital Projects Sales Tax Special Revenue Fund, Other Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

### **APPENDIX**

The Appendix section contains a glossary of terms. The line item detail budget is also included in this section.

## Table of Contents

This table includes hyperlinks to each page. In order to go to a particular page, simply click the title listed.

Budget Message	7	Other Financing Uses	70
Introduction	12	Funds	71
Community Profile	13	General Fund Overview	72
County Seal	15	General Fund-General Government	77
Demographic and Economic	16	Function	
Information		Administrator	78
Organizational Form of Government	19	Assessor	79
Lancaster County Organization Chart	20	Auditor	81
Principal Officials and	21	Building	83
Administration Committee		Building Maintenance	85
Lancaster County Management &	22	County Council	87
Budget Staff		Council Transfers	90
Elected Officials, Boards &	23	Delinquent Tax	91
Commissions		Direct Assistance	93
Strategic Plan	24	Finance	95
Financial Policies & Budget Process	32	GIS	96
Budget Calendar	40	Human Resources	97
Fund Structure	41	Legal	99
Appropriated (Officially Budgeted)	43	Management of Information	100
Funds		Systems	
Budget Summary	46	Non-Departmental	101
Overall Budget Summary	47	Planning	102
Position Summary	55	Registration & Elections	104
Revenue Summary	57	Register of Deeds	106
Property Taxes	58	Risk Management	108
Other Taxes	61	Treasurer	110
Intergovernmental Revenue	62	Fleet Operations	111
Charges for Services	63	Zoning	113
Licenses & Permits	64	Capital Leases	115
Expenditure Summary	65	General Fund-Administration of	116
Public Safety & Law Enforcement	66	Justice Function	
General Government	67	Circuit Court	117
Public Works	68		
Public Health & Welfare	69		

Clerk of Court and Family Ct.	118		
Magistrates	120	Capital Projects Sales Tax	159
Probate Court	122	Special Revenue Fund	
General Fund-Public Safety & Law Enforcement Function	123	Other Special Revenue Funds	160
Coroner	124	Court Security Fund	162
Emergency Management	126	Victims Services Fund	164
Fire Service	128	E-911 Fund	166
Town of Kershaw Fire	130	Transportation Fund	168
Lancaster County Firefighters	131	Indian Land Fire District Fund	169
Communications	132	Local Accommodations Tax Fund	171
Detention Center	134	Joint Recreation Commission Fund	172
School Resource Officers	136	Lancaster County Airport Commission Fund	174
Sheriff	137	Pleasant Valley Fire District Fund	176
Sheriff-Town of Kershaw	139	Pleasant Valley GO Bond Purposes & Schedules	178
General Fund-Public Works Function	140	Debt Service Fund	179
Landfill-Solid Waste	141	Debt Policies	179
Solid Waste Collections	142	Legal Debt Margin	183
Roads and Bridges	144	Financial Summary	184
General Fund-Public Health & Welfare Function	146	Debt Payment Schedules	185
Animal Control	147	General Obligation Bond Purposes	186
D.S.S. Family Independence	149	Capital Projects Fund Summary	188
EMS	150	Capital Improvements Program 2013-2022	189
Health Services	152	Fiscal Year 2016 Capital Projects	193
Social Services	153	Appendix	195
Veteran's Affairs	154	Glossary of Terms	196
General Fund-Culture & Recreation Function	156	Budget Ordinance & Fee Schedule	200
Library	156	Budget Line Item Detail	214
General Fund- Economic Development Function	158		
Economic Development	158		

## **BUDGET MESSAGE**

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**Office of the County Administrator  
101 North Main Street  
Post Office Box 1809  
Lancaster, South Carolina 29721-1809**

July 1, 2015

Honorable Chairman and County Council  
Post Office Box 1809  
Lancaster, South Carolina 29721-1809

Dear Mr. Chairman and Members,

Attached hereto is the Lancaster County Annual Budget for Fiscal Year 2015 – 2016. This budget has truly been a cooperative project, all the way from the individual department submissions to the ordinance readings by County Council. Particularly useful this year was the early involvement of the Administration Committee of Council. This allowed us to work through the budget process in a timely manner and provide the full Council with adequate time to study the proposal and select which items would be included in the annual budget. While it was another tight budget year, the pace of consideration and adoption this year was certainly preferable to prior years.

That said, I hereby present the Fiscal 2015-2016 Financial Plan for Lancaster County, South Carolina, in the amount of \$63,899,055 as approved by County Council on June 22, 2015. The total budget by funds is listed below:

• General Funds	\$44,906,126
• Special Revenue Funds	\$7,134,998
• Debt Service Fund	\$1,859,931
• Capital Project Fund	\$1,498,000
• Capital Project Sales Tax Fund	\$8,500,000

This document includes the spending guidelines approved by Council for all operating departments of the county. Furthermore, it contains supplementary information designed to provide the citizens of Lancaster County with a better understanding of the budget and where funds are to be spent this year. Preceding the adoption of this budget, County Council's deliberation involved meetings of the Council Administration Committee, chaired by Councilman Brian Carnes, and budget workshops of the full Council (acting as the Committee of the Whole), as well as public hearings specifically for public input. All of these meetings were advertised in advance to encourage public involvement, and all three required readings to approve the ordinance which were conducted at publicly noticed County Council meetings, as required by state law.

The Fiscal 2015-2016 budget reflects the desire of Council and staff to maintain quality services for our citizens. The need to maintain these services, coupled with the State Legislature abdicating their duty to fully fund the Local Government Fund, left County Council with no choice but to approve a modest 2.8 tax millage increase.

### ***FISCAL 2015-2016 BUDGET OVERVIEW***

As requested by Council, staff initiated the budget process earlier this year. The departments submitted their budget requests in January, which were reviewed by the Budget Analyst, Chief Financial Officer, and County Administrator. The Administrator's proposed budget was then presented to the Council Administration Committee.

The Administration Committee comprised of Council members Brian Carnes, Charlene McGriff, and Bob Bundy spent numerous hours reviewing the budget and reams of supporting data. They conducted meetings to hear from, and question, the various department heads and elected officials.

Staff and the Administration Committee faced a number of challenges this year in crafting the budget proposal. While the economy is recovering and growth is returning, we continue to face numerous challenges in the areas of deferred personnel and capital needs. We also faced significant challenges in areas where staff could not exercise any financial control, such as increased insurance costs and absorbing costs associated with personnel who were formerly grant funded.

It was certainly a group effort to achieve the final product. Credit goes not only to our hardworking Council Administration Committee but also to an outstanding group of department heads, in particular our Chief Financial Officer Veronica Thompson.

### ***FISCAL 2015-2016 FINANCE COMMITTEE BUDGET HIGHLIGHTS***

We had several "big ticket" items to address this year. Items that were beyond the County's control included:

1. A \$30,000 increase in our GASB 45 liability (retiree insurance benefits) payment.
2. A \$192,247 increase in health insurance and a \$65,288 increase in liability insurance premiums. As members of the State Health Plan, we participate in the state pool. While the pool helps reduce the impact, we continue to feel the affect of increasing healthcare prices which vex everyone these days. It should be noted that we saw a significant reduction in our Worker's Compensation experience modifier, dropping from a 1.52 to a 1.15 rating. Our aggressive safety efforts are starting to pay off with financial savings in the amount of \$178,247.

The Administration Committee also addressed some pressing personnel needs this year. These included:

1. Additional staff – a large component in the budget is funding for direct service positions at \$1,099,199, including:
  - a. Full year funding for three positions approved during FY 14-15 – Sheriff's Office cybersecurity specialist, IT Technician, and Budget Analyst

- b. Full year funding for ten positions formerly funded via grant funds; eight Firefighters and two Deputy Sheriffs.
  - c. Sheriff's Office – four Deputy Sheriffs, one Chemist, and one Expungement Clerk.
  - d. Detention Center – Prison Rape Elimination Coordinator.
  - e. E-911 – two Telecommunicators.
  - f. Solicitor – one Attorney.
  - g. Public Defender – one Attorney.
  - h. Assessor – one Mapping Clerk.
  - i. Fleet Operations – one Technician.
  - j. Solid Waste – one Equipment Operator.
  - k. Zoning – one Code Enforcement Officer.
2. Salary adjustments for employees at \$581,500, including:
  - a. Employees with at least ten years of service – halfway to Market Rate.
  - b. EMS shift Paramedics - \$3 per hour increase
  - c. Other employees – ½% salary adjustment and ½% salary bonus with a floor of \$450.
3. It is worth noting that another 41 positions were requested but not funded.

## ***FEE STRUCTURE***

The only fee adjusted this year was the Municipal Prisoner Fee, which is calculated using audited numbers from the prior fiscal year. The fee dropped from \$38.93 per day to \$33.43 per day. Please refer to the fee schedule in the appendix for a full listing of fees.

## ***CONFORMITY WITH COUNCIL GOALS***

As always, the budget was crafted to closely align the budget to the County Goals adopted by County Council.

As with any budget, there were some identified areas of focus that we simply couldn't afford this year. That said, major areas that were addressed in the FY 2015-2016 budget include (please note that not all items were budget related and only budget related items are listed below):

- Funding to update the County's strategic plan which will assist in updating our long-term financial plans as well as budget preparation in the future.
- Funding for Indian Land Recycling Facility. This project should be complete by the second quarter.
- Increased funding levels in Management Information Systems. To assist in upgrades and increased security in IT.
- Funding for the second phase of the County's Unified Development Ordinance which will be instrumental in managing future growth.
- Repairs to Historic Jail. Engineering analysis is complete and architectural scope of work and cost estimates are being developed.

Of course, the budget could not address all needs. Some have been outlined above but goals that were not addressed within this budget include:

- New Airport terminal and hangars. Delayed behind apron expansion project.
- Implementation of a County facility management program.
- Update Recreational facilities. This is being developed for a potential bond referendum.

- Hiring of a Public Information Officer to handle public communications including developing a social media presence for Lancaster County.

### **CONCLUSION**

County Council addressed some critical needs with this budget. While much remains to be done, following decades of deferred spending to provide quality services, this was a bold step.

The Fiscal Year 2015-2016 Financial Plan for Lancaster County represents County Council's plan for providing service needs for the upcoming fiscal year. I wish to thank the Chairman and each Council Member for your input and deliberation throughout the process. Special thanks go to our Council Administration Committee members, Brian Carnes, Charlene McGriff, and Bob Bundy. The adoption of a budget is seldom easy or without sacrifice. This is a budget that can and will provide the necessary services to the citizenry. I would also like to recognize Chief Financial Officer Veronica Thompson and Budget Analyst Kim Hill. This entire process literally would have been impossible without their efforts. Finally, I want to recognize our elected officials and appointed department heads for their willingness to work together to make this budget possible.

Respectfully submitted,

*Steve Willis*

Steve Willis

County Administrator



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## **INTRODUCTION**

## Community Profile

### Brief History

Lancaster County is located in the north central area of South Carolina and is approximately 40 miles south of Charlotte, North Carolina and 60 miles north of Columbia, South Carolina.

Lancaster County covers 549 square miles. The county comprises three incorporated communities – Lancaster, Kershaw, and Heath Springs.

Lancaster County has a Council-Administrator form of government with seven council members.

Lancaster County and its county seat were named for Lancaster County, Pennsylvania. The county was formed in 1785, and it was originally part of the Camden District. A part of Lancaster County was removed in 1791 to form Kershaw County. Scotch-Irish settlers from Pennsylvania began moving into this upstate region in the 1750s.



The area abounds with landmarks of historical significance. The following are just some of these landmarks:

- Buford's Massacre Site, the site of Col. Buford's 1780 defeat by the British after the fall of Charles Town, with memorials to those who died in the Revolutionary War.
- Kilburnie, the oldest standing Lancaster residence. Built in the 1820's, the house has been moved to Craig Farm Road and is now a Bed & Breakfast inn.
- Old Presbyterian Church and Cemetery, the first brick church in the region. Built in 1862, it features Gothic revival architecture and is currently the home of the Lancaster County Society for Historical Preservation and is on the National Landmark Register.





- The Lancaster County Historic Courthouse was designed by Robert Mills in 1828. It was used for almost two centuries as a hall of justice until an arsonist fire in 2008 nearly destroyed the building. It was fully restored in 2011 and currently serves as a historical museum. The courthouse was designated as a National Historic Landmark in 1973 by the U.S. Department of Interior.

- The Old Lancaster County Jail, used from 1823-1979 as the county jail, is also a national landmark. It was designed by Robert Mills. After it ceased to be a jail, it was used for county offices for several years, but it is currently unoccupied due to structural problems that need to be repaired.



## Famous Lancastrians



Andrew Jackson

Famous Lancastrians include: Andrew Jackson, seventh President of the United States of America; Charles Duke, astronaut; Nina Mae McKinney, actress and Broadway star; Elliott White Springs, textile industrialist; and Dr. J. Marion Sims, who is known as the “father of modern gynecology.”



Charles Duke

## Lancaster County Seal

The Lancaster County Seal is unique because it is different than most official seals in other governing bodies. It was designed by Joseph Croxton in 1973.

The irregular shape of Lancaster County itself is used for the field of the seal. The red, white, and blue of the field represent our nation's colors and are in honor of all those brave and patriotic citizens of Lancaster County who gave their lives in the defense of their homes and country, and who may be called upon to do so in the future.



The four white stars on the blue field symbolize the original four counties. Prior to 1767, the province of South Carolina, one of the original 13 colonies, was divided into four counties: Craven, Berkeley, Colleton, and Granville. Present day Lancaster County was located in Craven County. In 1768, South Carolina was divided into seven judicial districts with Lancaster being placed in the Camden district. On March 12, 1785, Lancaster County officially was born when the seven judicial districts were divided into counties. Camden District was divided into seven counties: Lancaster, York, Chester, Richland, Fairfield, Claremont, and Clarendon.

The 13 blue stars at the base of the shield symbolize that Lancaster County was part of the original 13 American Colonies.

Geologically, Lancaster County lies over a great slab of granite. The field or shape of the County is shown raised by shading on the right side to impart a third dimension or thickness. The color of the shading symbolizes that the field was cut from a slab of native granite.

In the upper right of the shield, the red rose of Lancaster, England, is shown, not as a dominant feature, but to symbolize the County's history from its origin when our ancestors and original settlers migrated from this area of England to America and to South Carolina.

The scrolls of gold cord intertwining and rising on each side to support the date of our County's birth (1785) symbolizes the nearly 400 years of history from the first Lancaster of England which was created in 1399 by the ruling family of England. The House of Lancaster, founded by King Henry IV, to the birth of Lancaster County, South Carolina in 1785.

The shape of the shield is a modified lozenge, with a white background. The border of gold symbolizes that Lancaster County was an important producer of gold from 1827-1942. The Haile Gold Mine alone has yielded gold with a total value of more than \$7 million. At one time, it was the largest gold mine east of the Mississippi River. Over the gold border, black letters, Lancaster County, South Carolina are shown in the colonial style to implement the historical theme of the design. The blue outer border is used to frame the seal.

## Demographic and Economic Information

### Population Trends

<b>1980</b>	53,361
<b>1990</b>	54,516
<b>2000</b>	61,351
<b>2010</b>	76,652
<b>2014(E)</b>	83,160



### Gender Composition (2013)

<b>Males</b>	49.1%
<b>Females</b>	50.9%

### Median Age (2010)

<b>South Carolina</b>	37.5
<b>United States</b>	36.7
<b>Lancaster County</b>	39.7

### Age Composition (2010)

<b>Under 5 years</b>	5,184	6.8%
<b>5-19 years</b>	14,500	18.9%
<b>20-24 years</b>	4,114	5.4%
<b>25-44 years</b>	20,230	26.4%
<b>45-64 years</b>	20,887	27.2%
<b>65 and over</b>	11,737	15.3%

### Total Personal Income (in thousands)      Per Capita Income

<b>2009</b>	\$1,752,832	\$23,090
<b>2010</b>	\$1,822,945	\$23,441
<b>2011</b>	\$1,450,946	\$18,929
<b>2012</b>	\$1,504,248	\$19,308
<b>2013</b>	\$1,588,503	\$20,085
<b>2014</b>	\$1,681,492	\$20,899

### Unemployment Rates (fiscal year)

<b>2009</b>	18.3%
<b>2010</b>	14.9%
<b>2011</b>	13.4%
<b>2012</b>	11.7%
<b>2013</b>	10.0%
<b>2014</b>	7.6%
<b>2015(E)</b>	7.2%

## Property Tax Millage Rates (fiscal year)

Year	Lancaster County	Schools	USC-L	City of Lancaster	Kershaw
2009	82.20	172.00	3.30	143.50	64.80
2010	80.90	172.00	3.30	143.50	69.30
2011	83.60	175.25	3.40	143.50	70.90
2012	83.00	183.50	3.60	143.50	69.90
2013	85.10	187.00	3.80	149.70	72.10
2014	90.45	188.00	3.95	154.70	75.00
2015	92.80	192.50	4.10	156.90	75.00
2016	94.30	202.50	4.30	164.40	75.00

## Assessed Value of Taxable Property (fiscal year)

Year	Real Property	Personal Property	Total Assessed Value
2009	\$201,753,816	\$71,159,910	\$272,913,726
2010	\$211,761,152	\$69,692,917	\$281,454,069
2011	\$215,604,040	\$66,175,793	\$281,779,833
2012	\$221,005,620	\$70,046,034	\$291,051,654
2013	\$223,980,320	\$74,846,481	\$298,826,801
2014	\$235,950,000	\$64,000,000	\$299,950,000
2015	\$249,950,000	\$68,000,000	\$317,950,000

## Ten Largest Taxpayers Fiscal Year 2014

1. Duke Energy	6. Lancaster Telephone Co.
2. Lancaster Hospital Corp.	7. Springs Global
3. The Gillette Company	8. IX WR 3023 HSBC WAP LP
4. Haile Gold Mine Inc.	9. Lynches River Electric
5. Springland Associates	10. Pulte Home Corp.

<u>Education</u>					
<u>Public Schools</u>		<u>Private Schools</u>		<u>Higher Education</u>	
Elementary Schools	10	K-12	2	USC-L	
Middle Schools	5			York Technical College	
High Schools	4			(Kershaw)	
Special Program Schools	1				
<b>Total</b>	<b>20</b>		<b>2</b>		<b>2</b>

### Public Health & Safety

#### Emergency Medical Services (2014)

EMS Stations 8  
Number of calls 14,057

#### Fire Service (2014)

Fire Stations 18  
Number of calls 5,204

#### Police Protection (2014)

Police Stations 5  
Criminal arrests 3,032

### Public Works (2014)

#### Recycling Convenience Centers

Number of Sites 13  
Tons of recyclables collected 6,368

#### Items Accepted for Recycling

Plastic, Glass, Paper & Cardboard  
Aluminum & Metal  
Batteries, Tires, & Used Oil  
Electronics



## Organizational Form of Government

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Lancaster County is a Council/Administrator form of government set up under the laws of the State of South Carolina. This means that the Council who is elected by the residents of the County sets the overall policy for the County and the appointed Administrator is charged with the day-to-day operations of the County to ensure that the Council's policies are implemented.

The Council is elected for four (4) year terms and elections are held in even numbered years, with three (3) members one election and the other four (4) members the following election. While elections are held in November, the terms of office begin on January 1, of the following year. Biannually the Council appoints one member to be Chair, one member to be Vice Chair, and one member to be Secretary.

## Organizational Structure

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Lancaster County government is organized into seven basic areas of service delivery. Each group is organized according to its functional area and services provided. These categories are used throughout this budget document.

**General Government** – This area of the county government is comprised of administrative and financial departments of the County. Offices in this area are County Council, Administration, Finance, Human Resources, Risk Management, MIS, GIS, Building, Zoning, Planning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Register of Deeds, Farmer's Market, Fleet Operations, Building Maintenance, Local Accommodations Tax, and Airport Operations.

**Administration of Justice** – This area of county government is comprised of judicial and court system departments including Circuit Court, Clerk of Court, Family Court, Probate Court, and Magistrate Court.

**Public Safety and Law Enforcement** – Law enforcement related functions as well as emergency management functions comprise this area of county government. Departments included are Coroner, Sheriff, Detention Center, Emergency Management, Fire Service, Lancaster Fire Fighters, Rescue Squad, E911, Court Security, and Fire Protection Districts.

**Public Works** – This area of county government is comprised of Roads & Bridges, Solid Waste, and CTC Transportation departments.

**Public Health and Welfare** – This area of county government consists of EMS, Animal Control, Environmental Health, Health Services, Juvenile Drug Court, Social Services & Food Stamps, DSS Family Independence, and Veteran's Affairs.

**Economic Development** – This area of county government relates to areas of economic development in Lancaster County.

**Culture and Recreation** – This area of county government consists of library and recreation functions.



## Organizational Chart



## Principal Officials and Administration Committee

### Lancaster County Council



Seated (L to R): Vice Chairman, Brian Carnes; Chairman, Bob Bundy; Secretary, Steve Harper. Standing (L to R): Councilman Jack Estridge, Councilman Larry Honeycutt, Councilwoman Charlene McGriff, and Councilman Larry McCullough.

Council Members	District	Term Expires
Larry McCullough	1	12/31/2016
Charlene McGriff	2	12/31/2018
Bob Bundy	3	12/31/2016
Larry Honeycutt	4	12/31/2018
Steve Harper	5	12/31/2016
Jack Estridge	6	12/31/2018
Brian Carnes	7	12/31/2016

Administrator, Steve Willis  
Clerk to Council, Debbie Hardin

Council Administration Committee  
Bob Bundy, Brian Carnes, and Charlene McGriff

## Lancaster County Management & Budget Staff

<i>County Management</i>	
<i>Devin Allman, Director IT</i>	<i>Jeff Hammond, Clerk of Court Family Court</i>
<i>Brad Carnes, Director Assessor</i>	<i>Paul Moses, Manager Airport</i>
<i>Daniel Hammond, Superintendent Building Maintenance</i>	<i>Jacqueline Pope, Chief Magistrate Magistrate Court</i>
<i>Kevin Granata, Director GIS</i>	<i>Lisa Robinson, Director Human Resource</i>
<i>Robin Helms, Director Veterans Affairs</i>	<i>Ryan Whitaker, Risk Manager Risk Management</i>
<i>Clay Catoe, Director EMS</i>	<i>Morris Russell, Director Emergency Management/Fire Service</i>
<i>Shandy Everall, Director Animal Control</i>	<i>Mary Ann Hudson, Director Registration and Election</i>
<i>Hal Hiott, Director Recreation</i>	<i>Steve Yeargin, Building Official Building</i>
<i>Debbie Horne, Director Detention Center</i>	<i>Kenneth Cauthen, Zoning Official Zoning</i>
<i>Penelope Karagounis, Director Planning</i>	<i>Lee Weeks, Tax Collector Delinquent Tax</i>
<i>John Lane, Director Register of Deeds</i>	<i>Jeff Catoe, Division Director Public Works/Solid Waste</i>
<i>Brandon Elliott, Director Fleet Operations</i>	<i>Chris Nunnery, Director E911/Public Safety Communication</i>
<i>Keith Tunnell, Director Economic Development</i>	<i>Rita Vogel, Director Library</i>

### Finance Department - Budget Staff

Veronica Thompson, Chief Financial Officer  
 Kimberly Hill, Budget Analyst  
 Sarah Jenkins, Senior Accountant

## **Elected Officials, Boards & Commissions**

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### **ELECTED OFFICIALS**

Barry Faile, Sheriff	Cheryl Morgan, Auditor
Sandra Estridge, Probate Judge	Michael Morris, Coroner
Jeff Hammond, Clerk of Court	Carrie Helms, Treasurer

### **BOARDS AND COMMISSIONS**

Airport Commission  
Board of Assessment Appeals  
Board of Zoning Appeals  
Community Relations Commission  
Construction Board of Appeals  
Fire Code Appeals Board  
Fire Commission  
Forfeited Land Commission  
Historical Commission  
Health and Wellness Commission  
Indian Land Fire District Commission  
Joint Recreation Commission  
Lancaster County Transportation Committee  
Library Board  
Planning Commission  
Pleasant Valley Fire District Commission

## Strategic Plan

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Lancaster County has undertaken a strategic planning process to chart a course for its future. The County Council members and executive staff reviewed input from staff and citizens, and discussed a vision for the future. In order to reach this vision, the County Council identified strategic priorities, goals and broad strategies. This strategic plan will serve as a road map for all of the Council and staff decisions.

### **STRATEGIC PLAN GOALS AND STRATEGIES**

#### ***Vision***

The vision for Lancaster County is to be a great place to live, learn, work, worship, play, and raise a family.

#### ***Mission***

Lancaster County government facilitates this vision by providing a safe community with responsible growth and economic opportunity. The mission of Lancaster County government is to continuously strive to provide progressive quality services in a timely fashion and in a cost effective manner.

#### ***Values***

Teamwork, Integrity, Fairness, Sense of Community, Professionalism, Innovation, Diversity

#### **Strategic Priorities**

Council identified internal and external changes and issues that may impact County operations and policies.

- Grants- process is changing and the county must be willing to meet obligations
- Increased health care costs for employees
- Economic turnaround in housing
- Increase in growth- impacts service demands and expectations
- Dave Lyle Boulevard development
- Local government fund
- Federal and state politics
- Fiscal cliff
- School safety
- Fire service needs

Using an affinity diagram, council was asked to identify and categorize the top issues facing the County that need to be addressed in the next year. The following issues and sub-issues were identified:

- Public Safety
  - Paid full time firemen
  - Build EMS station
  - Hire new deputies for Sheriff
  - Cut response time

- Economic Development
- Roads/ Infrastructure
  - 1% sales tax to fund road improvement
- Financial Stability
  - Tax structure that supports economic growth
  - Financial stewardship
  - Understanding all funding sources
  - Identify type and level of county services
- Growth Management
  - Plan for growth
  - Manage a compromise between growth and property rights
- Communications
  - Share strategic plan with community and stakeholders
  - Grow our leadership team
  - Strengthen community members
- 2030 Strategic Plan
  - City/ County Cooperation

Using a 10/4 voting system, Council developed the following ranked list of priorities:

1. Public Safety & Economic Development
3. Financial Stability
4. 2030 Strategic Plan
5. Communications
6. Growth Management & Roads/ Infrastructure

## Goals and Strategies

### Public Safety

*Goal:* Cut response time for EMS

*Strategies:*

- Review data to identify types of calls and areas of inefficiency
- Pursue certification
- Purchase additional equipment
- Determine the need for additional facilities

*Goal:* Increase police protection services

*Strategies:*

- Hire additional personnel
- Purchase additional equipment
- Determine the need for additional facilities/ sub stations
- Move into new facilities
- Use CrimeTrac data to make informed decisions
- Develop long-range jail strategy

*Goal:* Maintain current level of fire protection

*Strategies:*

- Maintain staffing levels for day-time firefighters

- Develop a Fire Service five-year plan including needs based assessment of staffing levels and equipment needs, and opportunities to work with surrounding areas to coordinate efforts and resources when appropriate
- Initiate continual data analysis to make informed decision

*Goal:* Improve school safety

*Strategy:*

- Initiate communication between County government and school board to discuss issue and begin contingency planning regarding school resource officers and funding

*Goal:* Provide infrastructure needed to achieve public safety goals (buildings, radios, data systems, etc.)

*Strategies:*

- Continue 911 center implementation
- Upgrade radio system
- Upgrade RMS system (\$)
- Provide data management/ information system for public safety agencies

## Economic Development

*Goal:* Achieve consistent revenue sources for development to facilitate infrastructure

*Strategies:*

- Develop revenue stream from fee in lieu agreements
- Explore TIF district opportunities
- Establish revolving funds for building spec. buildings
- Educate council members on various funding sources

*Goal:* Ensure a trained workforce for economic development opportunities

*Strategy:*

- Develop a plan to address workforce training

*Goal:* Collaborate with other organizations on economic development opportunities

*Strategies:*

- Consider regional/ economic development partnerships
- Create expectations, responsibilities, and performance metrics for Lancaster Economic Development Corporations including retail and commercial development opportunities, and finalize corporation structure, employee status, and scope

## Financial Stability

*Goal:* Maintain reserve fund: six months as of July 1; three months as of November 30<sup>th</sup>

*Goal:* Minimize costs for legal services

*Strategy:*

- Analyze legal and other cost drivers and make recommendations for improvements

*Goal:* Attain A+ bond rating by December 2015

*Goal:* Maintain positive cash flow

*Goal:* Have an unqualified audit



2030 Strategic Plan

*Goal:* Lancaster is recognized as a top tier county

*Strategies:*

- Develop timeline and plan for plan development, identify and begin coordination with stakeholders
- Identify areas of alignment with other governments, citizens, organizations, etc.
- Improve relationships with municipal governments

Citizen and Employee Engagement

*Goal:* Communicate more effectively with the public and the media

*Strategies:*

- Provide training and education for website administrators
- Provide opportunities for public input on website
- Review peer agency websites and social media presence and develop plan for County (\$)
- Provide training and education to County staff and council on how to handle media (\$)

*Goal:* Obtain feedback from public on performance

*Strategy:*

- Council members to gather information from public on desired information from County
- Investigate opportunities to conduct citizen survey

*Goal:* Communicate more effectively with employees

*Strategy:*

- Share strategic plan with employees

*Goal:* Improve effectiveness of boards and commissions

*Strategy:*

- Review and evaluate commission charters including need, effectiveness, and membership

*Goal:* Develop leadership capabilities of employees

*Strategy:*

- Evaluate current and identify potential professional development opportunities for department heads and staff

Growth Management

*Goal:* Achieve responsible growth in County

*Strategies:*

- Review B3 redefinition plan county-wide, with initial emphasis on Indian Land area
- Identify alternate traffic routes and develop right-of-ways

*Goal:* Growth pays for growth

*Strategy:*

- Evaluate revenue sources for services required by growth

*Goal:* Protect Lancaster County's natural resources

*Strategies:*



- Explore opportunities to protect river assets and green spaces
- Explore opportunities to protect air quality and assess and address storm water impacts

## Roads/ Infrastructure

*Goal:* Provide adequate rail service in County

*Strategy:*

- Identify funding source for railroad improvements

*Goal:* Improve county road system

*Strategies:*

- Explore alternative road maintenance practices to implement
- Provide listing of County roads on website
- Council to identify road improvement priorities to bring to capital project sales tax committee
- Identify funding source for bridge repairs

## **I. Public Safety**

Subtext - Lancaster County provides law enforcement, fire, Emergency Medical Service, E911 and emergency preparedness services to provide safe environment for our citizens. This must be accomplished in the most effective and efficient manner possible.

Goals-

1. To align public safety resources to meet needs of community

Strategies-

- Implement and fund 911-Phase I (911 Committee/911 Director/Council)
- Work with fire commission to evaluate fire fee (Fire Commission/Council)
- Work with Sheriff to provide appropriate law enforcement staffing needs (Council)
- Begin transition to 4<sup>th</sup> shift for EMS (EMS director)
- Consider EMS station positioning to minimize response time (County Administrator)
- Work with Sheriff to provide for a Detention Center Training Officer (Council)

## **II. Economic Development**

Subtext – This issue is seen as a key to the well-being of Lancaster County citizens. The Council remains committed to seeing that citizens of Lancaster County have access to high quality jobs.

Goals-

1. To continue to reduce unemployment rate in county by 2% (from 12.7% November 2011)
2. To increase the commercial and industrial tax base
3. To develop a workforce development training program

Strategies-

- Consider hiring a workforce development coordinator (Council)
- Continue working with other local government agencies (County Administrator and Lancaster County Economic Development Corporation)

- Provide funding for the Piedmont Palmetto Economic Development Association effort (Council)
- Continue reviewing data on economic development efforts (Council and Lancaster County Economic Development Corporation Board)
- Implement a project development review committee (Emergency Management, Planning, Water and Sewer, Economic Development, etc.)
- Work with economic development in retail and business marketing and recruitment (Council and Lancaster County Economic Development Corporation Board)
- Consider cost/benefits analysis when developing economic development agreements (Lancaster County Economic Development Corporation / Council)
- Review incentive/reward system (Lancaster County Economic Development Corporation /Council)

*(Council had some areas that ranked as equally important. They are identified as TIE.)*

### **TIE III. Strategic Planning**

Subtext – Develop a county-wide strategic planning process to include municipalities, school board and other local leaders.

Goals-

1. To enhance our strategic planning process by working with other local agencies
2. To align our strategic plan with our budgeting process and departmental priorities
3. To ensure each department has vision/mission statements and annual work plans
4. To work with Boards and Commissions on charter, vision, mission

Strategies-

- To share templates and worksheets from USC with department heads, boards and commissions (County Administrator/Clerk)
- To review strategic plan quarterly (County Administrator/Clerk, Council)
- Measure goals and progress on dashboards (County Administrator)
- Pilot with a department (Tax Department/Sheriff)

### **TIE III. Financial Stability**

Subtext – Lancaster County has historically been financially sound and will continue to be so.

Goals-

1. To attain an A+ bond rating by Dec. 15, 2015
2. To maintain a 6-month reserve
3. To maintain a positive cash flow
4. To have an unqualified audit

Strategies-

- Begin budgeting process no later than February 1 (County Administrator)

### **TIE V. Communications**

Subtext – The County will continually evaluate methods available and used to help ensure that communications, both within Lancaster County Government and between Council and the citizens, is timely and effective.

## Goals-

1. Council makes informed decisions
2. To better communicate with public by considering best approach for Public Information Officer function
3. All council members have information in a timely manner
4. To continue to enhance functionality of website

## Strategies-

- Department heads will provide recommendations with alternatives. If alternatives are not available, they will tell Council why it is not available. (County Administrator)
- Work with Economic Development on Public Information Officer effort (County Administrator/Council Chair)
- Communicate with departments and enforce agenda packet deadlines (County Administrator / Clerk, Council Chair)
- Move agenda item deadline to 5:00 p.m. Monday and agenda packet delivery to Council by Thursday afternoon (County Administrator /Clerk, Council Chair)
- Consider USC-Lancaster for Public Information Officer resources (County Administrator)
- Consider using citizen surveys for input in determining priorities for council; satisfaction with services; and how well council/county is communicating (County Administrator)
- Consider communication mode of council meetings (Clerk/Council)
- Consider scanning/electronic storage for records retention (Clerk)
- Have a special meeting/work sessions to review/adopt strategic plan (Council)
- Put strategic plan on website(Clerk)

## **TIE V. County Infrastructure**

Subtext – Economic development, citizen satisfaction and county employees are dependent upon good infrastructure (roads, bridges, water and sewer, and county buildings and equipment).

## Goals-

1. To work with the County Transportation Committee and state delegation on continuing to improve roads
2. To work with Lancaster County water and sewer, state delegation and other municipalities on extending sewer lines to areas not served
3. To ensure public facilities are current with codes
4. To ensure county-wide information infrastructure is sufficient to provide quality services

## Strategies-

- Schedule meeting with County Transportation Committee to discuss issues and linkages with strategic plan (County Administrator, Council)
- Schedule meetings with Lancaster County water and sewer to discuss issues, linkages with strategic plan (County Administrator, Council)
- Inventory and prioritize building maintenance needs and code/regulation compliance (County Administrator, Building Maintenance)

- Consider vehicle replacement/ information technology needs and Capital Improvement Plan needs during budget process (County Administrator, Council)
- Continue building maintenance outsourcing (County Administrator)

#### **TIE V. County Employees**

Subtext – Lancaster County values its employees and will create a safe work environment that has sufficient staffing, resourcing and direction to provide quality services.

Goals-

1. To ensure a well-trained and productive workforce
2. To increase workforce safety
3. To provide opportunities for career advancement
4. To minimize/reduce employee turnover

Strategies-

- Conduct employee survey (Human Resources Department)
- Continue training and pursuing accreditation (Department Heads, Council)
- Implement competitive salary levels (Council)
- Continue supporting safety committee's efforts and recommendations (County Administrator)
- Review safety committee membership and require attendance at meetings (County Administrator)

#### **VIII. Growth Management**

Subtext – Lancaster County continues to experience growth and related demand for services and service level expectations. Council is committed to ensure that all areas have an opportunity to fully participate in opportunities for growth.

Goals-

1. To ensure growth financially supports the services required
2. To have a managed growth plan that meets the needs of current and future citizens

Strategies-

- Consider full cost of services when adding services (one time vs. ongoing) (County Administrator, Council)
- Implement Indian Land overlay district (Council)
- Ensure comprehensive plan elements are up-to-date and reflective of zoning (Planning Commission)
- Update comprehensive plan (Planning Staff/Council)
- Review and update the Unified Development Ordinance (Planning Commission/Council)
- Identify alternative traffic routes and develop a plan and meet with SC Department of Transportation staff and state delegation - 521 corridor study (County Administrator/Council/Consultant)
- Consider performance thresholds for developers (Planning Commission/Council)

## Lancaster County Financial Policies & Budget Process

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### Fund Balance

Fund balance is a measurement of financial resources available. Fund balance reporting shall be consistent with Statement No. 54 of the Governmental Accounting Standards Board. It is the policy of the County to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. For this reason, it is the County's objective to:

(a) Maintain a general fund unassigned fund balance at a level of at least three months of the general fund operating budget; and

(b) If the year-end unassigned fund balance is more than three months of the general fund operating budget, then the excess may be used to fund the following activities only during positive economic times: (i) one-time capital expenditures which do not increase ongoing operational costs; (ii) other one-time costs; and (iii) debt reduction.

(c) If the unassigned fund balance falls below three months of the general fund operating budget, Council will pursue ways of increasing revenues or decreasing expenditures, or a combination of both until the three month threshold is attained.

(d) Committed Fund balance, self imposed limitations, can only be established by County Council. Once resources are committed, the purpose can only be changed by action of Council. The action to commit the funds must take place before the end of the fiscal year, though the actual can be determined after the close of the fiscal year.

(e) The County's intended use of resources, Assigned Fund Balance, can be assigned by the County Administrator and Finance Director. The County Administrator must inform the Council of assigned resources during the fiscal year.

### Risk Management

It is the County's policy to conserve and protect the County's resources from accidents and loss exposures affecting its human, financial, natural, and physical resources through a risk management program. The goal of the risk management program is to minimize and uncover significant loss exposures which threaten the County's assets. The risk management program shall emphasize a proactive safety and loss prevention program and a comprehensive claims management program. All reasonable financing methods shall be considered in order to provide sufficient funding to meet loss situations if and when they occur. Financing methods may include the purchase of insurance and self-insurance. Reserves for accident and loss exposures may be established based on analysis by actuarial consultants, third party administrators, and the County's legal counsel. Accident and loss exposure reserves shall not be used for purposes other than for financing losses.

### Capital Assets and Inventory

(A) Capital assets shall be reasonably safeguarded, properly accounted for and prudently insured.

(B) In accordance with GASB Statement No. 34 (requiring governmental entities to depreciate their capital assets) and the recommendations of the GFOA (recommending a capitalization threshold of at least \$5,000), the County's capitalization threshold amounts are as follows:

Capital Asset Class	Threshold	Useful Life
Buildings & Improvements	\$50,000	40 years
Vehicles	5,000	5-15 years
Furniture & Equipment	5,000	5-15 years
Public Domain Infrastructure		20 years
Land Improvements	25,000	10-45 years

(C) Assets valued at more than one thousand dollars (\$1,000) and below five thousand dollars (\$5,000) shall be recorded as inventory of the County and shall be tagged. Computers and computer equipment shall be considered as inventory and tagged at any value under \$5,000.

### **Financial System Data Security**

The Finance Department and Information Technology Department shall provide for the security of the financial management system and data files. Files shall be monitored to ensure protection of all data recorded in the financial management system.

### **Budget Policy and Preparation**

(A) Budgeting is an essential element of the financial planning, control, and evaluation process of the County. The County's "Operating & Capital Budget" is the County's annual financial operating plan. It is Council's intent to provide for a level of expenditure sufficient to ensure the ongoing health, safety, and welfare of its citizens.

(B) The County Administrator is responsible for preparing the proposed operating and capital budgets and submitting them to the Council at such time as Council determines. At the time of submitting the proposed budget, the County Administrator shall submit to the Council a statement describing the important features of the proposed budget including all sources of anticipated revenue of the County and the amount of tax revenue required to meet the financial requirements of the county.

(C) The annual budget process begins with the County Administrator reviewing, among other things, the current year's budget status, the multi-year forecast, and any changes in policy requested by the Council. A draft budget shall be prepared by the Finance Director reflecting the guidelines set by the County Administrator. The draft budget shall include line item detail of all accounts by department or function. The County Administrator shall review the draft budget to assure compliance with County policy.

(D) Upon completion of the drafting of a proposed budget, the County Administrator shall submit a proposed budget to the Council for consideration. The adoption of an annual operating and capital budget requires three readings of an ordinance and a public hearing.

(E) The activities and timeframes associated with the preparation and approval of an operating and capital budget are:



1. January – February: Budget preparation packets sent to departments
2. February – March: Budget request received from departments
3. March: Proposed budget prepared
4. April: Proposed budget presented to Council
5. April – June: Council passes budget ordinance by June 30
6. July: Implementation of approved budget begins.

(F) The operating and capital budget must conform to the requirements of GAAP and must be prepared on a modified accrual basis (identical to the basis of accounting used in the audited fund financial statements.) The proposed budget must be prepared in a manner to meet the standards of the GFOA, or other recognized group, so that it may be submitted for evaluation and consideration by the GFOA, or other recognized group, for the Award for Distinguished Budget Presentation.

### **Budget Transfers**

(A) Upon written request by any department head, the County Administrator may authorize a transfer not exceeding twenty thousand dollars (\$20,000) per transfer to a specific account. The County Administrator shall designate the account from which the transfer shall be made and may select any line item account in any department's budget as a transferor account, provided, however, the withdrawal of funds must not cause the transferor account to be insufficiently funded for the balance of the fiscal year.

(B) If a transfer of funds between accounts within a department is necessary, the department head may make a transfer of funds, in non-personnel accounts only, not exceeding ten thousand dollars (\$10,000) per transfer by notifying the Finance Department in writing of the transferor account and the amount of the transfer.

### **Budget Amendments**

At any time during the fiscal year, the County Administrator may recommend to Council amendments to the adopted budget. Budget amendments may be approved by adoption of a supplemental appropriation ordinance. Council shall conduct a public hearing on the supplemental appropriation ordinance prior to final passage of the ordinance.

### **Balanced Budget**

It is Council's intent to approve a balanced budget, one in which estimated current revenues, exclusive of beginning resources, equal or exceed approved current expenses

### **Reviewing Expenditure Rates; Freezing Expenditures**

It is the responsibility of the Finance Director to review expenditures of each fund recipient by account. If, in the judgment of the Finance Director, the rate of expenditure in any account may cause an over expenditure of allocated funds in that account, the Finance Director shall advise the department or agency head or administrator involved and require that person to explain in writing the rate of expenditure. If, in the judgment of the Finance Director, after explanation, there is a probability of over expenditure, the Finance Director shall notify the department or

agency head or administrator, within five (5) days of the notice, to either transfer funds into the account or to cease expenditures from the account. If the department or agency head or administrator does not transfer funds or cease expending monies from the account, then the Finance Director may freeze the account and refuse to pay any obligations in that account, in which case, the Finance Director shall immediately notify the County Administrator that the account is frozen. The County Administrator shall notify the department or agency head or administrator to appear at the next council session to discuss methods of correcting the account's expenditure rate.

### **Revenue Policies**

(A) The policy of the County is to maintain a diversified and stable revenue system to protect itself from short-run fluctuations. To this end, revenues are to be estimated conservatively, using an objective and analytical approach. Further, it is the policy of the County for the benefits of revenue to exceed the cost of producing the revenue. The cost of collection must be reviewed annually for cost effectiveness.

(B) Restricted revenue must be used only for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue must be clearly designated as such.

(C) The policy of the County is for one-time or non-recurring revenues to not be used to fund current ongoing operations or for budget balancing purposes. It is Council's intent for non-recurring revenues to be used only for one-time expenses such as long-lived capital needs.

(D) Interest earned from investment of available monies shall be distributed to the particular fund the monies originated in.

(E) Annually, the County shall review and adopt rates and charges to generate revenues to defray a portion or all of the County's expense in providing the service for which the rate or charge applies. A revenue manual listing all fees and charges of the County shall be maintained by the Finance Department and included in the annual budget ordinance.

(F) Any potential grants for programs or capital projects shall be examined for matching requirements. Operation and maintenance costs of the grant project shall be considered before making application for the grant. The County Administrator may accept a grant on behalf of the County, provided, however, Council must approve the acceptance of any grant that requires a match. Future funding obligations required by a grant must be determined not later than at the time of grant acceptance. The County shall seek to minimize grant funded commitments requiring recurring fiscal expenditures.

(G) Gifts, donations and contributions shall be used solely for the purpose intended by the donor. Unrestricted gifts shall be expended in the manner and for the purposes authorized by Council.

### **Debt Management**

(A) Tax anticipation notes shall be retired not later than ninety days from the date as of which the taxes may be paid without penalty.



(B) Bond anticipation notes shall be retired not later than one year following the date of issuance, provided, however, the bond anticipation note may be refunded or renewed.

(C) For long-term debt (debt maturing beyond a one year period), it is the policy of the County to:

- (1) not use long-term debt for operating purposes;
- (2) require the average life of a bond issue to not exceed the average useful life of projects financed by that bond issue;
- (3) use general obligation bonds to finance capital projects of the County;
- (4) use revenue bonds, when allowed by state and federal law, to finance public improvements which can be shown to be self-supporting by dedicated revenue sources for infrastructure or economic development; and
- (5) consider lease-purchases only when the useful life of the item is equal to or greater than the length of the lease and to require all annual lease-purchase payments to be included in the originating department's approved budget.

(D) Special assessment district type debt may be used, when allowed by state and federal law, to finance public improvements on behalf of property owners, provided, that the debt must be retired by assessments billed to the property owners and under no circumstances shall the special assessment district type debt be a general obligation of the County.

(E) General obligation debt may be incurred by the County in an amount not exceeding eight percent of the assessed value of all taxable property in the County. The eight percent limit does not apply to general obligation debt approved in a referendum.

(F) Full disclosure of the County's financial operations shall be made to the bond rating agencies and other users of County financial information. The County staff, with the assistance of its financial advisor, feasibility consultant, and bond counsel, shall prepare the necessary materials for presentation to the rating agencies and shall assist in the production of official statements and other similar type documents.

### **Procedures Related to the Federal Tax Requirements for Build America Bonds**

(A) The County has issued two series of Build America Bonds (the "Bonds"). Build America Bonds were created by the American Recovery and Reinvestment Act of 2009 as an alternative to tax-exempt governmental organization bonds. The County has elected to sell "issuer subsidy" Build America Bonds (also called "Direct Payment" Build America Bonds), meaning, the U.S. Treasury Department will provide a subsidy directly to the County. The subsidy will be paid semi-annually in an amount equal to 35% of the total interest payable on the Bonds and the County will treat the subsidy payment as revenue.

(B) This procedure is designed to ensure the County maintains compliance with Federal tax requirements.

(C) The County's Finance Director is the primary person responsible for maintaining compliance with Federal tax requirements.

(D) The bond counsel and financial advisor selected by the County have procedures in place to ensure that none of the maturities of the Direct Pay Bonds are issued with more than a de minimis amount of premium as required by Internal Revenue Code ("IRC" or "Code") Section 54AA(d)(2)(C). The bond counsel is responsible for completing and filing Form 8038-G with the IRS at the time of bond settlement but to be filed no later than 30 days prior to the requirement for the filing of Form 8038-CP (45-90 days before interest payment due). Form 8038-G must have the debt service schedule attached with submission. The Finance Director coordinates with bond counsel to ensure that, for each bond-financed project, bond proceeds do not exceed 2% of the proceeds of sale per IRC Section 54A(e)(4)(A)(ii).

(E) A de minimis amount of premium on a Direct Pay Bond is an amount that is not greater than 1/4 of 1 percent of the stated redemption price at maturity for the bond, multiplied by the number of complete years to the earlier of the maturity date for the bond or the first optional redemption date for the bond, if applicable. Generally, up to 2.5 percent of premium over the stated principal amount of the bond may be considered to be de minimis premium for bonds that mature in 10 or more years.

(F) The Treasurer's Office is responsible for receiving the bond proceeds and maintains the bond proceeds in a separate investment account which are never comingled with other County monies, provided, that pooled investment mechanisms may be used if allowed by federal law.

(G) Section 54A of the Code requires that 100 percent of the available project proceeds of qualified tax credit bonds must be used within the three-year period that begins on the date of issuance. Available project proceeds are proceeds from the sale of the bond issue less issuance costs (not to exceed two percent) and any investment earnings on such sale proceeds. To the extent less than 100 percent of the available project proceeds are used to finance qualified projects during the three-year spending period, bonds will continue to qualify as qualified tax credit bonds if unspent proceeds are used within 90 days from the end of such three-year period to redeem bonds.

(H) The County acknowledges that the Build America Bonds (Direct Payment), per IRC Section 54AA(g)(2), are "qualified bonds" which means a bond that is issued as part of an issue that meets the following requirements: (1) the bond is a Build America Bond; (2) the bond is issued before January 1, 2011; (3) 100 percent of the excess of (i) the available project proceeds are to be used for capital expenditures; and (4) the issuer makes an irrevocable election to have this subsection apply.

(I) Federal tax law requires the County to "rebate" to the federal government any amounts earned from the investment of bond proceeds at a yield in excess of the bond yield, unless an exception applies. The County shall retain an outside rebate computation firm to calculate its liability, if any, for rebate for each of its bond issues. The Finance Director is responsible for maintaining the engagement with the firm, providing the firm with the documentation it requires, making sure the firm prepares calculations at the required intervals (including upon the retirement of a given bond issue), reviewing the firm's calculations for obvious errors, coordinating with the issuer to remit any required rebate to the federal government, and retaining

appropriate records. The Finance Director is also responsible for monitoring the spending of bond proceeds and taking appropriate steps to qualify for a "spending exception" to rebate, to the extent practicable.

(J) For arbitrage calculation (IRC Section 1.148-6(d)(iii)), the issuer is responsible for making sure that, for each bond-financed project, bond proceeds are allocated to expenditures for the project not later than 18 months after the later of (the "Permitted Allocation Period"): (1) the date the expenditure is paid or (2) the date that the project that is financed by the issue, if any, is placed in service. In any event, the allocation must be made within 60 days after the fifth anniversary of the issue date or, if earlier, 60 days after the retirement of the issue. This means that, before the end of the Permitted Allocation Period for a given project, the Finance Director should take two steps: (i) make sure the County actually spends bond proceeds (and equity or taxable debt proceeds, if applicable) on project expenses in a manner that can be documented (e.g., through requisitions, invoices and canceled checks), and (ii) prepare an allocation that summarizes the total expenditures of bond proceeds and interest revenue on the project.

