

Annual Budget



Fiscal Year Ending June 30, 2012

*Lancaster County,
South Carolina*

Lancaster County, South Carolina

Annual Budget

Fiscal Year 2012

*Issued By
Lancaster County Finance Department*

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Introduction

LANCASTER COUNTY, SOUTH CAROLINA

A Brief History of Lancaster County

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. The 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.
- Lancaster County Courthouse was designed by Robert Mills in 1825-1828. The Courthouse is on the National Landmark Register.
- The Old Lancaster County Jail, used from 1823-1979 as the county jail, is also a national landmark. It was designed by Robert Mills and is now used for county offices.

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."

The description of the County's seal on the following page presents additional details of the history of Lancaster County.

LANCASTER COUNTY, SOUTH CAROLINA

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.

LANCASTER COUNTY, SOUTH CAROLINA

Community Profile

Location in the State of SC

Climate

Average Temperature:

Annual: 61.4 deg. F
January: 43.1 deg. F.
July: 79.1 deg. F.

Average Precipitation:

46.11 inches per year



Population Trends

1980	53,361
1990	54,516
2000	61,351
2010	76,652

Age Composition (2010)

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

Gender Composition (2010)

Males	49.3%
Females	50.7%

Median Age (2010)

United States	36.7
South Carolina	37.5
Lancaster County	39.7

Households (2010)

Family	29,697
Non-Family	8,575

Housing Units (2010)

Owner Occupied	22,440
Renter Occupied	7,257

LANCASTER COUNTY, SOUTH CAROLINA

Economic Characteristics

Total Personal Income (in thousands)

2006	\$1,486,000
2007	\$1,542,045
2008	\$1,620,517
2009	\$1,752,832
2010	\$1,822,945

Per Capita Income

2006	\$23,545
2007	\$21,500
2008	\$22,080
2009	\$23,090
2010	\$23,441

Unemployment Rates (fiscal year)

2006	9.6%
2007	8.8%
2008	10.1%
2009	19.1%
2010	16.4%

Property Tax Millage Rates (fiscal year)

<u>Year</u>	<u>Lancaster County</u>	<u>Schools</u>	<u>USC-L</u>	<u>City of Lancaster</u>	<u>Kershaw</u>
2006	86.50	182.00	3.50	150.00	78.80
2007	71.50	157.50	3.00	137.00	64.80
2008	75.90	167.00	3.10	140.00	64.80
2009	82.20	172.00	3.30	143.50	64.80
2010	80.90	172.00	3.30	143.50	69.30

Assessed Value of Taxable Property (fiscal year)

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2006	\$112,399,925	\$68,955,351	\$181,355,276
2007	\$157,645,060	\$71,731,401	\$229,376,461
2008	\$172,404,224	\$74,291,673	\$246,695,897
2009	\$201,753,816	\$71,159,910	\$272,913,726
2010	\$211,761,152	\$69,692,917	\$281,454,069

Ten Largest Taxpayers Fiscal Year 2010

- | | |
|-----------------------------|----------------------------|
| 1. Duke Energy | 6. Pulte Home Corp. |
| 2. The Gillette Company | 7. Craft Development |
| 3. Lancaster Hospital Corp. | 8. Lawson Bend LLC |
| 4. Springs Global | 9. Lancaster Telephone Co. |
| 5. Springland Associates | 10. Wells Real Estate |

LANCASTER COUNTY, SOUTH CAROLINA

Education

<u>Public Schools (FY 2010)</u>	
Elementary Schools	8
Middle Schools	4
Elem/Middle Schools	1