(K) The interest payment amounts and due dates used are derived from the Bond interest payment schedule. The County's appointed Registrar/Paying Agent/Filing Agent makes the interest payments and the Finance Director records the journal entry in the County's accounting program.

(L) The Finance Director receives via electronic format from the Filing Agent a completed Form 8038-CP at least 45-90 days prior to the due date of the interest payment. The Finance Director reviews the amount of subsidy on the form and has the County Administrator sign the form. The Finance Director applies for the semi-annual federal subsidy by filing the Form 8038-CP (Return for Credit Payments to Issuers of Qualified Bonds) in accordance with the applicable IRS guidelines. The Finance Director provides on each Form 8038-CP that the payment of the federal subsidy is to be sent directly to the County.


(M) The Form 8038-CP is submitted semi-annually each January 15<sup>th</sup> and July 15<sup>th</sup> (or the first business day thereafter), which is 45 days prior to the March 1<sup>st</sup> and September 1<sup>st</sup> interest payment dates on the Bonds.

(N) The County recognizes that the IRS does not guarantee that the subsidy will be received prior to the debt service payment dates on the Bonds. The subsidy will not be deposited until the date of the interest payment. The County agrees to make timely identification of violations of Federal tax requirements after the Direct Pay Bonds are issued and the timely correction of any identified violation(s) through remedial actions described in the Treasury Regulations or through the Tax Exempt Bonds Voluntary Closing Agreement Program described under Notice 2008-31. The County is fully aware of the voluntary closing agreement program for tax-exempt bonds and tax credit bonds ("TEB VCAP") whereby issuers of tax-exempt bonds and tax credit bonds can resolve violations of the Code through closing agreements with the IRS. The County will exercise due diligence in complying with the Code and the County's Finance Director will meet with the parties responsible for the violation immediately to correct violations of the Code, when applicable.

(0) Code Section 54AA(g) authorizes Build America Bonds (Direct Payment) that meet the definition of “qualified bonds” to receive a refundable credit under Code Section 6431 in lieu of tax credits under Code Section 54AA and imposes different program requirements. The Treasurer’s Office maintains all of the investment records and the necessary records to support the status of the bonds as qualified to receive the tax advantaged treatment described in Code Section 54AA(g). The accountant or department responsible for a bond project maintains details of expenses. The accountant maintains copies of each Form 8038-CP that is submitted along with the summary of expenditures, interest earnings and transfers. Bond records will be maintained on a combination of paper and electronic media for at least six years past the retirement of the Bonds. Under current IRS policy, these records generally should be maintained for the entire term of the bond issue (and the term of any refunding issue), plus three years.

(P) These procedures, as it may be amended from time to time, are effective as long as the U.S Treasury continues to provide subsidy payments on Build America Bonds. The Finance Director will work with the County’s bond counsel and financial advisor to monitor for changes from the IRS in the subsidy reimbursement process. If and when the IRS revises the process for receiving the subsidy, the County will review this procedure and make such changes, if any, as are appropriate and responsive to the change in such process.

## Budget Calendar



**LANCASTER COUNTY, SOUTH CAROLINA**  
**FISCAL YEAR 2015-2016 BUDGET CALENDAR**

JANUARY 2015				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

#### JANUARY

- 5-8 Finance Director prepares Budget Packet
- 12 Budget Packets issued to Department Heads

FEBRUARY 2015				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27

#### FEBRUARY

- 13 Budget Requests due from Departments
- 16-20 Budget request compiled by Finance Director
- 23 Revenue Estimates
- 23-27 County Administrator reviews budgets

MARCH 2015				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

#### MARCH

- 2-6 Budget Analyst prepares Administrator's Rec. Budget
- 9 Recommended Budget given to Departments
- 16-20 Department meetings with Administrator if needed
- 23 Revenue Estimates
- 23-24 Recommended Budget Finalized

APRIL 2015				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

#### APRIL

- 1-2\* Finance Committee Meeting #1
- 7-9\* Finance Committee Meeting #2
- 13-16\* Finance Committee Meeting #3
- 28-30\* Council Budget Workshop
- \* Meetings any day during these weeks

MAY 2015				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

#### MAY

- 11 First Reading of 2015-2016 County Budget
- 20 Deadline to publish Public Hearing in Sunday paper (5/24/15)

JUNE 2015				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

#### JUNE

- 8 Second Reading & Public Hearing of 2015-2016 County Budget
- 22 Final Reading of 2015-2016 County Budget

## Fund Structure

### Fund Accounting

The accounts of Lancaster County are organized on the basis of funds. Fund accounting is designed to demonstrate legal compliance. The operations of each fund are accounted for with a separate set of self-balancing accounts.

For accounting purposes a local government is not treated as a single, integral entity. Rather, it is viewed instead as a collection of smaller, separate entities known as “funds.” Generally accepted accounting principles (GAAP) provide the following authoritative definition of a fund:

“A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.”

Governmental Funds are used to account for all or most of a government’s general activities. Agency Funds are custodial in nature and are used to account for assets that the government holds for others in an agency capacity.

#### **Lancaster County Governmental Funds**

General Fund

Capital Project Sales Tax Special Revenue Fund

Other Special Revenue Funds

Debt Service Funds

Capital Projects Funds

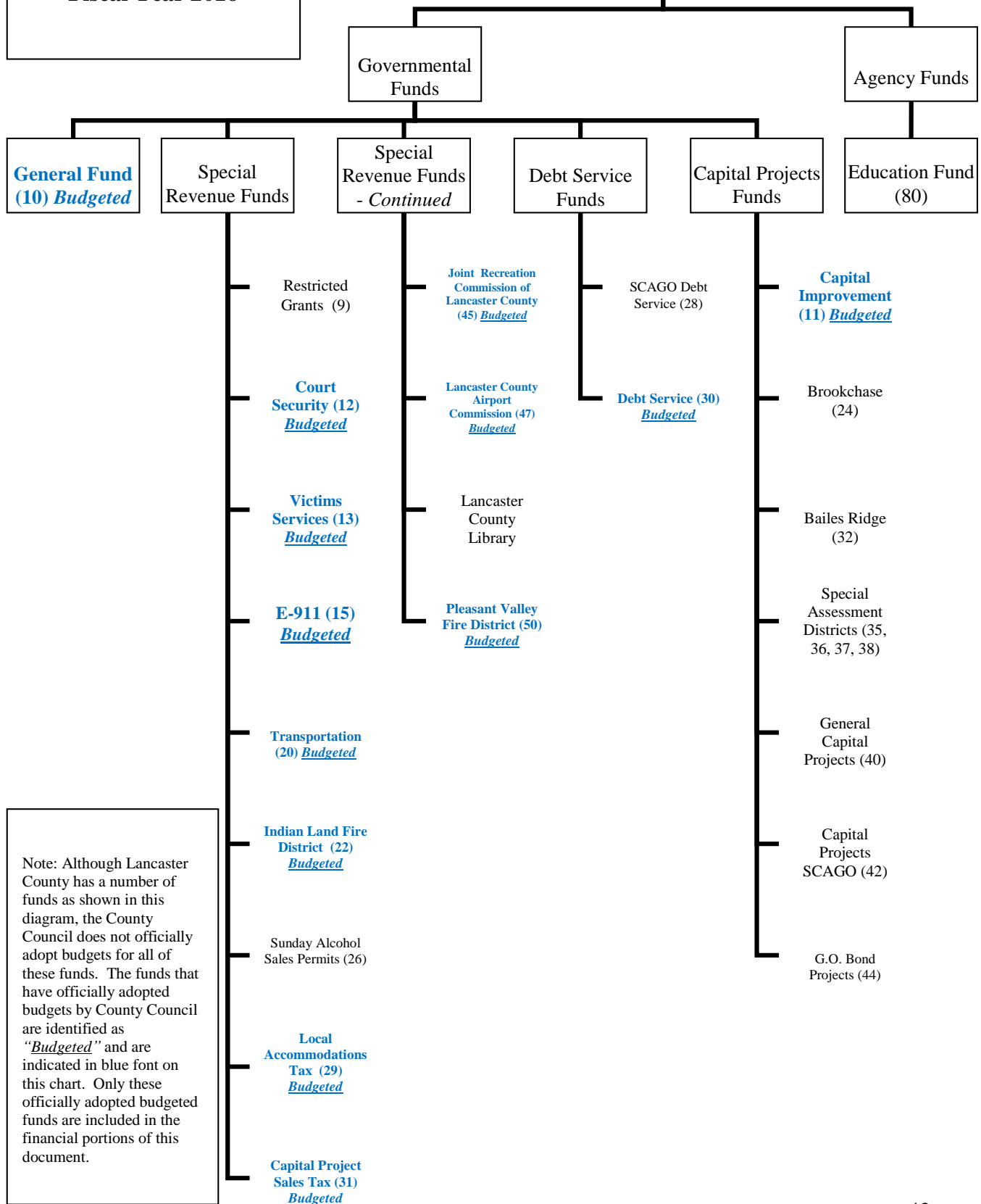
#### **Lancaster County Agency Funds**

Education Fund

The pages that follow present additional information on the fund structure of Lancaster County, narrative descriptions of all appropriated funds, and a matrix of the department/fund relationship.

## Lancaster County Fund Structure Fiscal Year 2016

## All Funds (See Note)





## Appropriated (Officially Budgeted) Funds

### **General Fund**

**Major Fund:** General Fund (Fund 10): This fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds.

### **Capital Project Sales Tax**

**Major Fund:** Capital Project Sales Tax Special Revenue Fund (Fund 31): This fund accounts for the revenues generated by the local one cent sale tax. These revenues are restricted to pay for the construction of capital projects.

### **Other Special Revenue Funds**

- Non-major Fund: Court Security Fund (Fund 12): This fund accounts for the revenues that are collected to pay for court security expenditures for the Lancaster court system.
- Non-major Fund: Victims Services Fund (Fund 13): This fund accounts for funds collected thru the courts that are restricted to pay only for victims services.
- Non-major Fund: E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Non-major Fund: Transportation Fund (Fund 20): This fund accounts for State “C” fund revenues that are used for road improvements in the County of Lancaster.
- Non-major Fund: Indian Land Fire District Special Tax District Fund (Fund 22): This fund accounts for the revenues that are restricted for use in the Indian Land Fire Special Tax districts.
- Non-major Fund: Local Accommodations Tax Fund (fund 29): This special revenue fund accounts for the local accommodations tax funds that are used to promote tourism in the County.
- Non-major Fund: Joint Recreation Commission (Fund 45): This fund accounts for all Lancaster County Recreation activities including operations, programs and capital projects. The budget for the Recreation Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval.
- Non-major Fund: Lancaster County Airport Commission (Fund 47): This fund accounts for Lancaster County Airport activities including general operations and special projects. The budget for the Airport Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval.
- Non-major Fund: Pleasant Valley Fire District (Fund 50): This fund accounts for the revenues that are restricted for use in the Pleasant Valley Fire Special Tax districts.

### **Debt Service Fund**

Non-major Fund: Debt Service Fund (Fund 30): This fund accounts for resources used to service the County’s General Obligation Bonds.

### **Capital Projects Fund**

Non-major Fund: Capital Improvement Fund (Fund 11): This fund accounts for capitalized equipment purchases, some capital lease payments, and for the property taxes that are collected for this purpose.



# LANCASTER COUNTY

	Major General	Cap. Imp.	Court Sec.	Victim Serv.	E-911	Transp. CTC	IL Fire	Local Accom.	Debt Service	Major Capital Proj. Sales Tax	Recreation	Airport	Pleasant Valley Fire
Departments	10	11	12	13	15	20	22	29	30	31	45	47	50
Administrator	X												
Assessor	X												
Auditor	X												
Building	X												
Building Maintenance	X	X											
County Council	X							X					
Council Transfers	X												
Delinquent Tax	X												
Direct Assistance	X							X					
Farmers Market													
Finance	X												
GIS	X												
Human Resources	X												
MIS	X												
Non-Departmental	X												
Planning	X												
Reg. & Elections	X												
Register of Deeds	X												
Risk Management	X												
Treasurer	X												
Fleet Operations	X												
Zoning	X												
Capital Lease	X												
Circuit Court	X												
Family Court	X												
Magistrate	X	X											
Probate Court	X												
Coroner	X												
Emergency Mgt.	X												
Fire Service	X	X											
Kershaw Fire	X												
Lanc Co Firefighters	X												
IL Rescue Squad	X												
Lanc. Rescue Squad	X												
Communications	X												
Detention Center	X												
Sheriff	X	X	X										
Kershaw Sheriff	X												
Victim's Assistance				X									
Landfill Solid Waste	X												
Solid Waste Collections	X	X											
Roads & Bridges	X	X											
Animal Control	X												
DSS Family Indep.	X												
EMS	X	X											
Envir. Health	X												
Health Services	X												
Social Services	X												
Veteran's Affairs	X												
Economic Dev.	X												
Capital Proj. ST										X			
E911					X								
Transportation CTC						X							
IL Fire Dist.							X						
Local Accom.								X					
Recreation		X									X		
Airport												X	
Pleas. Valley Fire													X
County Debt									X				



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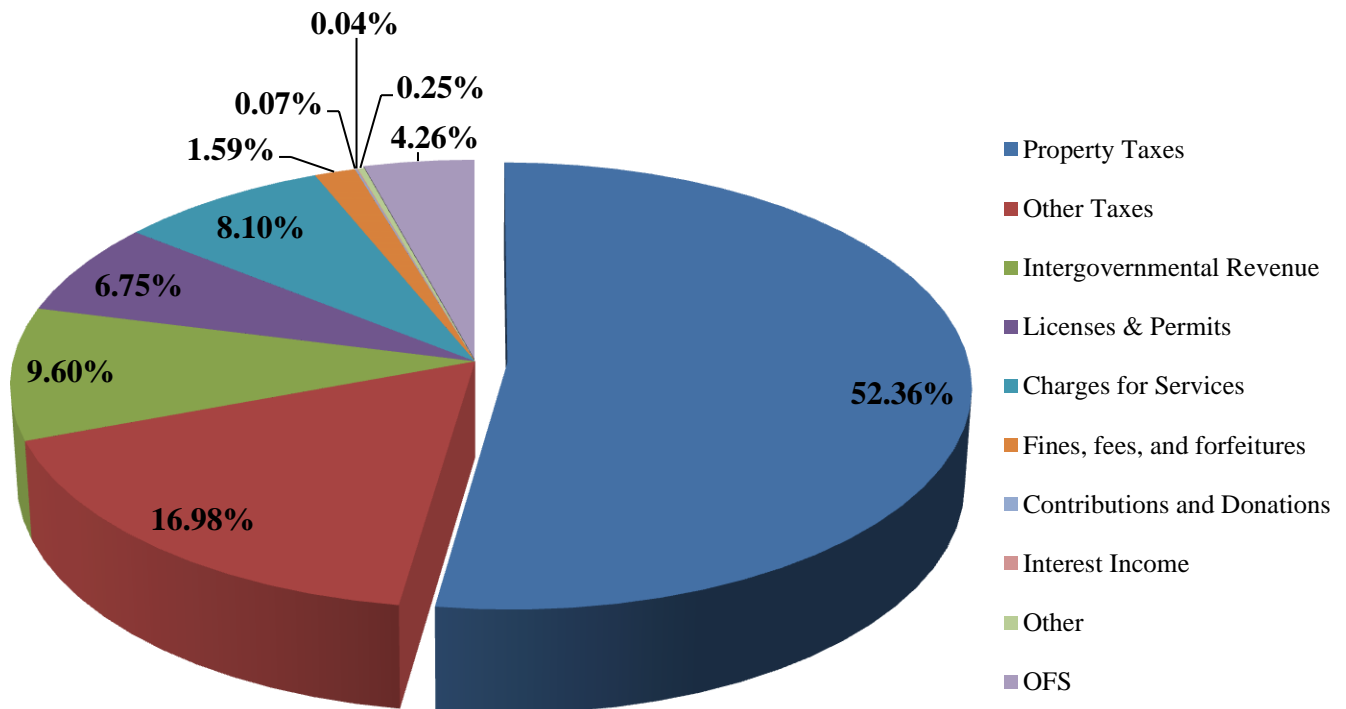
## **BUDGET SUMMARY**

## Overall Budget Summary

The table below summarizes the fiscal year 2016 Budget by each fund. More details on the revenue & expenditure classifications are presented in the charts and tables on the pages that follow. Each fund is discussed separately in the *Funds* section of this document. The personal services category was a major cost driver in this budget and included increases of \$3.6 million over the prior fiscal year expenditures. This includes a .5% cost of living raise for employees, phase one of two to bring veteran employees with 10 years or more of service to their market rate, 13 new staff positions, as well as full salaries for 3 unbudgeted position added during the previous fiscal year, and retirement increases of \$347,348. Other major cost drivers in this budget year included increases in equipment costs in the amount of \$67,415, increases in utility costs in the amount of 46,486, and the costs for completing the relocation of the recycling/convenience center in the Indian Land area which is budgeted at \$435,000.

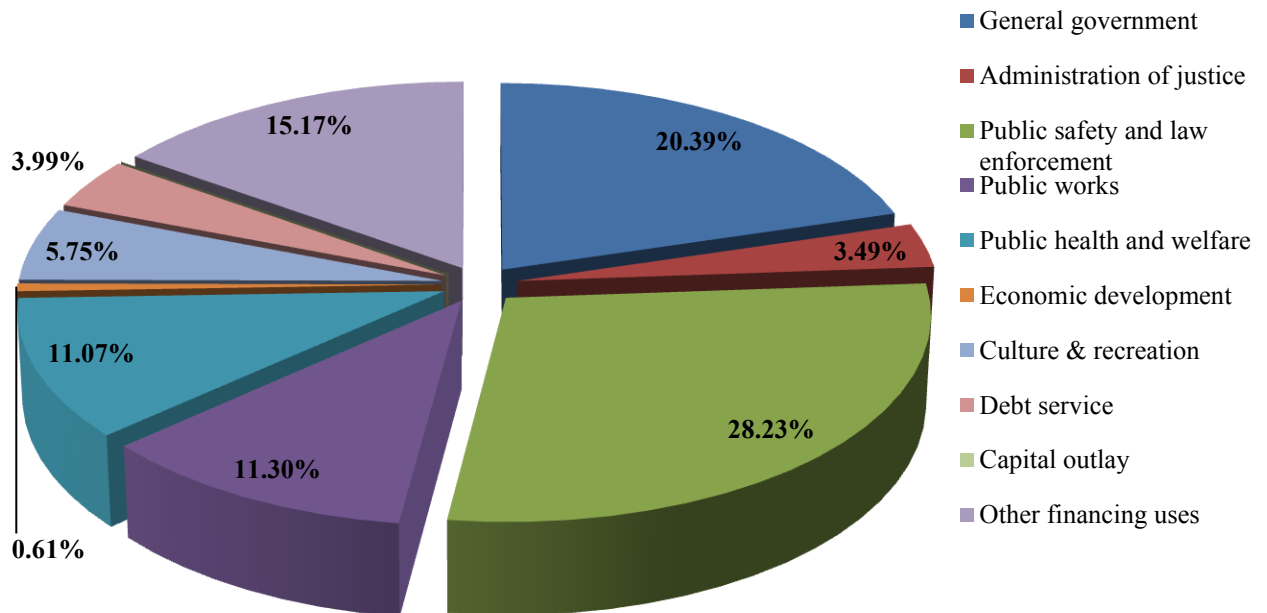
Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2016		
<b>General Funds</b>		
General Fund		44,906,126
<b>Capital Project Sales Tax Special Revenue Fund</b>		
Capital Project Sales Tax		8,500,000
<b>Other Special Revenue Funds</b>		
Court Security	\$ 1,198,184	
Victims Services	86,605	
E-911	727,550	
Transportation	1,450,000	
Indian Land Fire District	522,574	
Local Accommodations Tax	30,000	
Joint Recreation Commission	2,447,396	
Lancaster County Airport Commission	255,345	
Pleasant Valley Fire District	417,344	
	<u>\$ 7,134,998</u>	7,134,998
<b>Debt Service Funds</b>		
Debt Service		1,859,931
<b>Capital Project Fund</b>		
Capital Improvement		<u>1,498,000</u>
<b>Total All Budgeted Funds</b>		<u><u>\$ 63,899,055</u></u>

# **FY2016 Budget Revenues & Other Funding Source (OFS) by Type**



The top categories of revenues (Property taxes, Other taxes, Intergovernmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of this document. These revenue sources represent 94% of the total revenues budgeted for fiscal year 2016.

## FY2016 Budget Expenditures & OFU By Function

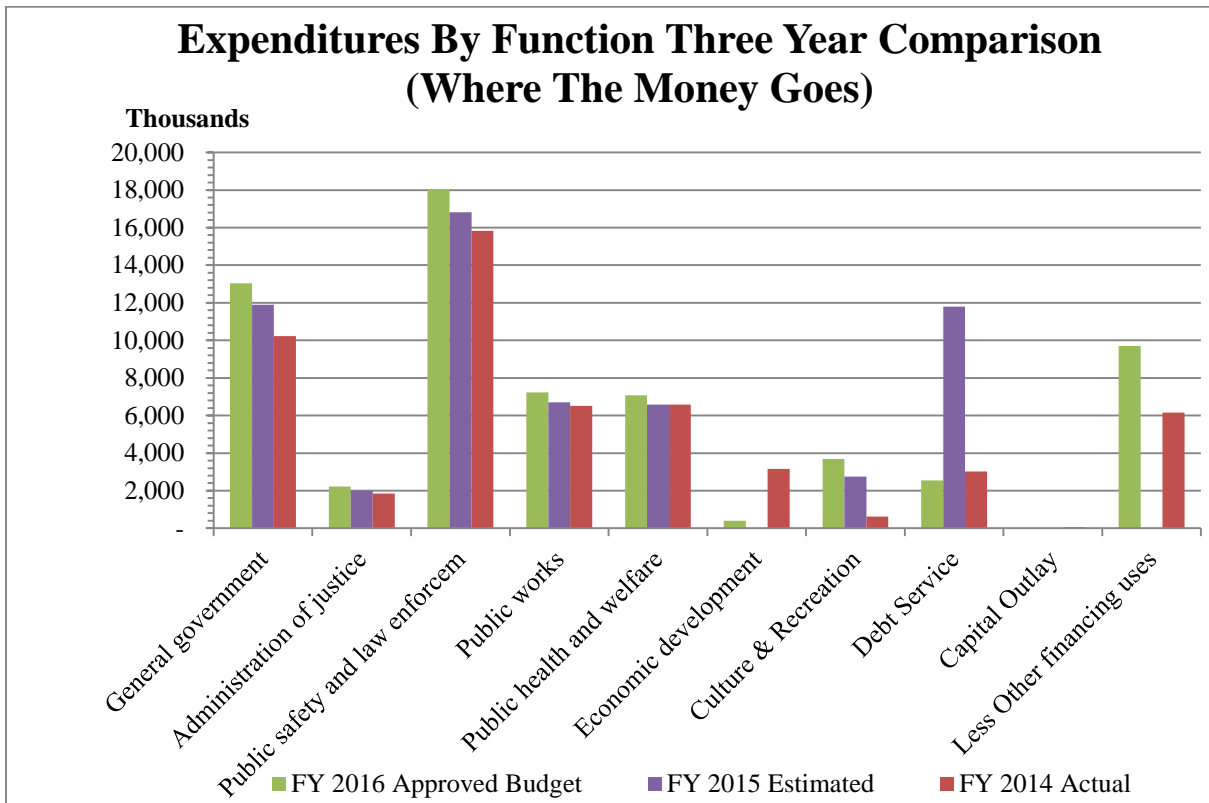
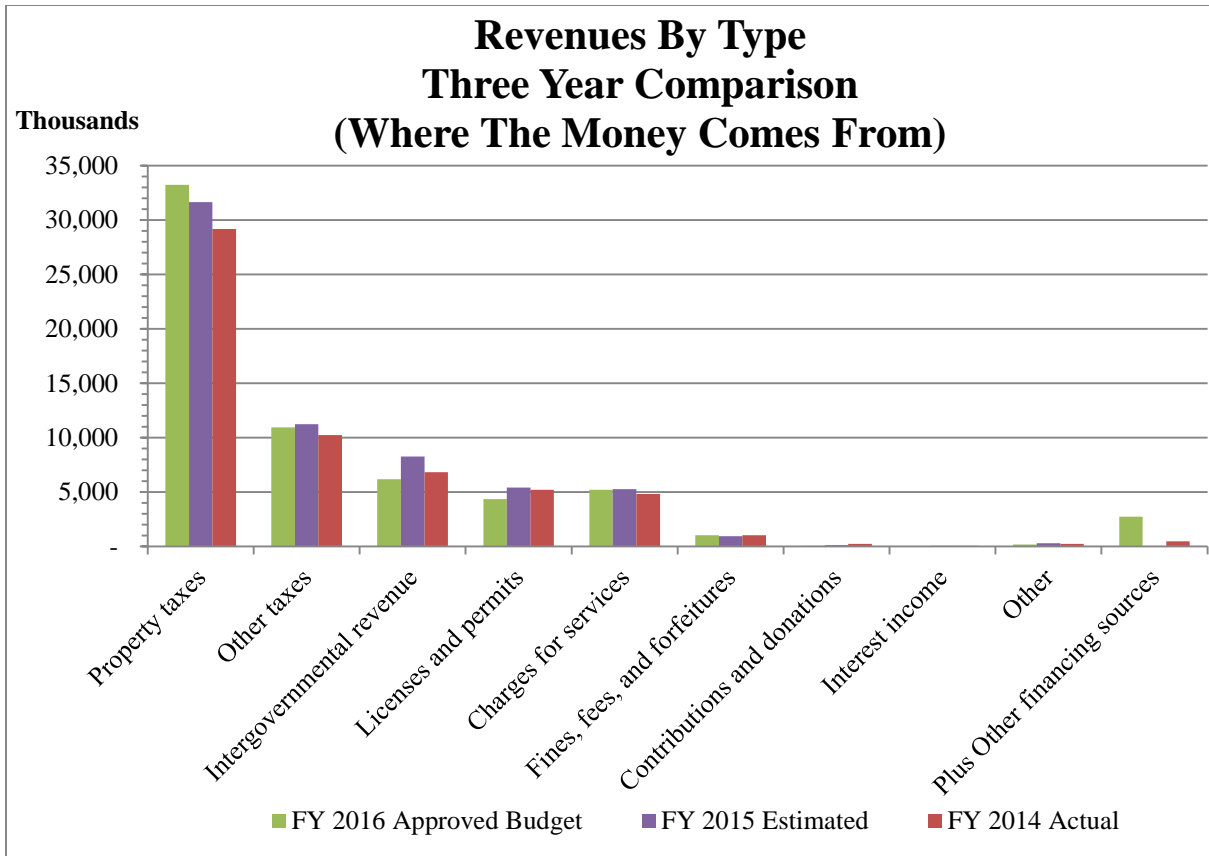


Public safety and law enforcement represents the largest portion of budgeted expenditures with 28% of the budget. General government expenditures represent the second largest portion of the budget with 21% of the budget. The roads and bridges and solid waste departments are included in the public works function which represents 11% of the budget. Public health and welfare includes the EMS department and is also 11% of the FY16 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 17% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2014, 2015 & 2016.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds			
	FY 2014 Actual	FY 2015 Estimated	FY 2016 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 29,179,094	\$ 31,646,685	\$ 33,228,084
Other taxes	10,220,057	11,218,509	10,935,150
Intergovernmental revenue	6,831,280	8,274,390	6,180,099
Licenses and permits	5,191,197	5,412,448	4,346,300
Charges for services	4,820,638	5,255,565	5,212,319
Fines, fees, and forfeitures	1,028,680	947,764	1,022,855
Contributions and donations	229,468	125,752	46,000
Interest income	56,228	61,161	27,400
Other	230,863	291,302	160,771
<b>Total revenues</b>	<b>57,787,505</b>	<b>63,233,578</b>	<b>61,158,978</b>
<b>Expenditures</b>			
General government	10,230,393	11,893,456	13,029,518
Administration of justice	1,846,724	2,007,420	2,227,182
Public safety and law enforcement	15,830,762	16,814,556	18,038,636
Public works	6,515,492	6,703,581	7,220,192
Public health and welfare	6,574,228	6,578,829	7,073,006
Economic development	3,160,403	-	392,351
Culture & Recreation	626,613	2,757,242	3,677,263
Debt Service	3,013,077	11,794,116	2,550,636
Capital Outlay	57,417	-	-
<b>Total expenditures</b>	<b>47,855,109</b>	<b>58,549,200</b>	<b>54,208,785</b>
<b>Excess of revenues over (under) expenditures</b>	<b>9,932,396</b>	<b>4,684,377</b>	<b>6,950,193</b>
Less Other financing uses	6,154,115	6,310,654	9,690,270
Plus Other financing sources	476,915	9,285,222	2,740,077
<b>Net changes in fund balance</b>	<b>4,255,196</b>	<b>7,658,945</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>28,669,477</b>	<b>32,924,673</b>	<b>40,583,618</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 32,924,673</b>	<b>\$ 40,583,618</b>	<b>\$ 40,583,618</b>





<b>Lancaster County, South Carolina</b> <b>Combining Statement of Revenues, Expenditures and Changes in Fund Balances</b> <b>Fiscal Year Ended June 30, 2014</b>						
	General Fund	Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22,2 9,45,47,50)	Debt Service Funds (30)	Capital Improvement Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 24,653,264		\$ 1,011,967	\$2,195,744	\$1,318,119	\$ 29,179,094
Other taxes	1,940,220	\$ 7,871,762	408,075			10,220,057
Intergovernmental revenue	4,226,086		2,500,279	104,915		6,831,280
Licenses and permits	5,191,197					5,191,197
Charges for services	3,999,763		820,875			4,820,638
Fines, fees, and forfeitures	937,975					937,975
Contributions and donations	229,468		90,705			320,173
Interest income	47,143	7,242	1,139	703		56,227
Other	142,198		49,049		39,616	230,863
<b>Total revenues</b>	<b>41,367,314</b>	<b>7,879,004</b>	<b>4,882,089</b>	<b>2,301,362</b>	<b>1,357,735</b>	<b>57,787,504</b>
<b>Expenditures</b>						
General government	9,943,242	8,637			278,514	10,230,393
Administration of justice	1,823,021				23,703	1,846,724
Public safety and law enforcem	12,229,972		3,141,680		459,110	15,830,762
Public works	4,328,763		1,928,822		257,907	6,515,492
Public health and welfare	6,168,796				405,432	6,574,228
Economic development	3,160,403					3,160,403
Culture & Recreation	517,134		18,822		90,657	626,613
Debt Service	492,823		206,798	2,313,456		3,013,077
Capital Outlay	57,417					57,417
<b>Total expenditures</b>	<b>38,721,571</b>	<b>8,637</b>	<b>5,296,122</b>	<b>2,313,456</b>	<b>1,515,323</b>	<b>47,855,109</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,645,743</b>	<b>7,870,367</b>	<b>(414,033)</b>	<b>(12,094)</b>	<b>(157,588)</b>	<b>9,932,395</b>
<b>Other financing sources (uses)</b>						
Issuance of Debt						-
Proceeds from capital leases			226,000			226,000
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets	210,915					210,915
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	25,000	15,000				40,000
Transfers (out)	(40,000)	(6,089,115)	(25,000)			(6,154,115)
<b>Total other fin. sources (uses)</b>	<b>195,915</b>	<b>(6,074,115)</b>	<b>201,000</b>	<b>-</b>	<b>-</b>	<b>(5,677,200)</b>
<b>Net change in fund balances</b>	<b>2,841,658</b>	<b>1,796,252</b>	<b>(213,033)</b>	<b>(12,094)</b>	<b>(157,588)</b>	<b>4,255,195</b>
<b>Fund Balances July 1, 2013</b>	<b>17,565,365</b>	<b>7,106,884</b>	<b>3,098,871</b>	<b>594,010</b>	<b>304,347</b>	<b>28,669,477</b>
<b>Fund Balances, June 30, 2014</b>	<b>\$ 20,407,023</b>	<b>\$ 8,903,136</b>	<b>\$ 2,885,838</b>	<b>\$ 581,916</b>	<b>\$ 146,759</b>	<b>\$ 32,924,672</b>

## Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2015 Estimated

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22,2 9,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 26,871,707		\$ 1,091,458	\$2,269,768	\$ 1,413,752	\$ 31,646,685
Other taxes	2,183,931	\$ 8,655,243	379,335			11,218,509
Intergovernmental revenue	4,177,253		3,992,353	\$ 104,784		8,274,390
Licenses and permits	5,412,448					5,412,448
Charges for services	3,128,294		2,127,271			5,255,565
Fines, fees, and forfeitures	857,375		90,389			947,764
Contributions and donations	123,252		2,500			125,752
Interest income	54,082	4,889	1,428	762		61,161
Other	244,753		46,549			291,302
<b>Total revenues</b>	<b>43,053,095</b>	<b>8,660,132</b>	<b>7,731,284</b>	<b>2,375,314</b>	<b>1,413,752</b>	<b>63,233,578</b>
<b>Expenditures</b>						
General government	11,441,671	15,600	221,540		214,646	11,893,456
Administration of justice	1,982,265				25,155	2,007,420
Public safety and law enforcem	14,140,049		2,107,921		566,587	16,814,556
Public works	5,277,991		1,346,722		78,868	6,703,581
Public health and welfare	6,326,950				251,879	6,578,829
Economic development	-					-
Culture & Recreation	392,351		2,253,063		111,827	2,757,242
Debt Service	207,430		2,144,943	9,441,743		11,794,116
Capital Outlay						-
<b>Total expenditures</b>	<b>39,768,707</b>	<b>15,600</b>	<b>8,074,188</b>	<b>9,441,743</b>	<b>1,248,962</b>	<b>58,549,200</b>
<b>Excess of revenues over (under) expenditures</b>	<b>3,284,389</b>	<b>8,644,532</b>	<b>(342,905)</b>	<b>(7,066,429)</b>	<b>164,791</b>	<b>4,684,377</b>
<b>Other financing sources (uses)</b>						
Issuance of Debt				(62,969)		(62,969)
Proceeds from capital leases	445,000					445,000
Other Financing Source - premium				7,166,994		7,166,994
Payment to refunded debt escrow agent						-
Sale of Capital Assets	18,512		71,000			89,512
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	581,127	15,000	1,050,557	2,244,109		3,890,793
Transfers (out)	(2,445,831)	(6,088,932)	(20,000)			(8,554,764)
<b>Total other fin. sources (uses)</b>	<b>(1,401,192)</b>	<b>(6,073,932)</b>	<b>1,101,557</b>	<b>9,348,135</b>	<b>-</b>	<b>2,974,567</b>
<b>Net change in fund balances</b>	<b>1,883,197</b>	<b>2,570,600</b>	<b>758,652</b>	<b>2,281,705</b>	<b>164,791</b>	<b>7,658,945</b>
<b>Fund Balances July 1, 2014</b>	<b>20,407,023</b>	<b>8,903,136</b>	<b>2,885,838</b>	<b>581,916</b>	<b>146,759</b>	<b>32,924,672</b>
<b>Fund Balances, June 30, 2015</b>	<b>\$ 22,290,220</b>	<b>\$ 11,473,736</b>	<b>\$ 3,644,490</b>	<b>\$ 2,863,621</b>	<b>\$ 311,550</b>	<b>\$ 40,583,617</b>

## Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2016 (Approved Budget)

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22 ,29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 28,677,353		\$ 1,193,500	\$ 1,859,231	\$ 1,498,000	\$ 33,228,084
Other taxes	2,100,000	\$ 8,500,000	335,150			10,935,150
Intergovernmental revenue	4,344,921		\$ 1,835,178			6,180,099
Licenses and permits	4,346,300					4,346,300
Charges for services	2,902,750		2,309,569			5,212,319
Fines, fees, and forfeitures	933,750		89,105			1,022,855
Contributions and donations	46,000		-			46,000
Interest income	25,500		1,200	700		27,400
Other	119,712		41,059			160,771
<b>Total revenues</b>	<b>43,496,286</b>	<b>8,500,000</b>	<b>5,804,761</b>	<b>1,859,931</b>	<b>1,498,000</b>	<b>61,158,978</b>
<b>Expenditures</b>						
General government	12,679,173	15,000	285,345		50,000	13,029,518
Administration of justice	2,208,337				18,845	2,227,182
Public safety and law enforcement	14,965,443		2,618,193		455,000	18,038,636
Public works	5,420,192		1,450,000		350,000	7,220,192
Public health and welfare	6,518,851				554,155	7,073,006
Economic development	1,159,867					1,159,867
Culture & Recreation	392,351		2,447,396		70,000	2,909,747
Debt Service	437,732		252,973	1,859,931		2,550,636
Capital Outlay						-
<b>Total expenditures</b>	<b>43,781,947</b>	<b>15,000</b>	<b>7,053,907</b>	<b>1,859,931</b>	<b>1,498,000</b>	<b>54,208,785</b>
<b>Excess of revenues over (under)</b>	<b>(285,661)</b>	<b>8,485,000</b>	<b>(1,249,146)</b>	<b>-</b>	<b>-</b>	<b>6,950,193</b>
<b>Other financing sources (uses)</b>						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance sources	1,384,840		206,058			1,590,898
Fund Balance (uses)		(2,383,585)	(56,091)			(2,439,676)
Transfers in	25,000		1,124,179			1,149,179
Transfers (out)	(1,124,179)	(6,101,415)	(25,000)			(7,250,594)
<b>Total other fin. sources (uses)</b>	<b>285,661</b>	<b>(8,485,000)</b>	<b>1,249,146</b>	<b>-</b>	<b>-</b>	<b>(6,950,193)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances July 1, 2014</b>	<b>22,290,220</b>	<b>11,473,736</b>	<b>3,644,490</b>	<b>2,863,621</b>	<b>311,550</b>	<b>40,583,617</b>
<b>Fund Balances, June 30, 2015</b>	<b>\$ 22,290,220</b>	<b>\$ 11,473,736</b>	<b>\$ 3,644,490</b>	<b>\$ 2,863,621</b>	<b>\$ 311,550</b>	<b>\$ 40,583,617</b>

## Position Summary

Lancaster County, South Carolina				
All Funds				
Number of Positions (full & part time) by Department				
General Fund	FY2016			Changes from Prior Year
	FY2014	FY2015	Budget	
General Government				
Administrator	5	7	5	Attorney and Paralegal moved to own department
Assessor	12	12	15	1 new FT Mapping Clerk, 1 FT Mapper transfer from GIS, 1 new PT Assessor
Auditor	7	7	7	
Building	13	14	14	
Building Maintenance	7	8	8	
County Council	7	7	7	
Delinquent Tax	4	4	4	
Finance	7	7	9	1 new FT Budget Analyst and 1 FT Buyer transferred from library
GIS	2	3	2	1 FT Mapping Clerk transferred to Assessor
Human Resources	2	2	2	
Legal			2	New department in FY 2016
MIS	1	1	3	1 new FT Technician and 1 FT Technician transfer from library
Planning	5	6	6	
Registration & Elections	210	128	202	Increased PT poll workers by 330
Register of Deeds	6	6	6	
Risk Management	1	1	1	
Treasurer	6	6	6	
Fleet Operations	7	7	8	1 new FT Technician
Zoning	4	4	5	1 new FT Zoning Officer
Administration of Justice				
Circuit Court	2	2	3	1 new PT Bailiff
Clerk of Court	6	8	8	
Family Court	8	9	9	
Magistrates - Countywide	13	14	14	
Probate Court	8	8	8	
Public Safety & Law Enforcement				
Coroner	7	14	15	1 new PT Deputy Coroner
Emergency Management	3	3	3	
Lancaster County Firefighters	10	29	30	1 new PT Firefighter
Communications	26	29	32	2 new FT Telecommunicators and 1 FT IT Tech
Detention Center	29	29	30	1 new FT PREA Coordinator
School Resource Officers	3	3	3	
Sheriff	95	98	105	4 new FT Deputies, 1 FT Chemist, 1 FT Expungement Clerk, 1 FT LASO
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	3	3	3	
Public Works				
Solid Waste Collections	30	30	31	1 new FT Driver
Roads & Bridges	23	23	21	PT position transferred to Airport
Public Health & Welfare				
Animal Control	5	5	2	3 FT moved to Sheriff
EMS	89	92	89	Reduced 3 FT paramedic positions to bring up hourly rate
Veteran's Affairs	3	3	3	

Culture & Recreation				
Library			26	New department in FY 2016
<b>Court Security Fund</b>				
Public Safety & Law Enforcement				
Sheriff - Court Security	18	18	18	
<b>Victim Services Fund</b>				
Public Safety & Law Enforcement				
Victim Services	1	1	1	
<b>E911 Fund</b>				
Public Safety & Law Enforcement				
E-911	1	2	3	1 new IT Tech. - 50% funded in Communications dept.
<b>Indian Land Fire District Fund</b>				
Public Safety & Law Enforcement				
Indian Land Fire	7	7	8	1 new FT Firefighter-unbudgeted addition in FY 15
<b>Recreation Fund</b>				
Culture & Recreation				
Recreation	134	110	133	23 new PT positions for increased participation
<b>Airport Fund</b>				
General Government				
Airport	1	1	2	PT mower transferred from Roads & Bridges dept.
<b>Pleasant Valley Fire District Fund</b>				
Public Safety & Law Enforcement				
Pleasant Valley Fire	15	15	15	
Total All Positions	854	794	935	

## Revenue Summary

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The County's major revenue sources consist of the following revenue types:

- ❖ Property Taxes
- ❖ Other Taxes
- ❖ Intergovernmental Revenue
- ❖ Charges for Services
- ❖ Licenses and Permits

Property Taxes represents the largest portion of revenue budgeted at 52% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions.

Eighteen percent of total revenues come from Other Taxes making it the second largest revenue source. The majority of these revenue sources are from the 1% local option sales tax for capital projects. Other taxes included in this category are road improvement taxes and E-911 taxes.

The third largest revenue type is 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 Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other local governments. These revenues make up 9% of the total revenues budgeted.

Charges for Services is the fourth largest revenue source at 8% of total revenues. The majority of these funds come from recreation program fees and ambulance fees. Other sources include copy fees, coroner fees, marriage licenses, landfill charges, emergency services fees, and fire district fees.

Seven percent of total revenues come from Licenses and Permits. The majority of these funds come from new home construction building and zoning permits. Other sources include commercial permits, planning fees, franchise fees, and land/home ownership transfers.

The County's other revenue classifications are listed below:

- ▶ Other Financing Sources – lease & bond proceeds, sale of assets, fund balance, and transfers in = 4%
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds = 2%
- ▶ Contributions & Donations – Donations and grants from private sources = >1%
- ▶ Interest Income – Bank interest on investments and deposits = >1%
- ▶ Other Income – Revenues that do not fit into any other category = >1%

The following pages give more detailed information on the major revenue sources for Lancaster County.

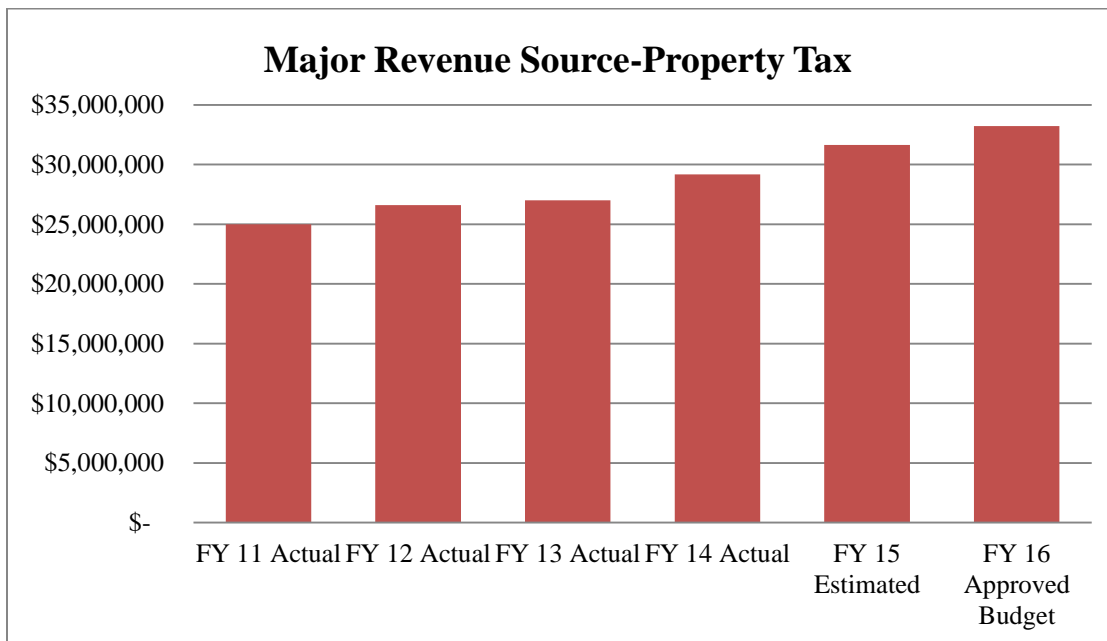


## Major Revenue Source - Property Taxes

Property taxes represent the largest portion of revenue budgeted at 52% of total revenues. 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. The total dollar amount of property taxes shows an increasing trend. Property tax revenues vary mainly due to increases in mill values (property values were reassessed for fiscal year 2012) and increases in property development. Lancaster County has had tremendous growth in residential property development over the last ten years. Projected revenues are based on a 95% collection rate of the assessments calculated by the Assessor and Auditor departments.

	Total Revenues*	Property Taxes	% of Total Revenues
FY 11 Actual	\$ 54,119,531	\$ 25,005,043	46%
FY 12 Actual	\$ 51,995,881	\$ 26,598,473	51%
FY 13 Actual	\$ 53,752,134	\$ 27,015,465	50%
FY 14 Actual	\$ 58,264,419	\$ 29,179,094	50%
FY 15 Estimated	\$ 74,825,878	\$ 31,646,685	42%
FY 16 Approved Budget	\$ 63,899,105	\$ 33,228,084	52%

\*Includes OFS



Real property is billed annually in September and is due the following January. Vehicle taxes are billed yearly in the month they were registered and are based on the calendar year to coincide with the SC Department of Motor Vehicles. Tax bills are based on the appraised and assessed value of property. The total estimated assessed value of property as of June 30, 2015 is listed below:

▪ Real	\$249,950,000
▪ Manufacturing	\$ 12,000,000
▪ Trans. & Utilities	\$ 14,000,000
▪ Vehicles	\$ 32,000,000
▪ Other Personal	\$ 10,000,000

**The following information is needed to compute property tax on a parcel:**

1. The appraised value as determined by the Assessor or Auditor.
2. Amount of the value which is not subject to the tax due to the application of exemptions (homestead exemption.)
3. Assessment rate
4. Millage rate authorized by a taxing authority.
5. The LOST (local option sales tax) credit factor authorized by a taxing authority. Lancaster County, City of Lancaster, Town of Kershaw, and the Town of Heath Springs each have their own individual LOST credit factors.

**County tax bills are calculated using the following formula:**

$$\begin{aligned}
 & \text{Assessed Value (appraised value minus exemptions multiplied by rate)} \\
 & \times \text{ Millage Rate} \\
 & - \text{LOST Credit (if applicable = appraised value multiplied by LOST credit factor)} \\
 & = \text{Tax Due}
 \end{aligned}$$

The following table lists the millage rates and the LOST credit factors for the taxing authorities in Lancaster County for ten fiscal years. Property values were reassessed for fiscal years 2007 and 2012.

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years													
Lancaster County						Overlapping Rates							
						Lancaster County School							
Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improv.	County Court Security	County LOST Credit Factor	School Operating	School Debt	USCL	Town of Heath Springs	Town of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
2006	76.50	5.00	5.00		0.000840	143.50	38.50	3.50	0.00	78.80	0.002756	150.00	0.001867
2007	64.00	3.50	4.00		0.000659	119.00	38.50	3.00	0.00	64.80	0.002762	137.00	0.001735
2008	66.50	5.40	4.00		0.000746	123.50	43.50	3.10	0.00	64.80	0.002457	140.00	0.002104
2009	66.70	8.00	4.00	3.50	0.000641	128.50	43.50	3.30	0.00	64.80	0.002457	143.50	0.002218
2010	66.70	6.70	4.00	3.50	0.000578	133.50	38.50	3.30	0.00	69.30	0.002470	143.50	0.002026
2011	68.40	7.60	4.10	3.50	0.000461	136.75	38.50	3.40	0.00	70.90	0.002256	143.50	0.001895
2012	68.40	7.20	4.10	3.30	0.000532	140.00	43.50	3.60	0.00	69.90	0.002217	143.50	0.001895
2013	71.40	6.10	4.30	3.30	0.000644	140.00	47.00	3.80	0.00	72.10	0.002288	149.70	0.001976
2014	75.65	7.20	4.30	3.30	0.000706	145.00	43.00	3.95	0.00	75.00	0.002281	154.70	0.002200
2015	78.00	7.00	4.40	3.40	0.000704	149.50	43.00	4.10	0.00	75.00	0.002531	156.90	0.002500
2016	80.80	5.30	4.60	3.60	0.000639	149.50	53.00	4.30	0.00	75.00	0.002533	164.40	0.0029

**Assessment rates as determined by the State of South Carolina:**

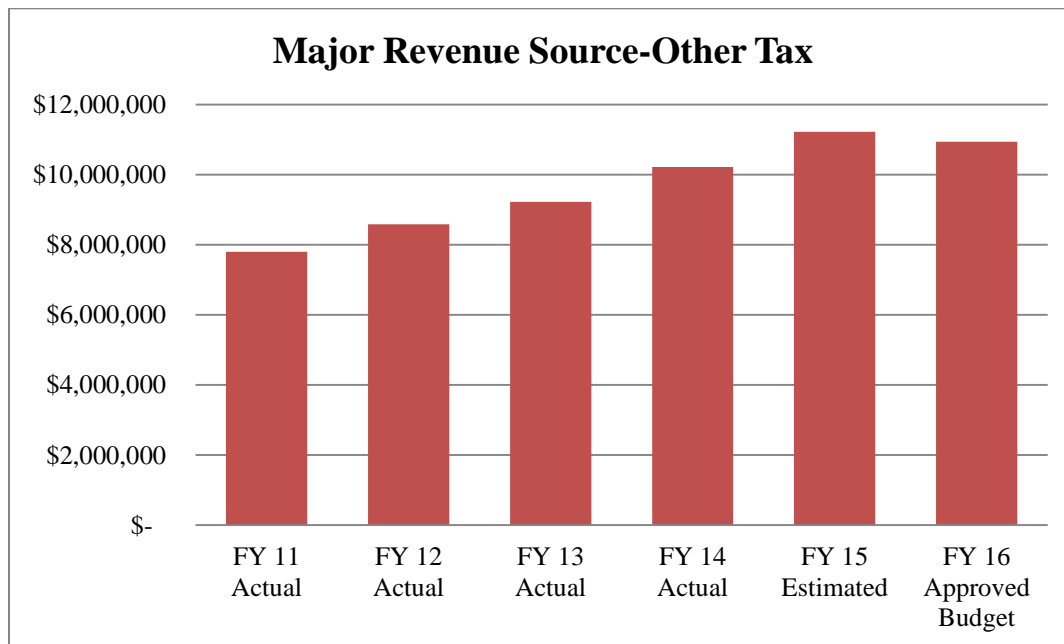
Legal Residential: 4.00%  
 Rental & Secondary Property (non legal residency): 6.00%  
 Agricultural Real Property (private): 4.00%  
 Agricultural Real Property (corporate) 6.00%  
 Commercial Real Property 6.00%  
 Manufacturing Real and Personal Property: 10.50%  
 Utility Real and Personal Property: 10.50%  
 Personal Vehicles: 6.00%  
 Personal Property: 10.50%

## Major Revenue Source - Other Taxes

Other Taxes is the second largest revenue source for Lancaster County with 17% of total revenues. The majority (\$8,500,000) of these anticipated FY2016 revenues come from the 1% capital project sales tax that was approved by the voters in the November 2008 election. The budget is based on conservative numbers due to the fact that this line item fluctuates as the economy changes. These funds are being used to pay for a new Justice Center for Lancaster County. Other revenues included in this category are road improvement taxes and E-911 taxes.

	Total Revenues*	Other Taxes	% of Total Revenues
FY 11 Actual	\$ 54,119,531	\$ 7,798,566	14%
FY 12 Actual	\$ 51,995,881	\$ 8,579,956	17%
FY 13 Actual	\$ 53,752,134	\$ 9,220,550	17%
FY 14 Actual	\$ 58,264,419	\$ 10,220,057	18%
FY 15 Estimated	\$ 74,825,878	\$ 11,218,509	15%
FY 16 Approved Budget	\$ 63,899,105	\$ 10,935,150	17%

\*Includes OFS

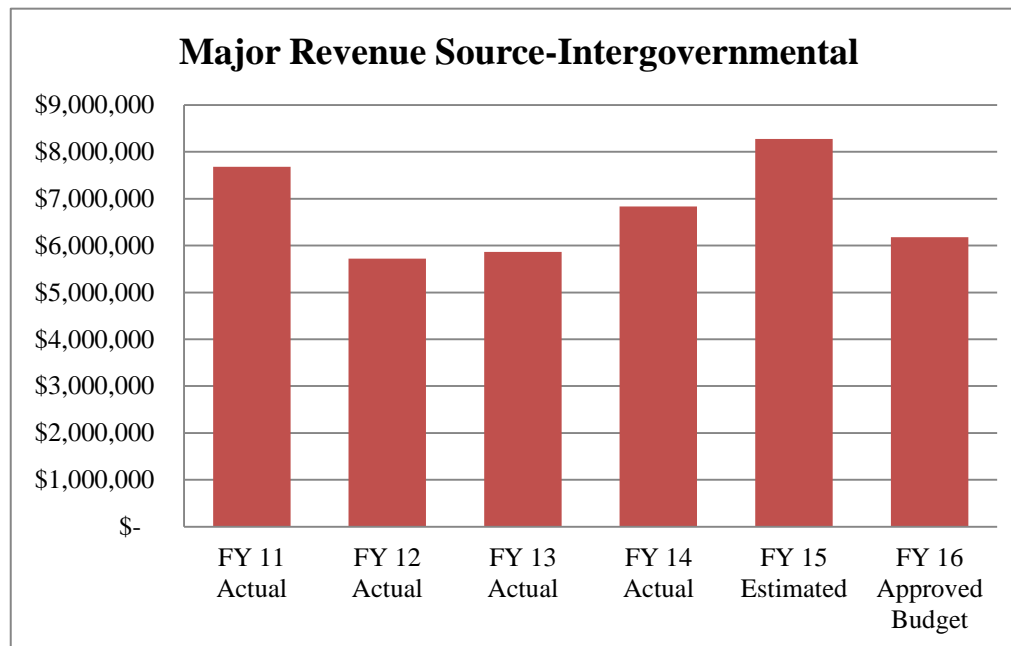


## Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$6,180,099 or 10% of the total revenues budgeted. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments. The main revenue in this source is the State Aid to Subdivisions and the anticipated revenue for FY2016 is \$3,000,000 which is \$500,000 more than FY15.

	Total Revenues*	Intergovernmental	% of Total Revenues
FY 11 Actual	\$ 54,119,531	\$ 7,682,613	14%
FY 12 Actual	\$ 51,995,881	\$ 5,721,596	11%
FY 13 Actual	\$ 53,752,134	\$ 5,862,791	11%
FY 14 Actual	\$ 58,264,419	\$ 6,831,280	12%
FY 15 Estimated	\$ 74,825,878	\$ 8,274,390	11%
FY 16 Approved Budget	\$ 63,899,105	\$ 6,180,099	10%

\*Includes OFS

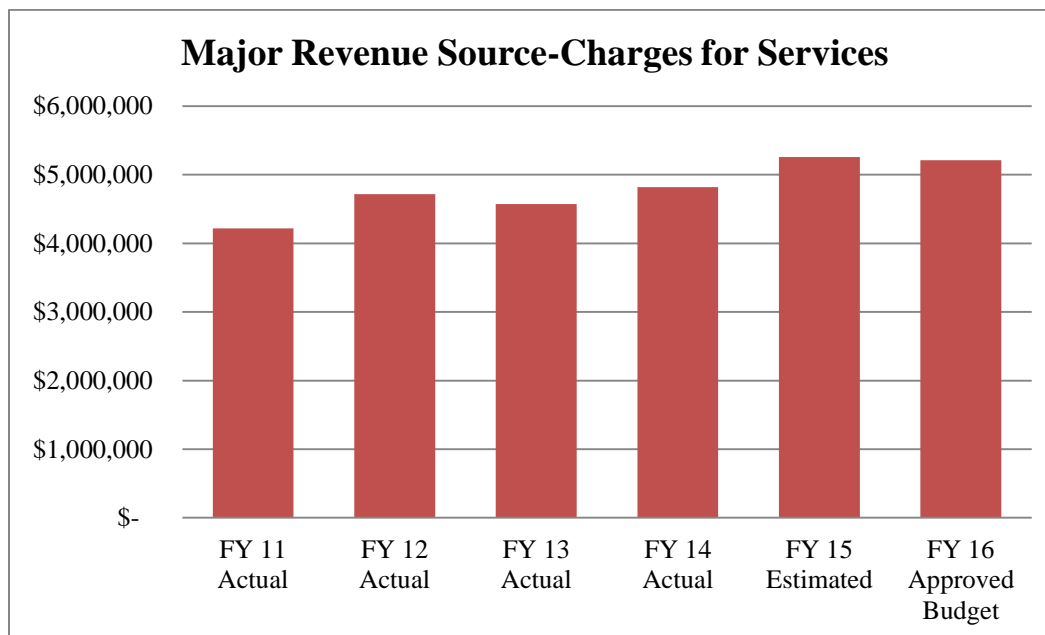


## Major Revenue Source – Charges for Services

Charges for Services is the fourth largest revenue source for Lancaster County with 8% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,450,000 FY2016) of these revenues come from ambulance fees. Other sources are recreation program fees, emergency services fees, fire district fees, solid waste fees, and delinquent tax costs. This revenue source, as a percentage of total revenues, has remained fairly steady at approximately 8-9% of total revenues.

	Total Revenues*	Charges for Services	% of Total Revenues
FY 11 Actual	\$ 54,119,531	\$ 4,217,820	8%
FY 12 Actual	\$ 51,995,881	\$ 4,718,939	9%
FY 13 Actual	\$ 53,752,134	\$ 4,573,143	9%
FY 14 Actual	\$ 58,264,419	\$ 4,820,638	8%
FY 15 Estimated	\$ 74,825,878	\$ 5,255,565	7%
FY 16 Approved Budget	\$ 63,899,105	\$ 5,212,319	8%

\*Includes OFS

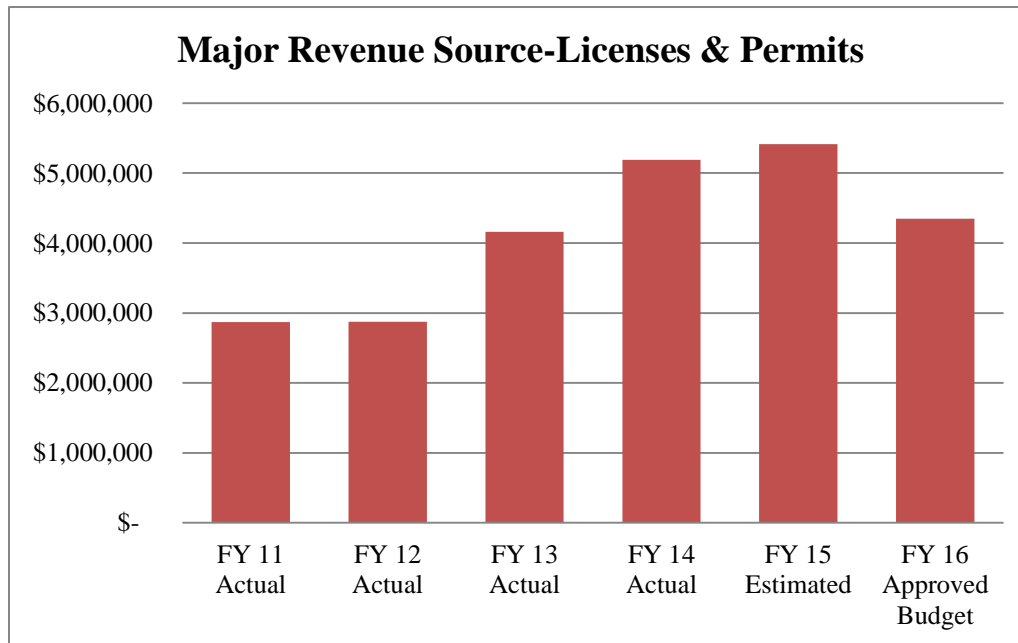


## Major Revenue Source - Licenses and Permits

Seven percent (7%) of the annual budgeted revenues come from Licenses and Permits. This is the 5<sup>th</sup> largest revenue category for the fiscal year 2016 budget. These revenues are associated with land ownership transfers and new home and commercial construction. Lancaster County had seen a sharp decline in these revenues beginning in fiscal year 2010 with the housing market decline seen nationwide, but is now seeing and anticipating an upswing in the housing market and therefore an increase in the related revenues. The majority (\$2,850,000) of FY2016 budgeted revenues in this category come from anticipated building permit revenue.

	Total Revenues*	Licenses & Permits	% of Total Revenues
FY 11 Actual	\$ 54,119,531	\$ 2,872,281	5%
FY 12 Actual	\$ 51,995,881	\$ 2,873,627	6%
FY 13 Actual	\$ 53,752,134	\$ 4,160,774	8%
FY 14 Actual	\$ 58,264,419	\$ 5,191,197	9%
FY 15 Estimated	\$ 74,825,878	\$ 5,412,448	7%
FY 16 Approved Budget	\$ 63,899,105	\$ 4,346,300	7%

\*Includes OFS





## Expenditure Summary

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The County's major expenditures or appropriations consist of the following types:

- ❖ Public Safety & Law Enforcement
- ❖ General Government
- ❖ Public Works
- ❖ Public Health & Welfare

Public Safety & Law Enforcement represents the largest portion of budgeted expenditures with 28% of total expenditures. These expenditures are for the sheriff's department, communications, court security, & the detention center as well as emergency management, fire service, and E911.

Twenty percent of total expenditures come from General Government making it the second largest expenditure. This category includes the administration and financial departments of Lancaster County.

Public Works is the third largest expenditure type with 11.3% of the total budget. The majority of these expenditures are for the day-to-day operating costs for roads & bridges as well as solid waste.

Public Health & Welfare is the fourth largest expenditure type with a little over 11.07% of the total budget. The majority of these expenditures are for the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs.

Other Financing Uses (OFU) can also be a major appropriation of funds. This category includes transfers to other funds such as the Recreation & Airport. These OFU make up 15% of the total budgeted appropriations.

The County's other expenditure classifications are listed below:

- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 4%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation, operating costs, and other economic development endeavors = >1%
- ▶ Culture & Recreation – library and recreation functions = 5.75%
- ▶ Debt Service – interest and principal payments on GO bonds and capital leases = 4%

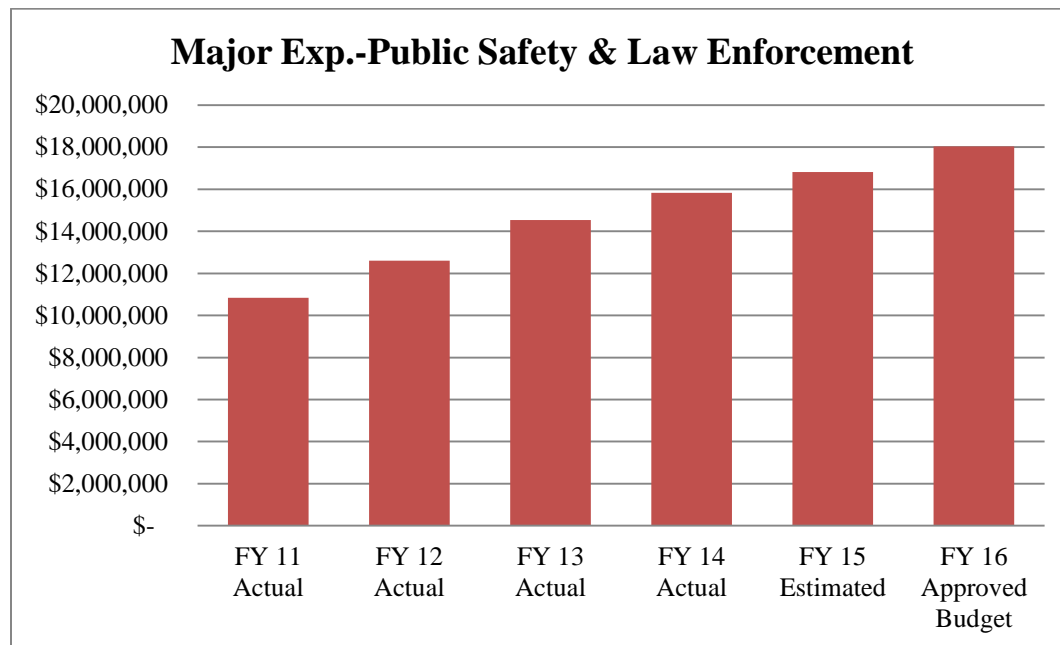
The following pages give more detailed information on the four major expenditure types for Lancaster County and presents details for the OFU category.

## Major Expenditure - Public Safety & Law Enforcement

*Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 28%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, emergency management, public safety communications, and E-911. The majority of the expenditures in this function (\$12,572,676) are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that continued commitment.*

	Total Expenditures*	Public Safety & Law Enforcement	% of Total Expenditures
FY 11 Actual	\$ 51,143,879	\$ 10,843,687	21%
FY 12 Actual	\$ 52,267,205	\$ 12,597,152	24%
FY 13 Actual	\$ 52,224,890	\$ 14,538,849	28%
FY 14 Actual	\$ 54,009,224	\$ 15,830,762	24%
FY 15 Estimated	\$ 67,166,933	\$ 16,814,556	26%
FY 16 Approved Budget	\$ 63,899,055	\$ 18,038,636	28%

\*Includes OFU

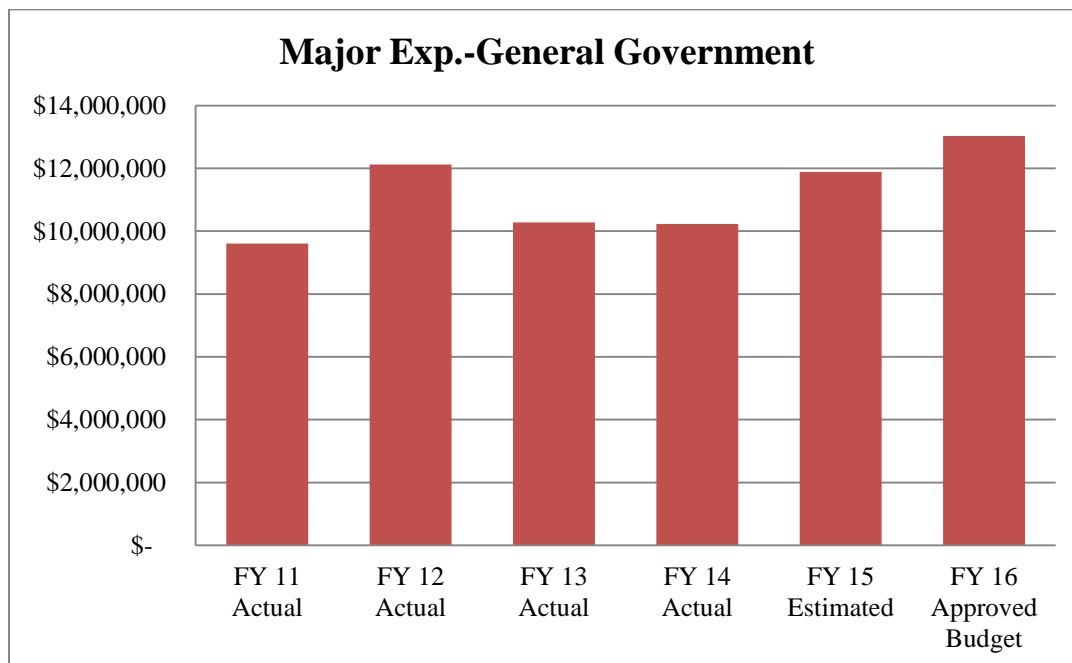


## Major Expenditure - General Government

*General Government is a major expenditure and represents the second largest portion of the FY2016 budget with 20% of total expenditures. These are the general operating costs of the County and include non-departmental, county council, administration, finance, human resources, risk management, MIS, GIS, building, zoning, planning, assessor, treasurer, auditor, register of deeds, registration & election, delinquent tax, fleet operations, building maintenance, and the airport general operations. Only \$6,238,836 (less than half) of these budgeted expenditures are for salaries & fringe. The operating cost and capital equipment expenditures are the largest portion of expenditures in the general government type.*

	Total Expenditures*	General Government	% of Total Expenditures
FY 11 Actual	\$ 51,143,879	\$ 9,607,750	19%
FY 12 Actual	\$ 52,267,205	\$ 12,119,851	23%
FY 13 Actual	\$ 52,224,890	\$ 10,284,194	20%
FY 14 Actual	\$ 54,009,224	\$ 10,230,393	15%
FY 15 Estimated	\$ 67,166,933	\$ 11,893,456	19%
FY 16 Approved Budget	\$ 63,899,055	\$ 13,029,518	20%

\*Includes OFU

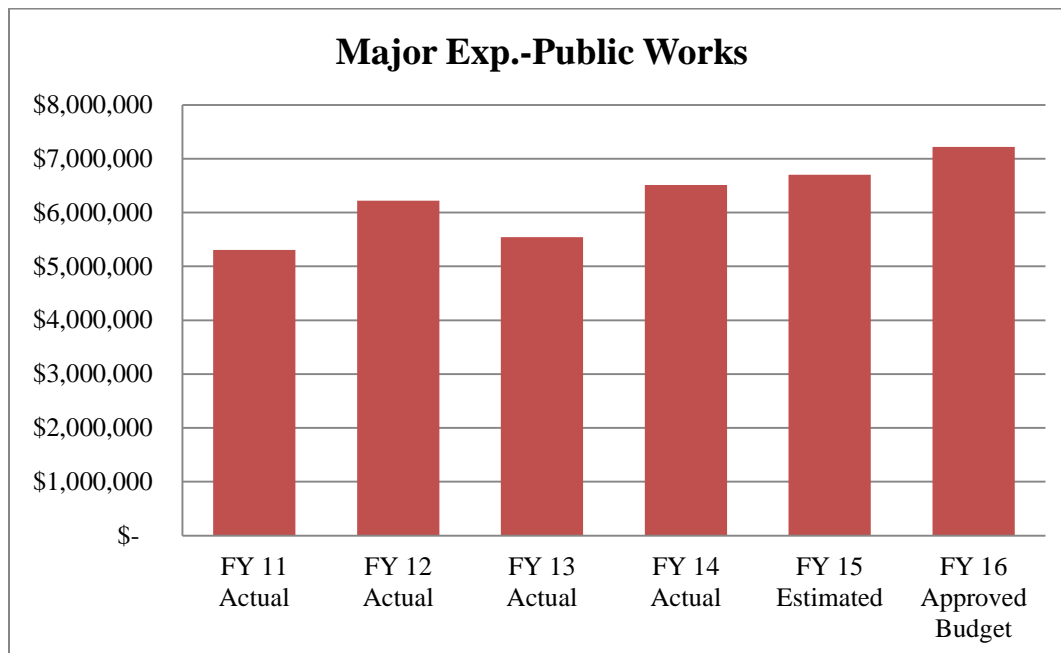


## Major Expenditure - Public Works

*Public Works is the third largest expenditure type with 11.3% of budgeted expenditures. This function includes roads & bridges as well as solid waste. \$1,908,937 of the total Public Works budgeted expenditures are for salaries & fringe and \$298,000 is budgeted for capital equipment purchases. The transportation Fund (road paving) expenditures of \$1,200,000 are included in this category as well. All the remaining expenditures are for operating cost for the department.*

	Total Expenditures*	Public Works	% of Total Expenditures
FY 11 Actual	\$ 51,143,879	\$ 5,303,522	10%
FY 12 Actual	\$ 52,267,205	\$ 6,222,246	12%
FY 13 Actual	\$ 52,224,890	\$ 5,543,533	11%
FY 14 Actual	\$ 54,009,224	\$ 6,515,492	10%
FY 15 Estimated	\$ 67,166,933	\$ 6,703,581	10%
FY 16 Approved Budget	\$ 63,899,055	\$ 7,220,192	11%

\*Includes OFU

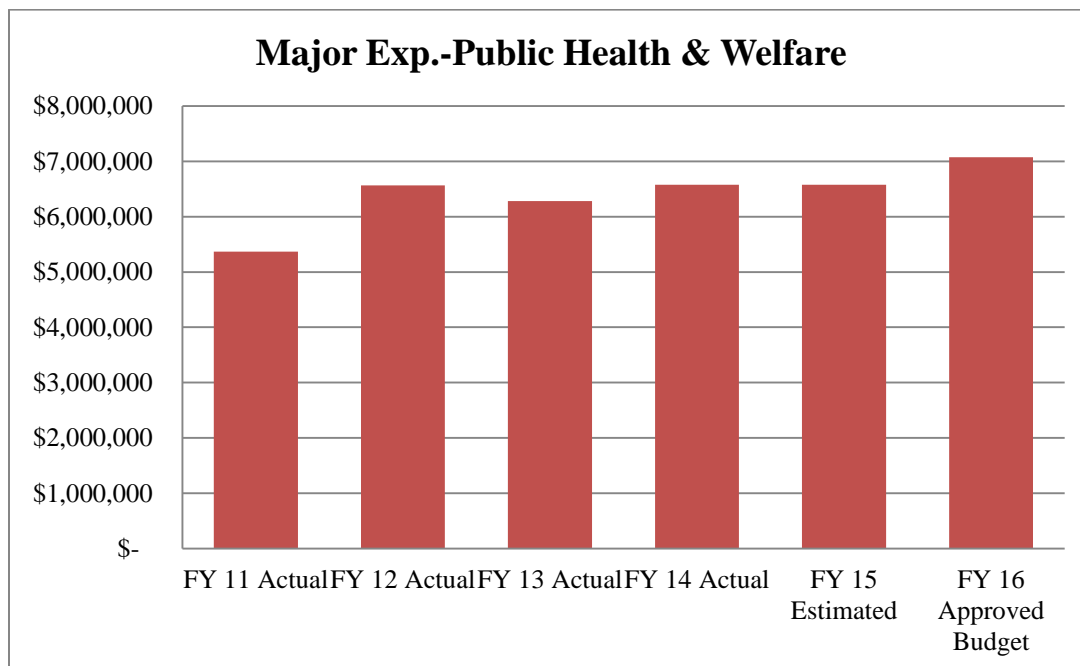


## Major Expenditure – Public Health & Welfare

*Public Health & Welfare comes in at number four with 11.04% of the budget. This includes the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs. Salaries and fringe are a major cost and represent \$5,232,461 or 74% of the total budget for the public health & welfare function.*

	Total Expenditures*	Public Health & Welfare	% of Total Expenditures
FY 11 Actual	\$ 51,143,879	\$ 5,369,242	10%
FY 12 Actual	\$ 52,267,205	\$ 6,567,001	13%
FY 13 Actual	\$ 52,224,890	\$ 6,283,297	12%
FY 14 Actual	\$ 54,009,224	\$ 6,574,228	10%
FY 15 Estimated	\$ 67,166,933	\$ 6,578,829	10%
FY 16 Approved Budget	\$ 63,899,055	\$ 7,073,006	11%

\*Includes OFU

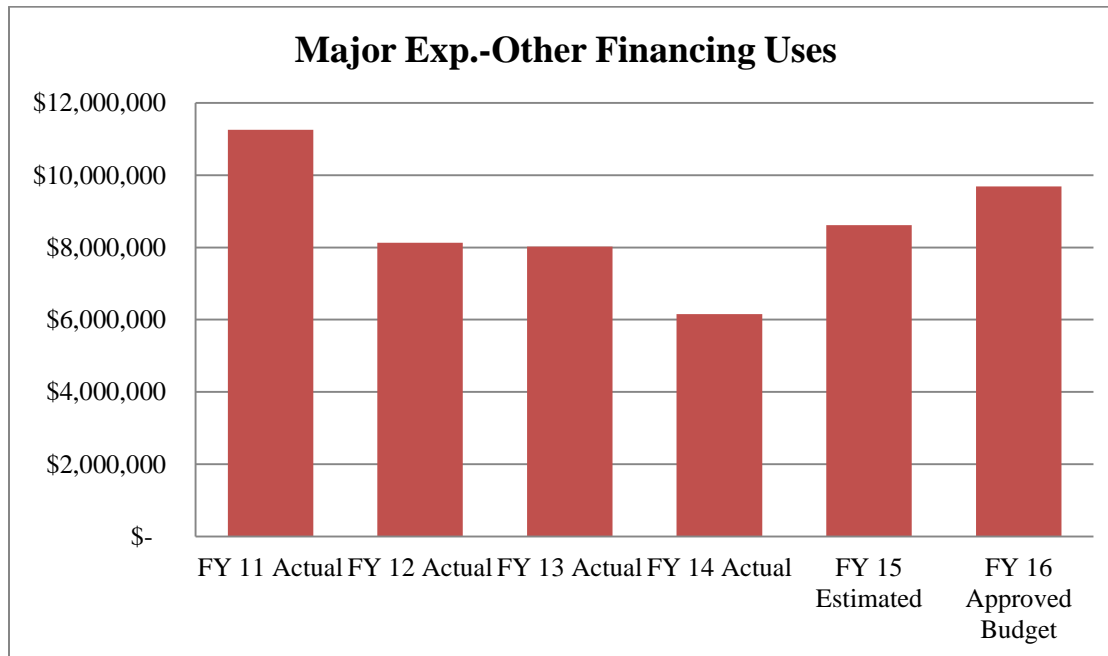


## Other Financing Uses (OFU)

*Other Financing Uses represents 15% of the FY2016 budget. This includes transfers to other funds and fund balance appropriations. The transfers approved for FY2016 are \$64,286 to the Airport and \$1,059,893 to Recreation. The Capital Project Sales Tax Fund has budgeted transfers of \$6,101,415 to the SCAGO Debt Service Fund to pay the debt payments on the new County courthouse and Fund Balance use of \$2,383,585 to balance the budget. Fund Balance use of \$56,091 is used to balance the E-911 fund. The Pleasant Valley Fire District Fund has budgeted transfers of \$25,000 to the General Fund for repayment of funds paid for equipment.*

	Total Expenditures*	Other Financing Uses	% of Total Expenditures
FY 11 Actual	\$ 51,143,879	\$ 11,254,542	22%
FY 12 Actual	\$ 52,267,205	\$ 8,129,994	16%
FY 13 Actual	\$ 52,224,890	\$ 8,027,257	15%
FY 14 Actual	\$ 54,009,224	\$ 6,154,115	9%
FY 15 Estimated	\$ 67,166,933	\$ 8,617,733	13%
FY 16 Approved Budget	\$ 63,899,055	\$ 9,690,270	15%

\*Includes OFU



**FUNDS**

## General Fund - 10

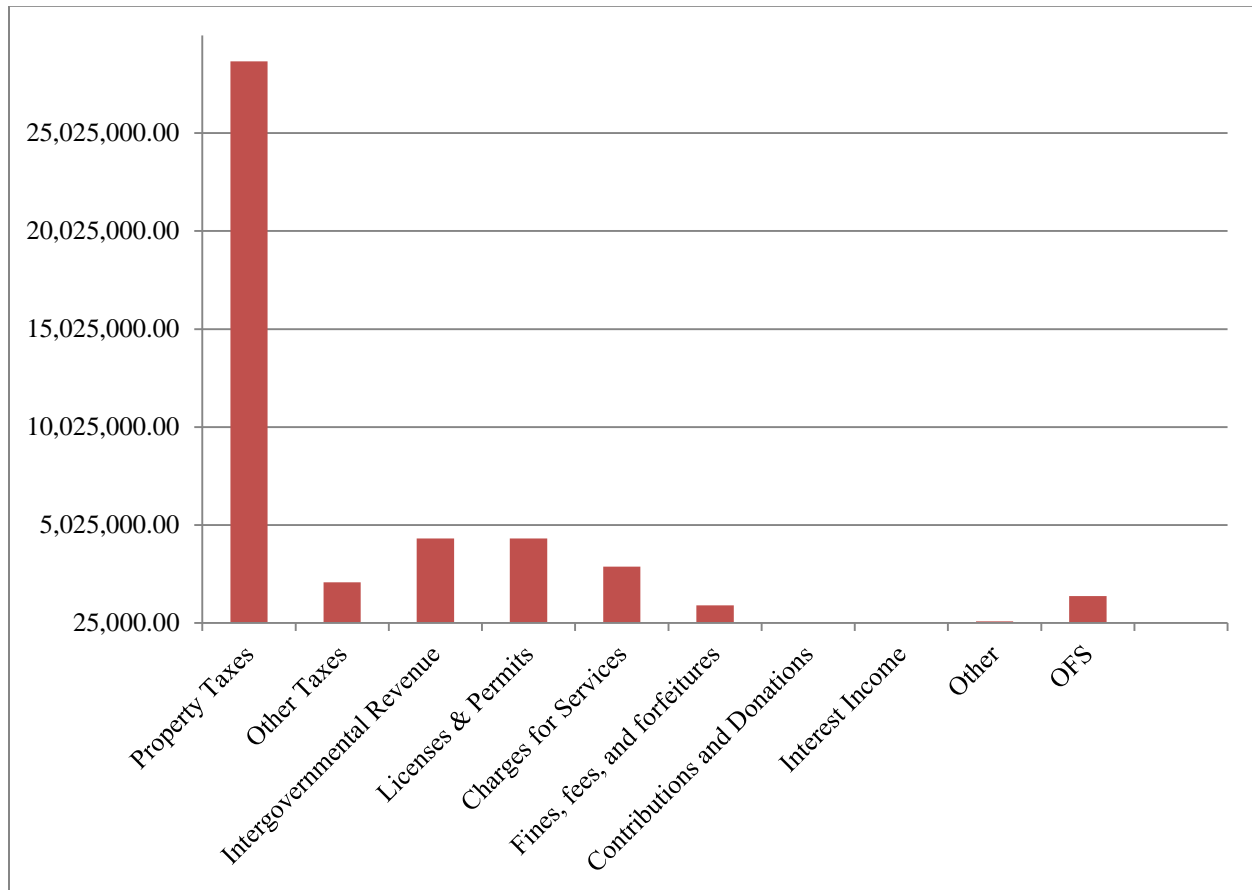
General funds are a key component of the budget. These funds represent most of the cost of day-to-day services provided to County residents. There are many factors that drive up the operating budget even in times of tight resources. One is continuing population growth and a second is inflation. The table below shows a three year comparison for the General Fund.

Lancaster County, South Carolina			
Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
	FY 2014 Actual	FY 2015 Estimated	FY 2016 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 24,653,264	\$ 26,871,707	\$ 28,677,353
Other taxes	1,940,220	2,183,931	2,100,000
Intergovernmental revenue	4,226,086	4,177,253	4,344,921
Licenses and permits	5,191,197	5,412,448	4,346,300
Charges for services	3,999,763	3,128,294	2,902,750
Fines, fees, and forfeitures	937,975	857,375	933,750
Contributions and donations	229,468	123,252	46,000
Interest income	47,143	54,082	25,500
Other	142,198	244,753	119,712
Total revenues	41,367,314	43,053,095	43,496,286
<b>Expenditures</b>			
General government	9,943,242	11,441,671	12,679,173
Administration of justice	1,823,021	1,982,265	2,208,337
Public safety and law enforcement	12,229,972	14,140,049	14,965,443
Public works	4,328,763	5,277,991	5,420,192
Public health and welfare	6,168,796	6,326,950	6,518,851
Culture & Recreation*	3,160,403	-	1,159,867
Economic development	517,134	392,351	392,351
Debt Service	492,823	207,430	437,732
Capital Outlay	57,417		
Total expenditures	38,721,571	39,768,707	43,781,947
<b>Excess of revenues over (under) expenditures</b>	2,645,743	3,284,389	(285,661)
<b>Other financing sources (uses)</b>			
Proceeds from capital leases		445,000	
Sale of Capital Assets	210,915	18,512	
Fund Balance sources			1,384,840
Transfers in	25,000	581,127	25,000
Transfers (out)	(40,000)	(2,445,831)	(1,124,179)
Total other fin. sources (uses)	195,915	(1,401,192)	285,661
<b>Net change in fund balances</b>	2,841,658	1,883,197	-
<b>Fund balances beginning of fiscal year</b>	17,565,365	20,407,023	22,290,220
<b>Fund balances end of fiscal year</b>	\$ 20,407,023	\$ 22,290,220	\$ 22,290,220

\*The Library became an official department within the General Fund in FY2016.



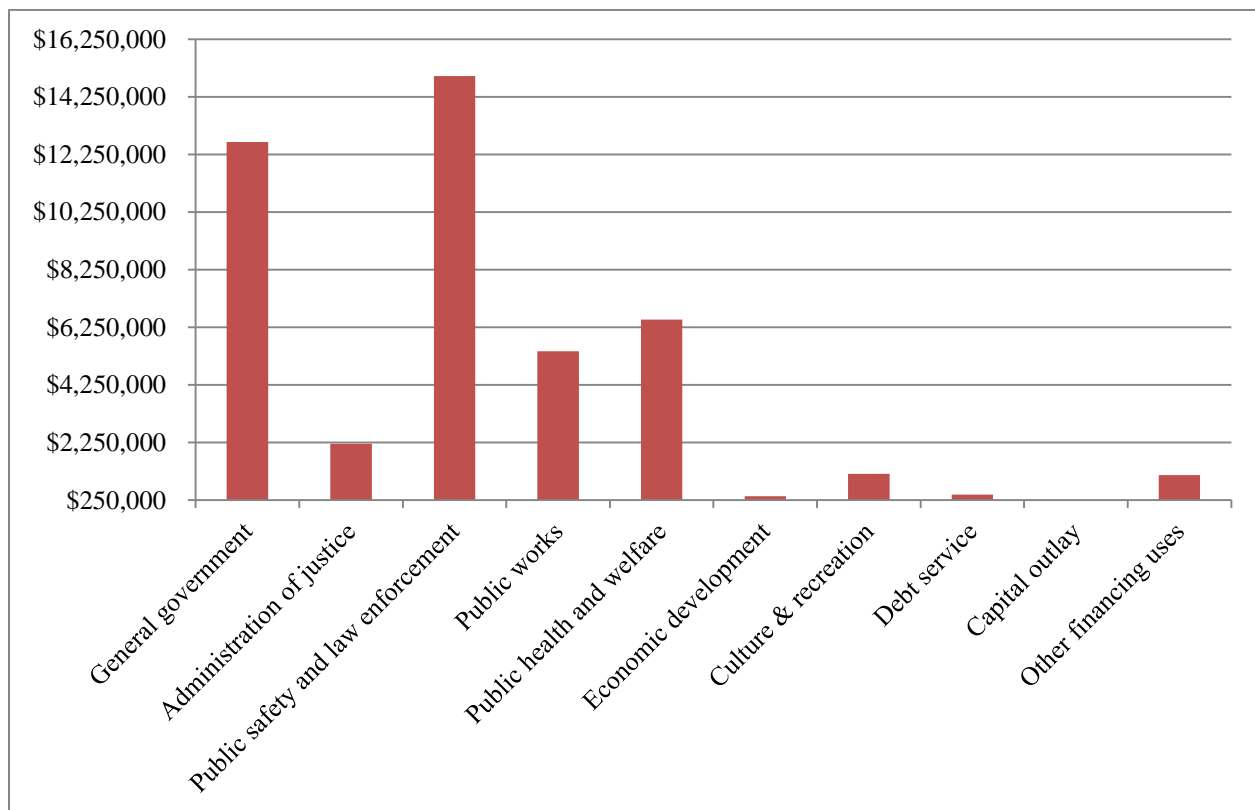
General Fund Revenue by Type	
<b>Property Taxes</b>	28,677,353.00
<b>Other Taxes</b>	2,100,000.00
<b>Intergovernmental Revenue</b>	4,344,921.00
<b>Licenses &amp; Permits</b>	4,346,300.00
<b>Charges for Services</b>	2,902,750.00
<b>Fines, fees, and forfeitures</b>	933,750.00
<b>Contributions and Donations</b>	46,000.00
<b>Interest Income</b>	25,500.00
<b>Other</b>	119,712.00
<b>OFS</b>	1,409,840.00



This chart breaks up the fiscal year 2015 General Fund budgeted revenues by type. Property taxes represent the largest portion with 64% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 10% of the general fund budget; the majority of this is State Aid to Subdivisions. License and permits represent 10% of the budget. This is primarily construction building permits. Another 6% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

## General Fund Budget Expenditures

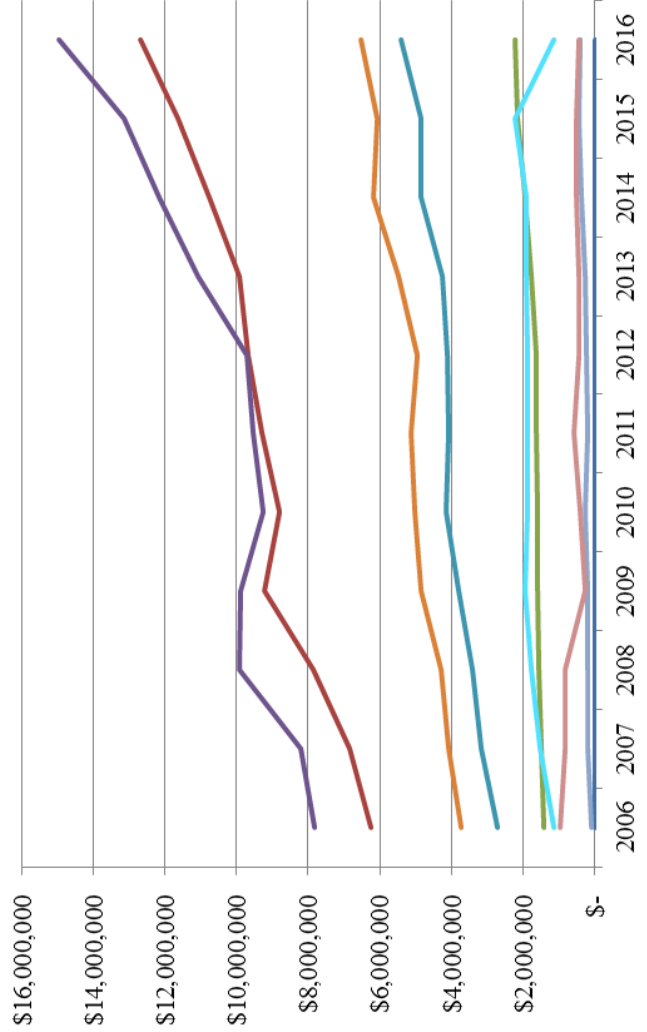
<b>General government</b>	\$12,679,173
<b>Administration of justice</b>	2,208,337
<b>Public safety and law enforcement</b>	14,965,443
<b>Public works</b>	5,420,192
<b>Public health and welfare</b>	6,518,851
<b>Economic development</b>	392,351
<b>Culture &amp; recreation</b>	1,159,867
<b>Debt service</b>	437,732
<b>Other financing uses</b>	1,124,179
<b>Total</b>	<b>\$44,906,126</b>



This chart breaks up the fiscal year 2016 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion, 33 % or of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service,& Lancaster Firefighters. General government represents the second largest portion, 28% of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Legal, Finance, Human Resources, MIS, Building & Zoning, Planning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Risk Management/ROD, Fleet Operations and Building Maintenance are all part of the General Government function. Public Health & Welfare comes in third with 15% of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs. Public Works is fourth with 12% of budgeted expenditures.

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Culture & Recreation	Economic Development	Debt Service	OFU	Total	% Change from Prior Year
2006	6,240,356	1,430,369	7,836,196	2,729,227	3,735,875		82,276	950,227	1,147,431	24,151,957	-
2007	6,833,738	1,488,075	8,202,305	3,167,070	4,077,172		182,276	832,570	1,531,844	26,315,050	8.96%
2008	7,850,560	1,549,389	9,925,960	3,400,618	4,286,061		182,276	832,570	1,772,366	29,799,800	13.24%
2009	9,225,419	1,597,809	9,877,975	3,805,633	4,862,663		186,936	261,000	1,931,431	31,748,866	6.54%
2010	8,795,255	1,604,100	9,272,475	4,142,742	5,017,627		262,178	397,240	1,891,908	31,383,525	-1.15%
2011	9,297,777	1,646,355	9,555,838	4,085,441	5,138,715		187,075	581,232	1,874,638	32,367,071	3.13%
2012	9,674,227	1,630,488	9,701,542	4,116,393	4,961,129		245,509	429,065	1,874,638	32,632,991	0.82%
2013	9,927,304	1,771,937	11,068,707	4,260,011	5,472,921		274,660	438,409	1,913,347	35,127,296	8.53%
2014	10,766,138	1,932,896	12,177,507	4,862,276	6,179,344		368,263	492,862	1,913,347	38,692,633	18.57%
2015	11,650,807	2,148,246	13,156,017	4,866,658	6,067,853		432,351	507,430	2,227,901	41,057,263	25.82%
2016	12,679,173	2,208,337	14,965,443	5,420,192	6,518,851	1,159,867	392,351	437,732	1,124,179	44,906,126	27.84%

General Fund Original Budget by Function



The charts on the previous page represents the last 10 years of general fund original budgets by function as approved by County Council. It does not include any amendments or additional appropriations approved. This shows the trends of the various functions in the general fund and how they have increased or decreased over time.

Most functions have increased at a steady rate over the time period. Other financing uses and debt service functions fluctuated due to financing capital equipment leases in the general fund. Most of these capital equipment items are now accounted for in the Capital Improvement Fund. The debt services function will continue to decrease as the capital leases are paid off. OFU were steadily increasing due to the transfers to other funds such as the Library, Airport, and Recreation as their operating expenses increase over time until this fiscal year when the Library was made its own department within the General Fund. Their allocation is represented in the Culture & Recreation function

The remainder of the general fund section of this document provides summary and detailed information for each expenditure function and department within each function. These departmental summaries break down the appropriations in five categories: personal services, operating expenditures, capitalized expenditures, debt service (if included in the department,) and other financing uses (if included in the department.) These categories are defined as follows:

1. Personal Services reflects all paid salaries and associated benefits. It includes full and part-time payroll, overtime pay, mandatory county contributions to the South Carolina Retirement System, Social Security and Medicare taxes, employer paid insurance premiums, and worker's compensation payments. This category crosses a variety of funding sources. It covers not only the positions funded with property taxes, but also positions funded with revenue from user fees, certain state and federal grants, and other miscellaneous revenue sources.
2. Operating Expenditures include the cost of supplies, utilities, fuel, rent, professional services contracts, etc. This category also includes funds provided by the County to support outside organizations. Funding sources include general County revenues and grants for grant funded projects.
3. Capitalized Expenditures: This category reflects the purchase cost of vehicles, office equipment, furniture, and other equipment greater than \$5,000 that is funded in the general fund. Funding sources include general County revenues, state & federal grants, and lease proceeds (other financing sources.) Most capital items are accounted for in the capital projects funds.
4. Debt Services expenditures includes interest and principal payments on debt. The general fund debt is for long-term capital equipment leases.
5. Other Financing Uses (OFU) includes transfers to other funds and fund balance appropriations.

The department pages that follow show the individual departments over a three year period and the five categories explained above over a three year period. This will show how each department and category relates to the entire general fund budget.

*General Government*

The general government function is comprised of administrative and financial departments of the County. This function represents \$14,015,508.48 of the FY 2016 budget. Offices included in the General Fund and their fiscal year 2016 budgets are listed below:

Department	2016 Approved
<b>Administrator - 021</b>	517,082
<b>Assessor - 041</b>	876,607
<b>Auditor - 043</b>	379,712
<b>Building &amp; Zoning - 031</b>	948,920
<b>Building Maintenance - 251</b>	1,473,895
<b>County Council - 011</b>	1,199,349
<b>Council Transfers - 012</b>	1,124,179
<b>Delinquent Tax - 045</b>	316,500
<b>Direct Assistance - 014</b>	844,124
<b>Finance - 023</b>	645,008
<b>GIS - 027</b>	141,354
<b>Human Resource - 024</b>	207,030
<b>Legal-022</b>	290,518
<b>MIS - 026</b>	909,511
<b>Non-Departmental - 005</b>	1,384,909
<b>Planning - 032</b>	550,636
<b>Registration &amp; Election - 051</b>	312,716
<b>Register of Deeds - 060</b>	328,794
<b>Risk Management - 025</b>	98,921
<b>Treasurer - 044</b>	378,158
<b>Fleet Operations - 210</b>	542,564
<b>Zoning - 029</b>	382,866
<b>Capital Leases - 999</b>	162,156

Detailed information about each department listed above is included on the pages that follow.

## Administrator – Department #021

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 416-9300

### Department Duties:

The County Administrator ensures that all legislative actions, policy statements and other directives of County Council are implemented and are in compliance. The Administrator also prepares and recommends the implementation of the annual budget. Furthermore, the Administrator serves as facilitator and problem solver by supporting the County's operating departments as they endeavor to fulfill their own individual missions.

The Lancaster County Welcome Center is also included in the Administrator's Budget. The Center's goal is to serve the residents of our county while being accessible to people visiting South Carolina. Brochures, maps, books, & gifts are available.

Position Summary	FY2014	FY2015	FY2016
Fulltime	4	6	4
Part-time	1	1	1
<b>Total</b>	5	7	5

### Budget Highlights

The FY 2016 budget decreased by \$189,383 or 26.81% over the FY 15 budget. Personal services' expenditures were impacted by moving the attorney and a paralegal position into a separate and distinct department. Operating expenditures include an decrease of \$1,500 due to a decrease in the supplies and training budgets based on prior year spending.

### Fiscal Plan

Administrator-021					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	283,822	478,965	291,082	(187,883)	-39.23%
Operating Expenditures	122,267	227,500	226,000	(1,500)	-0.66%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	406,089	706,465	517,082	(189,383)	-26.81%

## Assessor – Department #041

Contact Information  
Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-6964

### Department Duties:

The primary functions of the Assessor's office is to identify, map, classify, appraise and assess residential, commercial, agricultural and vacant property in Lancaster County for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Lancaster County Ordinances. The Assessor provides annual real estate assessments to the County Auditor for the generation of real estate tax notices. The department reappraises and reassesses all property every five years in accordance with Section 12-43-217 of the SC Code of Laws.

### Goals:

To provide courteous service to all taxpayers and technical assistance to all departments in the County as needed.

### Objectives:

- To perfect the quality of service we provide to our citizens which will make us a successful organization with integrity, professionalism, and courtesy;
- To provide a comprehensive and efficient department that is in compliance with all state laws and regulations; and
- To provide excellent customer service.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
#Lots Added or Split	482	953	3,259
#Parcels Revised	9,097	12,757	14,102
#New Construction on Books	602	660	1,056
#Property Transfers	2,386	4,764	4,427

Position Summary	FY2014	FY2015	FY2016
Fulltime	11	11	13
Part-time	1	1	2
<b>Total</b>	12	12	15

### Budget Highlights

The FY 2016 Budget increased by \$160,681 or 22% over FY 15. Personal services expenditures were primarily impacted by the addition of a mapping clerk position and the transfer of a mapper from GIS. In addition there was also an increase due to the .5% cost of living raise for employees and the implementation of the first step towards getting employees with at least 10 years of service to their market rates. Operating expenditures includes a \$40,000 increase in preparation for the additional resources that will be required during the County's reassessment.

**Fiscal Plan**

<b>Assessor-041</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	622,849	635,326	756,007	120,681	19.00%
<b>Operating Expenditures</b>	65,249	80,600	120,600	40,000	49.63%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	688,098	715,926	876,607	160,681	22.44%



**Auditor – Department #043****Contact Information**

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-7424

**Department Duties:**

The auditor's office primary function is to ensure all taxable property in Lancaster County is assessed and placed on the tax books. Lancaster County is one of 44 counties of the 46 in South Carolina counties that has an elected auditor.

The tax assessor appraises real property and the county auditor calculates bills and processes any changes needed to the tax files.

The auditor assesses all personal property within the county. Taxable personal property includes: vehicles, campers, motor homes, motorcycles, furniture and equipment used in a business, aircraft, boats and motors for boats. All property, real and personal, are assessed by rates required by South Carolina State Law. The South Carolina Department of Revenue is required to provide values on personal property and county auditors are mandated to use these values. Appeals on personal property, not returned to the South Carolina Department of Revenue, are also processed in the auditor's office. Appeals must be submitted in writing by the due date as required by South Carolina Codes of Law.

The auditor's office also administers the state Homestead program for the citizens who are 65 years old or disable by a state or federal agency. The auditor travels to the Town of Kershaw each January and to the Del Webb Library each February to assist taxpayers to apply. We also assist disable veterans, churches and taxpayers who use wheelchairs apply for exempts with the South Carolina Department of Revenue.

The county auditor processes Manufacturing property, Railroads, Utilities and Fee-in-lieu agreements for the county. These are all reported to the South Carolina Department of Revenue and certified to the auditor for taxation.

County Auditors other duties include: Jury Commissioner, Member of the Forfeited Land Commission, providing assessments to bonding attorney's for county and school district and signing the bonds. Each tax district within the county receives assessments each year from the county auditor to assist with budget estimates. The auditor also calculates the credit factor for the Local Option Sales Tax Credit annually.

The county auditor is also required to endorse every deed recorded within the county and keep permanent records of the buyer and seller.

Temporary Tags can be purchased from the auditor's office if you purchase a vehicle from an individual and live within Lancaster County. The cost is \$5.00 and is sold only from 8:30am-4:45pm.

Lancaster County has a Codes Enforcement Office to ensure all vehicles within our county are taxed and registered as required by state law.

**Goals:**

To ensure that all taxable property in Lancaster County is assessed and placed on the tax books as required by SC State law.

## Objectives:

Provide efficient and effective service to the citizens of Lancaster County; maintain highest levels of professional and ethical conduct.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
#Temporary Tags Issued	502	533	556
#Vehicle Bills Assessed	80,481	82,614	85,287
# Real Estate Bills Assessed (includes BPP, DOR, etc.)	60,369	50,951	50,856

Position Summary	FY2014	FY2015	FY2016
Fulltime	7	7	7
Part-time	0	0	0
<b>Total</b>	7	7	7

## Budget Highlights

The FY 2016 Budget increased by \$9,368 or 2.53% over FY 15. Personal services expenditures were impacted by an decrease in worker's compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rate. Operating expenditures increased mainly to purchase a new software program to assist in managing the department's increasing workload.

## Fiscal Plan

Auditor-043					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	312,390	315,432	317,900	2,468	0.78%
Operating Expenditures	41,705	54,912	61,812	6,900	12.57%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	354,095	370,344	379,712	9,368	2.53%

## Building – Department #031

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-1969

### Department Duties:

The Building department enforces compliance with the International Building Codes and to assure the safety, health, public welfare, and quality of property for residents. The department issues building permits, sign permits, and mobile home permits.

### Goals:

Ensure the health, safety and welfare of the citizens of Lancaster County while enhancing their quality of life, environment, and growth through effective and comprehensive building code enforcement; provide courteous and technical assistance to educate the general public.

### Objectives:

Strive and perfect the quality of service we provide to our citizens which will make us a premier building organization with integrity, professionalism, and courtesy; ensure all contractors are properly licensed in the state of SC and all their proposed construction projects comply with the provisions of Lancaster County ordinances and the International Building Codes; to provide a comprehensive and efficient building inspection to ensure a safe and code compliant structure for all occupants whether residential or commercial.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
#Plan Reviews Completed	910	1,416	1,456
#Permits Issued	2,968	2,843	2,573
#Inspections Completed	11,896	24,882	20,882
%Plan Reviews Completed within 2 Weeks	n/a	100%	99%

Position Summary	FY2014	FY2015	FY2016
Fulltime	13	14	14
Part-time	0	0	0
<b>Total</b>	13	14	14

### Budget Highlights

The FY 2016 Budget increased by \$64,727 or 7.32% over FY 15. Personal services expenditures were impacted by an decrease in worker's compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rate. In addition there was an increase to the salary of the vacant Plans Examiner position of \$10,000. Operating expenditures mostly increased due to increasing equipment costs and an increase in maintenance service agreement.

**Fiscal Plan**

<b>Building-031</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	618,180	806,143	862,570	56,427	7.00%
<b>Operating Expenditures</b>	59,067	78,050	86,350	8,300	10.63%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	677,247	884,193	948,920	64,727	7.32%

## Building Maintenance – Department #251

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-1565

### Department Duties:

The County Building Maintenance Department is responsible for maintaining county facilities including division of electric, plumbing, carpentry, HVAC, and other assigned projects. Evaluates and makes recommendations to Administration regarding major repairs. Oversee contractors performing repairs and other projects. This department also makes deliveries, oversees community service workers, sets up for county functions and events for various departments, assists the IT department in pulling wire for new installations, unlocks administrative building, and replenishes supplies.

### Goals:

Ensure all County owned properties are maintained and in safe working conditions for citizens and employees.

### Objectives:

Maintain and repair property and equipment in a timely manner and with no or limited interruption of service; Ensure competitive bidding prices are obtained to minimize cost of repairs and maintenance.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
#Total Jobs Completed	n/a	1,738	2,162
#Maintenance Jobs Completed	n/a	1,112	1,615
#Non-Maintenance Jobs Completed	n/a	623	547

Position Summary	FY2014	FY2015	FY2016
Fulltime	6	7	7
Part-time	1	1	1
<b>Total</b>	7	8	8

### Budget Highlights

The FY 2016 Budget decreased by \$14,423 or .97% over FY 15. Personal services expenditures were primarily impacted by a restructuring of the department as well as a decrease in workers compensation. Operating expenditures increased primarily for the additional supplies and services that will be required at the complete Veteran's Affairs and Economic Development Offices. In addition, there was an increase of \$3,922 in contractual services.

Fiscal Plan

Building Maintenance-251					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	302,576	366,540	344,195	(22,345)	-6.10%
Operating Expenditures	1,032,301	1,111,778	1,119,700	7,922	0.71%
Capitalized Expenditures	-	10,000	10,000	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	1,334,876	1,488,318	1,473,895	(14,423)	-0.97%

## County Council – Department #011

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 802-5888

### **Department Duties:**

County Council makes policy decisions for Lancaster County as established by State law, sets primary policies establishing the community vision, and states the organizational mission. The Council is elected for four (4) year terms and elections are held in even numbered years, with three (3) members one election and the other four (4) members the following election. While elections are held in November, the terms of office begin on January 1, of the

following year. At the first meeting in January after an election, the Council appoints one member to be Chair, one member to be Vice Chair, and one member to be Secretary. The Council meets the second and fourth Monday's of each month. The public portion of the meeting begins at 6:30 PM unless a holiday forces a move of the normally scheduled date. In addition, from time to time there may be special meetings and workshops called by the Council. The public is welcome at all meetings of the Council.

### **Location of meetings:**

County Administration Building, County Council Chambers  
101 N. Main Street, 2nd floor  
Lancaster, SC

Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during citizen's comments.

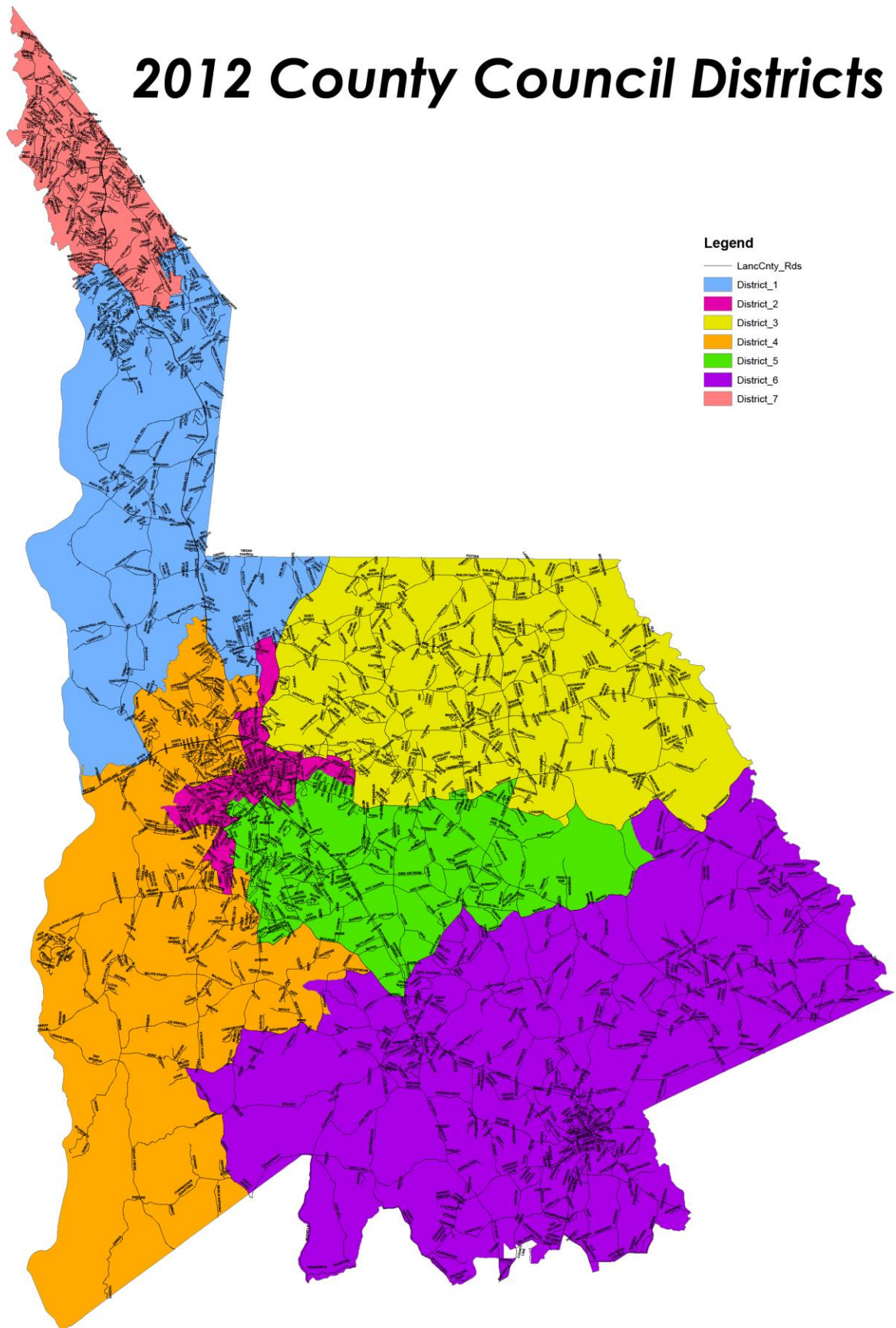


Should any person, group or organization request to be heard at a regular meeting of Council upon any matter which falls under Council's authority or jurisdiction, the deadline for placing such items on the agenda is the close of business (5:00 pm) on the Monday prior to the regular Monday council meeting. A written request should be submitted to the Clerk to Council, P O Box 1809, Lancaster SC 29721; by fax at 803-285-3361; or by e-mail to [dhardin@lanastercountysc.net](mailto:dhardin@lanastercountysc.net) . The request will then be submitted to the Council Chairman for approval.

Every 10 years, following the national census, County Council districts are redesigned to accommodate the changes in population within the County. The United States census reveals how the county's population has changed over the past decade. As a result of these changes in population, invariably some district will have more population than others. Because the United States Constitution's Equal Protection Clause requires each Council district to be approximately equal in population, the Council district boundaries have to change every 10 years, in order to equalize their population. Public hearings are held around the county so that the public can tell the Council about factors it should consider in the course of its work on redistricting. After hearing from the public, County Council develops a plan. Once the new plan is approved by County Council, the new redistricting plan is sent to the US Department of Justice for approval before it can take effect in the County. The map on the following page represents the redesigned districts from the 2010 Federal census, which have been approved by the Justice Dept.



# 2012 County Council Districts





### Budget Highlights

The FY 2016 Budget decreased by \$523,566 over FY 15. Personal services expenditures were impacted slightly by a decrease in worker's compensation insurance. Operating expenditures were primarily impacted by the creation of a legal department which resulted in removing \$330,000 for contractual services. However, in FY 16 there is an increase in fees to Springs Hospital for security included that balanced out some of those savings. OFU decreased as a result of removing the one-time transfer to KEER-SSRB in FY 15 as a loan to pay for bond issuance costs to be repaid after bonds were issued.

### Fiscal Plan

County Council-011					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	112,561	114,200	109,561	(4,639)	-4.06%
<b>Operating Expenditures</b>	691,192	1,144,715	1,039,788	(104,927)	-9.17%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	50,000	50,000	50,000	-	0.00%
<b>Other Financing Uses</b>	-	414,000	-	(414,000)	-100.00%
<b>Total</b>	853,753	1,722,915	1,199,349	(523,566)	-30.39%

## Council Transfers – Department #012

This department accounts for the transfers to other funds as approved by County Council.

### Budget Highlights

The FY 2016 transfers approved include: Recreation \$1,059,893 & Airport \$64,286. Personal services' expenditures were impacted by an decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rate. In addition, funds were added to account for increasing utility costs.

### Fiscal Plan

Council Transfers-012					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	-	-	-	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	920,428	1,050,557	1,124,179	73,622	7.01%
<b>Total</b>	920,428	1,050,557	1,124,179	73,622	7.01%

## Delinquent Tax – Department #045

**Contact Information**  
Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-8885

### Department Duties:

The Delinquent Tax Department investigates and collects delinquent real and personal ad Valorem property taxes, user fees, penalties and levy costs, locates and notifies delinquent taxpayers of taxes owed, and maintains accurate, up-to-date records of monies collected to ensure the collection of funds to keep tax rates low and improve the overall quality of life for county citizens.

### Goals:

To effectively and efficiently collect the delinquent taxes on all types of property either through direct payment by taxpayers or by the sale of property as mandated by State law.

### Objectives:

To provide customer service to Lancaster County residents, tax sale bidders, and other Lancaster County departments this is efficient and accurate; ensure compliance with Title XII of the SC Code of Laws that govern delinquent tax sales.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
\$ of Delinquent Taxes Collected	n/a	8,026,856	4,229,575
\$ Collected via Set-Off Debt	n/a	7,934	10,685
# Properties Redeemed	n/a	332	265

Position Summary	FY2014	FY2015	FY2016
Fulltime	4	4	4
Part-time	0	0	0
<b>Total</b>	4	4	4

### Budget Highlights:

The FY 2016 Budget increased by \$14,223 or 4.71% over FY 15. Personal services' expenditures were impacted by an decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. The increase in operating expenditures was primarily due to increasing postage and equipment costs.

## Fiscal Plan

Delinquent Tax-045					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	168,706	173,707	182,605	8,898	5.12%
<b>Operating Expenditures</b>	119,924	128,570	133,895	5,325	4.14%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	288,629	302,277	316,500	14,223	4.71%

## Direct Assistance – Department #014

### Department Duties:

Lancaster County makes direct assistance contributions to many agencies that provide numerous services to the community such as the following:

- Represent the indigent accused of criminal acts
- State mandated assistance to agencies
- Supervise those people who are placed on parole or probation by General Sessions Court
- Provide services which include therapy, counseling, assessment, and classes
- Provide services to the indigent
- Administer community-focused programs

### Budget Highlights:

The FY 2016 Budget decreased by \$894,478 or 51.45% over FY 15. The decrease is the result of removing the transfer to the Lancaster County Library from OFU. In FY 2016 the Library became a department of the County its budget is included elsewhere in this report. The increase in Operating Expenditures is mainly the result of increasing the funding to \$270,000 to the Public Defender and \$332,000 to the Sixth Judicial Circuit Court. Also included in this year's budget is the addition of funding to our delegation in the amount of \$20,000 and an increase in funding to the Soil & Water Conservation District bringing their allocation to \$70,671. This year funding was decreased to Clemson Extension by \$18,000.

### Fiscal Plan

Direct Assistance-014					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	446,911	-	-	-	0.00%
<b>Operating Expenditures</b>	591,609	695,258	844,124	148,866	21.41%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	1,008,938	1,043,344	-	(1,043,344)	-100.00%
<b>Total</b>	2,047,459	1,738,602	844,124	(894,478)	-51.45%

## Finance – Department #023

Contact Information

Administration Building  
 101 N. Main Street  
 P.O. Box 1809  
 Lancaster, SC 29721  
 Phone (803) 416-9301

**Department Duties:**

The Lancaster County Finance Department records the financial activities of the County under the supervision of the Finance Director including the following functions:

Accounting - Insure transactions are recorded properly in compliance with GAAP and GASB, monitors the operating, capital, & special revenue budgets, sends in reimbursement request for

County grants, reconciles health insurance & retirement contributions, performs monthly reconciliation of all bank accounts, maintains & records County's capital assets & inventory, and maintains County financial records.

CAFR - The Finance department also aids in the preparation of the Comprehensive Annual Financial Report (CAFR). The County has received a number of Certificate of Achievement for Excellence in Financial Reporting awards from the Government Finance Officers Association (GFOA). This achievement is the highest form of recognition in governmental accounting & financial reporting.

Budget – The Finance department assists the Administrator with preparing the annual budget for the County. The department also compiles the annual budget document to be submitted to GFOA. The County received the Distinguished Budget Presentation Award for the first time for submission of the fiscal year 2013 budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Accounts Payable/Receivable - Makes sure vendors are properly & timely paid for their services to the County. Prepares and reconciles annual 1099 tax documents. Prepares invoices for miscellaneous services the County provides to other entities.

Payroll - Processes bi-weekly payroll for 600+ employees of the County. Prepares and reconciles monthly, quarterly, and annually: payroll taxes, employee insurance payments, state retirement, 401K, and other employee deductions and fringe benefits.

Procurement -Ensures that accepted procurement practices are followed by all County departments when purchasing goods & services and receives bids & proposals.

**Goals:**

To maintain financial integrity and accountability in managing and reporting the financial activities of Lancaster County.

**Objectives:**

Continue to provide financial information to the Citizens of Lancaster County; continue to improve on financial transparency by making more financial information available on the County website.

Position Summary	FY2014	FY2015	FY2016
Fulltime	7	7	9
Part-time	0	0	0
<b>Total</b>	7	7	9

### Budget Highlights

The FY 2016 Budget increased by \$131,629 or 25.64% over FY 15. Personal services' expenditures were impacted by an decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition, the budget includes the full salary of a Budget Analyst and a position transferred from the Library to Procurement (Buyer I). Operating expenditures increased primarily due to an increase of \$3,000 for added training for the new positions. Other expenditures were increased slightly to accommodate new staff as well. Capital expenditures include money for a check printer.

### Fiscal Plan

Finance-023					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	446,911	465,279	591,758	126,479	27.18%
<b>Operating Expenditures</b>	38,822	42,500	47,750	5,250	12.35%
<b>Capitalized Expenditures</b>	-	5,600	5,500	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	485,733	513,379	645,008	131,629	25.64%

## GIS – Department #027

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-6964

### **Department Duties:**

The Lancaster County GIS Department maintains the County Geographic Information System Mapping database. The department updates acreage and property boundary lines according to recorded plats and deeds to ensure the most accurate and up-to-date maps.

Position Summary	FY2014	FY2015	FY2016
Fulltime	2	3*	2*
Part-time	0	0	0
<b>Total</b>	2	3	2

\*Includes position funded 50% by GIS and 50% by E-911

### **Budget Highlights**

The FY 2016 Budget decreased by \$61,038 or 30.16% under FY 15. Personal services' expenditures were impacted by an decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. They were also impacted by the transfer of one fulltime mapper to the Assessor's Office. Efficiencies were found in contractual services which allowed for a \$10,000 decrease while utilities had to be increased \$3,000.

### **Fiscal Plan**

GIS-027					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	122,305	151,292	97,254	(54,038)	-35.72%
<b>Operating Expenditures</b>	38,668	51,100	44,100	(7,000)	-13.70%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	160,973	202,392	141,354	(61,038)	-30.16%



## Human Resources – Department #024

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 416-9423

### **Department Duties:**

The Human Resource Department is responsible for managing and directing the County's human resource function which involves classification, employee relations, recruitment, benefits administration, health and wellness programs, retirement benefits administration, records management, personnel law compliances and implementation, education of staff on personnel law, and other programs related to human resource issues and required training.

The department also processes and maintains all County fleet vehicle records, administers Fuel Card system, and works with Risk Management to ensure a safe work environment and timely claims process.

### **Goals:**

Ensure Lancaster County hires suitable candidates; facilitate departmental operations in a professional manner; ensure compliance to labor laws both State and Federal.

### **Objectives:**

Continue to recruit new employees for vacant positions; manage training, benefit, and classification/compensation programs for existing Lancaster County employees; manage and oversee implementation of Federal laws governing family and medical leave.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Applications Taken	1,276	1,331	1,034
# Insurance Changes Processed	296	396	346
# New Hire Processed	208	190	275
# Disciplinary Actions	44	111	68

Position Summary	FY2014	FY2015	FY2016
Fulltime	2	2	2
Part-time	0	0	0
<b>Total</b>	2	2	2

### **Budget Highlights**

The FY 2016 Budget decreased by \$42,353 or 16.98% under FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. A merit pool of \$46,863 was included in the FY15 budget and was removed this year in favor of a different salary plan.

## Fiscal Plan

Human Resources-024					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	120,239	123,520	128,030	4,510	3.65%
<b>Operating Expenditures</b>	80,566	125,863	79,000	(46,863)	-37.23%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	200,805	249,383	207,030	(42,353)	-16.98%

## Legal – Department #022

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 416-9300

### Department Duties:

The Office of the Lancaster County Attorney provides in-house legal advice and counsel to the County Council, the County Administrator, Division Directors, County departments, boards, and commissions as needed. The responsibilities are diverse and include matters such as drafting ordinances and amendments, negotiating, drafting and reviewing contracts, and prosecuting building and zoning violations.

Various appeals and litigation are handled through the County Legal Office. The attorney oversees cases handled by outside attorneys and is called upon to advise staff and elected officials on both legal and policy matters and issues, handle contract disputes with contractors, as well as advise county officials on the application of various county ordinances, state and federal laws.

Position Summary	FY2014	FY2015	FY2016
Fulltime	n/a	n/a	2
Part-time	n/a	n/a	0
<b>Total</b>	-	-	2

### Budget Highlights

The Legal Office is a new department within the FY 2016 Budget. Previously the attorney and staff were part of the Administration Department's budget. Funding is included for wages and fringe of the attorney and one full-time paralegal position. Operating expenditures are mostly for supplies and utilities, with the largest expenditure being for specialized cases. The funding for these consultation services totals \$100,000 of the Legal Office's budget.

### Fiscal Plan

Legal-022					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
General Government	-	-	183,018	-	-
Public Safety	-	-	107,500	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	-	-	290,518	-	-

## MIS (Management of Information Systems) – Department #026

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803)-416-9448

### Department Duties:

The Lancaster County MIS Department provides technical support, hardware/software support, VoIP support, email support, and Internet support for all Lancaster County departments, approximately 350-400 users.

### Goals:

To promote informed decision-making and to improve county efficiency by providing the citizens and staff of Lancaster County informational resources through existing and emerging technologies.

Position Summary	FY2014	FY2015	FY2016
Fulltime	1	1	3
Part-time	0	0	0
<b>Total</b>	1	1	3

### Budget Highlights

The FY 2016 Budget increased by \$132,027 or 16.98% over FY 15. Personal services expenditures were impacted by the addition of two IT Technicians which included one position transferred from the Library. In addition Personal services saw a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures were increased primarily due to increases in the County's software costs which include costs of malware and anti-virus protection.

### Fiscal Plan

MIS-026					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	44,094	54,825	179,931	125,106	228.19%
Operating Expenditures	478,933	722,659	729,580	6,921	0.96%
Capitalized Expenditures	139,833	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	662,860	777,484	909,511	132,027	16.98%

## Non-Departmental – Department #005

### Department Duties

This department maintains records for expenditures that are applicable to multiple county departments. Expenditures include unemployment compensation, audit fees, property & liability insurance, medically indigent assistance, and the County portion of retiree health insurance. Most of these items are required by state law:

- The county does not pay state or federal unemployment insurance, therefore the county is responsible for all valid unemployment claims filed by former county employees.
- SC State law requires the county to provide for an independent annual audit, by a non-interested CPA or PA, of all financial records and transactions of the county and any agency funded in whole by county funds. This audit must be submitted to the State budget and Control Board by January 15<sup>th</sup> each year. If the county does not comply, the State will reduce the county's State Aid to Subdivisions by 10% until the report is filed.
- State law requires the county to procure tort and automobile liability, and property and casualty insurance.
- The county is required to contribute to the Medically Indigent Assistance Program which provides Medicaid services in SC. County governments are assessed by the State annually based on a formula which weighs property value, personal income, net taxable sales, and the previous two years of claims against the fund by county residents.

### Budget Highlights

The FY 2016 Budget increased by \$74,896 or 5.72% over FY 15. The increase in personal services is mainly due to increases in our retiree insurance benefits in the amount of \$30,000 and increases to our volunteer workers' compensation. Operating expenditures increased due to increases in general tort & liability insurance (\$65,000) while the medically indigent (\$26K) line item saw a decrease of approximately \$40,000.

### Fiscal Plan

Non-Departmental-005					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	280,111	296,000	346,000	50,000	16.89%
<b>Operating Expenditures</b>	903,145	1,014,013	1,038,909	24,896	2.46%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,183,256	1,310,013	1,384,909	74,896	5.72%

## Planning – Department #032

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-6005

### Department Duties:

The Lancaster County Planning Department is responsible for all of the planning activities which take place within Lancaster County, and the Towns of Heath Springs and Kershaw. The department is responsible for writing all of the regulations which govern development within these four jurisdictions and providing technical support to the County and Municipal Councils, the Lancaster County Planning Commission and the Lancaster County Board of

Zoning Appeals on all planning topics and makes recommendations on items which are before the Planning Commission prior to these items being heard by the various councils.

### Goals:

The planning division is committed to providing the community with the highest quality planning and regulatory principles to preserve, protect, and enhance Lancaster County's developed and natural environments.

### Objectives:

Concentrate development in those areas of the County where the infrastructure is in place or could easily be extended to accommodate this growth; enhance the outcome of development through development criterion and standards; protect land values through proper planning and responsible development practices.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Rezoning Cases	16	27	25
# Text Amendments	20	12	16
# BZA Cases	21	17	20
# Dev. Review Committee Cases	8	21	21

Position Summary	FY2014	FY2015	FY2016
Fulltime	5	6	6
Part-time	0	0	0
<b>Total</b>	5	6	6

### Budget Highlights

The FY 2016 Budget increased by \$10,547 or 1.95% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. They decreased overall due to a decrease in Health insurance. Operating expenditures increased due largely to the costs of advertising the County's updated zoning map when it is completed this year (\$12,500). Also included in this year's budget is \$75,000 to complete phase two of the Unified Development Ordinance rewrite.

**Fiscal Plan**

<b>Planning-032</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	252,590	387,409	381,486	(5,923)	-1.53%
<b>Operating Expenditures</b>	136,876	152,680	169,150	16,470	10.79%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	389,466	540,089	550,636	10,547	1.95%

## Registration & Election – Department #051

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-2969

### **Department Duties:**

The function of the Registration & Election Department is to facilitate voter registration, properly maintain voter registration records, conduct fair and impartial elections in accordance with the state and federal law, and protect the integrity of the election process. The department is responsible for ensuring that elections are carried out according to State & Federal laws.

This department ensures that every eligible citizen in Lancaster County has the opportunity to register and vote in an efficient and equitable manner as mandated by law.

### **Goals:**

Work with GIS and Planning departments to add new precincts in the Indian Land area to comply with state and federal laws and regulations.

### **Objectives:**

Complete the implementation of an electronic asset inventory system and inventory process procedures to have better security measures when voting equipment is at all times.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Primary Ballots Cast	1,423	0	5,424
# General Election Ballots Cast	33,473	0	20,542
# Runoff Ballots Cast	0	0	0
# Precincts Open	29	0	29

Position Summary	FY2014	FY2015	FY2016
Fulltime	2	2	2
Part-time	208	126	200
<b>Total</b>	210	128	202

### **Budget Highlights**

The FY 2016 Budget increased by \$48,941 or 18.55% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition, \$37,000 was added in Part-time in order staff additional polling places during the Presidential Primaries. Operating expenditures increased slightly for maintenance service increases.



Fiscal Plan

Registration & Election-051					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	147,851	170,635	215,686	45,051	26.40%
<b>Operating Expenditures</b>	76,602	93,140	97,030	3,890	4.18%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	224,452	263,775	312,716	48,941	18.55%

## Register of Deeds – Department #060

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 416-9440

### **Department Duties:**

The Register of Deeds department records land titles, liens and other documents related to property transactions in Lancaster County ensuring that all recorded documents comply with the requirements of federal and state recording statutes and are available for public review. This department also performs record retention/archiving functions and sells passports to the public.

### **Goals:**

To provide for the recordation, maintenance and availability of county records dealing with real and personal property. Our ultimate Goal is to provide the best and most efficient services possible to all citizens.

### **Objectives:**

Ensure all funds are paid to the state monthly, minus 3% for timely filing; provide up-to-date work center for records to be researched; maintain a good working relationship with BIS to ensure proper back up all of our documents, to produce microfilm that is transmitted to the SC Archives, and to ensure the working performance of our recording system.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Deeds Recorded	3,971	4,693	4,926
# Mortgage Documents Recorded	7,835	8,336	6,263
# Power of Attorneys Recorded	1,044	931	959
# Passports Issued	545	1,646	1,523

Position Summary	FY2014	FY2015	FY2016
Fulltime	5	5	5
Part-time	1	1	1
<b>Total</b>	6	6	6

### **Budget Highlights**

The FY 2016 Budget increased by \$7,704 or 2.40% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates.

**Fiscal Plan**

<b>Register of Deeds-060</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	225,582	235,340	243,044	7,704	3.27%
<b>Operating Expenditures</b>	86,438	85,750	85,750	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	312,020	321,090	328,794	7,704	2.40%

## Risk Management – Department #025

**Contact Information**  
Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 416-9490

**Department Duties:** The Risk Management Department ensures that the risks of the County's assets, liabilities and employees are adequately insured. This office handles all workers' compensation, property, vehicle, equipment, liability insurance matters. Insurance claims are reviewed, reported and processed by this department. Additionally, the Risk Management Department ensures that all County employees are provided a safe and healthful work environment as required by the General Duty Clause from the U.S.

Occupational Safety and Health Administration (OSHA) and other pertinent regulations as mandated by OSHA. A Safety Committee, comprised of employees representing a cross section of County departments, meets quarterly and assists this office in developing policy and identifying and resolving unsafe working conditions.

### Goals:

To ensure the safe condition of county equipment and ensure compliance with various codes and regulations.

### Objectives:

Ensure county employees receive appropriate and timely initial injury care; ensure all vehicles and equipment owned and operated by Lancaster County are repaired once damaged or involved in an accident; timely report all WC & P&L claims; complete five building/site inspections each month.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Injuries Reported	50	53	40
# Workers Comp. Claims	34	42	34
# Property & Liability Claims	35	32	45
# Inspections Performed	60	60	65

Position Summary	FY2014	FY2015	FY2016
Fulltime	1	1	1
Part-time	0	0	0
<b>Total</b>	1	1	1

### Budget Highlights

The FY 2016 Budget increased by \$114 or .12% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates.

## Fiscal Plan

Risk Management-025					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	65,265	74,807	74,921	114	0.15%
<b>Operating Expenditures</b>	32,559	24,000	24,000	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	97,825	98,807	98,921	114	0.12%

## Treasurer – Department #044

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-7939

### Department Duties:

The Treasurer's office collects real, personal, motor vehicle and other taxes; acts as a banking agent for County departments; safeguards county funds; disburses funds to taxing entities within Lancaster County (City of Lancaster, Lancaster County Schools, USCL, etc.); maintains records of revenues collected; and invests any funds not immediately needed for disbursement to maximize efficient use of taxpayer money.

### Goals:

To efficiently, effectively, and fairly serve the taxpayers of Lancaster County.

### Objectives:

For vehicles bill payments that are received in the mail, change process so that the DMV will mail paid receipt and decal; Save on postage with new process; Continue to provide taxpayer conveniences by offering multiple payment options (cash, check, credit card) by mail, online, phone, drive-thru, or walk-in.

Position Summary	FY2014	FY2015	FY2016
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	6	6	6

### Budget Highlights

The FY 2016 Budget increased by \$7,358 or 1.98% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. The savings in operating expenditures were primarily due to a decrease in contractual services.

### Fiscal Plan

Treasurer-044					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	259,413	256,750	266,108	9,358	3.64%
Operating Expenditures	96,754	114,050	112,050	(2,000)	-1.75%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	356,167	370,800	378,158	7,358	1.98%

## Fleet Operations – Department #210

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-6939

### Department Duties:

Fleet Operations provides the Purchasing Department with all vehicle and equipment specifications and possible vendors. The department checks all vehicle and equipment bids and assists departments in bid decisions. We also inspect & ensure that the vehicles and equipment meet specifications at the time of delivery. Fleet Operations outfits all vehicles and equipment with a first aid kit, fire extinguisher and affixes County seals. After the useful life

of vehicles or equipment, all radios, lights, safety equipment, and signage are removed. Vehicles are then prepared and sold at auction on [www.govdeals.com](http://www.govdeals.com).

### Goals:

Ensure the safe condition of county equipment through preventive and unscheduled maintenance, facilitate departmental operations by completing equipment repairs timely, and ensure compliance with various codes and regulations related to motor vehicle operations.

### Objectives:

Ensure that all vehicles and equipment owned and operated by Lancaster County are routinely maintained and continue to run in a safe working condition; Maintain and repair vehicles and equipment in a timely manner as to minimize down time and service interruptions; Insure that vendor's prices are constantly monitored to minimize repair and maintenance costs.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Work Orders	2,289	2,310	2,310
Total Days Down Time	1,808	766	766
Work Order % Preventive Maintenance	12%	7%	12.4%
Work Order % Unscheduled Maintenance	88%	93%	87.6%

Position Summary	FY2014	FY2015	FY2016
Fulltime	7	7	8
Part-time	0	0	0
<b>Total</b>	7	7	8

### Budget Highlights

The FY 2016 Budget increased by \$48,820 or 9.89% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. There was also a Technician position added which had the largest impact. Operating expenditures increased primarily for supplies for the new employee with major increases in training and clothing (\$2,500).

## Fiscal Plan

Fleet Operations-210					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	322,989	347,601	393,764	46,163	13.28%
<b>Operating Expenditures</b>	87,806	146,143	148,800	2,657	1.82%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	410,796	493,744	542,564	48,820	9.89%



## Zoning – Department #029

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 416-9777

### Department Duties:

The Zoning department enforces compliance with the International Building Codes and Local Zoning regulations to assure the safety, health, public welfare, and quality of property for residents. The department issues demolition building permits, zoning permits, alarm permits, septic tank license, and mobile home moving & change of ownership permits.

### Goals:

To assist the public with providing useful information to the public concerning the utilization of their property.

### Objectives:

Properly research parcels in order to provide accurate information; respond promptly to citizens complaints; continue to work well with other departments to assist the public.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Zoning Permits Issued	n/a	1,268	1,272
# Zoning Complaints	n/a	405	1,272
# Flood Plain Inquiries	n/a	62	65
# Demolition Calls & Inquiries	n/a	84	105
# Zoning Inquiries	n/a	1,260	1,451

Position Summary	FY2014	FY2015	FY2016
Fulltime	4	4	5
Part-time	0	0	0
<b>Total</b>	4	4	5

### Budget Highlights

The FY 2016 Budget increased by 109,933 or 40.28% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition, a Zoning Officer Position was added. Operating expenditures increased due to the addition of the new employee--\$14,000 for office equipment and \$25,000 for a vehicle.

Fiscal Plan

Zoning-029					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	197,026	202,133	272,416	70,283	34.77%
<b>Operating Expenditures</b>	94,409	70,800	85,450	14,650	20.69%
<b>Capitalized Expenditures</b>	-	-	25,000	25,000	-
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	291,435	272,933	382,866	109,933	40.28%

Capital Leases – Department #999

This department accounts for the payments on certain capital leases that are funded in the General Fund. Fiscal year 2016 budgeted lease payments are for payments on the energy management project.

**Fiscal Plan**

Capital Leases-999					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	-	-	-	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	78,470	157,430	162,156	4,726	3.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	78,470	157,430	162,156	4,726	3.00%

## *Administration of Justice*



Historic Courthouse (L)    New Courthouse (R)

The administration of justice function is comprised of judicial and court system departments of the County. This function represents \$2,208,337 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2016 budgets are listed below:

Department	2016 Approved
<b>Circuit Court - 061</b>	82,606
<b>Clerk of Court - 063</b>	469,48
<b>Family Court - 064</b>	359,189
<b>Magistrate-Countywide - 070</b>	852,346
<b>Probate Court - 069</b>	444,716

## Circuit Court – Department #061

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-1581

### Department Duties:

This department maintains records of payments to jurors that serve on the Lancaster County Circuit Court. Also recorded are personnel expenditures and supplies for Lancaster County Circuit Court.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Juror Summons to Court	2,850	3,750	4,050

Position Summary	FY2014	FY2015	FY2016
Fulltime	0	0	0
Part-time	2	2	3
<b>Total</b>	2	2	3

### Budget Highlights

The FY 2016 Budget increased by \$11,715 or 16.53% over FY 15. Personal services expenditures were impacted by a decrease in workers' compensation insurance as well as the addition of one part-time Bailiff Position. The operating expenditures category remained primarily flat. There was a slight decrease in supplies. This budget reflects no anticipated increases in the number of weeks required for General Session court hearings.

### Fiscal Plan

Circuit Court-061					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	21,469	23,387	36,107	12,720	54.39%
Operating Expenditures	43,036	47,505	46,500	(1,005)	-2.12%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	64,505	70,892	82,607	11,715	16.53%

## Clerk of Court – Department #063

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-1581

### **Department Duties:**

The Clerk of Court's office provides administrative support for the 6<sup>th</sup> Judicial Circuit Court. This office maintains dockets of the courts, fines and costs, maintains court records, collects and disburses court-ordered monies, and maintains records of bond issues. The Clerk of Court oversees the Family Court and the Circuit Court departments. The Clerk of Court position is elected countywide and serves a four-year term.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# General Session Cases Disposed	1,669	1,863	1,977
# Common Pleas Cases Disposed	2,066	1,990	2,533

Position Summary	FY2014	FY2015	FY2016
Fulltime	6	8	8
Part-time	0	0	0
<b>Total</b>	6	8	8

### **Budget Highlights**

The FY 2016 Budget increased by \$14,864 or 3.67% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures were affected by the slight increases in postage and clothing which were balance by a decrease in telephone utilities and supplies.

### **Fiscal Plan**

Clerk of Court-063					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	271,380	378,917	394,131	15,214	4.02%
<b>Operating Expenditures</b>	31,530	75,699	75,349	(350)	-0.46%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	302,910	454,616	469,480	14,864	3.27%

## Family Court – Department #064

Contact Information  
Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-6961

### Department Duties:

The Family Court Office receives and disburses child support fees, maintains the records of Family Court that includes juvenile, domestic relations, child support, interstate custody, abuse and neglect, domestic abuse, adoption and Uniform Reciprocal Enforcement of Support Act cases. The office also prepares and schedules hearing dockets for Family Court judges and maintains the records of divorce proceedings for 1977 and later.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Family Court Cases Disposed	961	884	1,034
# Child Support Payments Processed	41,741	39,612	34,714

Position Summary	FY2014	FY2015	FY2016
Fulltime	6	6	6
Part-time	2	3	3
<b>Total</b>	8	9	9

### Budget Highlights

The FY 2016 Budget decreased by (\$7,461) or 2.03% under FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. There were several veteran employees in this department. The decrease in operating expenditures is the result of decreasing the DSS Incentive line item by \$27,468. This returns it back to FY 14 levels.

### Fiscal Plan

Family Court-064					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	251,826	258,150	278,157	20,007	7.75%
Operating Expenditures	63,638	108,500	80,032	(27,468)	-25.32%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	315,464	366,650	359,189	(7,461)	-2.03%



## Magistrates - Countywide – Department #070

Contact Information  
Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-3983

### Department Duties:

The Magistrates' Courts provide services for all cases not tried in the Circuit Courts. Salaries and fringes as well as supplies, utilities and rent are accounted for in this department. Magistrate Court jurors are also paid from this department.

### Goals:

To comply with set procedures on Judicial standards, Orders, and Statutes.

### Objectives:

To have a safe and proper place to hold bond court.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Criminal Docket Cases Filed	2,570	2,562	2,331
# Traffic Docket Cases Filed	9,562	9,933	9,583
# Civil Docket Cases Filed	2,335	2,149	2,410

Position Summary	FY2014	FY2015	FY2016
Fulltime	13	14	14
Part-time	0	0	0
<b>Total</b>	13	14	14

### Budget Highlights

The FY 2016 Budget increased by \$14,022 or 1.67% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. There were several veteran employees in this department. The decrease in operating expenditures was primarily due to a \$1,000 decrease in the PDC-Jurors line item, a \$1,500 decrease in the telephone line item, and a slight decrease in the copier line item, and a decrease in general utilities due to trend data.



## Fiscal Plan

Magistrates-070					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	695,497	761,624	781,146	19,522	2.56%
<b>Operating Expenditures</b>	65,560	76,700	71,200	(5,500)	-7.17%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	761,058	838,324	852,346	14,022	1.67%

## Probate Court – Department #069

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-3379

### **Department Duties:**

The Probate Court department provides assistance to the citizens of Lancaster County in the probating of estates of deceased persons. The Probate Court issues marriage license, appoints guardians and conservatories for minors and incapacitated adults, and monitors the administration of their estates.

The forerunner to the Probate Court was the Court of the Ordinary.

The S.C. Constitution of 1868 replaced the Court of the Ordinary with the Probate Court. Changes to the S.C. Constitution in 1895 required the Probate Court to be dependent on the General Assembly for funding and legal procedures. Unlike other judges in South Carolina, the probate judge is selected by popular election to a four-year term.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Estates Disposed	596	545	633
# Marriage License issued	476	469	509
Guardianship/Conservatorships Disposed	43	16	23
Mental and Chemical Commitment Hearings Held	132	118	99

Position Summary	FY2014	FY2015	FY2016
Fulltime	7	7	7
Part-time	1	1	1
<b>Total</b>	8	8	8

### **Budget Highlights**

The FY 2016 Budget increased by \$25,447 or 6.07% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures increased mostly as a result of increasing contractual services to include archiving images and off-site backup of documents.

### **Fiscal Plan**

Probate Court-069					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	344,617	381,014	394,991	13,977	3.67%
<b>Operating Expenditures</b>	34,467	38,255	49,725	11,470	29.98%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	379,084	419,269	444,716	25,447	6.07%

### *Public Safety & Law Enforcement*

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The public safety & law enforcement function is comprised of law enforcement and emergency management departments of the County. This function represents \$15,191,018.69 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2016 budgets are listed below:

Department	2016 Approved
<b>Coroner - 068</b>	417,685
<b>Emergency Management - 140</b>	363,258
<b>Fire Service - 141</b>	1,272,325
<b>Town of Kershaw - Fire - 142</b>	140,996
<b>Lanc. Co Firefighters - 144</b>	987,692
<b>Communications - 130</b>	1,591,379
<b>Detention Center - 120</b>	2,030,899
<b>School Resource Officer - 121</b>	113,152
<b>Sheriff - 110 &amp; 111</b>	7,779,872
<b>Sheriff - Town of Kershaw - 117</b>	493,761

Detailed information about each department listed above is included on the pages that follow.

## Coroner – Department #068

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 416-9909

### Department Duties:

This department determines and certifies the cause and manner of death for all cases deemed by SC law to fall under the coroner including natural, homicide, suicide, accident, and undetermined. The department provides scene investigations, authorizes autopsies, maintains records in a manner compliant with state and federal laws, notifies families of death, and prepares court testimony as needed. It is our commitment to always go above and beyond what

is expected to better serve the citizens of Lancaster County and address their needs in a time of loss. We pride ourselves on helping our families cope with death and understanding the processes that follow in the months after. We strive to continually better ourselves through education and training.

### Goals:

Our mission is to provide the citizens of Lancaster County the most thorough investigation possible to determine the cause and manner of death of a loved one.

### Objectives:

Effectively, efficiently, and accurately assess and determine manner and cause of death; establish and maintain a transport team to best serve the needs of the County; maintain a state of readiness for day to day operations as well as mass casualty events.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Total Deaths	294	392	495
# Total Autopsies	60	42	60
Estimated Case Hours	4,270	4,527	5,850
# Estimated Transports	24	126	175

Position Summary	FY2014	FY2015	FY2016
Fulltime	4	4	4
Part-time	3	10	11
<b>Total</b>	7	14	15

### Budget Highlights

The FY 2016 Budget increased by \$21,347 or 5.39% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. There was also a Part-time Deputy Coroner added. Operating expenditures increased slightly to contract with a Forensic Criminologist when necessary.

## Fiscal Plan

Coroner-068					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	255,709	249,238	269,060	19,822	7.95%
<b>Operating Expenditures</b>	142,040	147,100	148,625	1,525	1.04%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	397,749	396,338	417,685	21,347	5.39%

## Emergency Management – Department #140

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-7333

### **Department Duties:**

Lancaster County Emergency Management is the agency of Lancaster County charged with prevention, preparedness and management of emergencies, disasters, and other such related incidents or events. Lancaster County Emergency Management meets the obligations of this charge through prevention/mitigation, preparedness, response to disasters, and recovery assistance to those impacted by disasters.

### **Goals:**

Our mission is to prepare the citizens of Lancaster County through prevention and training for emergencies and disasters and to warn of impending danger.

### **Objectives:**

To assess and reduce disaster risks; prepare emergency plans to ensure that emergency communications are maintained and operational during emergencies; respond to incidents as required; provide assistance to those impacted by disaster.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Responses to Severe Weather	18	5	5
# Responses to Haz. Mat Incidents	2	2	3
# Public Preparedness Presentations	5	22	37
# Private Industry Emergency Plan Reviews	8	10	4

Position Summary	FY2014	FY2015	FY2016
Fulltime	3	3	3
Part-time	0	0	0
<b>Total</b>	3	3	3

### **Budget Highlights**

The FY 2016 Budget increased by \$9,510 or 2.69% over FY 15. Personal services' expenditures were impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures increased primarily due to an increase in a maintenance contract for an uninterrupted power supply unit in the EOC building.

Fiscal Plan

Emergency Management-140					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	196,237	202,248	210,758	8,510	4.21%
<b>Operating Expenditures</b>	133,732	151,500	152,500	1,000	0.66%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	329,969	353,748	363,258	9,510	2.69%

## Fire Service – Department #141

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-7333

### Department Duties:

The Lancaster County Fire Service is comprised of 18 volunteer fire departments and one career department. This department serves the citizens of Lancaster County by protecting lives, property, and the environment from fire, disasters and emergency incidents. The Lancaster County Fire Service makes decisions on funding based on information and requests from all fire departments.

### Goals:

To support the 19 Fire Departments to insure maximum effectiveness of assets, to facilitate training, vehicle maintenance, and record keeping.

**Objectives:** Maintain the operability of all fire service vehicles/trailers; insure that ISO standards are maintained; maintain department training levels through the in-service training program.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total Incident Reports	3,682	3,533	5,204
Fire Marshal Plan Reviews	26	30	66
Fire Marshal Inspections	98	107	136

### Budget Highlights

The FY 2015 Budget decreased by (\$409,043) or -23.56% compared to FY 15. This decrease was due to decreasing the capital budget as last year extrication equipment was purchased. FY 2016 includes capital funding for water rescue equipment. In FY 2015, personal services were removed from this department and included in department 144, Lancaster County Firefighters. This department is designated to continue for all other fire commission related activities such as equipment, training, utilities, etc. for the volunteer fire departments. Operating expenditures increased primarily due to reallocating some of the funds previously used for extrication equipment purchase to other line items.



## Fiscal Plan

Fire Service-141					
	FY2014 Actual	FY2015 Amended	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	344,171	-	-	-	0.00%
<b>Operating Expenditures</b>	974,923	956,368	1,006,749	50,381	5.27%
<b>Capitalized Expenditures</b>	-	725,000	40,000	(685,000)	-94.48%
<b>Debt Service</b>	-	-	225,576	225,576	-
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,319,094	1,681,368	1,272,325	(409,043)	-24.33%

Town of Kershaw-Fire– Department #142

Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-7333

**Department Duties:**

The Town of Kershaw-Fire department serves the citizens of the Town of Kershaw by protecting lives, property, and the environment from fire, disasters and emergency incidents. Lancaster County is reimbursed for expenditures at a contract rate from the Town of Kershaw.

Position Summary	FY2014	FY2015	FY2016
Fulltime	2	2	2
Part-time	1	1	1
<b>Total</b>	3	3	3

**Budget Highlights**

The FY 2016 Budget decreased by \$(12,703) or -8.26% compared to FY 15. Personal services expenditures were impacted primarily by a \$14,000 decrease in part-time. This decrease combined with the decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates created the overall decrease of (\$12,003). Operating expenditures decreased slightly in clothing supplies.

**Fiscal Plan**

Town of Kershaw Fire-142					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	122,513	145,799	133,796	(12,003)	-8.23%
<b>Operating Expenditures</b>	6,188	7,900	7,200	(700)	-8.86%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	128,701	153,699	140,996	(12,703)	-8.26%

## Lancaster County Firefighters– Department #144

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 285-7333

### Department Duties:

The goal of the Lancaster County Firefighters department is to assist local volunteer fire departments with staffing and deployment capabilities in order to respond to emergencies, assuring communities have adequate protection from fire and fire-related hazards. When not on calls, this department performs duties at each fire station on a rotating schedule. These duties include apparatus checks on a weekly basis, small equipment and air pack checks weekly, washing apparatus, minor apparatus and equipment repairs, hose testing, preplanning commercial buildings, and preparation for special events.

Position Summary	FY2014	FY2015	FY2016
Fulltime	2	13	13
Part-time	8	16	17
<b>Total</b>	10	29	30

### Budget Highlights

This was a newly funded department in FY2013 that came about as a result of the County being awarded a SAFER grant from the Department of Homeland Security. The grant funded 10 firefighter salaries (not overtime) and benefits for three years. In FY 2015, 7 of the firefighters came off the grant for a portion of the year. The FY2016 Budget includes funding for a full year of those 7 firefighters. The personal services category was also impacted in FY 2015 by transferring six full-time employees from department 141, Fire Service. These employees all impacted personal services in FY 2016 as there was a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition to full-time employee changes, there was an increase in part-time and in overtime. Operating expenditures decreased due to savings in gasoline.

### Fiscal Plan

Lancaster County Firefighters-144					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	52,147	565,277	936,692	371,415	65.70%
<b>Operating Expenditures</b>	37,560	53,000	51,000	(2,000)	-3.77%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	89,708	618,277	987,692	369,415	59.75%

## Communications– Department #130

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 313-2188

### Department Duties:

The Lancaster County Sheriff's Office provides 9-1-1 intake, Teletype and dispatch services for all unincorporated areas of Lancaster County and the incorporated towns of Kershaw and Heath Springs. 9-1-1 intake includes all emergency calls for fire, EMS and law enforcement emergencies. The division functions 24/7 and is comprised of specially-trained communications operators who process an estimated 5,500 calls per month, while processing non-emergency telephone calls and radio transmissions as well. This division is staffed by 4 telecommunication specialists who work 24/7, 365 days a year and is supervised by a director.

The telecommunications operators also operate the links to the state and federal computer systems and process approximately 3,500 requests per month generated by deputy sheriffs and police officers. Typically, they seek information on wanted or missing persons, lost or stolen auto tags, stolen vehicles, driver's license status and stolen articles.

The 9-1-1 Coordinator acts as custodian for all audio recordings of police, EMS and fire rescue communications including incoming 9-1-1 calls and portable radio and dispatch transmissions. Governed by state law, the 9-1-1 Coordinator produces tapes for the Solicitor's Office, private attorneys and public safety agencies. Nearly 300 requests are processed annually.

### Goals:

To serve as a vital link between the citizens and public safety agencies of Lancaster County.

### Objectives:

To collect and disseminate all requests for service in a prompt, courteous, and efficient manner for all of our customers; help save lives, protect property, and assist the public in their time of need.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total 911 Calls	52,311	49,812	46,293
EMS Calls	12,209	12,534	11,970
Rescue Squad Calls	168	106	111
Fire Calls	4,443	4,195	4,766

Position Summary	FY2014	FY2015	FY2016
Fulltime	25	27	30
Part-time	1	2	2
<b>Total</b>	26	29	32

**Budget Highlights**

The FY 2016 Budget increased by \$107,448 or 7.24% compared to FY 15. Personal services expenditures were primarily impacted by the addition of 2 telecommunications positions and a shared full-time IT position with E-911. In addition, overtime was increased by \$35,000 to better align with actual usage. Personal services was further impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures decreased due to the completion of special projects and building improvements in FY2014 and 2015.

**Fiscal Plan**

<b>Communications-130</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,114,304	1,261,079	1,458,679	197,600	15.67%
<b>Operating Expenditures</b>	280,753	222,852	132,700	(90,152)	-40.45%
<b>Capitalized Expenditures</b>	67,641	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,462,699	1,483,931	1,591,379	107,448	7.24%

## Detention Center – Department #120

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 313-2125

### Department Duties:

The Detention Center provides security to pre-trial and sentenced individuals. This department complies with all standards set by the State, DHEC, Fire Marshall, etc. to ensure that officers, detainees and the citizens of Lancaster County are given a safe environment in which to live and work.

### Goals:

To comply with South Carolina Minimum Jail Standards and all other applicable federal, state, and local laws.

### Objectives:

Continue to recruit, train, and retain high quality personnel with the highest moral standards; increase staffing levels; complete jail assessment and begin the planning process for a new detention facility.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Incarcerated Inmates	3,477	3,216	3,261
# Inmates from City PD	596	608	653
# Meals Served	145,384	125,094	143,284
Average Population	144	128	142

Position Summary	FY2014	FY2015	FY2016
Fulltime	29	29	30
Part-time	0	0	0
<b>Total</b>	29	29	30

### Budget Highlights

The FY 2016 Budget increased by \$49,567 or 2.50% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition, there is one new full-time position in FY 2016, a Prison Rape Elimination Act Coordinator. Capitalized expenditures include a new screening chair for inmates.

## Fiscal Plan

Detention Center-120					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,259,130	1,446,330	1,497,498	51,168	3.54%
<b>Operating Expenditures</b>	462,389	523,202	522,401	(801)	-0.15%
<b>Capitalized Expenditures</b>	11,400	11,800	11,000	(800)	-6.78%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,732,919	1,981,332	2,030,899	49,567	2.50%

## School Resource Officers – Department #121

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 313-2121

### Department Duties

The Lancaster County Sheriff's office provides security services to the schools of Lancaster County. The school district pays 100% of these personnel costs.

Position Summary	FY2014	FY2015	FY2016
Fulltime	1	1	1
Part-time	2	2	2
<b>Total</b>	3	3	3

### Budget Highlights

The County does not actually officially adopt a budget for this department. The school district reimburses the County for the entire costs and those revenues are posted to a revenue line item in the department, so the revenues offset the expenditures on the general ledger. The details for the prior years are shown below for informational purposes.

### Fiscal Plan

School Resource Officers-121					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	107,209	105,403	113,152	7,749	7.35%
<b>Operating Expenditures</b>	-	-	-	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	107,209	105,403	113,152	7,749	7.35%



## Sheriff – Department #110

Contact Information  
Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 313-2121

### Department Duties:

The mission of the Lancaster County Sheriff's Office is to provide efficient, innovative and professional law enforcement services tailored to the needs of individual communities to improve their quality of life and keep them safe. Multiple functions are under the Sheriff's Office responsibilities. Some of those functions are law enforcement, investigations, patrol, support services, crime prevention, K-9 team, SWAT, training, records, communications, corrections, court security, victim services, safety, and the civil

process.

### Goals:

To become the statewide standard in policing through our commitment to excellence, professionalism, and education.

### Objectives:

Maintain state and national accreditation; reduce crime and improve quality of life for our citizens; continue to search for innovative and efficient means of conducting business that will include upgrading current technology; continue to recruit, train, and retain high quality personnel with the highest moral standards; increase staffing levels; complete jail assessment and begin the planning process for a new detention facility.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Calls for Service	47,688	47,743	53,205
# Total Arrests	2,347	2,268	2,924
# Litter Complaints	371	110	104
Pounds of Litter Collected	225,610	205,920	205,280

Position Summary	FY2014	FY2015	FY2016
Fulltime	95	98	105
Part-time	8	8	8
<b>Total</b>	103	106	113

### Budget Highlights

The FY 2016 Budget increased by \$787,204 or 11.26% over FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Also affecting the FY2016 budget is the addition of 4 deputies, 1 chemist, 1 expungement clerk, and the full salary of one Local Agency Security Officer added during FY 2015. Operating expenditures includes increases for equipment, training, and supplies for new staff. Capital expenditures are for vehicles for new staff.

**Fiscal Plan**

<b>Sheriff-110</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	5,245,051	5,807,479	6,433,029	625,550	10.77%
<b>Operating Expenditures</b>	947,305	1,185,189	1,205,568	20,379	1.72%
<b>Capitalized Expenditures</b>		-	141,275	141,275	-
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	6,192,356	6,992,668	7,779,872	787,204	11.26%

Sheriff Department – Town of Kershaw – Department #117

**Department Duties**

The Kershaw division of the Lancaster County Sheriff's Office protects individuals and property through the fair and impartial enforcement of the laws of South Carolina and the ordinances of Lancaster County. The department promotes safety while maintaining respect for human dignity and the individual rights of citizens. Lancaster County is reimbursed at a contract rate for the services that are provided to the Town of Kershaw.

Position Summary	FY2014	FY2015	FY2016
Fulltime	8	8	8
Part-time	0	0	0
<b>Total</b>	8	8	8

**Budget Highlights**

This department's budget is adopted based on the contract to provide police services to the Town of Kershaw. The FY 2016 Budget increased by \$10,761 or 2.23% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures decreased due to a decrease in training.

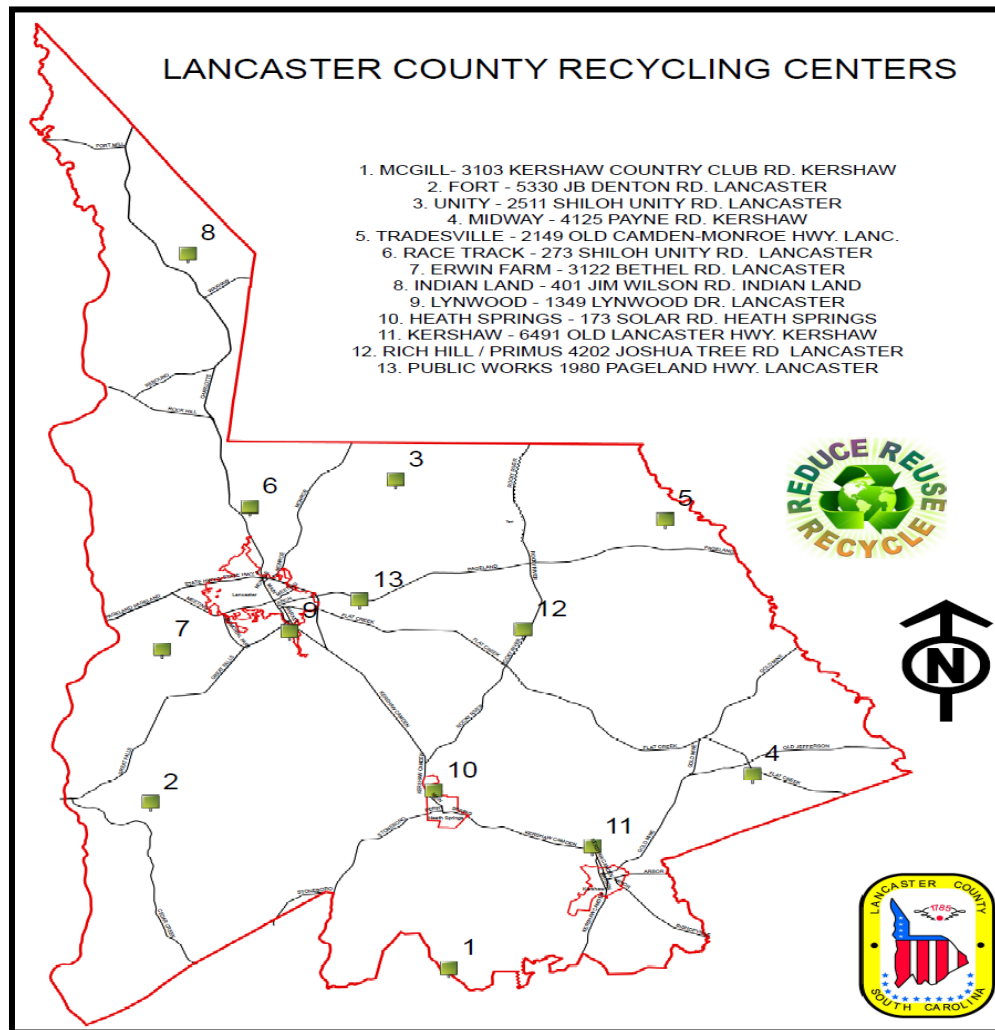
**Fiscal Plan**

Town of Kershaw Sheriff-117					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	435,514	418,750	430,261	11,511	2.75%
<b>Operating Expenditures</b>	58,743	64,250	63,500	(750)	-1.17%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	494,257	483,000	493,761	10,761	2.23%

## Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$5,420,192 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2016 budgets are listed below.

Department	2016 Approved
Landfill - Solid Waste - 310	56,852
Solid Waste Collections - 312	2,879,759
Roads & Bridges - 202	2,483,581



Detailed information about each department listed above is included on the pages that follow.

Landfill – Solid Waste – Department #310

Contact Information

Administration Building  
1980 Pageland Hwy  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-2101

**Department Duties:** This department maintains records for the Lancaster County Landfill post-closure expenditures. The South Carolina Department of Health and Environmental Control (DHEC) requires landfill operators to provide for inspection and maintenance of the physical characteristics of the site, as well as monitoring and maintenance of the groundwater and gas monitoring systems and the leachate collection and treatment system, for a period of thirty years following the closing. DHEC

also requires that operators cover the landfill with a minimum cover of a certain permeability. The landfill was closed as of June 30, 1995 and the county considers it to be at 100 percent of capacity.

Position Summary	FY2014	FY2015	FY2016
Fulltime	0	0	0
Part-time	1	1	1
<b>Total</b>	1	1	1

**Budget Highlights**

There was a slight decrease in the FY 2016 Budget over the prior year but the adopted budget reflects an increase in health insurance and a decrease in the contractual services utilized.

**Fiscal Plan**

Landfill-310					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	18,982	18,048	22,347	4,299	23.82%
Operating Expenditures	36,470	38,952	34,505	(4,447)	-11.42%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	55,452	57,000	56,852	(148)	-0.26%

## Solid Waste Collections – Department #312

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-2101

**Department Duties:** Responsibilities of this department encompass solid waste collection, processing, disposal and recycling. Lancaster County provides its citizens with twelve convenience sites throughout the county.

Recyclable items include plastic, aluminum & tin cans, paper, car batteries, used motor oil, metal, tires and electronics.

**Goals:** To provide refuse and solid waste collection from 12 convenience sites for the citizens of Lancaster County; promote and maintain a County-wide recycling program; follow all DHEC guidelines for disposal of all solid waste.

**Objectives:** Ensure that all refuse/recycling items are collected efficiently; research and explore alternatives to promote a recycling program to meet the state average goal of 32%.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total Tons Refuse Collected	6,756	6,377	6,369
Tons Commingled Recyclables Collected	335	556	760
Tons Banned Items Collected	96	81	156
Tons Waste Tires Collected	287	393	304

Position Summary	FY2014	FY2015	FY2016
Fulltime	8	8	9
Part-time	22	22	22
<b>Total</b>	30	30	31

### **Budget Highlights**

The FY 2016 Budget increased by \$332,394 or 13.05% compared to FY15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition, a full-time driver position was added. The operating expenditures decreased in contractual and gasoline but increased in our disposal contract by \$125,000. Capital expenditures include the expense of purchasing a roll-off truck.

Fiscal Plan

Solid Waste-312					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	678,704	660,615	736,009	75,394	11.41%
<b>Operating Expenditures</b>	1,698,067	1,886,750	1,963,750	77,000	4.08%
<b>Capitalized Expenditures</b>	-	-	180,000	180,000	-
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	2,376,771	2,547,365	2,879,759	332,394	13.05%

## Roads and Bridges – Department #202

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-2101

### Department Duties:

Roads and Bridges is responsible for setting up measures that protect the public from hazards, providing safe passage to and from destinations within the County, improving public services in order to improve the quality of life for county citizens, and providing upkeep and maintenance of County infrastructure. Lancaster County Roads and Bridges strives to maintain a network of identified county maintained roads, paved and unpaved. Also

inspects new subdivision roads to ensure they meet the standards of the County.

**Goals:** Maintain county roadways with preventative maintenance and respond to emergency repairs in a timely and efficient manner.

**Objectives:** Ensure that all county roadways are passable, draining, & identified; research and explore alternative to rehabilitate an aging, outdated infrastructure; ensure that new development infrastructure is sufficient to handle traffic growth.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total # Work Orders	3,236	3,172	3,608
Roads Machined/Stone Applied	1,379	1,304	1,657
#Asphalt/Potholes	185	216	206
Bush hog/Cleaning	965	861	434

Position Summary	FY2014	FY2015	FY2016
Fulltime	22	22	22
Part-time	1	1	0
<b>Total</b>	23	23	22

### Budget Highlights

The FY 2016 Budget increased by \$24,885 or 1.01% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures had an increase due to increasing costs in vehicle maintenance and an increase in contractual services for stormwater consulting.



## Fiscal Plan

Roads & Bridges-202					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,103,831	1,126,793	1,150,581	23,788	2.11%
<b>Operating Expenditures</b>	1,263,093	1,164,903	1,215,000	50,097	4.30%
<b>Capitalized Expenditures</b>	174,731	167,000	118,000	(49,000)	-29.34%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	2,541,654	2,458,696	2,483,581	24,885	1.01%

*Public Health & Welfare*

The public health & welfare function is comprised of multiple health and human services departments of the County. These departments are concerned with all areas of public health for the citizens of Lancaster County.

This function represents \$6,518,851 of the annual general fund budget. Offices included in the general fund and their fiscal year 2016 budgets are listed below:

Department	2016 Approved
<b>Animal Control - 318</b>	156,219
<b>D.S.S. Family Independ. - 602</b>	58,330
<b>EMS - 153</b>	5,995,931
<b>Health Services - 330</b>	82,600
<b>Social Services - 601</b>	64,210
<b>Veterans Affairs - 610</b>	161,561

Detailed information about each department listed above is included on the pages that follow.

## Animal Control – Department #318

### Contact Information

Animal Control  
118 Kennel Lane  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 286-8103

### **Department Duties:**

The primary function of the Lancaster County Animal Shelter is to house and care for stray and unwanted animals. In order to assist the Lancaster County residents, there will be a five business day hold placed on all strays brought in to this shelter in order to allow time for residents to reclaim their lost pets. If the animals are not reclaimed by their owners, they will become the property of Lancaster County and will be made available to animal rescues and

to the public for adoption. The department does not handle any complaints regarding strays, unrestrained animals or dangerous dogs. For these issues, please contact the Lancaster County Sheriff's Animal Control Officers at 803-283-3388.

### **Goals:**

Provide first class service to Lancaster County citizens in regards to nuisance domestic animals and educate the general public about animal care.

### **Objectives:**

Maintain certifications and training through the National Animal Control Association (NACA) and South Carolina Animal Care & Control Association (SCACCA); Provide a safe and clean environment for all animals while housed at Lancaster County Animal Shelter; Continue our alliance with animal rescue groups nationwide and strive to reduce the percentages of animals euthanized at our facility.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total # Cats	2,306	1,921	1,910
Total # Dogs	2,271	1,973	1,719
Claimed # Cats	159	218	174
Claimed # Dogs	1,137	1,218	1,131

Position Summary	FY2014	FY2015	FY2016
Fulltime	5	2	2
Part-time	0	0	0
<b>Total</b>	5	2	2

### **Budget Highlights**

The FY 2016 Budget increased by \$14,169 or 9.97% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Affecting operating expenditures are increases in supplies, telephone, and gasoline as well as training.

**Fiscal Plan**

<b>Animal Control-318</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	224,481	98,050	102,719	4,669	4.76%
<b>Operating Expenditures</b>	70,222	44,000	53,500	9,500	21.59%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	294,703	142,050	156,219	14,169	9.97%

**D.S.S. Family Independence – Department #602****Department Duties:**

The State's Department of Social Services and Family Independence provides family and child services to the citizens of Lancaster County. SC State law requires the county to provide office space and facility service, including janitorial, utility and telephone services, and related supplies, for its county Department of Social Services.

**Budget Highlights**

The FY 2016 Budget reflects funding at a continuation level.

**Fiscal Plan**

<b>DSS-Family Independence-602</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	64,818	58,330	58,330	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	64,818	58,330	58,330	-	0.00%

## EMS – Department #153

### Contact Information

EMS  
2006 Pageland Hwy.  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-4134

### **Department Duties:**

Lancaster County Emergency Medical Services is a top performing EMS System which provides Advanced Life Support response and transport to the 78,000+ residents in Lancaster County. We cover approximately 454 square miles with seven Paramedic Ambulances, one Quick Response vehicle and One EMS Supervisor with average annual responses of 13,000. Lancaster EMS remains on the cutting edge of technology with state of the art equipment such as 15 Lead EKG, RSI, CPAP, pulse oximetry, and capnometry. We operate under an aggressive set of patient care protocols which includes Cardiac and Stroke Care programs sponsored by Springs Memorial Hospital.

### **Goals:**

Provide safety, service, and stewardship to the citizens of Lancaster County.

### **Objectives:**

Ensure employees and equipment operates in a safe and professional manner as to provide the best possible patient care.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total # Calls	12,313	12,530	14,057
County Average Response Time	4,925	n/a	8:54
\$ Collections from Patients Transported	n/a	n/a	694,792
Hours of Training for Staff	n/a	n/a	8,718
Public Presentations or Trainings	n/a	n/a	51
Meetings Attended by Staff	n/a	n/a	80
County Meetings Attended by Staff	n/a	n/a	87

Position Summary	FY2014	FY2015	FY2016
Fulltime	66	69	66
Part-time	23	23	23
<b>Total</b>	89	92	89

### **Budget Highlights**

The FY 2016 Budget increased by \$179,651 or 3.09% compared to FY 15. Personal services expenditures were impacted by the elimination of 3 paramedic positions in order to increase the paramedic hourly rate by \$3. They were also affected by a decrease in workers' compensation insurance. Other staff received .5% cost of living raise for employees or the implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures increased due to maintenance service agreement increases, increases in vehicle maintenance, and increases in training. Capitalized expenditures of \$25,000 were budgeted in FY16. These funds will be used to replace various equipment items in the department.

## Fiscal Plan

Emergency Medical Services-153					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	4,427,823	4,595,880	4,986,731	390,851	8.50%
<b>Operating Expenditures</b>	973,652	942,400	984,200	41,800	4.44%
<b>Capitalized Expenditures</b>	21,146	278,000	25,000	(253,000)	-91.01%
<b>Debt Service</b>	283,469	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	5,706,090	5,816,280	5,995,931	179,651	3.09%

## Health Services – Department #330

**Department Duties**

The State's Health Services Department provides family and child services. The department also maintains vital records (birth & death) for the County. SC State law requires the county to provide all operating expenses of the local health department other than salaries, fringe benefits and travel in an amount at least equal to that appropriated for operation for each county in Fiscal Year 1981. The county can only reduce this funding level if the county makes uniform reductions in appropriations to all agencies or departments for maintenance and operations.

**Budget Highlights**

The FY 2016 Budget reflects funding at a continuation level.

**Fiscal Plan**

Health Services-330					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	72,404	82,600	82,600	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	72,404	82,600	82,600	-	0.00%



**Social Services – Department #601****Department Duties**

The State's Social Services Department provides family and child services to Lancaster County citizens. SC State law requires the county to provide office space and facility service, including janitorial, utility and telephone services, and related supplies, for its county Department of Social Services.

**Budget Highlights**

The FY 2016 Budget reflects funding at a continuation level.

**Fiscal Plan**

Department of Social Services-601					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	62,173	64,210	64,210	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	62,173	64,210	64,210	-	0.00%

## Veteran's Affairs – Department #610

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-2469

### Department Duties:

The Veterans Affairs Office assists former and present members of the United States Armed Forces and their dependents in preparing claims. Types of benefits include: Service-Connected disability and Non-Service Connected pension; death pension benefits; burial; medical care; educational assistance, including vocational rehabilitation; guaranteed home loans; government life insurance and other benefits.

The Veterans Affairs Director is appointed by the Lancaster County Legislative Delegation. The Lancaster County Veteran Affairs Office serves approximately 6,700 veterans. Veterans and their dependents bring in more than 28.7 million dollars in annual revenues to Lancaster County.

### Goals:

To be an advocate for veterans and/or their surviving dependents and to provide the assistance needed in applying for benefits from the US Department of Veterans Affairs and VA Hospitals.

### Objectives:

Continue to provide excellent customer service to veterans and help them receive the benefits that they deserve.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Claims	903	1,049	1,705
# Van Riders	516	453	259
# Veterans Seen in Office	2,709	2,455	2,646
# Telephone Calls	17,103	15,961	17,010

Position Summary	FY2014	FY2015	FY2016
Fulltime	3	3	3
Part-time	0	0	0
<b>Total</b>	3	3	3

### Budget Highlights

The FY 2016 Budget increased by \$4,178 or 2.65% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures increased in supplies and training as well as maintenance.

## Fiscal Plan

Veteran Affairs-610					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	135,713	140,733	143,011	2,278	1.62%
<b>Operating Expenditures</b>	14,333	16,650	18,550	1,900	11.41%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	150,045	157,383	161,561	4,178	2.65%

## Culture & Recreation

The Culture & Recreation function within the General Fund is comprised of only one department. This function represents \$ 1,159,867 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2016 budget is listed below:

### Library – Department #840

#### Contact Information

Three locations: Del Webb,  
Kershaw, and Lancaster  
803-283-6120

#### **Department Duties:**

The Lancaster County Library system is run by a board of nine appointed trustees.

The public library provides media in assorted formats, as well as services, information resources, and programming to the citizens of Lancaster County and beyond. Being a member of a twenty county consortium, the library offers access to over three million holdings.

A vital service is maintaining computers for public use, where patrons can, among other things, complete critical applications. Through the State Library, the local library offers a wealth of vetted electronic resources, including peer reviewed articles and cutting edge medical information. Librarian-led programs engage the very young, as well as life-long learners.

Lancaster County is growing and is scheduled for a new main library, as well as improvements to the Kershaw Library, and to the Del Webb location (which voters have agreed to fund through a capital sales tax). It is a pay-as-you-go proposition, and work is not expected to begin for a couple years.

In the meantime, library staff strives to meet the needs of a growing and changing population with a consistently high level of service excellence which each of our patrons can expect on a daily basis.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Circulation	n/a	n/a	307,028
Intraconsortial Loans Received	n/a	n/a	15,298
Computer Use	n/a	n/a	55,394

Position Summary	FY2014	FY2015	FY2016
Fulltime	n/a*	n/a*	14
Part-time	n/a*	n/a*	12
<b>Total</b>	-	-	26

\*Did not become a County department until FY16. Data Not available.

### Budget Highlights

The Library previously received direct assistance allocations from the County until FY 2016 when it was made a department. The estimated personal services expenditures are \$925,051 while the estimated operating expenditures are \$234,816. These expenditures include funding for supplies and utilities at all three locations as well as for programs such as the summer reading program and the teen program.

### Fiscal Plan

Library-840					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	925,051	-	-
<b>Operating Expenditures</b>	-	-	234,816	-	-
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	-	-	1,159,867	-	-

*Economic Development*

The Economic Development function within the General Fund is comprised of only one department. This function represents \$392,351 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2016 budget is listed below:

**Economic Development – Department #035**Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721

**Department Duties:**

The Lancaster County Economic Development Corporation engages in the recruitment and retention of capital investment and jobs to the County of Lancaster and works to encourage, enhance, and foster economic development. The Corporation is a legally separate entity, but Lancaster County subsidizes the payroll and operating cost of the Economic Development Corporation.

**Goals:**

To recruit new industrial, office, and distribution companies to Lancaster County and to assist existing industrial, office, and distribution companies with expansions and business services.

**Objectives:**

The LCEDC staff will embark on an update of the 2009 ED Strategic Plan in 2014, meeting with County and City government officials and staff and soliciting the input and support of residents, local business and industry, and our allies. LCEDC staff continues to produce and represent Lancaster County around the globe in a professional and ethical manner. In 2014, the LCEDC will concentrate its efforts on recruiting technology-based companies, corporate office centers, and manufacturing - both domestic and foreign.

**Budget Highlights**

The FY 2016 Budget decreased by (\$40,000) or -9.25% compared to FY 15. In FY 2015 the LCEDC was removed from being an official County department and as a result personal services and operating expenditures were removed and placed into a transfer line item. The \$40,000 decrease was the result of not joining the I-77 Alliance, which required dues in that amount.

**Fiscal Plan**

<b>Economic Development-035</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	244,151	279,301	-	(279,301)	-100.00%
<b>Operating Expenditures</b>	95,844	153,050	-	(153,050)	-100.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	392,351	-	0.00%
<b>Total</b>	339,995	432,351	392,351	(40,000)	-9.25%

*Capital Project Sales Tax Special Revenue Fund - 31*

Capital Project Sales Tax (Fund 31): This fund accounts for the revenues generated by the local one cent capital project sales tax. The county began collecting this tax on May 1, 2009. These revenues are restricted to pay for the new County Courthouse as voted on by the citizens of Lancaster County. The transfers out are for debt payments to the SCAGO Debt Service fund (not included in this budget document) to pay the debt payments on the new Lancaster County Courthouse. The County expects to have the new courthouse paid in full in this fiscal year.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (31)			
	FY 2014 Actual	FY 2015 Estimated	FY 2016 Approved Budget
<b>Revenues</b>			
Other taxes	\$ 7,871,762	\$ 8,655,243	\$ 8,500,000
Interest income	7,243	4,889	-
Total revenues	7,879,005	8,660,132	8,500,000
<b>Expenditures</b>			
General government	8,637	15,600	15,000
Total expenditures	8,637	15,600	15,000
<b>Excess of revenues over (under) expenditures</b>	7,870,368	8,644,532	8,485,000
<b>Other financing sources (uses)</b>			
Fund Balance sources			
Transfers in	15,000	15,000	
Transfers (out) & fund balance uses	(6,089,115)	(6,088,932)	(8,485,000)
Total other fin. sources (uses)	(6,074,115)	(6,073,932)	(8,485,000)
<b>Net change in fund balances</b>	1,796,253	2,570,600	-
<b>Fund balances beginning of fiscal year</b>	7,106,884	8,903,137	8,903,137
<b>Fund balances end of fiscal year</b>	\$ 8,903,137	\$ 11,473,737	\$ 8,903,137

### *Other Special Revenue Funds*

The County has multiple budgeted Special Revenue Funds. Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted* or *committed* for *specific purposes* other than debt service or capital projects. Other resources reported in a special revenue fund, such as transfers or investment earnings, may be reported if they are also restricted, committed or assigned for the specific purpose of the fund

Special Tax Districts are included in Special Revenue Funds. The County is authorized pursuant to Section 4-9-30(5) of the Code of Laws of SC 1976, as amended, 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. Section 6-1-330 of the Code of Laws of SC authorizes the County to charge and collect a service or user fee, which by definition includes uniform service charges, subject to the following requirements:

- (1) The imposition of the uniform service charge must be accomplished by ordinance approved by a vote for adoption by a majority of the member of the entire Council.
- (2) Council must provide public notice of the service charge being considered and hold a public hearing prior to final adoption.
- (3) 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.

Council, pursuant to Section 4-9-30(5)(a)(i) of the Code of Laws of SC may, upon certification of a petition signed by fifteen percent or more of the electors in a proposed special tax district, provide for a referendum to be conducted by the county election officials on the question of the creation of the proposed special tax district.

The chart on the following page summarizes three fiscal years for these Special Revenue Funds. Individual funds and their FY2016 budgets are listed below and presented separately with more detail on the pages that follow.

Fund	2016 Approved
<b>Court Security-12</b>	1,198,184
<b>Victims Services-13</b>	86,605
<b>E-911-15</b>	727,550
<b>Transportation-20</b>	1,450,000
<b>Indian Land Fire District-22</b>	522,574
<b>Local Accommodations Sales Tax-29</b>	30,000
<b>Recreation-45</b>	2,447,396
<b>Airport-47</b>	255,345
<b>Pleasant Valley Fire District-50</b>	417,344



Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Other Special Revenue Funds (12,13,15,20,22,29,50)			
	FY 2014 Actual	FY 2015 Estimated	FY 2016 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,011,967	\$ 1,091,458	\$ 1,193,500
Other taxes	408,075	379,335	335,150
Intergovernmental revenue	2,500,279	3,992,353	\$ 1,835,178
Charges for services	820,875	2,127,271	2,309,569
Fines, fees, and forfeitures	90,705	90,389	89,105
Donations & contributions		2,500	-
Interest income	1,139	1,428	1,200
Other	49,049	46,549	41,059
Total revenues	4,882,089	7,731,284	5,804,761
<b>Expenditures</b>			
General government		221,540	285,345
Public safety and law enforcem	3,141,680	2,107,921	2,618,193
Public works	1,928,822	1,346,722	1,450,000
Culture & Recreation	18,822	2,253,063	2,447,396
Debt Service	206,798	2,144,943	252,973
Capital Outlay	-	-	
Total expenditures	5,296,122	8,074,188	7,053,907
<b>Excess of revenues over (under) expenditures</b>	(414,033)	(342,905)	(1,249,146)
<b>Other financing sources (uses)</b>			
Proceeds from Capital Lease	226,000		
Sale of Capital Assets		71,000	
Fund Balance sources			206,058
Fund Balance (uses)	-		(56,091)
Transfers in		1,050,557	1,124,179
Transfers (out)	(25,000)	(20,000)	(25,000)
Total other fin. sources (uses)	201,000	1,101,557	1,249,146
<b>Net change in fund balances</b>	(213,033)	758,652	-
<b>Fund balances beginning of fiscal year</b>	3,098,871	2,885,838	3,644,490
<b>Fund balances end of fiscal year</b>	\$ 2,885,838	\$ 3,644,490	\$ 3,644,490

## Court Security Fund – 12

### Contact Information

County Courthouse  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721  
(803) 313-2121

### **Department Duties:**

The court security unit maintains security and order for the entire court system including the courtrooms of the Circuit Court, Magistrate's Court and Family Court. Additionally, this unit must ensure the safe movement of inmates/prisoners to and from the Detention Center for court proceedings, provide support services to Judges as situations dictate, manage jurors both in the courtroom and when sequestered, and other related tasks and duties as required by

the Courts.

Security checks are performed on all persons entering the Court System to include attorneys, private citizens, visitors, witnesses, petitioners, victims, media and others who may have business within the facilities.

When court is not in session, those assigned to court security help serve the growing number of civil and criminal judicial documents.

All revenues are collected thru property tax millage restricted for this purpose.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Prisoner Transports	1,097	835	1,098
# Mental Patient Transports	209	212	289
# Courthouse Visitors	89,927	87,259	88,855

Position Summary	FY2014	FY2015	FY2016
Fulltime	18	18	18
Part-time	0	0	0
<b>Total</b>	18	18	18

### **Budget Highlights**

The FY 2016 Budget increased by \$33,199 or 2.85% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. There were several veteran employees in this department. Operating expenditures decreased due to a decrease in contractual services. In addition, \$60K is budgeted for capitalized expenditures in FY 2016 to replace various court security equipment items.

## Fiscal Plan

Court Security Fund-12					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	901,886	991,350	1,037,279	45,929	4.63%
<b>Operating Expenditures</b>	78,038	113,635	100,905	(12,730)	-11.20%
<b>Capitalized Expenditures</b>	-	60,000	60,000	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	979,924	1,164,985	1,198,184	33,199	2.85%

## Victims Services Fund – 13

### Contact Information

Sheriff's Office  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721  
(803) 313-2121

### Department Duties:

The Lancaster County Victims Services' mission is to help victims prevail over the trauma of their victimization by assisting and advocating for safety, healing, justice and restitution. In order to provide citizens with the highest quality services possible, one full-time and one part-time Victim's Advocates are on staff.

The Lancaster County Victims Services Unit is dedicated to providing direct, personal service to victims and their families

throughout Lancaster County as well as assisting those outside our county. Its goal is to assure victims that they will not be left behind during the criminal justice process and during all phases of the criminal justice system. Victim's assistance is available for such crimes as: Homicide, Criminal Domestic Violence, Robberies, Burglaries, Assaults, Stalking, Arson, Rapes, Shootings, Theft and Fraud, Vandalism and Juvenile Sexual and Physical Assaults.

The Victim's Assistance department maintains records for the revenues collected for victim's assistance and also for the qualifying expenditures for victim's assistance.

Revenues are collected thru the courts that are restricted by SC State law to pay only for victim's services.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Victims Assisted	2,552	2,402	2,444

Position Summary	FY2014	FY2015	FY2016
Fulltime	1	1	1
Part-time	0	0	0
<b>Total</b>	1	1	1

### Budget Highlights

The FY 2016 Budget decreased by (\$1,000) or -1.14% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Operating expenditures decreased in gasoline and vehicle maintenance.

## Fiscal Plan

Victims Services Fund-13					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	53,168	54,605	54,915	310	0.57%
<b>Operating Expenditures</b>	29,641	33,000	31,690	(1,310)	-3.97%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	82,809	87,605	86,605	(1,000)	-1.14%

## E-911 Fund – 15

### Contact Information

Sheriff's Office  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721  
(803) 313-2188

### **Department Duties:**

This fund accounts for fees levied through telephone bills to support the Emergency 911 system. Some revenues come directly from telephone providers and some revenue comes from the State of SC.

The Lancaster County Sheriff's Office provides 9-1-1 intake, Teletype and dispatch services for all unincorporated areas of

Lancaster County and the incorporated towns of Kershaw and Heath Springs. 9-1-1 intake includes all emergency calls for fire, EMS and law enforcement emergencies. This fund pays for equipment, phone lines, supplies, training, and salaries & benefits for E911 addressing staff as allowed by State Law. County 911 operators are not paid for by this fund. They are funded in the General Fund under the Communications department.

All revenues are restricted for the E911 system as allowed by SC State law.

Position Summary	FY2014	FY2015	FY2016
Fulltime	2*	2*	3*
Part-time	0	0	0
<b>Total</b>	2	2	3

\*In FY 2015 one position was shared with GIS and in FY 2016 one is shared with GIS and another is shared with Communications. The costs of these positions are shared between these departments.

### **Budget Highlights**

The FY 2016 Budget increased by \$315,333 or 76.50% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. Also affecting the personal services category was the addition a new employee: an IT Technician, which is funded 50% from this department and a decrease in health insurance for one employee. Operating and capital expenditures were largely impacted by expenditures which are 80-100% reimbursed by the state of South Carolina. These included mostly costs to switch to an IP based solution. An additional \$3,000 was added for new telephone lines at the Call Center. The \$56,091 in other financing uses is undesignated fund balance being used for balancing purposes.

**Fiscal Plan**

<b>E-911 Fund-15</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	39,848	105,150	110,709	5,559	5.29%
<b>Operating Expenditures</b>	230,593	301,000	385,750	84,750	28.16%
<b>Capitalized Expenditures</b>	1,060,309	6,067	175,000	168,933	2784.46%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	56,091	-	-
<b>Total</b>	1,330,750	412,217	727,550	315,333	76.50%

## Transportation Fund - 20

### Contact Information

Public Works  
1980 Pageland Hwy  
P.O. Box 1809  
Lancaster, SC 29721 (803)  
283-2101

### **Department Duties**

This fund accounts for State “C” fund revenues that are used for road improvements in the County of Lancaster, of which 25% must be State owned roads. These funds come from the gas tax collected by the State of South Carolina. All funds are restricted for this purpose. The Lancaster County Transportation Committee determines which roads are paved or repaired. The responsibilities of this committee are listed below:

### **Lancaster County Transportation Committee (CTC)**

The CTC works closely with the county engineering administrative staff to improve as many roads and other transportation facilities as possible with the funds allocated by the State of South Carolina and cooperates with the SCDOT in maintaining and resurfacing existing secondary roads and in hard surfacing as many unpaved roads as practical. The CTC rates and evaluates all local roads not within the state system and solicits recommendations and input from local officials and citizens.

**Governing Body:** The County Transportation Committee is composed of 7 members representing the 7 County Council Districts. Members are recommended by County Council members and are appointed by the Lancaster County Legislative Delegation.

**Term of Office:** Members serve at the pleasure of the County Legislative Delegation or until a letter of resignation is received by the Lancaster County Council.

### **Budget Highlights**

The FY 2016 Budget decreased by (\$50,000) or -3.33% compared to FY 15. This was primarily due to fund balance not being utilized in FY16 for paving projects. The FY2016 budget includes \$900,000 for paving State roads, \$300,000 for paving County roads, & \$250,000 for engineering services regarding the road paving.

### **Fiscal Plan**

Transportation Fund-20					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	1,928,822	1,500,000	1,450,000	(50,000)	-3.33%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,928,822	1,500,000	1,450,000	(50,000)	-3.33%



## Indian Land Fire District Fund - 22

### Contact Information

Indian Land Fire Dept.  
185 Six Mile Creek Rd.  
Lancaster, SC 29720  
(803) 547-2747

### **Department Duties:**

This fund accounts for the revenues (fire fees) and expenditures that are restricted for use in the Indian Land Fire Protection District approved by the voters of Lancaster County.

**Indian Land Fire District Commission:** The purpose of the Commission is to operate the District. The Commission shall make recommendations to the County Council for appropriations to the District and other District funding matters. Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council.

**Authority:** Act 564 of 1978, Codified as Section 4-9-35 et seq., South Carolina Code of Laws of 1976. Ordinance #1083 was adopted by the Lancaster County Council on February 1, 2011.

**Governing Body:** The Indian Land Fire Protection District consists of five members. Four of the five members shall be appointed by Council and these four members must reside within the District. The Fire Chief for Indian Land Fire Department or the designee of the Indian Land Fire Department shall serve as ex-officio and as a full voting member.

### **Goals:**

To provide protection from the adverse effects of fire, medical emergencies, and hazardous conditions for the Indian Land community.

### **Objectives:**

To ensure that all Indian Land firefighters have the training needed to perform their tasks efficiently; to provide the equipment necessary to accomplish our goals; to educate the citizens of Indian Land about fire prevention and home safety.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
# Total Calls	398	465	581

Position Summary	FY2014	FY2015	FY2016
Fulltime	4	4	5
Part-time	3	3	3
<b>Total</b>	7	7	8

### **Budget Highlights**

The FY 2016 Budget increased by \$68,549 or 15.10% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition there was a firefighter position added during FY 15 so FY 16 accounts for the full cost of that position. Special projects was increased in FY 16 to look into FLSA standards and compliance. this caused an increase in operating expenditures. The debt

service for FY2016 is for the capital lease payments on the new fire truck that was purchased in FY2014.

**Fiscal Plan**

Indian Land Fire District-Fund 22					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	233,404	273,600	326,574	52,974	19.36%
<b>Operating Expenditures</b>	136,240	133,100	148,675	15,575	11.70%
<b>Capitalized Expenditures</b>	257,288	-	-	-	0.00%
<b>Debt Service</b>	-	47,325	47,325	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	626,932	454,025	522,574	68,549	15.10%

## Local Accommodations Tax Fund - 29

**Department Duties:**

Local accommodations taxes are authorized under SC Code of Laws, Title 6, Article 5, Section 6-1-500. These are taxes derived from the rental or charges for accommodations furnished to transients and are collected by the local governments imposing the tax. These funds are restricted and are used to promote tourism in the County. The amount of the tax is 3% on the gross proceeds derived from rental or charges for accommodations, collected on a monthly basis. This tax became effective in Lancaster County on March 1, 2008 with Ordinance #874.

**Budget Highlights**

Fiscal year 2016 budget included funding for the following:

1. Supplies - \$4,000
2. Special Projects - \$10,000
3. Bundy Performing Arts - \$16,000

**Fiscal Plan**

Local Accommodations Sales Tax Fund-29					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	18,822	35,000	30,000	(5,000)	-14.29%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	10,000	-	-	-	-
<b>Total</b>	28,822	35,000	30,000	(5,000)	-14.29%

## Joint Recreation Commission Fund – 45

### Contact Information

Springdale Recreation  
Center  
260 S. Plantation Rd.  
P.O. Box 243  
Lancaster, SC 29721  
(803) 285-5545

**Department Duties:** Lancaster County Parks and Recreation (LCPR) supports the Recreation Commission in managing, supervising, and maintaining recreational facilities for Lancaster County, the City of Lancaster, and the Towns of Heath Springs and Kershaw. The agency prepares plans for future parks and recreation programs and facilities to meet the needs of the county. LCPR provides quality facilities and programs and serves as a steward in the community to help other agencies do the same.

**Goals:** To provide safe, quality programs for youths to promote healthy living, sportsmanship and teamwork; provide safe, quality programs for adults and seniors to promote an active, healthy lifestyle and to set a positive example for the youth in our community; provide safe, clean facilities to accommodate community events and organized programs for the citizens of the County.

**Objectives:** Provide quality recreation and athletic programs for the community; provide clean, safe facilities and amenities that enhance the recreation experience; serve as a partner in the community to improve the quality of life for our residents.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total After School/Summer Program Enrollees	n/a	47,920	53,625
Total Athletic Participants	n/a	222,732	234,584
Total Non-Athletic Participants	n/a	70,344	94,635
# of Park Acres Maintained	245	312	312

Position Summary	FY2014	FY2015	FY2016
Fulltime	16	17	17
Part-time	118	93	116
<b>Total</b>	134	110	133

### Budget Highlights

The FY 2016 Budget increased by \$68,549 or 15.10% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition part-time was increased to account for increased participation rates. Operating costs increased mostly due to increased program expenses (approx. \$67,000). Other expenses increased in park maintenance and utilities to support increased participation. Capital decreased as the ball field light installation completed last year.

**Fiscal Plan**

<b>Recreation Fund-45</b>					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,139,828	1,298,084	1,450,284	152,200	11.72%
<b>Operating Expenditures</b>	867,791	851,563	997,112	145,549	17.09%
<b>Capitalized Expenditures</b>	-	154,551	-	(154,551)	-100.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	2,007,619	2,304,198	2,447,396	143,198	6.21%

## Lancaster County Airport Commission Fund - 47

Contact Information

Lancaster County Airport  
286 Aviation Blvd.  
Lancaster, SC 29720  
(803) 285-1513

**Department Duties:**

This fund accounts for Lancaster County Airport activities including general operations and special projects. Services provided include 24/7 self-serve fuel, terminal access after hours, courtesy car, ramp tie down, and hanger rentals. The budget for the Airport Commission is adopted by the Commission's board and is forwarded to Lancaster County Council for approval.

**Airport Commission:** The Lancaster County Airport Commission administers the handling of all matters affecting airports and establishes rules, policies, plans and procedures for the Lancaster County Airport.

**Authority:** Established by the South Carolina General Assembly by Act #106 of 1965. Ordinance adopted by the Lancaster County Council on 7/25/94 (#237)

**Governing Body:** The Lancaster County Airport Commission is composed of 7 members representing the 7 County Council Districts. Residency in the council member's district is not required.

**Goals:**

Operate and maintain Airport safely for Lancaster County.

**Objectives:**

Complete taxiway A rehabilitation; Construct new airport terminal; Install security fencing.

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
\$ Fuel Sales	124,571	125,701	149,981
# Hangar Space Rentals	n/a	28	43
# Ramp Tie Down Spaces Rented	1	-	25
Aircraft Operation Daily Avg.	65	65	65
# Corporate Aircraft Visitors	69	77	96

Position Summary	FY2014	FY2015	FY2016
Fulltime	1	1	1
Part-time	0	0	1
<b>Total</b>	1	1	2

**Budget Highlights**

The FY 2016 Budget increased by \$14,286 or 5.93% compared to FY 15. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates. In addition, a part-time position was transferred from Roads & Bridges-department 202. Operating expenditures increased to include an advertising budget.

## Fiscal Plan

Airport Fund-47					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	48,872	49,461	62,697	13,236	26.76%
<b>Operating Expenditures</b>	190,332	191,598	192,648	1,050	0.55%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	239,204	241,059	255,345	14,286	5.93%

## Pleasant Valley Fire District Fund - 50

### Contact Information

Pleasant Valley Fire Dept.  
9370 Possum Hollow Rd.  
Indian Land, SC 29707  
(803) 548-5600

### **Department Duties:**

This special revenue fund is a Blended Component Unit of the County. The district was created in fiscal year 2006-2007 for the Pleasant Valley section of the northern end of the County. This fund accounts for a new fire station and other expenses for fire protection in the district. An annual fee is levied per each residential unit that is serviced by the fire department. The new fire station was completed in FY2011.

**Pleasant Valley Fire District Commission:** The purpose of the Commission is to operate the District. At each meeting of the Commission, the treasurer shall report to the Commission on the revenues and expenditures of the District for the then current fiscal year. Each year, the Commission shall establish a budget for the District in the same manner as other County boards and commissions establish budgets. The Commission shall make recommendations to the County Council for appropriations to the District and other District funding matters. Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council.

**Authority:** Ordinance adopted by the Lancaster County Council on 2/27/2006 (#724).

Performance Indicators (calendar year)	2012 Actual	2013 Actual	2014 Actual
Total # Calls	437	463	604

Position Summary	FY2014	FY2015	FY2016
Fulltime	0	0	0
Part-time	15	15	15
<b>Total</b>	15	15	15

### **Budget Highlights**

The FY 2016 Budget decreased by (\$1,154) or -.28% compared to FY 15. Part time was increased to account for growth in the area being served. Debt service is for the payment of GO Bonds issued. The debt service schedule is on the following page. OFU is for transfer #4 of 5 to the General Fund for funds advanced to Pleasant Valley to purchase a new fire truck.



## Fiscal Plan

Pleasant Valley Fire District Fund-50					
	FY2014 Actual	FY2015 Adopted	FY2016 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	85,645	109,000	137,996	28,996	26.60%
<b>Operating Expenditures</b>	34,318	50,700	48,700	(2,000)	-3.94%
<b>Capitalized Expenditures</b>	-	30,000	-	(30,000)	-100.00%
<b>Debt Service</b>	206,798	208,798	205,648	(3,150)	-1.51%
<b>Other Financing Uses</b>	15,000	20,000	25,000	5,000	25.00%
<b>Total</b>	341,761	418,498	417,344	(1,154)	-0.28%

## Pleasant Valley GO Bond Purposes & Schedules

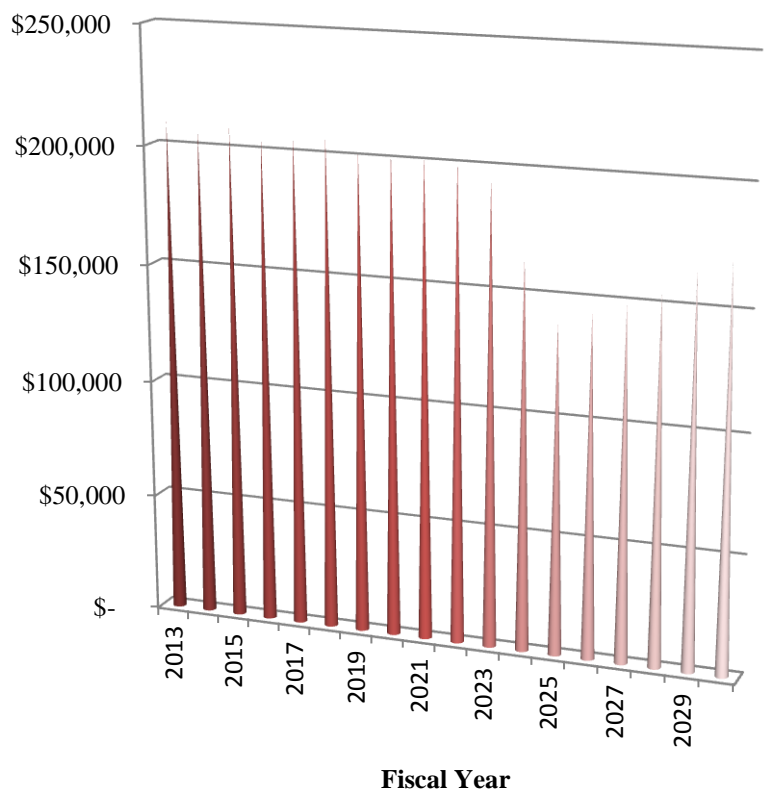
SERIES 2010AB

Series 2010AB G.O. revenue bonds were issued on March 25, 2010 in the amount of \$2,500,000. The bond proceeds were used to construct and equip a new fire station for the Pleasant Valley Fire District and to pay for certain issuance costs associated with the bonds. These bonds are secured by the fire fee collected in the district and therefore they are exempted from the 8% debt limit as explained in the Debt Service Fund (Fund 30) section of this document. Series 2010B is a Build America Bond and the federal government provides a 35% subsidy on the total interest requirements. The interest is paid to the County on a semi-annual basis corresponding with the interest payments to the bond holders.

### Pleasant Valley Fire District GO Bonds P&I Schedule

Fiscal Year	Series 2010 A&B
2013	209,798
2014	206,798
2015	208,798
2016	205,648
2017	207,498
2018	208,098
2019	203,268
2020	203,265
2021	202,865
2022	201,990
2023	195,685
2024	164,593
2025	140,000
2026	145,000
2027	150,000
2028	155,000
2029	165,000
2030	170,000
<hr/>	
	3,343,304

### Pleasant Valley Fire District GO Bonds Principal & Interest Payments Due



*Debt Service Fund - 30***Debt Policies****Debt Management**

(A) Tax anticipation notes shall be retired not later than ninety days from the date as of which the taxes may be paid without penalty.

(B) Bond anticipation notes shall be retired not later than one year following the date of issuance, provided, however, the bond anticipation note may be refunded or renewed.

(C) For long-term debt (debt maturing beyond a one year period), it is the policy of the County to:

- (1) not use long-term debt for operating purposes;
- (2) require the average life of a bond issue to not exceed the average useful life of projects financed by that bond issue;
- (3) use general obligation bonds to finance capital projects of the County;
- (4) use revenue bonds, when allowed by state and federal law, to finance public improvements which can be shown to be self-supporting by dedicated revenue sources for infrastructure or economic development; and
- (5) consider lease-purchases only when the useful life of the item is equal to or greater than the length of the lease and to require all annual lease-purchase payments to be included in the originating department's approved budget.

(D) Special assessment district type debt may be used, when allowed by state and federal law, to finance public improvements on behalf of property owners, provided, that the debt must be retired by assessments billed to the property owners and under no circumstances shall the special assessment district type debt be a general obligation of the County.

(E) General obligation debt may be incurred by the County in an amount not exceeding eight percent of the assessed value of all taxable property in the County. The eight percent limit does not apply to general obligation debt approved in a referendum.

(F) Full disclosure of the County's financial operations shall be made to the bond rating agencies and other users of County financial information. The County staff, with the assistance of its financial advisor, feasibility consultant, and bond counsel, shall prepare the necessary materials for presentation to the rating agencies and shall assist in the production of official statements and other similar type documents.

**Procedures Related to the Federal Tax Requirements for Build America Bonds**

(A) The County has issued two series of Build America Bonds (the "Bonds"). Build America Bonds were created by the American Recovery and Reinvestment Act of 2009 as an alternative to tax-exempt governmental organization bonds. The County has elected to sell "issuer subsidy" Build America Bonds (also called "Direct Payment" Build America Bonds), meaning, the U.S. Treasury Department will provide a subsidy directly to the County. The subsidy will be paid semi-annually in an amount equal to 35% of the total interest payable on the Bonds and the County will treat the subsidy payment as revenue.

- (B) This procedure is designed to ensure the County maintains compliance with Federal tax requirements.
- (C) The County's Finance Director is the primary person responsible for maintaining compliance with Federal tax requirements.
- (D) The bond counsel and financial advisor selected by the County have procedures in place to ensure that none of the maturities of the Direct Pay Bonds are issued with more than a de minimis amount of premium as required by Internal Revenue Code ("IRC" or "Code") Section 54AA(d)(2)(C). The bond counsel is responsible for completing and filing Form 8038-G with the IRS at the time of bond settlement but to be filed no later than 30 days prior to the requirement for the filing of Form 8038-CP (45-90 days before interest payment due). Form 8038-G must have the debt service schedule attached with submission. The Finance Director coordinates with bond counsel to ensure that, for each bond-financed project, bond proceeds do not exceed 2% of the proceeds of sale per IRC Section 54A(e)(4)(A)(ii).
- (E) A de minimis amount of premium on a Direct Pay Bond is an amount that is not greater than 1/4 of 1 percent of the stated redemption price at maturity for the bond, multiplied by the number of complete years to the earlier of the maturity date for the bond or the first optional redemption date for the bond, if applicable. Generally, up to 2.5 percent of premium over the stated principal amount of the bond may be considered to be de minimis premium for bonds that mature in 10 or more years.
- (F) The Treasurer's Office is responsible for receiving the bond proceeds and maintains the bond proceeds in a separate investment account which are never comingled with other County monies, provided, that pooled investment mechanisms may be used if allowed by federal law.
- (G) Section 54A of the Code requires that 100 percent of the available project proceeds of qualified tax credit bonds must be used within the three-year period that begins on the date of issuance. Available project proceeds are proceeds from the sale of the bond issue less issuance costs (not to exceed two percent) and any investment earnings on such sale proceeds. To the extent less than 100 percent of the available project proceeds are used to finance qualified projects during the three-year spending period, bonds will continue to qualify as qualified tax credit bonds if unspent proceeds are used within 90 days from the end of such three-year period to redeem bonds.
- (H) The County acknowledges that the Build America Bonds (Direct Payment), per IRC Section 54AA(g)(2), are "qualified bonds" which means a bond that is issued as part of an issue that meets the following requirements: (1) the bond is a Build America Bond; (2) the bond is issued before January 1, 2011; (3) 100 percent of the excess of (i) the available project proceeds are to be used for capital expenditures; and (4) the issuer makes an irrevocable election to have this subsection apply.
- (I) Federal tax law requires the County to "rebate" to the federal government any amounts earned from the investment of bond proceeds at a yield in excess of the bond yield, unless an exception applies. The County shall retain an outside rebate computation firm to calculate its liability, if any, for rebate for each of its bond issues. The Finance Director is responsible for maintaining the engagement with the firm, providing the firm with the documentation it requires,

making sure the firm prepares calculations at the required intervals (including upon the retirement of a given bond issue), reviewing the firm's calculations for obvious errors, coordinating with the issuer to remit any required rebate to the federal government, and retaining appropriate records. The Finance Director is also responsible for monitoring the spending of bond proceeds and taking appropriate steps to qualify for a "spending exception" to rebate, to the extent practicable.

(J) For arbitrage calculation (IRC Section 1.148-6(d)(iii)), the issuer is responsible for making sure that, for each bond-financed project, bond proceeds are allocated to expenditures for the project not later than 18 months after the later of (the "Permitted Allocation Period"): (1) the date the expenditure is paid or (2) the date that the project that is financed by the issue, if any, is placed in service. In any event, the allocation must be made within 60 days after the fifth anniversary of the issue date or, if earlier, 60 days after the retirement of the issue. This means that, before the end of the Permitted Allocation Period for a given project, the Finance Director should take two steps: (i) make sure the County actually spends bond proceeds (and equity or taxable debt proceeds, if applicable) on project expenses in a manner that can be documented (e.g., through requisitions, invoices and canceled checks), and (ii) prepare an allocation that summarizes the total expenditures of bond proceeds and interest revenue on the project.

(K) The interest payment amounts and due dates used are derived from the Bond interest payment schedule. The County's appointed Registrar/Paying Agent/Filing Agent makes the interest payments and the Finance Director records the journal entry in the County's accounting program.

(L) The Finance Director receives via electronic format from the Filing Agent a completed Form 8038-CP at least 45-90 days prior to the due date of the interest payment. The Finance Director reviews the amount of subsidy on the form and has the County Administrator sign the form. The Finance Director applies for the semi-annual federal subsidy by filing the Form 8038-CP (Return for Credit Payments to Issuers of Qualified Bonds) in accordance with the applicable IRS guidelines. The Finance Director provides on each Form 8038-CP that the payment of the federal subsidy is to be sent directly to the County.

(M) The Form 8038-CP is submitted semi-annually each January 15<sup>th</sup> and July 15<sup>th</sup> (or the first business day thereafter), which is 45 days prior to the March 1<sup>st</sup> and September 1<sup>st</sup> interest payment dates on the Bonds.

(N) The County recognizes that the IRS does not guarantee that the subsidy will be received prior to the debt service payment dates on the Bonds. The subsidy will not be deposited until the date of the interest payment. The County agrees to make timely identification of violations of Federal tax requirements after the Direct Pay Bonds are issued and the timely correction of any identified violation(s) through remedial actions described in the Treasury Regulations or through the Tax Exempt Bonds Voluntary Closing Agreement Program described under Notice 2008-31. The County is fully aware of the voluntary closing agreement program for tax-exempt bonds and tax credit bonds ("TEB VCAP") whereby issuers of tax-exempt bonds and tax credit bonds can resolve violations of the Code through closing agreements with the IRS. The County will exercise due diligence in complying with the Code and the County's Finance Director will meet with the parties responsible for the violation immediately to correct violations of the Code, when applicable.

(O) Code Section 54AA(g) authorizes Build America Bonds (Direct Payment) that meet the definition of “qualified bonds” to receive a refundable credit under Code Section 6431 in lieu of tax credits under Code Section 54AA and imposes different program requirements. The Treasurer’s Office maintains all of the investment records and the necessary records to support the status of the bonds as qualified to receive the tax advantaged treatment described in Code Section 54AA(g). The accountant or department responsible for a bond project maintains details of expenses. The accountant maintains copies of each Form 8038-CP that is submitted along with the summary of expenditures, interest earnings and transfers. Bond records will be maintained on a combination of paper and electronic media for at least six years past the retirement of the Bonds. Under current IRS policy, these records generally should be maintained for the entire term of the bond issue (and the term of any refunding issue), plus three years.

(P) These procedures, as it may be amended from time to time, are effective as long as the U.S Treasury continues to provide subsidy payments on Build America Bonds. The Finance Director will work with the County’s bond counsel and financial advisor to monitor for changes from the IRS in the subsidy reimbursement process. If and when the IRS revises the process for receiving the subsidy, the County will review this procedure and make such changes, if any, as are appropriate and responsive to the change in such process.

## Legal Debt Margin

The County's population growth exceeded 13% between the 1990 and 2000 U.S. census and by more than 25% between the 2000 and 2010 U.S. census. This rapid growth challenges a local government's ability to meet the service demands and needs of its residents. The issuance of debt to build infrastructure and facilities, acquire land and buildings, and purchase capital equipment is one way to meet these needs.

The Debt Service Fund is responsible for the accumulation of sufficient resources to meet the debt payment requirement of the County in compliance with the South Carolina State Constitution, Article X, Section 14 effective December 1, 1977, as amended. This section provides that a local unit cannot at any time have total debt outstanding in an amount that exceeds 8 percent of its assessed property value without benefit of referendum. Excluded from the limitation are: bonded indebtedness levies assessed on properties located in an area receiving special benefits from the taxes collected; and bonded indebtedness existing on December 1, 1977.

The following is a computation of the legal debt margin of the County as of June 30, 2014.

Assessed property value at June 30, 2014	\$ 294,751,250
X 8% = legal debt limit	23,580,100
Outstanding debt subject to limit	17,506,450
Less amount set aside for repayment of GO bonds	(572,689)
Less GO bonds not applicable to 8% limit	<u>(2,115,000)</u>
Net GO bonds applicable to limit	14,818,761
Legal debt limit	23,580,100
Less net GO bonds applicable to limit	<u>(14,818,761)</u>
Available Debt Limit at 6/30/13	\$8,761,339

*The table below shows the legal debt limit over seven fiscal years:*

Lancaster County, South Carolina  
Legal General Obligation Debt Margin Information  
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417	\$ 21,508,152	\$ 23,409,098	\$ 22,713,718	\$ 23,580,100
Total net GO debt applicable to limit	15,327,372	14,221,577	12,842,843	18,380,058	16,828,083	15,538,227	14,818,761
Legal debt margin	3,147,228	6,639,466	8,692,574	3,128,094	6,581,015	7,175,491	8,761,339
Total net GO debt applicable to the limit as a percentage of debt limit	82.96%	68.17%	59.64%	85.46%	71.89%	68.41%	62.84%



## Financial Summary

The majority of revenues in the Debt Service Fund are from property taxes levied on the citizens of Lancaster County and State reimbursements for property taxes. The intergovernmental revenue collected is for the bond subsidy payments from the federal government on the Build America Bonds. Other revenues are interest earned. All expenditures are related to the issuance of debt or the repayment of debt. This chart summarizes the Debt Service Fund over a three year period.

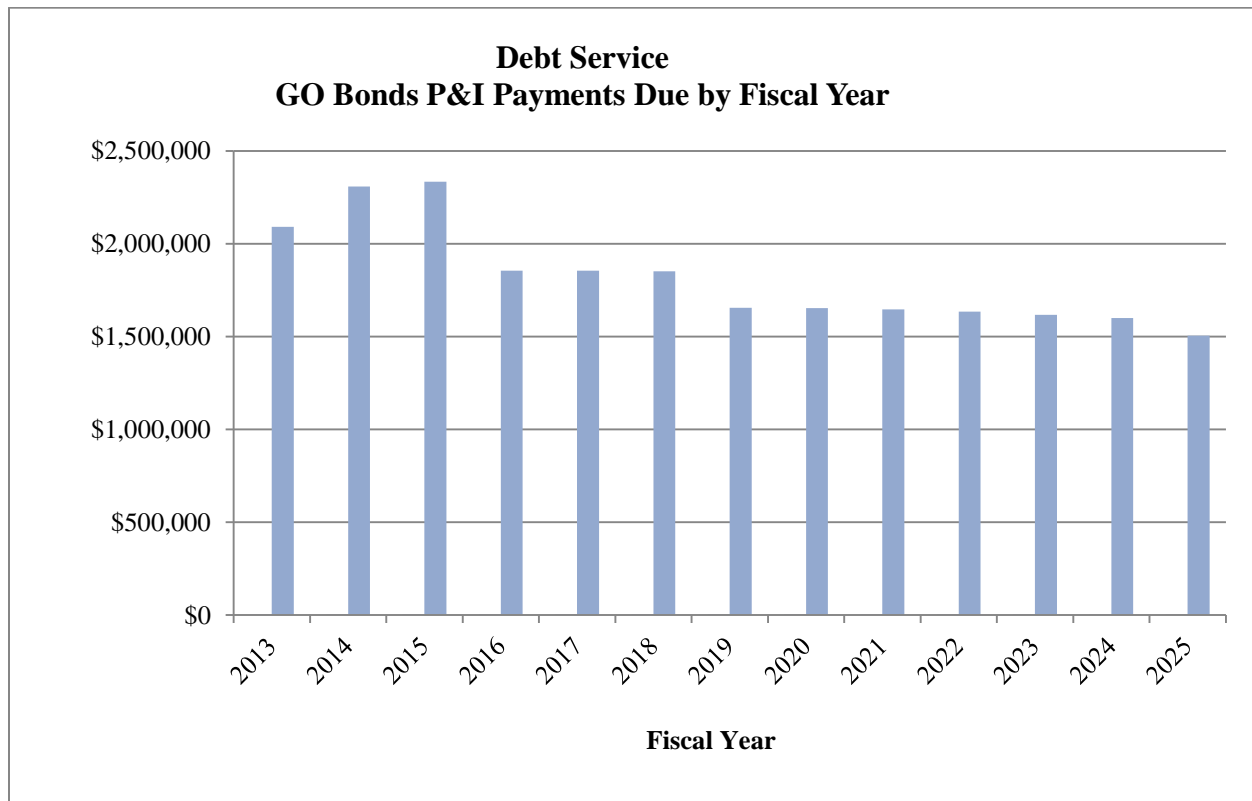
Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	FY 2014 Actual	FY 2015 Estimate	FY 2016 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 2,195,744	\$ 2,269,768	\$ 1,859,231
Intergovernmental	\$ 104,915	\$ 104,784	\$ -
Interest income	703	762	700
Other			
Total revenues	2,301,362	2,375,314	1,859,931
<b>Expenditures</b>			
Debt Service	2,313,456	9,441,743	1,859,931
Capital Outlay			
Total expenditures	2,313,456	9,441,743	1,859,931
<b>Excess of revenues over (under) expenditures</b>	(12,094)	(7,066,429)	-
<b>Other financing sources (uses)</b>			
Issuance of Debt		(62,969)	
Other Financing Source - premium		7,166,994	
Payment to refunded debt escrow agent			
Fund Balance			
Transfers in (out)	-	2,244,109	
Total other fin. sources (uses)	-	9,348,135	-
<b>Net change in fund balances</b>	(12,094)	2,281,705	-
<b>Fund balances beginning of fiscal year</b>	594,010	581,916	2,863,621
<b>Fund balances end of fiscal year</b>	\$ 581,916	\$ 2,863,621	\$ 2,863,621



## Debt Payment Schedules

### Debt Service General Obligation Bonds - Principal & Interest Payments

Fiscal Year	Series 2008	Series 2009 (REF)	2010C (BAB)	2010D (REF)	2013A	Total
2013	\$ 1,166,287.50	\$ 395,872.50	\$ 325,645.00	\$ 203,750.00	-	\$ 2,091,555.00
2014	1,197,162.50	367,097.50	325,645.00	221,850.00	197,312.73	2,309,067.73
2015	1,233,137.50	348,972.50	325,645.00	229,550.00	197,312.73	2,334,617.73
2016	-	391,172.50	555,645.00	710,800.00	197,312.73	1,854,930.23
2017	-	401,747.50	542,940.00	712,500.00	197,312.73	1,854,500.23
2018	-	386,672.50	559,277.50	708,600.00	197,312.73	1,851,862.73
2019	-	381,760.00	559,152.50	714,250.00	-	1,655,162.50
2020	-	361,530.00	578,362.50	714,150.00	-	1,654,042.50
2021	-	361,030.00	1,285,602.50	-	-	1,646,632.50
2022	-	359,560.00	1,274,647.50	-	-	1,634,207.50
2023	-	362,400.00	1,253,965.00	-	-	1,616,365.00
2024	-	364,000.00	1,236,827.50	-	-	1,600,827.50
2025	-	-	1,505,000.00	-	-	1,505,000.00
	\$ 3,596,587.50	\$ 4,481,815.00	\$ 10,328,355.00	\$ 4,215,450.00	\$ 986,563.65	\$ 23,608,771.15



## General Obligation Bond Purposes

### SERIES 2008

Series 2008 G.O. bonds were issued on June 1, 2008 in the amount of \$5,600,000. The bond proceeds were used to purchase fire trucks and other capitalized equipment for the fire service department and to pay for certain issuance costs associated with the bonds.

### SERIES 2009 (REF)

On June 1, 2009, the County issued \$4,630,000 General Obligation Refunding Bonds, Series 2009 (REF.) The County issued the bonds to advance refund \$525,000 of outstanding General Obligation Bonds, Series 1996, \$3,790,000 of outstanding General Obligation Bonds, Series 1999, and to pay certain issuance costs. The proceeds of the Series 2009 bonds were deposited into an irrevocable trust with an escrow agent to provide for all future debt service payments related to the Series 1996 and Series 1999 bonds being refunded. This advanced refunding reduced total debt service payments by approximately \$395,000.

### SERIES 2010C BAB (Build America Bonds)

Series 2010C (BAB) G.O. bonds were issued in the amount of \$7,000,000 on December 14, 2010. These bonds were issued and the proceeds were used to fund various capital projects for the County including the acquisition of property and the construction of a new Buford EMS Station, Administration Building renovations, Sheriff's department renovations and acquisition of property, the acquisition of property and construction costs associated with the new Airport Industrial Park. Also funded were costs associated with the issuance of these bonds. This is a Build America Bond and the federal government provides a 35% subsidy on the total interest requirements. The interest is paid to the County on a semi-annual basis corresponding with the interest payments to the bond holders.

### SERIES 2010D (REF)

Series 2010D (REF) G.O. bonds were issued on December 14, 2010 in the amount of \$3,660,000. These bonds were issued and the proceeds were used to refund \$3,535,000 of outstanding General Obligation Bonds, Series 2001, and to pay certain issuance costs. This refunding bond reduced total debt service payments by approximately \$118,120.

### SERIES 2013A

Series 2013A G.O. bonds were issued in FY2014 in the amount of \$950,000. The bond proceeds were used to purchase equipment for the Sheriff and E911 Communications departments, and to pay certain issuance costs.

*Capital Projects Fund - 11*

**Capital Projects Fund Summary**

The County budget includes one officially adopted Capital Projects Fund. This fund is the Capital Improvement Fund (Fund 11) which accounts for capitalized equipment purchases, some capital lease payments, and for the property taxes that are collected for this purpose. Other capital projects, such as those funded by G.O. bonds and special revenue bonds, are usually accounted for in other funds and are budgeted on a project basis and therefore are not included in this budget document. The chart below summarizes three fiscal years of revenues and expenditures for this capital project fund.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Improvement Fund (11)			
	FY 2014 Actual	FY 2015 Estimated	FY 2016 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,318,119	\$ 1,413,752	\$ 1,498,000
Other	39,616		
Total revenues	1,357,735	1,413,752	1,498,000
<b>Expenditures</b>			
General government	278,514	214,646	50,000
Administration of justice	23,703	25,155	18,845
Public safety and law enforcement	459,110	566,587	455,000
Public works	257,907	78,868	350,000
Public health and welfare	405,432	251,879	554,155
Culture and recreation	90,657	111,827	70,000
Debt Service	-	-	-
Total expenditures	1,515,323	1,248,962	1,498,000
<b>Excess of revenues over (under) expenditures</b>	(157,588)	164,791	-
<b>Other financing sources (uses)</b>			
Fund Balance sources			
Total other fin. sources (uses)	-	-	-
<b>Net change in fund balances</b>	(157,588)	164,791	-
<b>Fund balances beginning of fiscal year</b>	304,347	146,759	311,550
<b>Fund balances end of fiscal year</b>	\$ 146,759	\$ 311,550	\$ 311,550

## Capital Improvements Program 2013-2022

Lancaster County adopted a long-term capital improvement program beginning in fiscal year 2013 through fiscal year 2022. The process used to adopt this plan is listed below:

- Lancaster County staff, in conjunction with the Catawba Regional Council of Governments staff, prepared a draft version of the Lancaster County Capital Improvements Program 2013-2022.
- The draft document was then presented to the Lancaster Planning Commission for review and comments.
- The Lancaster County Planning Commission recommended approval to the Lancaster County Council.
- Lancaster County Council adopted the document by approval of ordinance number 1174 on October 8, 2012.

The ordinance states that this is strictly a planning document and that no funding for any project contained therein is authorized through the adoption of this ordinance. This document is for planning purposes only and is used as such.

A summary of the projects approved in the Capital Improvements Program 2013-2022 is included on the next four pages. New construction, GO Bond projects, or land/building acquisitions, would not normally be budgeted in this Capital Projects Fund – Fund 11. They would be accounted for in the GO Bond projects accounts that are not included in this budget document.

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
Airport	Land Acquisition for AWOS	165,000	165,000					
	Security Fencing	550,000		550,000				
	Land Acquisition	750,000					750,000	
	PAPI System Upgrades	121,000			121,000			
	Taxiway "A" Upgrades	1,260,000				1,260,000		
Animal Control	Euthanasia/Sterilization Building	40,000			40,000			
	Covered Animal Runs	75,000				75,000		
Assessor/GIS	Software upgrade	100,000		100,000				
Auditor	Vehicle (replacement)	25,000				25,000		
Building Maintenance	Lawnmower	9,720	9,720					
	Vehicle (replacement)	27,000		27,000				
Building/Zoning	Vehicles (replacement)	125,000						125,000
	Laptops (replacement)	20,000	20,000					
Coroner	Laptop Computers	40,000	20,000	20,000				
	Vehicles (replacement)	90,000		30,000				60,000
	Key card gate	35,000			35,000			
	Parking lot paving	60,000						60,000
Fire Service/Emergency Mgt.	Pickup/Brush Truck Program	500,000	50,000	50,000	50,000	50,000	50,000	250,000
	Microwave Dish Equipment Upgrades	60,000			60,000			
	Additional VHF Repeated Operations Radio Channel	240,000			240,000			
	Fire Station Bays	4,720,500						4,720,500
	Burn Training Facility Building	700,000			700,000			
	Fire Apparatus Countywide Purchase	6,500,000				6,500,000		
	Eastside Radio Tower	1,500,000						1,500,000
	Westside Radio Tower	1,500,000						1,500,000
	Three Tactical Radio Channels	720,000		720,000				
	Countywide Telephonic Emergency Notification Service	31,000	31,000					

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
EMS	Ambulances	1,890,000		630,000			630,000	630,000
	EMS Stations Construction/Relocation	3,066,000						3,066,000
	Generators	125,000	25,000	25,000	25,000	25,000	25,000	
	800MHz Radios	40,000	40,000					
	QRVs/Vehicles (replacement)	165,000				60,000		105,000
	Monitor/Autopulses	1,000,000	500,000					500,000
	Training Equipment	200,000		100,000				100,000
GIS	Pictometry	132,000						132,000
Library	Main Library (addition & renovation)	5,189,769					1,712,624	3,477,145
	Kershaw Branch Library Expansion	751,518					248,001	503,517
	Improvements for Del Webb Library at Indian Land	16,900		16,900				
	Future Buford Branch Library	1,520,000		20,000				1,500,000
Magistrate	Vehicles (replacement)	45,900						45,900
	Tele-conference Equip	20,000		20,000				
MIS	IT Improvements	1,182,900			182,000			1,000,900
Recreation	Sports Complex	6,044,500						6,044,500
	IL Gym/Playground/	5,498,500				5,498,500		
	Springs Boat Ramp	420,000						420,000
	Ball field renovations	500,000						500,000
	Flooring & HVAC (replacement)	150,000		150,000				
	Playground (replacement)	125,000			75,000	50,000		
	Playgrounds at Recreation Centers	125,000		60,000	65,000			
	Resurfacing Tennis Courts	60,000		40,000	20,000			
	Buford - Parking lot/walking track	200,000						200,000
	Kershaw - land	20,000			20,000			
	Marion Boan Field - lighting	45,000		45,000				
	Springdale - land/parking lot/walking track	831,950			325,000			506,950

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
Public Works- Roads & Bridges	Vehicles - EX crew cab (replacements)	150,000		25,000	25,000	25,000		75,000
	Vehicle (replacement) - On Call Duty Truck	35,000						35,000
	Water Tanker Truck (replacement)	75,000						75,000
	Lowboy Trailer (replacement)	60,000						60,000
	Pipe Jet Rodder	30,000	30,000					
	Motorized Compaction Tamps	7,500	7,500					
	Trench Compactor	30,000	30,000					
	Sign Duty Pick-up Truck	35,000			35,000			
	Dump Truck - F750	75,000	75,000					
	Dump Truck - Tandem Axle (replacement)	250,000	125,000			125,000		
	Flat Deck Trailer 15 ton	15,000	15,000					
	Portable Asphalt Grinder	50,000			50,000			
	120 M Style "CAT" Motorgrader (replacement)	400,000	200,000					200,000
	Vehicles Cab Pickups (replacement)	90,000			90,000			
	Boom Mower Tractor (new and replacement)	250,000	125,000			125,000		
	Asphalt Drum/Roller (replacement)	40,000				40,000		
	Backhoe (replacement)	80,000				80,000		
	Vacuum Truck	200,000				200,000		
	Vehicle - special projects crew	35,000	35,000					
	Mini-excavator	50,000			50,000			
	Public Works Complex	4,949,000						4,949,000
	Bridge Structures	3,600,000					1,200,000	2,400,000
	Contracted Asphalt Repairs	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000
	Work Order Program Update	15,000	15,000					
	Stormwater/crosspipe	500,000	50,000	50,000	50,000	50,000	50,000	250,000
	Widening of Six Mile Creek Road	300,000			300,000			

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
Public Works - Solid Waste/Recycling	Knuckleboom (replacement)	120,000				120,000		
	Roll-off truck (replacement)	140,000	140,000					
	Vehicle (replacement)	25,000		25,000				
	Solid waste refuse containers (replacement)	130,000		130,000				
	Improvements at convenience centers	750,000			250,000	250,000	250,000	
	Recycling trailers (replacement)	30,000		30,000				
Register of Deeds	MicroFiche Scanner/Reader	20,000	20,000					
Registration & Elections	Voting & tabulation equipment (replacement)	105,000					52,500	52,500
Sheriff	Detention Center	26,921,000						26,921,000
	Vehicles (replacement)	3,000,000	300,000	300,000	300,000	300,000	300,000	1,500,000
Fleet Operations	Vehicles (replacement)	350,000	110,000	60,000		60,000		120,000
	Maintenance shop insulation	10,000	10,000					
	Maintenance shop truck lift (replacement)	60,000				60,000		



### Fiscal Year 2016 Capital Projects

Various capital projects are funded in the capital improvement fund each year. Due to budget constraints, several requested projects or CIP approved projects were not included in this year's budget.

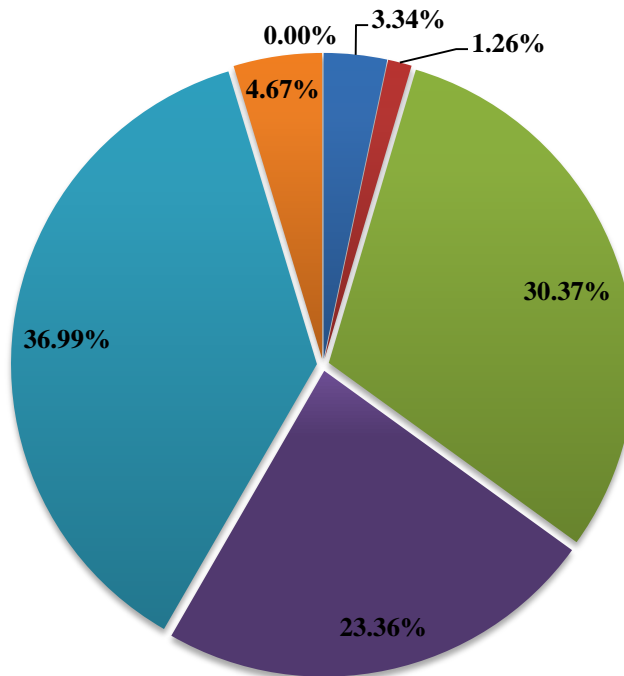
Listed below and on the next few pages are the items that were approved for the fiscal year 2016 budget. They are listed by function in summary and also a brief description of the approved items for each department is included. These capital assets are not expected to have an impact the operating funds of the County.

FY 2016 Capital Projects		
Department	Funding	Notes
Administrator-011	\$25,000	Vehicle replacement
Building Maintenance-251	\$25,000	Replacement doors at Animal Shelter for safety
Magistrate-070	\$18,845	Video conferencing equipment purchase
Sheriff-110	\$400,000	Vehicle replacement—9 vehicles and updated radio equipment
Fire Service-141	\$55,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
Roads & Bridges-202	\$175,000	Tandem dump truck replacement
Solid Waste-312	\$175,000	Roll-off truck replacement
EMS-153	\$454,155	Two replacement ambulances and related equipment (radios, cots, etc)
EMS-153	\$100,000	Two new QRV vehicles to replace older vehicles in the fleet
Recreation-Fund 45	\$70,000	Replacement gym floor due to wear and tear.
<b>Total</b>	<b>\$1,498,000</b>	

The chart below summarizes the amount each function was appropriated in the FY2016 budget. Public health and welfare is the largest with 36.99% of the budget. The public safety function comes in second with 30.37% and public works is third with 23.36% of the budget.

## Capital Projects Fund FY2016 Expenditure Budget

- General government
- Administration of justice
- Public safety and law enforcement
- Public works
- Public health and welfare
- Culture and recreation
- Debt Service



## **APPENDIX**

## Glossary of Terms

**Ad Valorem:** Latin for “value of”. Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

**Appropriation:** The legal authorization granted by a legislative body (County Council) to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in both amount and time.

**Assessed Valuation:** The estimated value placed on real property and personal property by the Lancaster County Assessor and the Lancaster County Auditor.

**Audit:** A methodical examination of the use of resources. It concludes in a written report of its findings, and it is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.

**Bond:** A written promise to pay a specified sum of money at a specific date together with periodic interest at a specified rate.

**Budget:** A comprehensive financial plan of operation which incorporates an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Calendar:** The schedule of key dates or milestones which the County follows in the preparation and adoption of the budget.

**Budget Message:** A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the present economy and financial experience in recent years.

**Budgetary Control:** The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Debt:** An obligation resulting from borrowed money or from the purchase of goods and services. Debts of government include bonds and notes.

**Debt Limit:** The maximum amount of general obligated debt which is legally permitted. The State of South Carolina forbids counties from incurring debt in excess of 8% of the total assessed valuation of taxable property within the County.

**Debt Service Requirement:** The amount of money required to pay the interest currently due on outstanding debt, and/or principal portion due on debt maturing in the up-coming year.

**Department:** A major administrative unit of the County which manages an operation or group of related operations within a functional area.

**Expenditures:** The amount of cash paid or to be paid for a service rendered, goods received or an asset purchased.

**Fiscal Year (FY):** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Lancaster County's fiscal year begins July 1<sup>st</sup> and ends the following June 30<sup>th</sup>.

**Fund:** A self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulation, restrictions, or limitations.

**Generally Accepted Accounting Principles (GAAP):** A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Ledger:** A book, file or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**General Obligation (GO) Bonds:** When the County pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is used to refer to bonds which are repaid from taxes and other general revenue.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for government entities.

**Governmental Funds:** Those funds through which more governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through government funds.

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

**Interfund Transfers:** Amounts transferred from one fund to another, generally for expenses incurred but paid from another fund for services rendered or for account tracking purposes.

**Intergovernmental Revenue:** Revenue received from other governments, whether local, state or federal, usually in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Levy:** To impose taxes, special assessments, or service charges for the support of County activities.

**Mill:** A tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**Modified Accrual Accounting:** A basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are only recognized under modified accrual accounting to the degree that they are available to finance expenditures of the fiscal period.

**Ordinance:** A formal legislative enactment by the governing board of a county. If it is not in conflict with any higher form of law, such as, a State statute, a Federal law, or constitutional provision, it has the full force and effect of law within the county to which it applies. The difference between an ordinance and a resolution is that the latter requires less formality and has a lower legal status.

**Personal Services:** The costs, including fringe benefits, associate with compensating employees for their labor.

**Revenue:** Income received or anticipated from taxes or other sources, such as licenses & permits, user fees, fines, and investments.

**Special Assessments:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Supplemental Appropriation:** An additional appropriation made by County Council after the budget year has begun.

**Budget Ordinance & Fee Schedule**



STATE OF SOUTH CAROLINA )  
 )  
 COUNTY OF LANCASTER )

ORDINANCE NO. 2015-1356

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016 (FY 2015-16); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2015-16; TO MAKE PROVISION FOR THE ISSUANCE OF TAX ANTICIPATION NOTES; AND TO PROVIDE FOR MATTERS RELATED THERETO.

Be it ordained by the Council of Lancaster County, South Carolina:

**Section 1.** Findings and Determinations.

The Council finds and determines that:

a. County governments are authorized by Section 4-9-30(5) of the Code of Laws of South Carolina 1976, as amended (the "Code"), to levy ad valorem property taxes and uniform service charges and to make appropriations for the functions and operations of the county.

b. Section 4-9-140 of the Code provides that county councils shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government and shall identify the sources of anticipated revenues necessary to meet the financial requirements of the adopted budget and to provide for the levy and collection of taxes necessary to meet all budget requirements except as provided for by other revenue sources.

c. Sections 6-1-80 and 6-1-320 of the Code contain substantive and procedural requirements for the approval of the annual budget.

d. The budget approved by this ordinance was adopted in accordance with the applicable substantive and procedural requirements of the Code.

## **Section 2. Appropriations and Detailed Budget.**

A. Subject to the terms and conditions of this ordinance, the sums of money set forth below, if so much is necessary, are appropriated from the General Fund of the County and other applicable funds as specified, to meet the ordinary expenses, including debt service, of county government for the fiscal year beginning July 1, 2015 and ending June 30, 2016 ("FY 2015-16"):

APPROPRIATIONS	AMOUNT
Airport Fund	254,842 255,345
Capital Improvement Fund	1,498,000
Capital Project Sales Tax	8,500,000
County Debt	1,859,931
County Transportation Committee Fund	1,450,000
Court Mandated Security	1,190,184 1,198,184
E-911 Fund	671,459
General Fund	45,096,126 44,906,126
Indian Land Fire Protection District Fund	520,000 522,574
Local Accommodations Tax Fund	30,000
Pleasant Valley Fire Protection District Fund	392,344
Recreation Fund	2,435,530 2,447,396
Victims Services Fund	86,411 86,805

B. Except as may be otherwise provided in this ordinance, the appropriations contained in subsection A of this section are maximum and conditional, and are subject to reduction by action of County Council if the County's revenues fail to be sufficient to pay the appropriation, to the end that the expenditures of the County for FY 2015-16 shall not exceed its revenues and available carry forward funds.

C. Monies appropriated in this ordinance must be expended in compliance with policies adopted by Council or, at Council's direction, as formulated and implemented by the County, either existing or adopted subsequent to this ordinance.

D. The detailed operating budget for the County, as contained in the Annual Financial Plan, is incorporated into this ordinance by reference as if it were set out in this ordinance in its entirety and it is adopted and approved as the detailed budget for Lancaster County.

E. 1. Certain monies are to be received by the County in the form of federal, state and local grants from non-county sources for specified public purposes and these monies, including any match, are budgeted for the specified public purpose upon the acceptance of the monies by majority vote of Council.

2. Donations received by the County from non-county sources for specified public purposes are budgeted for the specified public purpose.

3. The County may enter into a "lease financing agreement" to purchase capital items and the monies from these other financing sources and uses are budgeted upon approval by Council.

4. Budget amounts for encumbrances from the prior year will be automatically rolled forward and made as additions to the adopted budget.

### **Section 3. Tax Levy.**

A. The County Auditor shall levy, and the County Treasurer shall collect, ad valorem taxes based on the following millage rates, which reflect the sales tax rollback factor:

General Fund	<del>78.0</del> 80.7 80.8
Capital Improvement Fund	<del>4.4</del> 4.6
County Debt	<del>7.0</del> 5.3
USC-L	<del>4.1</del> 4.3

B. The County Auditor shall levy, and the County Treasurer shall collect, ad valorem taxes based on millage imposed pursuant to Section 6-1-320(B):

Courthouse Fire – New Security Requirements	<del>3.4</del> 3.6
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The millage imposed pursuant to this subsection is imposed to address funding needs arising from the recent courthouse fire and solicitor's office fire, both of which Council determines are catastrophic events within the scope of Section 6-1-320(B), and to comply with the Order of the South Carolina Supreme Court dated September 12, 2008 requiring the County to provide security for all County buildings housing court operations and records.

### **Section 4. Fee Schedule.**

For FY 2015-16, the taxes, fees and charges for the County are set at the levels provided in the Schedule of Taxes, Fees and Charges, attached to this ordinance as Exhibit A which is incorporated into this ordinance by reference as if it were set out in this ordinance in its entirety and it is adopted and approved for use in FY 2015-16.

### **Section 5. Severability.**

If any section, subsection or clause of this ordinance is held to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected.

### **Section 6. Conflicting Provisions.**

To the extent this ordinance contains provisions that conflict with provisions contained in the Lancaster County Code or other County ordinances, the provisions contained in this ordinance supersede all other provisions and this ordinance is controlling.

### **Section 7. Effective Date.**

This ordinance is effective upon Third Reading.

AND IT IS SO ORDAINED, this 22nd day of June, 2015


Ordinance No.2015-1356

LANCASTER COUNTY, SOUTH CAROLINA

  
\_\_\_\_\_  
Bob Bundy, Chair, County Council

  
\_\_\_\_\_  
Steve Harper, Secretary, County Council

ATTEST:

  
\_\_\_\_\_  
Debbie Hardin, Clerk to Council

1<sup>st</sup> reading: May 18, 2015  
2<sup>nd</sup> reading: June 8, 2015  
3<sup>rd</sup> reading: June 22, 2015  
Public Hearing: June 8, 2015

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**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2015-2016**      **ATTACHMENT TO ORDINANCE NO: 2015-1356**

**1.00 ANIMAL CONTROL FEES**

<b>1.01 Medical Services Rendered</b>	
Canine Heartworm Test	\$9.75
Bordetella Vaccine (Kennel Cough)	\$3.25
DHPP Vaccine	\$3.00
Panacur (includes 3 days)	\$1.50
Pyrantel (per dose)	\$0.50
Parvo Test	\$15.00
FIV/FelV/HW Feline Test	\$20.00
FVRCP Vaccine (4-way for Felines)	\$3.25
<b>1.02 Redemption Fees</b>	
1st Offense (must also pay applicable daily shelter fee)	\$25.00
2nd Offense (must also pay applicable daily shelter fee)	\$50.00
3rd Offense (must also pay applicable daily shelter fee)	\$100.00
4th/ Subsequent Offenses (must also pay applicable daily shelter fee)	\$200.00
<b>1.03 Shelter Fees</b>	
Daily shelter fee	\$5.00
Euthanization fee	\$10.00
Quarantine fee (must also pay applicable daily shelter fee)	\$25.00

**2.00 ASSESSOR FEES**

Line maps	\$5.00
Overlay maps	\$10.00

**3.00 AUDITOR FEES**

Temporary tag fee (does not include state charges)	Per tag	\$5.00
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**4.00 BUILDING DEPARTMENT FEES**

Fees established by Section will be doubled if work starts prior to obtaining required permits.

<b>4.01 Building Permits</b>	
Description	Fee Amount
Floor area less than 120 sq. ft.	No fee unless inspection required - then \$15.00 per inspection
	*Exception: Building Permits shall not be required for one-story detached accessory structures which are valued at \$5,000.00 and less. Zoning permits are required for all structures.
Floor area of 120 sq. ft. or greater	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by the National Building Valuation Data and Modifiers dated April 15, 1994 and thereafter by the updated revisions.
No Inspection Exception	\$25.00 Agricultural structures which require no subsequent electrical, gas, mechanical, plumbing, or structural inspection. Zoning permits are required for all structures.
Plan Review	When a set of plans is required by Section 106 of the International Building Code or by the building official and a plan review thereof, a plan review fee shall be submitted at the time of submitting the plans and specification for checking said plan checking fee shall be equal to one-tenth- ( 1/10) of the building permit fee as set forth above.
1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections ( reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00

**4.02 Electrical Permit Fees (Schedule of fees for individual permits for particular jobs)**



**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2015-2016      ATTACHMENT TO ORDINANCE NO: 2015-1356**

Minimum Permit Fee		\$15.00
Valuation From/To	Fee Amount	
\$0	\$500	\$15.00
\$501	\$1,000	\$20.00
\$1,000	\$150,000	\$20.00 for the first one thousand, plus \$1.50 for each additional thousand or fraction thereof
\$151,000	Or More	\$243.00 for the first \$150,000.00, plus \$2.00 for each additional thousand or fraction thereof
1st Additional Inspection		\$50.00
2nd Additional Inspection		\$100.00
3rd/ Subsequent Additional Inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

**4.03 Gas Permit Fees**

Minimum Permit Fee		\$15.00
Inspection Fees	Gas piping at one location - \$5.00 for 1-4 plus \$1.00 each additional outlet Burners/furnaces/incinerators - \$5.00 for 1 plus \$1.00 each additional unit Boilers/heating/air conditioning - \$5.00 for 1 plus \$1.00 each additional unit Vented wall furnaces/water heaters - \$5.00 for 1 plus \$1.00 each additional	
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

**4.04 Mechanical Permit Fees**

Minimum Permit Fee		\$25.00
Valuation of \$2,500 or Greater	\$25 plus \$2 per thousand or fraction thereof	
Inspection Fees		
Inspection - Heating/ventilating/ductwork/AC and refrigeration systems		
- First \$1,000 or fraction thereof of valuation		\$10.00
- Each additional \$1,000 or fraction thereof of valuation		\$2.00
Inspection - Repair/alterations/additions to an existing system		
- First \$1,000 or fraction thereof of valuation		\$5.00
- Each additional \$1,000 or fraction thereof of valuation		\$2.00
Inspection - Boilers (based on BTU input / 1 KJ = 1,055 BTU / 1 BHP = 33,475 BTU)		
- 33,000 to 165,000 BTU		\$5.00
- 165,001 to 330,000 BTU		\$10.00
- 330,001 to 1,165,000 BTU		\$15.00
- 1,165,001 to 3,300,000 BTU		\$25.00
- 3,300,001 or more		\$35.00
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

**4.05 Mobile Home Permit Fees**

Mobile Home - de-title	Per Instance	\$50.00
Mobile Home - placement and set-up	Per Instance	\$180.00
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

**4.06 Plumbing Permit Fees**

Water Heater Changeout		\$10.00
Minimum Permit Fee		\$15.00
Valuation From/To	Fee Amount	
\$0	\$1,000	\$15.00
\$1,001	\$5,000	\$25.00
\$5,001	Or More	\$25.00 for the first \$5,000.00, plus \$3.00 for each additional thousand or fraction thereof

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES

**FISCAL YEAR: 2015-2016**

**ATTACHMENT TO ORDINANCE NO: 2015-1356**

1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )	\$250.00

### 4.07 Swimming Pool Permit Fees

Valuation From/To	Fee Amount
\$0 Or More	\$125.00

### 4.08 Building Department Miscellaneous Fees

	Unit	Amount
Appeal from action of building official	Per Instance	\$200.00
Moving fee - any building or structure	Per Instance	\$50.00
Sign Permit - Commercial	Per Company	\$100.00
Sign Permit - Political	Per Candidate	\$35.00
Sign Permit - Real Estate	Per Company	\$35.00
Sign Permit - Regular	Per Sign	\$35.00

### 5.00 CLERK OF COURT FEES

Bonds	\$10.00
Bondsmen	
In county	\$150.00
Out of county	\$100.00
Copies	
Certified Copies	\$2.50
Common pleas fees:	
Appeals	\$150.00
Arbitration	\$10.00
Confession	\$10.00
Filing summons and complaint	\$150.00
Foreign judgment	\$150.00
Judgment	\$10.00
Lis Pendens	\$10.00
Motion	\$25.00
Transcript	\$10.00
Enrolling notary public	\$5.00
Expungement	\$35.00

### 6.00 CORONER FEES

#### 6.01 Cremation Fees

Cremation by Coroner's Office (Cremation Fee - \$600/ Administrative Fee - \$200/ Transport Fee - \$200) - 10 month payment plan available	\$1,000.00
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#### 6.02 Permit Fees

Cremation Permits	\$10.00
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#### 6.03 Report Fees \* Note: Fees will not apply to reports marked "NOT FOR LEGAL USE" provided to surviving family members.

Autopsy Reports	\$100.00
Coroner's Reports	\$75.00
Photographs	\$2.00
Toxicology Reports	\$100.00

### 7.00 EMERGENCY MANAGEMENT/ FIRE SERVICE FEES

#### 7.01 Fire Marshal/Fire Service Fees

1st Additional Inspection	\$50.00
2nd Additional Inspection	\$100.00
3rd Additional Inspection	\$250.00

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2015-2016 ATTACHMENT TO ORDINANCE NO: 2015-1356**

Inspection fee increase per inspection following 3rd inspection		\$250.00
Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00

**7.02 Hazardous Materials Fees**

Application for operational permit		\$1,000.00
Emergency response to hazardous materials incident	Initial Charge	\$500.00
Emergency response to hazardous materials incident	Career Personnel	Actual Costs
Emergency response to hazardous materials incident	Volunteer Personnel	20.58 per hr.
Emergency response to hazardous materials incident	Materials Cost	Actual Costs
Emergency response to hazardous materials incident	Apparatus & Equipment Costs	FEMA Schedule of Rates

**7.03 Special Tax District Uniform Service Charge**

Equivalent Residential Unit fee		\$75.00
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**8.00 EMERGENCY MEDICAL SERVICE FEES**

ALS Emerg Treat/No Transport		\$150.00
ALS Unit, Urgent, No ALS Tx		\$600.00
ALS Emerg Treat - Helicopter at ER		\$150.00
Medical Records		\$15.00
Mileage, ground		\$10.00
Standby Service (per employee)	Per hour	\$25.00
Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00
ALS with Treatment and Emergency Transport	Base Fee	\$650.00
BLS A0429	Base Fee	\$600.00
ALS 2 A0433	Base Fee	\$750.00

**9.00 FARMERS MARKET FEES**

<b>Rental Fee</b>		
Vendor Fee	One Time	\$20.00
Booth rental	Per day	\$2.00

**10.00 FINANCE DEPARTMENT FEES**

<b>Departmental Fees</b>		
Dealer tag fee	Per tag	same as Road Maintenance Fee
Tax billing	Per bill	\$1.00

**11.00 GIS MAPPING FEES** \*Note: Fees waived when item requested by LCEDC for business/ industrial recruitment purposes.

**11.01 Black and White Plotter Maps**

Letter		\$2.50
Legal		\$5.00
18 by 24		\$10.00
24 by 36 (line map - no aerial)		\$5.00
24 by 36		\$12.00
36 by 44		\$15.00
Poster up to 60		\$20.00

**11.02 Color Plotter Maps**

Letter		\$5.00
Legal		\$10.00
18 by 24		\$20.00
24 by 36		\$25.00



## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES

**FISCAL YEAR: 2015-2016**

**ATTACHMENT TO ORDINANCE NO: 2015-1356**

36 by 44	\$30.00
Poster up to 60	\$40.00

### 11.03 Digital Data Fees

2011 aerial photo (entire county)	\$1,500.00
CAMA data in text format	\$500.00
Parcel layer with attributes (entire county)	\$1,000.00
Street centerline layer	\$250.00
Other digital data	Per hour \$30.00

### 12.00 LIBRARY FEES

#### 12.01 Overdue and Lost Fees

Overdue book fee (maximum charge of \$2.00)	Per day	\$0.15
Copies- self serve	Per Copy	\$0.15
Lost book fee	Per book	Replacement cost

#### 12.02 Miscellaneous Fees

Out of state library membership	Per year	\$25.00
Duplication machine reproduction fee - general	Per Page	\$0.10
Facsimile charge	First page	\$0.50
Facsimile charge	Subsequent pages	\$0.50

### 13.00 911 FEES

<b>Enhanced 911 Emergency Service System</b>		
Uniform service charge	Per line	\$1.00

### 14.00 PLANNING FEES

#### 14.01 Ordinance Fees

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#### 14.02 Development Fees

<b>Development Agreements</b>		
Per acre of highland proposed		\$25.00 not to exceed \$20,000
<b>Planned Development Districts *in addition to Development Agreement Fee</b>		
Rezoning	\$2,000.00	
Amendment- PDD	\$2,000.00	

#### 14.03 Development Review Application Fee

Review application	Per review	\$75.00
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#### 14.04 Subdivision Fees

Preliminary plat - 1 to 10 lots	Per lot	\$25.00
Preliminary plat 11 or more lots	per lot	\$300 plus \$10 for each lot
Final plat	Per plat	\$100 plus \$10 for each lot or building permit
Construction Document Fee	Per lot	\$300 plus \$10 for each lot
Subdivision variance	Per instance	\$200.00

#### 14.05 Zoning Fees

Appeal from action of zoning official	\$300.00
Use permitted on review	\$150.00

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2015-2016 ATTACHMENT TO ORDINANCE NO: 2015-1356**

Variance	\$200.00
Rezoning application- single parcel	\$250.00
Rezoning application- multi parcel	\$500.00
2nd rezoning fee (within 1 month)	\$250.00
Text amendment Fee	\$250.00
Cluster Subdivision Overlay	\$250.00
Cluster Subdivision Overlay w/multi parcel	\$500.00

**14.06 Miscellaneous Fees**

Item	Unit	Amount
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
Corridor Study plan - picked up	Each	\$100.00
Road name change	Per road	\$250.00
Telecommunication Towers Review	Each	\$200 plus 1% of cost of tower
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00

**15.00 PROBATE COURT FEES**

**15.01 Cost of Court: Estate Fees - Regular Estate**

Property valuation less than \$5,000	\$25.00
Property valuation of \$5,000 but less than \$20,000	\$45.00
Property valuation \$20,000 but less than \$60,000	\$67.50
Property valuation \$60,000 but less than \$100,000	\$95.00
Property valuation of \$100,000 but less than \$600,000	\$95.00 plus 0.0015 in excess of \$100,000
Property valuation \$600,000 or more	\$845.00 plus 0.0025 in excess of \$600,000

**15.02 Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property**

Property valuation less than \$100.00	\$12.50
Property valuation of \$100 but less than \$5,000	\$25.00
Property valuation of \$5,000 but less than \$10,000	\$45.00

**15.03 Miscellaneous Fees**

Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable prior	
CD copy of hearing	\$10.00
Search fee	\$7.00

**15.04 Probate Court Fees**

Appointment of Special Administrator or temporary fiduciary	\$22.50
Certified marriage certificates	\$5.00
Certifying appeal record	\$10.00
Filing - any summons, complaint, or petition	\$150.00
Filing conservatorship accounting	\$10.00
Filing demand for notice	\$5.00
Filing of will only	\$10.00
Issuing certified copies	\$5.00
Issuing exemplified/ authenticated copies	\$20.00
Recording authenticated or certified copies.	\$20.00
Reforming or correcting marriage record	\$6.75
Reopening closed estates	\$22.50

**15.05 Weddings**

Marriage license - at least one party in-state (includes \$20.00 state fee)	\$50.00
Marriage license - out of state (includes \$20.00 state fee)	\$75.00
Marriage license-Reprint copy	\$5.00

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2015-2016      ATTACHMENT TO ORDINANCE NO: 2015-1356**

**16.00 PUBLIC WORKS FEES**

Driveway pipe - 2nd driveway	\$500.00 or actual cost, whichever is greater	
Road/bridge design review by outside engineer		Actual cost
Road testing fee		Actual cost plus 20%
Road proof roll - reinspection		\$150.00
Roadway sign - production/ installation	actual cost plus 10%	
Tire disposal - agricultural	Per tire	\$35.00
Tire disposal - undocumented	Per ton	\$150.00

**17.00 REGISTER OF DEEDS FEES**

Affidavit of partnership	\$10.00 for first 4 pages and \$1.00 per additional page	
Assignment of lease	\$10.00 for first 4 pages and \$1.00 per additional page	
Assignment of leases, rents, and profits	\$10.00 per reference and \$1.00 per additional page	
Assignment of mortgage	\$6.00 for first page and \$1.00 per additional page	
Assumption of agreement	\$10.00 for first 4 pages and \$1.00 per additional page	
Bond to release mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page	
Cancellation of contract of sale	\$10.00 for first 4 pages and \$1.00 per additional page	
Cancellation of lease	\$10.00 for first 4 pages and \$1.00 per additional page	
Certified copy charge	\$5.00	
Charter	\$10.00 for first 4 pages and \$1.00 per additional page	
Contract for sale	\$10.00 for first 4 pages and \$1.00 per additional page	
Deed/ mortgages recording fee	\$10.00 for first 4 pages and \$1.00 per additional page	
Document stamp charge	\$3.70 per thousand	
Duplication machine reproduction certification fee		\$5.00
Easement	\$10.00 for first 4 pages and \$1.00 per additional page	
Federal tax liens	\$10.00	
Lease	\$10.00 for first 4 pages and \$1.00 per additional page	
Mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page	
Mortgage modification	\$6.00 per reference and \$1.00 per additional page	
Notice of lien	\$10.00 for first 4 pages and \$1.00 per additional page	
Partial release of mortgage	\$6.00 per reference and \$1.00 per additional page	
Partnership agreement/ dissolution	\$10.00 for first 4 pages and \$1.00 per additional page	
Passport Fee		\$25.00
Plats	Large - \$20.00 / medium - \$10.00 / small - \$5.00	
Power of attorney	\$15.00 for first 4 pages and \$1.00 per additional page	
Project commencement notice	\$15.00	
Real property agreement	\$10.00 for first 4 pages and \$1.00 per additional page	
Revocation of power of attorney	\$10.00 for first 4 pages and \$1.00 per additional page	
Satisfaction of assignment of leases, rents, and profits	\$5.00	
Satisfaction of mortgage	\$5.00	
SC tax liens	\$10.00	
Subordination of mortgage	\$6.00 per reference and \$1.00 per additional page	
Trust Indenture	\$10.00 for first 4 pages and \$1.00 per additional page	

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES

**FISCAL YEAR: 2015-2016**

**ATTACHMENT TO ORDINANCE NO: 2015-1356**

UCC1 or UCC3	\$8.00 first 2 pages & \$1 per additional page; each additional debtor - more than 2 debtors \$2.00
Waiver	\$10.00 for first 4 pages and \$1.00 per additional page

### 18.00 ROAD FEES

<b>County Road Improvement and Maintenance Fee</b>		
Per County Code section 26-34	Per Vehicle	\$30.00

### 19.00 SHERIFFS FEES

<b>19.01 Detention Center Fees</b>		
Per Diem for municipal court prisoners	Solely Municipal Charges	\$33.43

<b>19.02 Miscellaneous Fees</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Fingerprinting (non-LCDC)	Per Set	\$5.00
Response to false alarms in excess of 3 in any calendar year	Per Instance	\$100.00

### 20.00 TAX COLLECTION FEES

Collection fee	\$120.00 or actual cost, whichever is greater
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### 21.00 TREASURER FEES

Convenience fee for SCDMV stickers	\$1.00
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### 22.00 ZONING FEES

<b>22.01 Plan Review Fees - non-residential excluding multi-family</b>		
Up to 12,000 square feet		\$100.00
12,001 square feet to 25,000 square feet		\$200.00
Exceeding 25,001 square feet		\$300.00

<b>22.02 Mobile Home Fees</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Mobile Home decal	each	\$5.00
Mobile Home - change of ownership	Per Instance	\$5.00
Mobile Home - movement	Per Instance	\$25.00

<b>22.03 Miscellaneous Fees</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Administrative fee - failure to abate property violations	Per Instance	\$50.00 or 15%
Alarm system registration	Per alarm system	\$10.00
Demolition fee - any building or structure	Per Instance	\$50.00
Septic license- South Carolina	Per Instance	\$10.00
Septic license- North Carolina	Per Instance	\$100.00
Zoning fee	Per Instance	\$35.00

<b>22.04 Permit</b>		
Floodplain Development- commercial & subdivisions		\$100.00

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2015-2016**      **ATTACHMENT TO ORDINANCE NO: 2015-1356**

**23.00 OTHER COUNTY FEES AND CHARGES**

<b>23.01</b>	<b>Historic Courthouse Rental</b>		
	<b>Item</b>	<b>Unit</b>	<b>Amount</b>
	Facility usage	First hour	\$115.00
	Facility usage	per add'l hour	\$75.00
	Penalty for time overage	Every 10 minutes	\$25.00
	Refundable security deposit	Per Instance	\$250.00
	Cancellation Fee	Per Instance	\$100.00

<b>23.02</b>	<b>Miscellaneous County Fees</b>		
	<b>Item</b>	<b>Unit</b>	<b>Amount</b>
	Airport hangar rental	Per Month	\$100.00
	Bad Check fee	Per Instance	\$30.00
	Cable television franchise fee	Per Year	5%
	Duplication machine reproduction fee - general	Per Page	\$0.25
	Duplication machine reproduction fee - general (color)	Per Page	\$1.75
	Audio Recordings of Meetings	Per Copy	\$5.00
	Private ambulance service - franchise application fee	Per Instance	\$100.00

**Budget Line Item Detail**

COUNTY OF LANCASTER  
REVENUE & EXPENDITURE STATEMENT

FY 2015-2016  
10 GENERAL FUND

REVENUE:

	<u>APPROVED</u>
011 COUNTY COUNCIL	
10-4-011-400-00 AD VALOREM TAXES - CURRENT	17,062,906.00
10-4-011-400-05 VEHICLE TAXES - COUNTY	2,500,000.00
10-4-011-400-10 MOBILE HOME TAXES	1,000.00
10-4-011-400-15 ROLLBACK TAX - CURRENT	10,000.00
10-4-011-400-20 PENALTIES - CURRENT TAXES	45,000.00
10-4-011-400-75 FEE IN LIEU OF TX-CURRENT	825,000.00
10-4-011-410-00 AD VALOREM TAX-DELINQUENT	800,000.00
10-4-011-410-02 FEE IN LIEU OF TX-DELINQU	1,500.00
10-4-011-410-10 PENALTIES - DELINQUENT TAX	115,000.00
10-4-011-417-00 HOMESTEAD TAX-STATE REIMB.	1,334,000.00
10-4-011-417-05 INVENTORY TAX-STATE REIMB.	80,447.00
10-4-011-417-15 STATE REIMB-MANUF EXEMPT	55,000.00
10-4-011-417-16 MANUF EXPEMPT FIL - STATE	70,000.00
10-4-011-417-20 MOTOR CARRIER IRP	62,500.00
10-4-011-418-00 1% LOCAL OPTION ROLLBACK	3,900,000.00
10-4-011-418-05 1% LOCAL OPTION REVENUE	1,800,000.00
10-4-011-419-00 MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	15,000.00
10-4-011-434-20 STATE ACCOMODATIONS TAX	125,000.00
10-4-011-434-50 STATE AID TO SUB DIV	3,000,000.00
10-4-011-441-00 LICENSES - CABLE FRANCHISE	425,000.00
10-4-011-441-05 LICENSE - COIN TELEPHONES	25,000.00
10-4-011-480-05 INTEREST INCOME	25,000.00
10-4-011-490-25 MISCELLANEOUS INCOME	15,000.00
10-4-011-490-50 TRUST FUND OVERAGE	10,000.00
10-4-011-490-60 RENTS - GENERAL	44,712.00
10-4-011-490-61 RENT - HISTORIC COURTHOUSE	10,000.00
011 COUNTY COUNCIL	<hr/> 32,357,065.00
021 ADMINISTRATOR	
10-4-021-495-01 WELCOME CENTER SALES	1,500.00
021 ADMINISTRATOR	<hr/> 1,500.00
023 FINANCE	
10-4-023-459-50 CHARGES - TAX BILLING	10,000.00
10-4-023-490-35 OTHER INCOME	10,000.00
023 FINANCE	<hr/> 20,000.00
029 ZONING	
10-4-029-442-54 PERMIT - MOVE MOBILE HOME	1,000.00

# LANCASTER COUNTY

10-4-029-442-55 PERMIT - ZONING	60,000.00
10-4-029-442-57 PERMIT - ALARMS	2,500.00
10-4-029-442-60 PERMITS-DEMOLITION	2,500.00
029 ZONING	<hr/> 66,000.00
031 BUILDING	
10-4-031-442-00 PERMITS - BUILDING	2,850,000.00
10-4-031-442-01 PERMITS - MOBILE HOME	15,000.00
10-4-031-442-03 FEES - RE-INSPECTION	25,000.00
10-4-031-442-50 PERMITS-ELECTRICAL	4,000.00
10-4-031-442-51 PERMITS-PLUMBING	200.00
10-4-031-442-52 PERMITS-MECHANICAL	8,000.00
10-4-031-456-00 SALE OF COPIES	500.00
031 BUILDING	<hr/> 2,902,700.00
032 PLANNING	
10-4-032-444-00 CHARGES - REZONINGS	5,000.00
10-4-032-444-01 CHARGES - SUBDIVISION VARIANCES	3,600.00
10-4-032-444-02 CHARGES - PDD REZONINGS	3,000.00
10-4-032-444-03 CHARGES - PLATS	10,000.00
10-4-032-444-04 CHARGES- DEV REV COMM	2,500.00
032 PLANNING	<hr/> 24,100.00
041 ASSESSOR	
10-4-041-456-00 SALE OF COPIES	5,000.00
041 ASSESSOR	<hr/> 5,000.00
043 AUDITOR	
10-4-043-460-10 FEES - TEMP. VEHICLE TAGS	3,000.00
043 AUDITOR	<hr/> 3,000.00
044 TREASURER	
10-4-044-455-05 CONV. FEE (DMV STICKER)	55,000.00
10-4-044-456-00 SALE OF COPIES	150.00
10-4-044-468-00 BANK / RETURNED CK FEES	2,750.00
044 TREASURER	<hr/> 57,900.00
045 DELINQUENT TAX	
10-4-045-441-15 DEED FEES	2,000.00
10-4-045-455-00 COSTS - DELINQUENT TAX	217,500.00
045 DELINQUENT TAX	<hr/> 219,500.00
051 REGISTRATION & ELECT	
10-4-051-434-75 STATE ELECTION COMMISSION	50,000.00
051 REGISTRATION & ELECT	<hr/> 50,000.00
060 REGISTER OF DEEDS	
10-4-060-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00 COUNTY FEES	675,000.00
10-4-060-446-01 STATE FEES RETAINED (3%)	45,000.00
10-4-060-446-03 FEES - R.M.C.	180,000.00



# LANCASTER COUNTY

10-4-060-456-00 SALE OF COPIES-ROD	7,000.00
10-4-060-467-00 PASSPORT FEES	20,000.00
060 REGISTER OF DEEDS	928,575.00
063 CLERK OF COURT	
10-4-063-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-063-461-20 FINES	7,000.00
10-4-063-461-45 FEES OR PENALTIES	50,000.00
10-4-063-461-55 FEES-3% COST OF COLLECTION	3,000.00
10-4-063-470-25 DONATIONS- CITY FOR JV DRUG COURT	3,000.00
063 CLERK OF COURT	64,575.00
064 FAMILY COURT	
10-4-064-434-56 DSS 4D CHILD SUPPORT-COST	115,000.00
10-4-064-434-57 DSS 4D CHILD SUPPORT-INCEN	35,000.00
10-4-064-434-61 DSS 4D CHILD SUPPORT-F.FEE	15,000.00
10-4-064-461-80 FEES - FAMILY COURT	165,000.00
064 FAMILY COURT	330,000.00
068 CORONER	
10-4-068-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-068-448-00 CREMATION PERMIT FEES	2,000.00
10-4-068-459-60 CORONER REPORT FEES	1,000.00
10-4-068-459-70 CORONER CREMATION FEES	1,000.00
068 CORONER	5,575.00
069 PROBATE COURT	
10-4-069-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-069-456-00 SALE OF COPIES	2,000.00
10-4-069-457-00 LICENSES - MARRIAGE	15,000.00
10-4-069-459-50 FEES-MARRIAGE	3,000.00
10-4-069-461-00 COSTS OF COURT	95,000.00
10-4-069-461-60 FEES - PROBATE	17,000.00
10-4-069-461-85 FEES- REIMB/THREE RIVERS	1,500.00
069 PROBATE COURT	135,075.00
070 MAG-COUNTYWIDE	
10-4-070-461-05 FINES-MAGISTRATES	375,000.00
10-4-070-461-70 FEES-ADM. COST FRAUD CHECK	4,000.00
10-4-070-461-95 FEES-CIVIL PAPERS	100,000.00
070 MAG-COUNTYWIDE	479,000.00
110 SHERIFF	
10-4-110-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-110-434-60 DSS - PROCESS SERVICE FEES	10,000.00
10-4-110-436-10 Intergovernmental Revenue	23,500.00
10-4-110-457-05 LICENSE-PREC. METAL SALES	1,000.00
10-4-110-457-06 SCRAP METAL BUYER LICENSE	500.00
10-4-110-464-00 FEES-SEX OFFENDER REGISTRY	10,000.00
10-4-110-466-00 FEES - CIVIL PAPERS	15,000.00

# LANCASTER COUNTY

10-4-110-470-00 DONATIONS	0.00
110 SHERIFF	61,575.00
117 SHERIFF DPT- TOWN OF KERS	
10-4-117-436-05 REIMB.- TOWN OF KERSHAW	473,458.00
117 SHERIFF DPT- TOWN OF KERS	473,458.00
120 DETENTION CENTER	
10-4-120-436-10 INTERGOVERNMENTAL REVENUE	40,000.00
10-4-120-457-10 FEES-FINGERPRINTING	1,200.00
10-4-120-459-20 SALE OF MEALS	1,000.00
10-4-120-491-00 COMMISSARY COMMISSION INCOME	26,000.00
120 DETENTION CENTER	68,200.00
121 SCHOOL RESOURCE OFFICERS	
10-4-121-436-10 REIMB. SALARY & FRINGE	113,152.00
121 SCHOOL RESOURCE OFFICERS	113,152.00
140 EMERGENCY MANAGEMENT	
10-4-140-470-10 DONATIONS NUC/PLANNING	15,000.00
140 EMERGENCY MANAGEMENT	15,000.00
142 Town of KERSHAW- FIRE	
10-4-142-436-05 REIMB - TOWN OF KERSHAW	140,121.00
142 Town of KERSHAW- FIRE	140,121.00
153 LANCASTER EMS	
10-4-153-458-00 CHARGES - AMBULANCE	2,450,000.00
153 LANCASTER EMS	2,450,000.00
202 ROADS & BRIDGES	
10-4-202-422-00 ROAD IMPROVEMENT FEES	2,100,000.00
10-4-202-450-25 SALES - SIGNS	400.00
10-4-202-450-70 SALE - METAL	1,000.00
10-4-202-468-50 ROADWAY REINSPECTION FEE	500.00
10-4-202-480-05 INTEREST INCOME	500.00
202 ROADS & BRIDGES	2,102,400.00
210 FLEET OPERATIONS	
10-4-210-450-70 SALES - METAL	2,500.00
210 FLEET OPERATIONS	2,500.00
312 SOLID WASTE COLLECT	
10-4-312-434-40 STATE TIRE DISP. FEES	26,000.00
10-4-312-450-00 CHARGES - LANDFILL	90,000.00
10-4-312-450-10 CHARGES - SOLID WASTE COLL	5,000.00
10-4-312-450-70 SALES-METAL	5,000.00
10-4-312-450-75 SALE- USED MOTOR OIL	7,500.00
312 SOLID WASTE COLLECT	133,500.00
318 ANIMAL SHELTER	
10-4-318-459-45 FEES - ANIMAL	10,000.00

# LANCASTER COUNTY

10-4-318-490-38 CADAVER FEES	2,500.00
318 ANIMAL SHELTER	12,500.00
601 DEPT. OF SOCIAL SERVICES	
10-4-601-434-58 DSS IN LIEU OF RENT	70,000.00
601 DEPT. OF SOCIAL SERVICES	70,000.00
610 VETERANS AFFAIRS	
10-4-610-434-45 STATE VETERANS AFFAIRS	5,000.00
610 VETERANS AFFAIRS	5,000.00
840 LIBRARY	
10-4-840-435-06 STATE AID TO LIBRARY	95,815.00
10-4-840-457-30 BOOK SALES - FRIENDS OF DEL WEBB	10,500.00
10-4-840-468-75 LIBRARY FINES/FEES/MISC. SALES	65,000.00
10-4-840-471-10 DONATIONS CS DEL WEBB	23,000.00
10-4-840-471-15 DONATIONS REVENUE LANC & KERSHAW	2,500.00
10-4-840-471-20 DONATIONS REV. DEL WEBB	2,500.00
840 LIBRARY	199,315.00
TOTAL REVENUE	43,496,286.00

## EXPENDITURE:

005 NON-DEPARTMENTAL	
10-7-005-510-20 UNEMPL COMP EXP	45,000.00
10-7-005-520-00 WORKERS COMP VOLUNTEERS	70,000.00
10-7-005-520-40 CNT - RETIREMENT MATCH	6,000.00
10-7-005-520-45 RETIREE INSURANCE	225,000.00
10-7-005-593-00 MAINTENANCE-SERVICE AGREEMENT	10,000.00
10-7-005-604-01 AUDIT	60,000.00
10-7-005-625-04 DA-MED IND FUND	145,950.00
10-7-005-650-00 INSURANCE-GENERAL	816,959.00
10-7-005-781-00 MISCELLANEOUS EXPENSE	6,000.00
005 NON-DEPARTMENTAL	1,384,909.00
011 COUNTY COUNCIL	
10-7-011-500-10 WAGES & SALARIES PART-TIME	74,000.00
10-7-011-510-00 FICA-EMPLOYERS CONTRIB.	5,661.00
10-7-011-510-05 SC RET EMPLOYERS CONTRIB	7,853.00
10-7-011-510-10 S.C. POLICE RET EMPLOYER	1,375.00
10-7-011-510-15 HEALTH/LIFE INS EMPLOYERS	18,110.00
10-7-011-510-25 WORKERS COMPENSATION	2,562.00
10-7-011-530-00 TRAVEL, TRAINING, DUES	40,000.00
10-7-011-540-00 SUPPLIES-GENERAL	12,500.00
10-7-011-571-00 UTILITIES-TELEPHONE	16,000.00
10-7-011-600-00 CONTRACTUAL SERVICES (CS)	506,650.00
10-7-011-670-00 ADVERTISING	7,000.00
10-7-011-690-00 SPECIAL PROJECTS	18,000.00
10-7-011-691-01 SP - PROMOTIONS	18,000.00
10-7-011-760-00 CNT - GRANTS MATCH	300,000.00

# LANCASTER COUNTY

10-7-011-771-00 DS - LEASE PURCHASE	50,000.00
10-7-011-781-00 MISCELLANEOUS EXPENSE	119,638.00
10-7-011-781-27 BONDS - SURETY	2,000.00
011 COUNTY COUNCIL	1,199,349.00
014 DIRECT ASSISTANCE	
10-7-014-620-00 ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-03 DA-OLDE ENGLISH DISTRICT	13,365.00
10-7-014-625-06 DA - CLEMSON EXTENSION	25,000.00
10-7-014-625-08 DA-HEALTH & WELLNESS COMM.	1,400.00
10-7-014-625-11 DA-COMMUNITY RELATIONS	2,250.00
10-7-014-625-14 DA-PUBLIC DEFENDER	270,000.00
10-7-014-625-17 DA-LANCASTER SOIL & WATER	70,671.00
10-7-014-625-22 DA-CATAWBA RPC	58,147.00
10-7-014-625-23 DA-DELEGATION DISBURSEMENT	20,000.00
10-7-014-625-29 DA - HWY PATROL DUES	750.00
10-7-014-625-31 DA-L.C. COUNCIL ON AGING	30,500.00
10-7-014-625-35 DA-HISTORIC COMMISSION	5,000.00
10-7-014-625-37 DA-DEPARTMENT OF REVENUE	2,000.00
10-7-014-625-38 DA-SIXTH JUDICIAL CIRCUIT	332,000.00
014 DIRECT ASSISTANCE	844,124.00
021 ADMINISTRATOR	
10-7-021-500-00 WAGES & SALARIES FULL TIME	204,459.00
10-7-021-500-05 SALARIES - OVERTIME	4,000.00
10-7-021-500-06 OT-HIST COURTHOUSE EVENTS	7,000.00
10-7-021-500-10 WAGES & SALARIES PART-TIME	3,000.00
10-7-021-510-00 FICA-EMPLOYERS CONTRIB.	16,713.00
10-7-021-510-05 SC RET EMPLOYERS CONTRIB	23,663.00
10-7-021-510-15 HEALTH/LIFE INS EMPLOYERS	28,184.00
10-7-021-510-25 WORKERS COMPENSATION	4,063.00
10-7-021-530-00 TRAVEL, TRAINING, DUES	15,000.00
10-7-021-540-00 SUPPLIES-GENERAL	10,000.00
10-7-021-549-05 SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-590-00 MAINTENANCE - VEHICLES	2,000.00
10-7-021-590-05 GASOLINE	1,500.00
10-7-021-600-00 CONTRACTUAL SERVICES (CS)	27,000.00
10-7-021-604-10 PS - MEDICAL	152,000.00
10-7-021-690-00 SPECIAL PROJECTS	6,500.00
10-7-021-750-00 LEASE- COPIERS	8,000.00
021 ADMINISTRATOR	517,082.00
022 LEGAL TEAM	
10-7-022-500-00 WAGES & SALARIES FULL TIME	141,050.00
10-7-022-510-00 FICA-EMPLOYERS CONTRIB.	10,791.00
10-7-022-510-05 SC RET EMPLOYERS CONTRIB	15,601.00
10-7-022-510-15 HEALTH/LIFE INS EMPLOYERS	15,073.00
10-7-022-510-25 WORKERS COMPENSATION	503.00

10-7-022-530-00 TRAVEL, TRAINING, DUES	2,500.00
10-7-022-540-00 SUPPLIES-GENERAL	2,000.00
10-7-022-551-00 EQUIPMENT-GENERAL	1,000.00
10-7-022-571-00 UTILITIES-TELEPHONE	2,000.00
10-7-022-690-00 SPECIAL PROJECTS	100,000.00
022 LEGAL TEAM	290,518.00
023 FINANCE	
10-7-023-500-00 WAGES & SALARIES FULL TIME	438,476.00
10-7-023-500-05 SALARIES- OT	1,250.00
10-7-023-510-00 FICA-EMPLOYERS CONTRIB.	33,639.00
10-7-023-510-05 SC RET EMPLOYERS CONTRIB	48,300.00
10-7-023-510-15 HEALTH/LIFE INS EMPLOYERS	66,252.88
10-7-023-510-25 WORKERS COMPENSATION	3,840.00
10-7-023-530-00 TRAVEL, TRAINING, DUES	15,000.00
10-7-023-540-00 SUPPLIES-GENERAL	14,500.00
10-7-023-560-00 EQUIPMENT - CAPITALIZED	5,500.00
10-7-023-571-00 UTILITIES-TELEPHONE	5,500.00
10-7-023-593-00 MAINTENANCE-SERVICE AGREE.	3,500.00
10-7-023-605-00 CS - PRINTING	1,000.00
10-7-023-670-00 ADVERTISING	1,250.00
10-7-023-690-00 SPECIAL PROJECTS	1,500.00
10-7-023-750-00 LEASE- COPIERS	5,500.00
023 FINANCE	645,007.88
024 HUMAN RESOURCES	
10-7-024-500-00 WAGES & SALARIES FULL TIME	95,371.00
10-7-024-500-05 SALARIES- OVERTIME	500.00
10-7-024-510-00 FICA-EMPLOYERS CONTRIB.	7,327.00
10-7-024-510-05 SC RET EMPLOYERS CONTRIB	10,543.00
10-7-024-510-15 HEALTH/LIFE INS EMPLOYERS	12,212.10
10-7-024-510-25 WORKERS COMPENSATION	2,077.00
10-7-024-530-00 TRAVEL, TRAINING, DUES	3,000.00
10-7-024-540-00 SUPPLIES-GENERAL	5,000.00
10-7-024-571-00 UTILITIES-TELEPHONE	2,000.00
10-7-024-600-00 CONTRACTUAL SERVICES (CS)	40,000.00
10-7-024-670-00 ADVERTISING	9,000.00
10-7-024-690-00 SPECIAL PROJECTS	10,000.00
10-7-024-750-00 LEASE- COPIERS	10,000.00
024 HUMAN RESOURCES	207,030.10
025 RISK MANAGEMENT	
10-7-025-500-00 WAGES & SALARIES FULL TIME	55,642.00
10-7-025-510-00 FICA-EMPLOYERS CONTRIB.	4,257.00
10-7-025-510-05 SC RET EMPLOYERS CONTRIB	6,105.00
10-7-025-510-15 HEALTH/LIFE INS EMPLOYERS	7,157.00
10-7-025-510-25 WORKERS COMPENSATION	1,760.00
10-7-025-530-00 TRAVEL, TRAINING, DUES	6,000.00

10-7-025-540-00	SUPPLIES-GENERAL	2,000.00
10-7-025-571-00	UTILITIES-TELEPHONE	1,000.00
10-7-025-690-00	SPECIAL PROJECTS	15,000.00
025 RISK MANAGEMENT		<hr/> 98,921.00
026 MIS		
10-7-026-500-00	WAGES & SALARIES FULL TIME	128,304.00
10-7-026-500-05	SALARIES- OVERTIME	750.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	9,521.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	11,827.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	25,435.00
10-7-026-510-25	WORKERS COMPENSATION	4,094.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	1,000.00
10-7-026-540-00	SUPPLIES-GENERAL	5,000.00
10-7-026-550-00	MSA-DP HW MTN	105,000.00
10-7-026-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	150,000.00
10-7-026-590-00	MAINTENANCE - VEHICLES	2,000.00
10-7-026-590-05	GASOLINE	2,000.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	160,000.00
10-7-026-605-02	MSA-DP SW MTN	296,580.00
10-7-026-750-00	LEASE- COPIERS	3,000.00
026 MIS		<hr/> 909,511.00
027 GIS		
10-7-027-500-00	WAGES & SALARIES FULLTIME	72,063.00
10-7-027-500-05	SALARIES- OVERTIME	500.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	5,552.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	7,991.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	10,889.00
10-7-027-510-25	WORKERS COMPENSATION	259.00
10-7-027-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-027-540-00	SUPPLIES - GENERAL	5,000.00
10-7-027-541-00	SUPPLIES-POSTAGE	100.00
10-7-027-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	15,000.00
10-7-027-750-00	LEASE- COPIERS	15,000.00
027 GIS		<hr/> 141,354.00
029 ZONING		
10-7-029-500-00	WAGES & SALARIES FULL TIME	198,047.00
10-7-029-500-05	SALARIES - OVERTIME	1,000.00
10-7-029-510-00	FICA-EMPLOYERS CONTRIB.	15,228.00
10-7-029-510-05	SC RET EMPLOYERS CONTRIB	21,866.00
10-7-029-510-15	HEALTH/LIFE INS EMPLOYERS	30,741.00
10-7-029-510-25	WORKERS COMPENSATION	5,534.00
10-7-029-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-029-540-00	SUPPLIES-GENERAL	5,500.00

10-7-029-551-00 EQUIPMENT-GENERAL	14,000.00
10-7-029-560-00 EQUIPMENT - CAPITALIZED	25,000.00
10-7-029-571-00 UTILITIES-TELEPHONE	3,750.00
10-7-029-590-00 MAINTENANCE-VEHICLES	2,000.00
10-7-029-590-05 GASOLINE	3,200.00
10-7-029-613-00 DEMOLITION EXPENSE	50,000.00
10-7-029-750-00 LEASE- COPIERS	4,500.00
029 ZONING	382,866.00
031 BUILDING	
10-7-031-500-00 WAGES & SALARIES FULL TIME	621,529.00
10-7-031-500-05 SALARIES - OVERTIME	2,000.00
10-7-031-510-00 FICA-EMPLOYERS CONTRIB.	47,322.00
10-7-031-510-05 SC RET EMPLOYERS CONTRIB	68,415.00
10-7-031-510-15 HEALTH/LIFE INS EMPLOYERS	106,127.00
10-7-031-510-25 WORKERS COMPENSATION	17,177.00
10-7-031-530-00 TRAVEL, TRAINING, DUES	22,000.00
10-7-031-540-00 SUPPLIES-GENERAL	13,000.00
10-7-031-551-00 EQUIPMENT-GENERAL	4,000.00
10-7-031-571-00 UTILITIES-TELEPHONE	15,600.00
10-7-031-590-00 MAINTENANCE-VEHICLES	5,000.00
10-7-031-590-05 GASOLINE	15,000.00
10-7-031-593-00 MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-031-670-00 ADVERTISING	250.00
10-7-031-750-00 LEASE- COPIERS	5,000.00
031 BUILDING	948,920.00
032 PLANNING	
10-7-032-500-00 WAGES & SALARIES FULL TIME	284,362.00
10-7-032-500-05 SALARIES - OVERTIME	6,000.00
10-7-032-500-10 WAGES & SALARIES PART-TIME	442.00
10-7-032-510-00 FICA-EMPLOYERS CONTRIB.	22,274.00
10-7-032-510-05 SC RET EMPLOYERS CONTRIB	31,866.00
10-7-032-510-15 HEALTH/LIFE INS EMPLOYERS	33,426.20
10-7-032-510-25 WORKERS COMPENSATION	3,116.00
10-7-032-530-00 TRAVEL, TRAINING, DUES	9,000.00
10-7-032-540-00 SUPPLIES-GENERAL	4,600.00
10-7-032-541-00 SUPPLIES-POSTAGE	7,000.00
10-7-032-543-01 SUPPLIES-FOOD	2,000.00
10-7-032-571-00 UTILITIES-TELEPHONE	4,500.00
10-7-032-590-00 MAINTENANCE-VEHICLES	1,000.00
10-7-032-590-05 GASOLINE	1,500.00
10-7-032-600-00 CONTRACTUAL SERVICES (CS)	110,500.00
10-7-032-605-00 CS-PRINTING	1,000.00
10-7-032-670-00 ADVERTISING	22,050.00
10-7-032-750-00 LEASE- COPIERS	6,000.00
032 PLANNING	550,636.20

## 041 ASSESSOR

10-7-041-500-00 WAGES & SALARIES FULL TIME	519,727.00
10-7-041-500-05 SALARIES - OVERTIME	2,000.00
10-7-041-500-10 WAGES & SALARIES PART-TIME	31,000.00
10-7-041-510-00 FICA-EMPLOYERS CONTRIB.	40,790.00
10-7-041-510-05 SC RET EMPLOYERS CONTRIB	56,503.00
10-7-041-510-15 HEALTH/LIFE INS EMPLOYERS	95,695.00
10-7-041-510-25 WORKERS COMPENSATION	10,292.00
10-7-041-530-00 TRAVEL, TRAINING, DUES	15,500.00
10-7-041-540-00 SUPPLIES-GENERAL	4,000.00
10-7-041-541-00 SUPPLIES-POSTAGE	1,500.00
10-7-041-571-00 UTILITIES-TELEPHONE	8,500.00
10-7-041-590-00 MAINTENANCE-VEHICLES	2,900.00
10-7-041-590-05 GASOLINE	6,000.00
10-7-041-593-00 MAINTENANCE-SERVICE AGREE.	30,000.00
10-7-041-600-00 CONTRACTUAL SERVICES (CS)	6,000.00
10-7-041-605-00 CS-PRINTING	2,500.00
10-7-041-670-00 ADVERTISING	200.00
10-7-041-690-00 SPECIAL PROJECTS	40,000.00
10-7-041-750-00 LEASE- COPIERS	3,500.00

## 041 ASSESSOR

876,607.00

## 043 AUDITOR

10-7-043-500-00 WAGES & SALARIES FULL TIME	242,055.00
10-7-043-500-05 SALARIES- OT	500.00
10-7-043-510-00 FICA-EMPLOYERS CONTRIB.	18,556.00
10-7-043-510-05 SC RET EMPLOYERS CONTRIB	26,528.00
10-7-043-510-15 HEALTH/LIFE INS EMPLOYERS	27,105.68
10-7-043-510-25 WORKERS COMPENSATION	3,155.00
10-7-043-530-00 TRAVEL, TRAINING, DUES	2,000.00
10-7-043-540-00 SUPPLIES-GENERAL	11,000.00
10-7-043-542-00 SUPPLIES - CLOTHING	500.00
10-7-043-551-00 EQUIPMENT-GENERAL	2,112.00
10-7-043-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-043-590-00 MAINTENANCE - VEHICLES	1,000.00
10-7-043-590-05 GASOLINE	3,000.00
10-7-043-600-00 CONTRACTUAL SERVICES (CS)	23,700.00
10-7-043-670-00 ADVERTISING	3,500.00
10-7-043-690-00 SPECIAL PROJECTS	8,100.00
10-7-043-750-00 LEASE- COPIERS	1,900.00

## 043 AUDITOR

379,711.68

## 044 TREASURER

10-7-044-500-00 WAGES & SALARIES FULL TIME	204,107.00
10-7-044-500-05 SALARIES - OVERTIME	1,500.00
10-7-044-510-00 FICA-EMPLOYERS CONTRIB.	15,729.00
10-7-044-510-05 SC RET EMPLOYERS CONTRIB	22,110.00



# LANCASTER COUNTY

10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	21,929.00
10-7-044-510-25	WORKERS COMPENSATION	733.00
10-7-044-530-00	TRAVEL, TRAINING, DUES	2,000.00
10-7-044-540-00	SUPPLIES-GENERAL	10,000.00
10-7-044-541-00	SUPPLIES-POSTAGE	16,000.00
10-7-044-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-044-600-00	CONTRACTUAL SERVICES (CS)	15,000.00
10-7-044-605-00	CS-PRINTING	60,000.00
10-7-044-670-00	ADVERTISING	700.00
10-7-044-690-00	SPECIAL PROJECTS	3,000.00
10-7-044-750-00	LEASE- COPIERS	1,550.00
10-7-044-781-20	BANK CHARGES	100.00
10-7-044-781-26	BONDS EXPENSE	500.00
10-7-044-782-00	OVER/SHORTAGE	200.00
044	TREASURER	378,158.00
045	DELINQUENT TAX	
10-7-045-500-00	WAGES & SALARIES FULL TIME	132,574.00
10-7-045-500-05	SALARIES - OVERTIME	500.00
10-7-045-500-10	WAGES & SALARIES PART-TIME	400.00
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	10,211.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	14,613.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	23,831.00
10-7-045-510-25	WORKERS COMPENSATION	476.00
10-7-045-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-045-540-00	SUPPLIES-GENERAL	4,200.00
10-7-045-541-00	SUPPLIES-POSTAGE	48,000.00
10-7-045-551-00	EQUIPMENT-GENERAL	3,500.00
10-7-045-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	27,325.00
10-7-045-604-00	PROFESSIONAL SERVICES	12,000.00
10-7-045-605-00	CS - PRINTING	1,000.00
10-7-045-670-00	ADVERTISING	30,000.00
10-7-045-680-00	FEE REIMBURSEMENT	600.00
10-7-045-750-00	LEASE- COPIERS	1,350.00
10-7-045-781-27	BONDS - SURETY	300.00
10-7-045-782-00	OVER/SHORTAGE	120.00
045	DELINQUENT TAX	316,500.00
051	REGISTRATION & ELECT	
10-7-051-500-00	WAGES & SALARIES FULL TIME	72,225.00
10-7-051-500-05	SALARIES- OVERTIME	6,000.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	100,000.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	13,635.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	10,765.00
10-7-051-510-10	S.C. POLICE RET EMPLOYER	300.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	12,125.00
10-7-051-510-25	WORKERS COMPENSATION	636.00

10-7-051-530-00 TRAVEL, TRAINING, DUES	7,600.00
10-7-051-540-00 SUPPLIES-GENERAL	14,000.00
10-7-051-541-00 SUPPLIES- POSTAGE	12,000.00
10-7-051-571-00 UTILITIES-TELEPHONE	4,500.00
10-7-051-593-00 MAINTENANCE-SERVICE AGREEMENT	36,550.00
10-7-051-600-00 CONTRACTUAL SERVICES (CS)	2,880.00
10-7-051-605-00 CS-PRINTING	4,000.00
10-7-051-670-00 ADVERTISING	2,000.00
10-7-051-690-00 SPECIAL PROJECTS	10,000.00
10-7-051-750-00 LEASE- COPIERS	3,500.00
051 REGISTRATION & ELECT	312,716.00
060 REGISTER OF DEEDS	
10-7-060-500-00 WAGES & SALARIES FULL TIME	172,344.00
10-7-060-500-05 SALARIES- OT	1,000.00
10-7-060-500-10 WAGES & SALARIES PARTTIME	1,000.00
10-7-060-510-00 FICA-EMPLOYERS CONTRIB.	13,338.00
10-7-060-510-05 SC RET EMPLOYERS CONTRIB	19,283.00
10-7-060-510-15 HEALTH/LIFE INS EMPLOYERS	33,707.50
10-7-060-510-25 WORKERS COMPENSATION	2,371.00
10-7-060-530-00 TRAVEL, TRAINING, DUES	2,500.00
10-7-060-540-00 SUPPLIES-GENERAL	5,000.00
10-7-060-541-00 SUPPLIES POSTAGE	3,000.00
10-7-060-551-00 EQUIPMENT-GENERAL	2,500.00
10-7-060-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-060-600-00 CONTRACTUAL SERVICES (CS)	61,500.00
10-7-060-750-00 LEASE- COPIERS	6,000.00
10-7-060-782-00 OVER/SHORT	250.00
060 REGISTER OF DEEDS	328,793.50
061 CIRCUIT COURT	
10-7-061-500-10 WAGES & SALARIES PARTTIME	28,602.00
10-7-061-510-00 FICA-EMPLOYERS CONTRIB	2,189.00
10-7-061-510-10 S.C. POLICE RET EMPLOYER	3,930.00
10-7-061-510-25 WORKERS COMPENSATION	1,386.00
10-7-061-540-00 SUPPLIES-GENERAL	3,000.00
10-7-061-571-00 UTILITIES-TELEPHONE	3,500.00
10-7-061-780-05 PDC-JURORS	40,000.00
061 CIRCUIT COURT	82,607.00
063 CLERK OF COURT	
10-7-063-500-00 WAGES & SALARIES FULL TIME	285,481.00
10-7-063-500-05 SALARIES OVERTIME	500.00
10-7-063-510-00 FICA-EMPLOYERS CONTRIB.	21,878.00
10-7-063-510-05 SC RET EMPLOYERS CONTRIB	31,138.00
10-7-063-510-10 SC POLICE RET EMPLOYERS CO	950.00
10-7-063-510-15 HEALTH/LIFE INS EMPLOYERS	48,758.99
10-7-063-510-25 WORKERS COMPENSATION	5,425.00

# LANCASTER COUNTY

10-7-063-530-00 TRAVEL, TRAINING, DUES	2,000.00
10-7-063-540-00 SUPPLIES-GENERAL	6,500.00
10-7-063-541-00 SUPPLIES POSTAGE	5,000.00
10-7-063-542-00 SUPPLIES - CLOTHING	1,000.00
10-7-063-551-00 EQUIPMENT-GENERAL	2,000.00
10-7-063-571-00 UTILITIES-TELEPHONE	12,000.00
10-7-063-593-00 MAINTENANCE-SERVICE AGREE.	500.00
10-7-063-600-00 CONTRACTUAL SERVICES (CS)	41,349.00
10-7-063-750-00 LEASE- COPIERS	2,000.00
10-7-063-786-05 EXP. DONATIONS CITY	3,000.00
063 CLERK OF COURT	469,479.99
064 FAMILY COURT	
10-7-064-500-00 WAGES & SALARIES FULL TIME	193,683.00
10-7-064-500-05 SALARIES OVERTIME	500.00
10-7-064-500-10 SALARIES- PART TIME	13,000.00
10-7-064-510-00 FICA-EMPLOYERS CONTRIB.	15,850.00
10-7-064-510-05 SC RET EMPLOYERS CONTRIB	21,658.00
10-7-064-510-10 S.C. POLICE RET EMPLOYER	1,191.00
10-7-064-510-15 HEALTH/LIFE INS EMPLOYERS	31,378.53
10-7-064-510-25 WORKERS COMPENSATION	896.00
10-7-064-540-00 SUPPLIES-GENERAL	10,000.00
10-7-064-541-00 SUPPLIES POSTAGE	15,000.00
10-7-064-571-00 UTILITIES-TELEPHONE	6,000.00
10-7-064-593-00 MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12 SP-DSS INCENTIVE	47,032.00
10-7-064-750-00 LEASE- COPIERS	2,500.00
064 FAMILY COURT	359,188.53
068 CORONER	
10-7-068-500-00 WAGES & SALARIES FULL TIME	159,744.00
10-7-068-500-10 WAGES & SALARIES PARTTIME	40,000.00
10-7-068-510-00 FICA-EMPLOYERS CONTRIB.	16,505.00
10-7-068-510-05 SC RET EMPLOYERS CONTRIB	9,422.00
10-7-068-510-10 S.C. POLICE RET EMPLOYER	9,959.00
10-7-068-510-15 HEALTH/LIFE INS EMPLOYERS	25,872.72
10-7-068-510-25 WORKERS COMPENSATION	7,557.00
10-7-068-530-00 TRAVEL, TRAINING, DUES	7,000.00
10-7-068-540-00 SUPPLIES-GENERAL	8,500.00
10-7-068-551-00 EQUIPMENT-GENERAL	6,825.00
10-7-068-571-00 UTILITIES-TELEPHONE	9,800.00
10-7-068-590-00 MAINTENANCE - VEHICLES	4,000.00
10-7-068-590-05 GASOLINE	8,000.00
10-7-068-600-00 CONTRACTUAL SERVICES (CS)	2,500.00
10-7-068-604-10 PS-MEDICAL	100,000.00
10-7-068-750-00 LEASE- COPIERS	2,000.00
068 CORONER	417,684.72

## 069 PROBATE COURT

10-7-069-500-00 WAGES & SALARIES FULL TIME	260,000.00
10-7-069-500-05 SALARIES - OVERTIME	353.00
10-7-069-500-10 WAGES & SALARIES PART-TIME	18,750.00
10-7-069-510-00 FICA-EMPLOYERS CONTRIB.	21,352.00
10-7-069-510-05 SC RET EMPLOYERS CONTRIB	22,257.00
10-7-069-510-10 SC POLICE RET EMPLOYERS CO	10,453.00
10-7-069-510-15 HEALTH/LIFE INS EMPLOYERS	60,830.64
10-7-069-510-25 WORKERS COMPENSATION	995.00
10-7-069-530-00 TRAVEL, TRAINING, DUES	8,000.00
10-7-069-540-00 SUPPLIES-GENERAL	12,500.00
10-7-069-551-00 EQUIPMENT-GENERAL	4,000.00
10-7-069-571-00 UTILITIES-TELEPHONE	5,500.00
10-7-069-593-00 MAINTENANCE-SERVICE AGREE.	250.00
10-7-069-600-00 CONTRACTUAL SERVICES (CS)	13,525.00
10-7-069-670-00 ADVERTISING	250.00
10-7-069-750-00 LEASE- COPIERS	5,000.00
10-7-069-781-26 BONDS EXPENSE	700.00

069 PROBATE COURT	444,715.64
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## 070 MAG-COUNTYWIDE

10-7-070-500-00 WAGES & SALARIES FULL TIME	555,650.00
10-7-070-500-05 SALARIES OVERTIME	14,000.00
10-7-070-510-00 FICA-EMPLOYERS CONTRIB.	43,580.00
10-7-070-510-05 SC RET EMPLOYERS CONTRIB	32,052.00
10-7-070-510-10 SC POLICE RET EMPLOYERS CO	38,509.00
10-7-070-510-15 HEALTH/LIFE INS EMPLOYERS	83,013.00
10-7-070-510-25 WORKERS COMPENSATION	14,342.00
10-7-070-530-00 TRAVEL, TRAINING, DUES	6,000.00
10-7-070-540-00 SUPPLIES-GENERAL	17,500.00
10-7-070-542-00 SUPPLIES - CLOTHING	1,200.00
10-7-070-570-00 UTILITIES-GENERAL	16,000.00
10-7-070-571-00 UTILITIES-TELEPHONE	3,000.00
10-7-070-590-00 MAINTENANCE-VEHICLES	2,000.00
10-7-070-590-05 GASOLINE	8,000.00
10-7-070-593-00 MAINTENANCE-SERVICE AGREE.	1,500.00
10-7-070-750-00 LEASE- COPIERS	3,000.00
10-7-070-780-05 PDC-JURORS	10,000.00
10-7-070-781-27 BONDS - SURETY	3,000.00

070 MAG-COUNTYWIDE	852,346.00
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## 110 SHERIFF

10-7-110-500-00 WAGES & SALARIES FULL TIME	4,325,221.00
10-7-110-500-05 SALARIES - OVERTIME	158,000.00
10-7-110-500-10 WAGES & SALARIES PART-TIME	52,000.00
10-7-110-510-00 FICA-EMPLOYERS CONTRIB.	347,098.00
10-7-110-510-05 SC RET EMPLOYERS CONTRIB	45,833.00

10-7-110-510-10	SC POLICE RET EMPLOYERS CO	557,415.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	786,631.32
10-7-110-510-25	WORKERS COMPENSATION	160,831.00
10-7-110-530-00	TRAVEL, TRAINING, DUES	63,336.00
10-7-110-540-00	SUPPLIES-GENERAL	30,000.00
10-7-110-540-10	SUPPLIES-SEX OFF REGISTRY	1,000.00
10-7-110-542-00	SUPPLIES-CLOTHING	65,336.00
10-7-110-551-00	EQUIPMENT-GENERAL	35,200.00
10-7-110-551-30	COMMUNICATIONS	40,552.00
10-7-110-551-45	PROTECTIVE CLOTHING	15,370.00
10-7-110-551-65	LAW ENFORCEMENT	67,668.00
10-7-110-560-00	EQUIPMENT - CAPITALIZED	141,275.00
10-7-110-571-00	UTILITIES-TELEPHONE	91,240.00
10-7-110-581-00	RENT-BUILDING	33,766.00
10-7-110-590-00	MAINTENANCE-VEHICLES	144,800.00
10-7-110-590-05	GASOLINE	354,000.00
10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	150,000.00
10-7-110-600-00	CONTRACTUAL SERVICES (CS)	8,300.00
10-7-110-604-04	PS LEGAL	55,000.00
10-7-110-670-00	ADVERTISING	2,000.00
10-7-110-690-00	SPECIAL PROJECTS	9,000.00
10-7-110-690-03	SP-CRIME PREVENTION	3,000.00
10-7-110-750-00	LEASE- COPIERS	35,000.00
10-7-110-781-26	BONDS EXPENSE	1,000.00
110 SHERIFF		7,779,872.32
117 SHERIFF DPT- TOWN OF KERS		
10-7-117-500-00	WAGES & SALARIES FULL TIME	293,708.00
10-7-117-500-05	SALARIES- OVERTIME	10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	23,234.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	41,235.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	49,998.65
10-7-117-510-25	WORKERS COMPENSATION	12,085.00
10-7-117-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-117-540-00	SUPPLIES- GENERAL	1,000.00
10-7-117-542-00	SUPPLIES- CLOTHING	3,500.00
10-7-117-551-30	COMMUNICATIONS	2,500.00
10-7-117-551-65	LAW ENFORCEMENT	6,000.00
10-7-117-590-00	MAINTENANCE- VEHICLES	7,000.00
10-7-117-590-05	GASOLINE	41,000.00
117 SHERIFF DPT- TOWN OF KERS		493,760.65
120 DETENTION CENTER		
10-7-120-500-00	WAGES & SALARIES FULL TIME	1,002,949.00
10-7-120-500-05	SALARIES - OVERTIME	50,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	80,551.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	143,068.00

10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	180,505.00
10-7-120-510-25	WORKERS COMPENSATION	40,425.00
10-7-120-520-25	PERSONNEL DISEASE PREV.	9,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-120-540-00	SUPPLIES-GENERAL	18,000.00
10-7-120-540-15	SUPPLIES-INMATE (COMM. COMMISSION)	10,000.00
10-7-120-542-00	SUPPLIES-CLOTHING	10,000.00
10-7-120-543-00	SUPPLIES-LAUNDRY	2,000.00
10-7-120-543-05	SUPPLIES-FOOD/BEVERAGE	198,000.00
10-7-120-543-15	SUPPLIES-BOARD/LODGING	15,000.00
10-7-120-551-00	EQUIPMENT-GENERAL	6,300.00
10-7-120-551-65	EQUIPMENT-LAW ENFORCEMENT	5,500.00
10-7-120-560-00	EQUIPMENT - CAPITALIZED	11,000.00
10-7-120-571-00	UTILITIES-PHONE	3,450.00
10-7-120-600-00	CONTRACTUAL SERVICES	6,000.00
10-7-120-604-10	PS-MEDICAL	208,151.00
10-7-120-690-00	SPECIAL PROJECTS	10,000.00
10-7-120-750-00	LEASE- COPIERS	3,000.00
10-7-120-781-50	DYS SERVICE CONTRACT	13,000.00
120 DETENTION CENTER		2,030,899.00
121 SCHOOL RESOURCE OFFICERS		
10-7-121-500-00	WAGES & SALARIES FULLTIME	37,893.00
10-7-121-500-05	SALARIES- OVERTIME	1,000.00
10-7-121-500-10	WAGES & SALARIES PART TIME	45,000.00
10-7-121-510-00	FICA-EMPLOYERS CONTRIB	6,209.00
10-7-121-510-05	SC RET EMPLOYERS CONTRIB	4,191.00
10-7-121-510-10	S.C. POLICE RET EMPLOYER	6,321.00
10-7-121-510-15	HEALTH/LIFE INS EMPLOYERS	9,308.00
10-7-121-510-25	WORKERS COMPENSATION	3,230.00
121 SCHOOL RESOURCE OFFICERS		113,152.00
130 COMMUNICATIONS		
10-7-130-500-00	WAGES & SALARIES FULLTIME	935,986.00
10-7-130-500-05	SALARIES OVERTIME	105,000.00
10-7-130-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-130-510-00	FICA-EMPLOYERS CONTRIB	117,872.00
10-7-130-510-05	SC RET EMPLOYERS CONTRIB	72,489.00
10-7-130-510-10	S.C. POLICE RET EMPLOYER	49,999.00
10-7-130-510-15	HEALTH/LIFE INS EMPLOYERS	154,082.00
10-7-130-510-25	WORKERS COMPENSATION	8,251.00
10-7-130-530-00	TRAVEL, TRAINING, DUES	7,000.00
10-7-130-540-00	SUPPLIES - GENERAL	17,000.00
10-7-130-542-00	SUPPLIES - CLOTHING	13,500.00
10-7-130-551-00	EQUIPMENT-GENERAL	10,000.00
10-7-130-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-130-590-00	MAINTENANCE - VEHICLES	1,500.00

# LANCASTER COUNTY

10-7-130-590-05 GASOLINE	2,700.00
10-7-130-591-00 MAINTENANCE - GENERAL	6,000.00
10-7-130-593-00 MAINTENANCE-SERVICE AGREE	51,000.00
10-7-130-600-00 CONTRACTUAL SERVICES(CS)	12,500.00
10-7-130-750-00 LEASE- COPIERS	6,500.00
130 COMMUNICATIONS	1,591,379.00
140 EMERGENCY MANAGEMENT	
10-7-140-500-00 WAGES & SALARIES FULL TIME	148,574.00
10-7-140-500-05 SALARIES - OVERTIME	3,500.00
10-7-140-510-00 FICA-EMPLOYERS CONTRIB.	11,634.00
10-7-140-510-05 SC RET EMPLOYERS CONTRIB	3,624.00
10-7-140-510-10 S.C. POLICE RET EMPLOYER	16,238.00
10-7-140-510-15 HEALTH/LIFE INS EMPLOYERS	17,175.00
10-7-140-510-25 WORKERS COMPENSATION	10,013.00
10-7-140-530-00 TRAVEL, TRAINING, DUES	4,000.00
10-7-140-540-00 SUPPLIES-GENERAL	2,000.00
10-7-140-542-00 SUPPLIES- CLOTHING	2,000.00
10-7-140-570-00 UTILITIES-GENERAL	30,000.00
10-7-140-571-00 UTILITIES-TELEPHONE	30,000.00
10-7-140-593-00 MAINTENANCE-SERVICE AGREE	61,000.00
10-7-140-600-00 CONTRACTUAL SERVICES	8,500.00
10-7-140-690-02 SP-NUCL. PLANNING	15,000.00
140 EMERGENCY MANAGEMENT	363,258.00
141 FIRE SERVICE	
10-7-141-530-00 TRAVEL, TRAINING, DUES	49,500.00
10-7-141-540-00 SUPPLIES-GENERAL	34,000.00
10-7-141-551-00 EQUIPMENT-GENERAL	163,000.00
10-7-141-551-45 EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-560-00 EQUIPMENT - CAPITALIZED	40,000.00
10-7-141-570-00 UTILITIES-GENERAL	160,000.00
10-7-141-590-00 MAINTENANCE-VEHICLES	130,000.00
10-7-141-590-05 GASOLINE	75,000.00
10-7-141-591-00 MAINTENANCE-GENERAL	40,000.00
10-7-141-600-00 CONTRACTUAL SERVICES (CS)	40,000.00
10-7-141-650-00 INSURANCE-GENERAL	50,000.00
10-7-141-690-00 SPECIAL PROJECTS	134,249.00
10-7-141-691-01 SP - PROMOTIONS	38,000.00
10-7-141-760-00 MATCHING FUNDS	38,000.00
10-7-141-771-00 DS - LEASE PURCHASE	225,576.00
141 FIRE SERVICE	1,272,325.00
142 Town of KERSHAW- FIRE	
10-7-142-500-00 WAGES & SALARIES FULLTIME	72,637.00
10-7-142-500-05 SALARIES OVERTIME	6,000.00
10-7-142-500-10 WAGES & SALARIES PARTTIME	15,000.00
10-7-142-510-00 FICA-EMPLOYERS CONTRIB	7,508.00

# LANCASTER COUNTY

10-7-142-510-05 SC RET EMPLOYERS CONTRIB	1,000.00
10-7-142-510-10 S.C. POLICE RET EMPLOYER	13,485.00
10-7-142-510-15 HEALTH/LIFE INS EMPLOYERS	11,552.00
10-7-142-510-25 WORKERS COMPENSATION	6,614.00
10-7-142-542-00 SUPPLIES - CLOTHING	3,000.00
10-7-142-551-00 EQUIPMENT-GENERAL	1,500.00
10-7-142-551-45 PROTECTIVE CLOTHING	2,000.00
10-7-142-571-00 UTILITIES-TELEPHONE	700.00
142 Town of KERSHAW- FIRE	140,996.00
144 LANC. COUNTY FIREFIGHTERS	
10-7-144-500-00 WAGES & SALARIES FULLTIME	542,886.00
10-7-144-500-05 SALARIES OVERTIME	70,000.00
10-7-144-500-10 WAGES & SALARIES PARTTIME	30,000.00
10-7-144-510-00 FICA-EMPLOYERS CONTRIB	49,181.00
10-7-144-510-05 SC RET EMPLOYERS CONTRIB	6,134.00
10-7-144-510-10 S.C. POLICE RET EMPLOYER	79,910.00
10-7-144-510-15 HEALTH/LIFE INS EMPLOYERS	118,807.00
10-7-144-510-25 WORKERS COMPENSATION	39,774.00
10-7-144-530-00 TRAVEL, TRAINING, DUES	9,000.00
10-7-144-542-00 SUPPLIES - CLOTHING	16,000.00
10-7-144-551-00 EQUIPMENT-GENERAL	10,000.00
10-7-144-590-05 GASOLINE	16,000.00
144 LANC. COUNTY FIREFIGHTERS	987,692.00
153 LANCASTER EMS	
10-7-153-500-00 WAGES & SALARIES FULL TIME	2,144,493.00
10-7-153-500-05 SALARIES - OVERTIME	1,290,000.00
10-7-153-500-10 WAGES & SALARIES PART-TIME	120,000.00
10-7-153-510-00 FICA-EMPLOYERS CONTRIB.	271,919.00
10-7-153-510-05 SC RET EMPLOYERS CONTRIB	391,920.00
10-7-153-510-15 HEALTH/LIFE INS EMPLOYERS	406,695.00
10-7-153-510-25 WORKERS COMPENSATION	361,704.00
10-7-153-520-25 PERSONNEL DISEASE PREV.	17,500.00
10-7-153-530-00 TRAVEL, TRAINING, DUES	60,000.00
10-7-153-540-00 SUPPLIES-GENERAL	50,000.00
10-7-153-541-00 SUPPLIES- POSTAGE	13,500.00
10-7-153-541-10 SUPPLIES-MEDICAL	245,000.00
10-7-153-542-00 SUPPLIES-CLOTHING	48,000.00
10-7-153-543-00 SUPPLIES-LAUNDRY	3,000.00
10-7-153-551-00 EQUIPMENT-GENERAL	30,000.00
10-7-153-551-30 COMMUNICATIONS	16,000.00
10-7-153-560-00 EQUIPMENT - CAPITALIZED	25,000.00
10-7-153-570-00 UTILITIES-GENERAL	50,000.00
10-7-153-571-00 UTILITIES-TELEPHONE	52,000.00
10-7-153-590-00 MAINTENANCE-VEHICLES	136,000.00
10-7-153-590-05 GASOLINE	150,000.00



# LANCASTER COUNTY

10-7-153-591-00 MAINTENANCE-GENERAL	19,000.00
10-7-153-593-00 MAINTENANCE-SERVICE AGREE.	83,000.00
10-7-153-650-01 INSURANCE- OTHER	6,500.00
10-7-153-670-00 ADVERTISING	1,500.00
10-7-153-750-00 LEASE- COPIERS	3,200.00
153 LANCASTER EMS	5,995,931.00
202 ROADS & BRIDGES	
10-7-202-500-00 WAGES & SALARIES FULL TIME	793,199.00
10-7-202-500-05 SALARIES - OVERTIME	15,000.00
10-7-202-510-00 FICA-EMPLOYERS CONTRIB.	61,828.00
10-7-202-510-05 SC RET EMPLOYERS CONTRIB	88,430.00
10-7-202-510-15 HEALTH/LIFE INS EMPLOYERS	123,607.00
10-7-202-510-25 WORKERS COMPENSATION	68,517.00
10-7-202-530-00 TRAVEL, TRAINING, DUES	1,500.00
10-7-202-540-00 SUPPLIES-GENERAL	10,000.00
10-7-202-542-00 SUPPLIES-CLOTHING	18,000.00
10-7-202-544-00 SUPPLIES-CONSTRUCTION PIPE	75,000.00
10-7-202-544-05 SUPPLIES-SIGN MAKING	32,000.00
10-7-202-544-10 SUPPLIES-STONE	350,000.00
10-7-202-544-20 SUPPLIES-ASPHALT/TOPSOIL	65,000.00
10-7-202-548-00 SUPPLIES-HAND TOOLS	5,000.00
10-7-202-551-00 EQUIPMENT-GENERAL	500.00
10-7-202-560-00 EQUIPMENT - CAPITALIZED	118,000.00
10-7-202-570-00 UTILITIES-GENERAL	8,000.00
10-7-202-571-00 UTILITIES-TELEPHONE	12,000.00
10-7-202-582-00 RENT-EQUIPMENT	5,000.00
10-7-202-590-00 MAINTENANCE-VEHICLES	220,000.00
10-7-202-590-05 GASOLINE	150,000.00
10-7-202-591-00 MAINTENANCE-GENERAL	500.00
10-7-202-600-00 CONTRACTUAL SERVICES (CS)	135,000.00
10-7-202-604-00 PROFESSIONAL SERVICES	75,000.00
10-7-202-670-00 ADVERTISING	1,000.00
10-7-202-690-00 SPECIAL PROJECTS	50,000.00
10-7-202-750-00 LEASE- COPIERS	1,500.00
202 ROADS & BRIDGES	2,483,581.00
210 FLEET OPERATIONS	
10-7-210-500-00 WAGES & SALARIES FULL TIME	269,716.00
10-7-210-500-05 SALARIES - OVERTIME	5,000.00
10-7-210-510-00 FICA-EMPLOYERS CONTRIB.	21,016.00
10-7-210-510-05 SC RET EMPLOYERS CONTRIB	30,085.00
10-7-210-510-15 HEALTH/LIFE INS EMPLOYERS	54,559.00
10-7-210-510-25 WORKERS COMPENSATION	13,388.00
10-7-210-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-210-540-00 SUPPLIES-GENERAL	7,800.00
10-7-210-542-00 SUPPLIES-CLOTHING	7,000.00

10-7-210-548-00	SUPPLIES-HAND TOOLS	15,000.00
10-7-210-551-00	EQUIPMENT- GENERAL	9,500.00
10-7-210-570-00	UTILITIES-GENERAL	13,500.00
10-7-210-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-210-590-00	MAINTENANCE-VEHICLES	18,000.00
10-7-210-590-05	GASOLINE	12,000.00
10-7-210-593-00	MAINTENANCE- SERVICE AGREEMENT	55,000.00
10-7-210-750-00	LEASE- COPIERS	1,000.00
210 FLEET OPERATIONS		<hr/> 542,564.00
251 BUILDING MAINTENANCE		
10-7-251-500-00	WAGES & SALARIES FULL TIME	217,930.00
10-7-251-500-05	SALARIES - OVERTIME	10,000.00
10-7-251-500-10	WAGES & SALARIES PART-TIME	14,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	18,508.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	24,911.00
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	46,020.00
10-7-251-510-25	WORKERS COMPENSATION	12,826.00
10-7-251-530-00	TRAVEL, TRAINING, DUES	350.00
10-7-251-540-00	SUPPLIES-GENERAL	600.00
10-7-251-542-00	SUPPLIES-CLOTHING	4,500.00
10-7-251-545-00	SUPPLIES-CUSTODIAL	20,000.00
10-7-251-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-251-560-00	EQUIPMENT - CAPITALIZED	10,000.00
10-7-251-570-00	UTILITIES-GENERAL	580,000.00
10-7-251-571-00	UTILITIES-PHONES	9,000.00
10-7-251-590-00	MAINTENANCE-VEHICLES	7,000.00
10-7-251-590-05	GASOLINE	24,000.00
10-7-251-593-00	MAINTENANCE-SERVICE AGREEMENTS	136,000.00
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	130,000.00
10-7-251-600-00	CONTRACTUAL SERVICES (CS)	178,000.00
10-7-251-608-01	SC DEPT OF CORRECTIONS	25,000.00
10-7-251-781-73	LICENSES/PERMITS/FEES	250.00
251 BUILDING MAINTENANCE		<hr/> 1,473,895.00
310 LANDFILL-SOLID WASTE		
10-7-310-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-310-510-00	FICA-EMPLOYERS CONTRIB.	1,148.00
10-7-310-510-15	HEALTH/LIFE INS EMPLOYERS	4,770.46
10-7-310-510-25	WORKERS COMPENSATION	1,429.00
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	34,505.00
310 LANDFILL-SOLID WASTE		<hr/> 56,852.46
312 SOLID WASTE COLLECT		
10-7-312-500-00	WAGES & SALARIES FULL TIME	280,565.00
10-7-312-500-05	SALARIES - OVERTIME	23,000.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	250,000.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	42,348.00

10-7-312-510-05 SC RET EMPLOYERS CONTRIB	26,960.00
10-7-312-510-10 S.C. POLICE RET EMPLOYER	4,002.00
10-7-312-510-15 HEALTH/LIFE INS EMPLOYERS	67,431.00
10-7-312-510-25 WORKERS COMPENSATION	41,703.00
10-7-312-530-00 TRAVEL, TRAINING, DUES	750.00
10-7-312-540-00 SUPPLIES-GENERAL	4,000.00
10-7-312-542-00 SUPPLIES-CLOTHING	6,000.00
10-7-312-560-00 EQUIPMENT - CAPITALIZED	180,000.00
10-7-312-570-00 UTILITIES-GENERAL	22,500.00
10-7-312-571-00 UTILITIES-TELEPHONE	10,000.00
10-7-312-580-00 RENT-LAND	7,500.00
10-7-312-590-00 MAINTENANCE-VEHICLES	75,000.00
10-7-312-590-05 GASOLINE	100,000.00
10-7-312-591-00 MAINTENANCE-GENERAL	1,000.00
10-7-312-600-00 CONTRACTUAL SERVICES (CS)	435,000.00
10-7-312-612-00 CS - DISPOSAL CONTRACT	1,300,000.00
10-7-312-670-00 ADVERTISING	2,000.00
312 SOLID WASTE COLLECT	2,879,759.00
318 ANIMAL SHELTER	
10-7-318-500-00 WAGES & SALARIES FULL TIME	72,318.00
10-7-318-500-05 SALARIES - OVERTIME	3,000.00
10-7-318-510-00 FICA-EMPLOYERS CONTRIB.	5,762.00
10-7-318-510-05 SC RET EMPLOYERS CONTRIB	8,281.00
10-7-318-510-15 HEALTH/LIFE INS EMPLOYERS	12,256.92
10-7-318-510-25 WORKERS COMPENSATION	1,101.00
10-7-318-530-00 TRAVEL, TRAINING, DUES	3,500.00
10-7-318-540-00 SUPPLIES-GENERAL	11,000.00
10-7-318-541-10 SUPPLIES-MEDICAL	9,000.00
10-7-318-542-00 SUPPLIES-CLOTHING	2,000.00
10-7-318-547-00 SUPPLIES-ANIMAL FOOD	3,000.00
10-7-318-570-00 UTILITIES-GENERAL	16,000.00
10-7-318-571-00 UTILITIES-TELEPHONE	6,000.00
10-7-318-590-00 MAINTENANCE-VEHICLES	1,000.00
10-7-318-590-05 GASOLINE	2,000.00
318 ANIMAL SHELTER	156,218.92
330 HEALTH SERVICES	
10-7-330-540-00 SUPPLIES-GENERAL	3,700.00
10-7-330-570-00 UTILITIES-GENERAL	42,000.00
10-7-330-600-00 CONTRACTUAL SERVICES (CS)	36,900.00
330 HEALTH SERVICES	82,600.00
601 DEPT. OF SOCIAL SERVICES	
10-7-601-570-00 UTILITIES-GENERAL	50,610.00
10-7-601-600-00 CONTRACTUAL SERVICES (CS)	13,600.00
601 DEPT. OF SOCIAL SERVICES	64,210.00
602 D.S.S. FAMILY INDEP	

# LANCASTER COUNTY

10-7-602-570-00 UTILITIES-GENERAL	9,030.00
10-7-602-581-00 RENT-BUILDING	45,000.00
10-7-602-600-00 CONTRACTUAL SERVICES(CS)	4,300.00
602 D.S.S. FAMILY INDEP	58,330.00
610 VETERANS AFFAIRS	
10-7-610-500-00 WAGES & SALARIES FULL TIME	102,980.00
10-7-610-500-05 SALARIES OVERTIME	1,000.00
10-7-610-510-00 FICA-EMPLOYERS CONTRIB.	7,955.00
10-7-610-510-05 SC RET EMPLOYERS CONTRIB	11,351.00
10-7-610-510-15 HEALTH/LIFE INS EMPLOYERS	19,354.41
10-7-610-510-25 WORKERS COMPENSATION	371.00
10-7-610-530-00 TRAVEL, TRAINING, DUES	6,500.00
10-7-610-540-00 SUPPLIES-GENERAL	5,000.00
10-7-610-571-00 UTILITIES-TELEPHONE	2,750.00
10-7-610-593-00 MAINTENANCE-SERVICE AGREEMENT	1,200.00
10-7-610-650-01 INSURANCE- OTHER	600.00
10-7-610-750-00 LEASE- COPIERS	2,500.00
610 VETERANS AFFAIRS	161,561.41
840 LIBRARY	
10-7-840-500-00 WAGES & SALARIES FULLTIME	495,766.00
10-7-840-500-05 SALARIES OVERTIME	38,000.00
10-7-840-500-10 WAGES & SALARIES PARTTIME	125,000.00
10-7-840-510-00 FICA-EMPLOYERS CONTRIB	50,396.00
10-7-840-510-05 SC RET EMPLOYERS CONTRIB	72,163.00
10-7-840-510-15 HEALTH/LIFE INS EMPLOYERS	131,226.00
10-7-840-510-25 WORKERS COMPENSATION	12,500.00
10-7-840-530-00 TRAVEL, TRAINING, DUES	1,500.00
10-7-840-540-00 SUPPLIES - GENERAL	19,618.00
10-7-840-541-05 SUPPLIES-BOOKS	20,000.00
10-7-840-541-06 SUPPLIES - PERIODICALS	2,000.00
10-7-840-541-08 SUPPLIES - AV MATERIALS	6,000.00
10-7-840-541-09 SUPPLIES - SCLENDS	38,798.00
10-7-840-541-11 SUPPLIES - OVERDRIVE	18,000.00
10-7-840-551-00 EQUIPMENT-GENERAL LANCASTER	4,000.00
10-7-840-551-80 EQUIPMENT GEN. DEL WEBB	1,750.00
10-7-840-551-81 EQUIPMENT GEN. KERSHAW	1,750.00
10-7-840-570-00 UTILITIES - GENERAL LANCASTER	10,000.00
10-7-840-570-05 UTILITIES GEN. DEL WEBB	10,000.00
10-7-840-570-06 UTILITIES GEN. KERSHAW	10,000.00
10-7-840-571-00 TELEPHONE - LANCASTER	7,000.00
10-7-840-571-05 TELEPHONE - DEL WEBB	6,500.00
10-7-840-571-06 TELEPHONE - KERSHAW	6,500.00
10-7-840-590-00 MAINTENANCE - VEHICLES	3,000.00
10-7-840-590-05 GASOLINE	3,000.00
10-7-840-594-00 BUILDING MAINT. LANCASTER	14,000.00

# LANCASTER COUNTY

10-7-840-594-10 BUILDING MAINT. DEL WEBB	14,000.00
10-7-840-594-11 BUILDING MAINT. KERSHAW	14,000.00
10-7-840-781-00 MISCELLANEOUS EXPENSE	3,500.00
10-7-840-781-40 CHILDRENS SERV LANC & KER	2,500.00
10-7-840-781-41 CHILDRENS SERV DEL WEBB	2,500.00
10-7-840-781-45 TEEN PROG. LANC & KERSHAW	1,200.00
10-7-840-781-46 TEEN PROG. DEL WEBB	1,200.00
10-7-840-781-80 SUMMER READING LANC&KERSH	6,000.00
10-7-840-781-81 SUMMER READING DEL WEBB	6,500.00
840 LIBRARY	1,159,867.00
999 LEASE	
10-7-999-771-16 LEASE PMTS-ENERGY MGT PRO	162,156.00
999 LEASE	162,156.00
TOTAL EXPENDITURE	43,389,596.00
EXCESS OF REVENUE	
BEFORE TRANSFERS	106,690.00
OTHER FINANCING SOURCE:	
011 COUNTY COUNCIL	
10-8-011-801-19 TRF FROM FUND 50	25,000.00
10-8-011-810-02 FUND BALANCE- ASSIGNED	1,337,808.00
011 COUNTY COUNCIL	1,362,808.00
064 FAMILY COURT	
10-8-064-810-09 FB RESERVED- DSS INCENTIVE	47,032.00
064 FAMILY COURT	47,032.00
TOTAL OTHER FINANCING SOURCE	1,409,840.00
OTHER FINANCING USE:	
012 COUNCIL TRANSFERS	
10-9-012-950-15 TRANSFER-RECREATION	1,059,893.00
10-9-012-950-20 TRANSFER-AIRPORT	64,286.00
012 COUNCIL TRANSFERS	1,124,179.00
035 ECONOMIC DEVELOPMENT	
10-9-035-950-05 TRANSFER TO LCEDC	392,351.00
035 ECONOMIC DEVELOPMENT	392,351.00
TOTAL OTHER FINANCING USE	1,516,530.00
EXCESS OF REVENUE	
AFTER TRANSFERS	0.00
11 CAPITAL IMPROVEMENT FUND	
REVENUE:	
011 COUNTY COUNCIL	

# LANCASTER COUNTY

11-4-011-400-00 CUR. AD VALOREM TAX - EQUIP FUND	1,160,000.00
11-4-011-400-05 VEHICLE TAX - EQUIP. FUND	150,000.00
11-4-011-400-15 ROLLBACK TAXES - CURRENT	500.00
11-4-011-400-20 PENALTIES - CURRENT TAXES	3,500.00
11-4-011-400-75 FEE IN LIEU OF TX-CURRENT	49,000.00
11-4-011-410-00 DELINQ. TAX - EQUIP. FUND	45,000.00
11-4-011-410-10 PENALTIES - DELINQ TAX	8,000.00
11-4-011-417-00 STATE REIMB-HOMESTEAD TAX	75,000.00
11-4-011-417-15 STATE REIMB-MANUF EXEMPT	2,500.00
11-4-011-417-16 MANUF EXPEMPT FIL - STATE	4,500.00
011 COUNTY COUNCIL	<hr/> 1,498,000.00
TOTAL REVENUE	<hr/> 1,498,000.00

## EXPENDITURE:

021 ADMINISTRATOR	
11-7-021-560-00 EQUIPMENT - CAPITALIZED	25,000.00
021 ADMINISTRATOR	<hr/> 25,000.00
070 MAG-COUNTYWIDE	
11-7-070-560-00 EQUIPMENT - CAPITALIZED	18,845.00
070 MAG-COUNTYWIDE	<hr/> 18,845.00
110 SHERIFF	
11-7-110-560-00 EQUIPMENT - CAPITALIZED	400,000.00
110 SHERIFF	<hr/> 400,000.00
141 FIRE SERVICE	
11-7-141-560-00 EQUIPMENT - CAPITALIZED	55,000.00
141 FIRE SERVICE	<hr/> 55,000.00
153 LANCASTER EMS	
11-7-153-560-00 EQUIPMENT - CAPITALIZED	554,155.00
153 LANCASTER EMS	<hr/> 554,155.00
202 ROADS & BRIDGES	
11-7-202-560-00 EQUIPMENT - CAPITALIZED	175,000.00
202 ROADS & BRIDGES	<hr/> 175,000.00
251 BUILDING MAINTENANCE	
11-7-251-560-00 EQUIPMENT - CAPITALIZED	25,000.00
251 BUILDING MAINTENANCE	<hr/> 25,000.00
312 SOLID WASTE COLLECT	
11-7-312-560-00 EQUIPMENT - CAPITALIZED	175,000.00
312 SOLID WASTE COLLECT	<hr/> 175,000.00
801 RECREATION-OPERATION	
11-7-801-560-00 EQUIPMENT - CAPITALIZED	70,000.00
801 RECREATION-OPERATION	<hr/> 70,000.00
TOTAL EXPENDITURE	<hr/> 1,498,000.00

## EXCESS OF REVENUE

BEFORE	0.00
TRANSFERS	

## EXCESS OF REVENUE

AFTER	0.00
TRANSFERS	

## 12 COURT MANDATED SECURITY

### REVENUE:

#### 011 COUNTY COUNCIL

12-4-011-400-00 AD VALOREM TAXES - CURRENT	910,000.00
12-4-011-400-05 VEHICLE TAXES - COUNTY	120,000.00
12-4-011-400-15 ROLLBACK TAXES - CURRENT	1,000.00
12-4-011-400-20 PENALTIES - CURRENT TAXES	2,500.00
12-4-011-400-75 FEE IN LIEU OF TX-CURRENT	40,000.00
12-4-011-410-00 AD VALOREM TAX - DELINQUENT	50,000.00
12-4-011-410-10 PENALTIES - DELINQ TAX	7,000.00
12-4-011-417-00 STATE REIMB-HOMESTEAD TAX	58,000.00
12-4-011-417-15 STATE REIMB-MANUF EXEMPT	2,000.00
12-4-011-417-16 MANUF EXPEMPT FIL - STATE	2,000.00
12-4-011-419-00 MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	1,000.00

011 COUNTY COUNCIL	1,193,500.00
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TOTAL REVENUE	1,193,500.00
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### EXPENDITURE:

#### 110 SHERIFF

12-7-110-500-00 WAGES & SALARIES FULLTIME	723,777.00
12-7-110-500-05 SALARIES - OVERTIME	20,000.00
12-7-110-510-00 FICA-EMPLOYERS CONTRIB	56,899.00
12-7-110-510-10 S.C. POLICE RET EMPLOYER	98,412.00
12-7-110-510-15 HEALTH/LIFE INS EMPLOYERS	109,753.00
12-7-110-510-25 WORKERS COMPENSATION	28,438.00
12-7-110-530-00 TRAVEL, TRAINING, DUES	5,000.00
12-7-110-540-00 SUPPLIES - GENERAL	2,500.00
12-7-110-542-00 SUPPLIES - CLOTHING	7,080.00
12-7-110-551-30 EQUIPMENT-COMMUNICATIONS	5,000.00
12-7-110-551-45 PROTECTIVE CLOTHING	2,500.00
12-7-110-551-65 EQUIPMENT-LAW ENFORCEMENT	8,325.00
12-7-110-560-00 EQUIPMENT - CAPITALIZED	60,000.00
12-7-110-590-00 MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05 GASOLINE	38,000.00
12-7-110-593-00 MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00 CONTRACTUAL SERVICES(CS)	12,500.00

110 SHERIFF	1,198,184.00
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TOTAL EXPENDITURE	1,198,184.00
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## EXCESS OF REVENUE

BEFORE	-4,684.00
TRANSFERS	

## OTHER FINANCING SOURCE:

110 SHERIFF	
12-8-110-810-04 FUND BALANCE-UNDESIGNATED	4,684.00
110 SHERIFF	4,684.00
TOTAL OTHER FINANCING SOURCE	4,684.00

## EXCESS OF REVENUE

AFTER	0.00
TRANSFERS	

## 13 VICTIMS SERVICES FUND

### REVENUE:

116 VICTIMS ASSISTANCE	
13-4-116-462-05 ASSESS - CRIME VICTIMS	42,000.00
13-4-116-462-15 CONVICTION SURCHARGE	43,605.00
13-4-116-462-35 VICTIMS-OTHER ENTITY COLLECTIONS	1,000.00
116 VICTIMS ASSISTANCE	86,605.00
TOTAL REVENUE	86,605.00

### EXPENDITURE:

116 VICTIMS ASSISTANCE	
13-7-116-500-00 WAGES & SALARIES FULL TIME	38,328.00
13-7-116-500-05 SALARIES-OVERTIME	500.00
13-7-116-510-00 FICA-EMPLOYERS CONTRIB	2,972.00
13-7-116-510-05 SC RET EMPLOYERS CONTRIB	4,245.00
13-7-116-510-15 HEALTH/LIFE INS EMPLOYERS	7,325.00
13-7-116-510-25 WORKERS COMPENSATION	1,545.00
13-7-116-530-00 TRAVEL, TRAINING, DUES	1,000.00
13-7-116-540-00 SUPPLIES-GENERAL	500.00
13-7-116-590-00 MAINTENANCE - VEHICLES	1,690.00
13-7-116-590-05 GASOLINE	3,500.00
13-7-116-690-00 SPECIAL PROJECTS	25,000.00
116 VICTIMS ASSISTANCE	86,605.00
TOTAL EXPENDITURE	86,605.00

## DEFICIENCY OF REVENUE

BEFORE	0.00
TRANSFERS	

## DEFICIENCY OF REVENUE

AFTER	0.00
TRANSFERS	

## 15 E-911 FUND



REVENUE:

034 E-911	
15-4-034-423-00 E-911 TARIFF	205,150.00
15-4-034-423-05 E-911 CMRS SURCHARGE	100,000.00
15-4-034-435-05 STATE - E911COST REIMB.	422,400.00
034 E-911	<u>727,550.00</u>
TOTAL REVENUE	<u>727,550.00</u>

EXPENDITURE:

034 E-911	
15-7-034-500-00 WAGES & SALARIES FULL TIME	78,613.00
15-7-034-500-05 SALARIES- OVERTIME	1,000.00
15-7-034-510-00 FICA-EMPLOYERS CONTRIBUTION	6,091.00
15-7-034-510-05 SC RET EMPLOYERS CONTRIBUTION	8,781.00
15-7-034-510-15 HEALTH/LIFE INS EMPLOYERS	14,195.00
15-7-034-510-25 WORKERS COMPENSATION	2,029.00
15-7-034-530-00 TRAVEL, TRAINING, & DUES	16,750.00
15-7-034-540-00 SUPPLIES-GENERAL	9,500.00
15-7-034-551-00 EQUIPMENT- GENERAL	6,000.00
15-7-034-560-00 EQUIPMENT - CAPITALIZED	175,000.00
15-7-034-571-00 UTILITIES- TELEPHONE	18,000.00
15-7-034-582-00 E-911 TRUNK LINES	156,000.00
15-7-034-590-00 MAINTENANCE- VEHICLES	1,500.00
15-7-034-590-05 GASOLINE	2,000.00
15-7-034-593-00 MAINTENANCE-SERVICE AGREE	162,000.00
15-7-034-600-00 CONTRACTUAL SERVICES(CS)	12,000.00
15-7-034-605-00 CS- PRINTING	1,000.00
15-7-034-670-00 ADVERTISING	1,000.00
034 E-911	<u>671,459.00</u>
TOTAL EXPENDITURE	<u>671,459.00</u>
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	<u>56,091.00</u>

OTHER FINANCING USE:

034 E-911	
15-9-034-961-00 FUND BALANCE-UNDESIGNATED	56,091.00
034 E-911	<u>56,091.00</u>
TOTAL OTHER FINANCING USE	<u>56,091.00</u>
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	<u><u>0.00</u></u>

**20 LANC CTY TRANSP COMM FUND**

REVENUE:

## 206 CTY TRANSPORT COMM

20-4-206-434-30 STATE C FUNDS-RD. IMPR.	1,275,000.00
20-4-206-480-05 INTEREST INCOME	1,200.00

206 CTY TRANSPORT COMM	<u>1,276,200.00</u>
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TOTAL REVENUE	<u>1,276,200.00</u>
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### EXPENDITURE:

## 206 CTY TRANSPORT COMM

20-7-206-600-00 CONTRACTUAL SERVICES (CS)	250,000.00
20-7-206-600-02 CS-COUNTY PAVING	300,000.00
20-7-206-600-03 CS-STATE	900,000.00

206 CTY TRANSPORT COMM	<u>1,450,000.00</u>
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TOTAL EXPENDITURE	<u>1,450,000.00</u>
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### DEFICIENCY OF REVENUE

BEFORE TRANSFERS	<u>-173,800.00</u>
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### OTHER FINANCING SOURCE:

## 206 CTY TRANSPORT COMM

20-8-206-810-04 FUND BALANCE-UNASSIGNED	173,800.00
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206 CTY TRANSPORT COMM	<u>173,800.00</u>
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TOTAL OTHER FINANCING SOURCE	<u>173,800.00</u>
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### DEFICIENCY OF REVENUE

AFTER TRANSFERS	<u>0.00</u>
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## 22 INDIAN LAND FIRE PROT. DISTRICT

### REVENUE:

## 917 INDIAN LAND FIRE DISTRICT

22-4-917-453-00 FIRE DISTRICT FEE	495,000.00
22-4-917-460-00 PENALTY - FIRE FEE	0.00

917 INDIAN LAND FIRE DISTRICT	<u>495,000.00</u>
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TOTAL REVENUE	<u>495,000.00</u>
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### EXPENDITURE:

## 917 INDIAN LAND FIRE DISTRICT

22-7-917-500-00 WAGES & SALARIES FULLTIME	190,356.00
22-7-917-500-05 SALARIES-OVERTIME	24,000.00
22-7-917-500-10 WAGES & SALARIES PARTTIME	11,000.00
22-7-917-510-00 FICA-EMPLOYERS CONTRIB	17,235.00
22-7-917-510-10 S.C. POLICE RET EMPLOYER	29,134.00
22-7-917-510-15 HEALTH/LIFE INS EMPLOYERS	39,667.00
22-7-917-510-25 WORKERS COMPENSATION	15,182.00
22-7-917-520-25 PERSONNEL DISEASE PREV.	600.00

# LANCASTER COUNTY

22-7-917-530-00 TRAVEL , TRAINING, DUES	11,075.00
22-7-917-540-00 SUPPLIES - GENERAL	6,000.00
22-7-917-542-00 SUPPLIES - CLOTHING	6,500.00
22-7-917-551-00 EQUIPMENT-GENERAL	45,000.00
22-7-917-570-00 UTILITIES - GENERAL	2,000.00
22-7-917-571-00 UTILITIES-TELEPHONE	4,000.00
22-7-917-590-00 MAINTENANCE - VEHICLES	2,000.00
22-7-917-590-05 GASOLINE	3,000.00
22-7-917-591-00 MAINTENANCE - GENERAL	4,500.00
22-7-917-593-00 MAINTENANCE-SERVICE AGREE	9,000.00
22-7-917-600-00 CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00 INSURANCE - GENERAL	9,000.00
22-7-917-690-00 SPECIAL PROJECTS	45,000.00
22-7-917-771-00 DS - LEASE PURCHASE	47,325.00

917 INDIAN LAND FIRE DISTRICT	522,574.00
TOTAL EXPENDITURE	522,574.00

## DEFICIENCY OF REVENUE

BEFORE TRANSFERS	-27,574.00
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## OTHER FINANCING SOURCE:

917 INDIAN LAND FIRE DISTRICT	
22-8-917-810-05 FUND BALANCE - COMMITTED	27,574.00
917 INDIAN LAND FIRE DISTRICT	27,574.00
TOTAL OTHER FINANCING SOURCE	27,574.00

## DEFICIENCY OF REVENUE

AFTER TRANSFERS	0.00
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## 29 LOCAL ACCOMMODATIONS TAX FUND

### REVENUE:

011 COUNTY COUNCIL	
29-4-011-421-00 LOCAL ACCOM. TAX REVENUE	30,000.00
011 COUNTY COUNCIL	30,000.00
TOTAL REVENUE	30,000.00

### EXPENDITURE:

011 COUNTY COUNCIL	
29-7-011-540-00 SUPPLIES - GENERAL	4,000.00
29-7-011-690-00 SPECIAL PROJECTS	10,000.00
011 COUNTY COUNCIL	14,000.00
014 DIRECT ASSISTANCE	
29-7-014-625-56 DA- LANCASTER PERFORMING ARTS	16,000.00
014 DIRECT ASSISTANCE	16,000.00

# LANCASTER COUNTY

TOTAL EXPENDITURE	30,000.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	0.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

## 30 DEBT SERVICE FUND

### REVENUE:

016 COUNTY DEBT	
30-4-016-400-00 AD VALOREM TAXES - CURRENT	1,367,515.00
30-4-016-400-05 VEHICLE TAXES - COUNTY	195,000.00
30-4-016-400-15 ROLLBACK TAX - CURRENT	500.00
30-4-016-400-20 PENALTIES - CURRENT TAXES	5,000.00
30-4-016-400-75 FEE IN LIEU OF TX-CURRENT	75,000.00
30-4-016-410-00 AD VALOREM TAX-DELINQUENT	65,000.00
30-4-016-410-10 PENALTIES - DELINQUENT TAX	12,000.00
30-4-016-417-00 HOMESTEAD TAX-STATE REIMB.	115,000.00
30-4-016-417-05 INVENTORY TAX-STATE REIMB.	11,716.00
30-4-016-417-15 STATE REIMB-MANUF EXEMPT	9,500.00
30-4-016-417-16 MANUF EXPEMPT FIL - STATE	1,000.00
30-4-016-419-00 MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	2,000.00
30-4-016-480-05 INTEREST INCOME	700.00
016 COUNTY DEBT	1,859,931.00
TOTAL REVENUE	1,859,931.00

### EXPENDITURE:

016 COUNTY DEBT	
30-7-016-770-00 DS PRINCIPAL - GENERAL	1,318,973.00
30-7-016-770-05 DS FEES	5,000.00
30-7-016-770-10 DS INTEREST - GENERAL	535,958.00
016 COUNTY DEBT	1,859,931.00
TOTAL EXPENDITURE	1,859,931.00
EXCESS OF REVENUE	
BEFORE TRANSFERS	0.00
EXCESS OF REVENUE	
AFTER TRANSFERS	0.00

## 31 CAPITAL PROJECT SALES TAX FUND 1

### REVENUE:

015 CAPITAL PROJ SALES TAX 1	
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# LANCASTER COUNTY

31-4-015-424-00 1% LOCAL OPT. REV CAPITAL PROJECTS	8,500,000.00
015 CAPITAL PROJ SALES TAX 1	8,500,000.00
TOTAL REVENUE	8,500,000.00
EXPENDITURE:	
015 CAPITAL PROJ SALES TAX 1	
31-7-015-604-04 PS - LEGAL / GENERAL	15,000.00
015 CAPITAL PROJ SALES TAX 1	15,000.00
TOTAL EXPENDITURE	15,000.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	8,485,000.00
OTHER FINANCING USE:	
015 CAPITAL PROJ SALES TAX 1	
31-9-015-950-05 TRANSFER TO FD 28 FOR BASE LEASE PM	6,101,415.00
31-9-015-961-00 FUND BALANCE-UNDESIGNATED	2,383,585.00
015 CAPITAL PROJ SALES TAX 1	8,485,000.00
TOTAL OTHER FINANCING USE	8,485,000.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

## 45 RECREATION FUND

### REVENUE:

810 RECREATION,PROJECTS	
45-4-810-430-00 STATE GRANTS	30,000.00
45-4-810-436-40 FEES - LANCASTER	97,778.00
45-4-810-436-41 FEES - KERSHAW	0.00
45-4-810-436-43 FEES - HEATH SPRINGS	4,000.00
45-4-810-438-00 CNT - GRANTS MATCH	6,000.00
810 RECREATION,PROJECTS	137,778.00
815 RECREATION,PROGRAMS	
45-4-815-451-00 PROGRAM REV. RECREATION	1,249,725.00
815 RECREATION,PROGRAMS	1,249,725.00
TOTAL REVENUE	1,387,503.00

### EXPENDITURE:

801 RECREATION-OPERATION	
45-7-801-500-00 WAGES & SALARIES FULL TIME	562,024.00
45-7-801-500-10 WAGES & SALARIES PART-TIME	30,000.00
45-7-801-500-15 WAGES & SAL. P/T - OTHER	35,000.00
45-7-801-510-00 FICA-EMPLOYERS CONTRIB.	42,995.00
45-7-801-510-05 SC RET EMPLOYERS CONTRIB	59,996.00

# LANCASTER COUNTY

45-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	91,998.00
45-7-801-510-25	WORKERS COMPENSATION	25,313.00
45-7-801-530-00	TRAVEL, TRAINING, DUES	14,000.00
45-7-801-540-00	SUPPLIES-GENERAL	25,000.00
45-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	50,000.00
45-7-801-570-00	UTILITIES-GENERAL	194,194.00
45-7-801-590-00	MAINTENANCE-VEHICLES	16,000.00
45-7-801-590-05	GASOLINE	42,870.00
45-7-801-591-00	MAINTENANCE-GENERAL	10,000.00
45-7-801-594-00	BUILDING RENOVATIONS	15,000.00
45-7-801-594-05	MAINT-BUILDING CLEANING	3,000.00
45-7-801-595-00	MAINTENANCE-PARKS	20,000.00
45-7-801-670-00	ADVERTISING	4,000.00
45-7-801-750-00	LEASE- COPIERS	3,600.00
45-7-801-780-10	PDC-OTHER	16,250.00
45-7-801-781-20	BANK CHARGES	1,400.00
801	RECREATION-OPERATION	1,262,640.00
810	RECREATION,PROJECTS	
45-7-810-551-00	EQUIPMENT - GENERAL	53,551.00
45-7-810-781-72	CNT - SPECIAL	53,551.00
810	RECREATION,PROJECTS	107,102.00
815	RECREATION,PROGRAMS	
45-7-815-500-10	WAGES & SALARIES PART-TIME	532,210.00
45-7-815-510-00	FICA-EMPLOYERS CONTRIB.	40,715.00
45-7-815-510-05	SC RET EMPLOYERS CONTRIB	5,000.00
45-7-815-510-25	WORKERS COMPENSATION	25,033.00
45-7-815-700-55	PROGRAM EXP. RECREATION	474,696.00
815	RECREATION,PROGRAMS	1,077,654.00
	TOTAL EXPENDITURE	2,447,396.00
	EXCESS OF REVENUE	
	BEFORE TRANSFERS	-1,059,893.00
OTHER FINANCING SOURCE:		
801	RECREATION-OPERATION	
45-8-801-801-01	TRANSFER FROM GENERAL FUND	1,059,893.00
801	RECREATION-OPERATION	1,059,893.00
	TOTAL OTHER FINANCING SOURCE	1,059,893.00
	EXCESS OF REVENUE	
	AFTER TRANSFERS	0.00

## 47 AIRPORT FUND

REVENUE:

## 215 LANC CTY AIRPORT

47-4-215-459-15	SALES- FUEL	150,000.00
47-4-215-490-60	RENTS - GENERAL	41,059.00

215 LANC CTY AIRPORT		191,059.00
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## 223 FAA 3-45-0034-016-2012 GR

47-4-223-430-00	STATE GRANTS	0.00
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223 FAA 3-45-0034-016-2012 GR		0.00
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## 224 GRANT WILDLIFE FENCING PR

47-4-224-430-00	STATE GRANTS	0.00
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47-4-224-437-00	FEDERAL GRANT	0.00
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224 GRANT WILDLIFE FENCING PR		0.00
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## 225 AIRCRAFT PARKING APRON EX

47-4-225-430-00	STATE GRANTS	0.00
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47-4-225-437-00	FEDERAL GRANT	0.00
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225 AIRCRAFT PARKING APRON EX		0.00
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TOTAL REVENUE		191,059.00
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## EXPENDITURE:

## 215 LANC CTY AIRPORT

47-7-215-500-00	WAGES & SALARIES FULLTIME	41,966.00
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47-7-215-500-10	WAGES & SALARIES PARTTIME	10,500.00
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47-7-215-510-00	FICA-EMPLOYERS CONTRIB	4,014.00
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47-7-215-510-05	SC RET EMPLOYERS CONTRIB	5,731.00
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47-7-215-510-15	HEALTH/LIFE INS EMPLOYERS	290.00
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47-7-215-510-25	WORKERS COMPENSATION	196.00
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47-7-215-530-00	TRAVEL, TRAINING, DUES	3,000.00
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47-7-215-540-00	SUPPLIES-GENERAL	1,000.00
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47-7-215-570-00	UTILITIES-GENERAL	33,000.00
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47-7-215-590-00	MAINTENANCE - VEHICLES	1,000.00
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47-7-215-590-05	GASOLINE	120,000.00
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47-7-215-593-00	MAINTENANCE-SERVICE AGREE.	5,298.00
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47-7-215-594-00	MAINTENANCE-BLDG & GROUNDS	4,500.00
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47-7-215-600-00	CONTRACTUAL SERVICES (CS)	5,000.00
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47-7-215-650-00	INSURANCE-GENERAL	14,700.00
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47-7-215-670-00	ADVERTISING	1,050.00
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47-7-215-750-00	LEASE- COPIERS	1,300.00
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47-7-215-781-00	MISCELLANEOUS EXPENSE	2,100.00
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47-7-215-781-73	LICESNSES/PERMITS/FEES	700.00
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215 LANC CTY AIRPORT		255,345.00
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TOTAL EXPENDITURE		255,345.00
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## DEFICIENCY OF REVENUE

BEFORE		-64,286.00
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TRANSFERS		
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## OTHER FINANCING SOURCE:

215 LANC CTY AIRPORT	
47-8-215-801-01 TRANSFER FROM GENERAL FUND	64,286.00
215 LANC CTY AIRPORT	<u>64,286.00</u>
TOTAL OTHER FINANCING SOURCE	<u>64,286.00</u>
DEFICIENCY OF REVENUE	
AFTER	<u>0.00</u>
TRANSFERS	<u><u>0.00</u></u>

## 50 PLEASANT VALLEY FIRE PROT. DISTRICT

### REVENUE:

928 PLEASANT VALLEY FIRE DIST	
50-4-928-453-00 FIRE DISTRICT FEE	414,844.00
50-4-928-460-00 PENALTY - FIRE FEE	2,500.00
928 PLEASANT VALLEY FIRE DIST	<u>417,344.00</u>
TOTAL REVENUE	<u>417,344.00</u>

### EXPENDITURE:

928 PLEASANT VALLEY FIRE DIST	
50-7-928-500-10 WAGES & SALARIES PARTTIME	107,700.00
50-7-928-510-00 FICA-EMPLOYERS CONTRIB	8,240.00
50-7-928-510-10 S.C. POLICE RET EMPLOYER	14,798.00
50-7-928-510-25 WORKERS COMPENSATION	7,258.00
50-7-928-530-00 TRAVEL	7,000.00
50-7-928-540-00 SUPPLIES - GENERAL	4,000.00
50-7-928-542-00 SUPPLIES - CLOTHING	2,000.00
50-7-928-551-00 EQUIPMENT-GENERAL	8,000.00
50-7-928-570-00 UTILITIES - GENERAL	8,000.00
50-7-928-590-00 MAINTENANCE - VEHICLES	1,000.00
50-7-928-591-00 MAINTENANCE - GENERAL	6,000.00
50-7-928-600-00 CONTRACTUAL SERVICES(CS)	1,200.00
50-7-928-650-00 INSURANCE - GENERAL	2,500.00
50-7-928-690-00 SPECIAL PROJECTS	5,000.00
50-7-928-760-00 MATCHING FUNDS	4,000.00
928 PLEASANT VALLEY FIRE DIST	<u>186,696.00</u>
930 GO DEBT - PLEASANT VALLEY	
50-7-930-770-00 DS PRINCIPAL - GENERAL	105,000.00
50-7-930-770-10 DS INTEREST - GENERAL	100,648.00
930 GO DEBT - PLEASANT VALLEY	<u>205,648.00</u>
TOTAL EXPENDITURE	<u>392,344.00</u>
DEFICIENCY OF REVENUE	
BEFORE	<u>25,000.00</u>
TRANSFERS	<u><u>25,000.00</u></u>

### OTHER FINANCING USE:



928 PLEASANT VALLEY FIRE DIST	
50-9-928-950-00 TRANSFER TO GEN FUND	25,000.00
928 PLEASANT VALLEY FIRE DIST	<hr/> 25,000.00
TOTAL OTHER FINANCING USE	<hr/> 25,000.00
DEFICIENCY OF REVENUE	
AFTER	<hr/> 0.00
TRANSFERS	<hr/> <hr/>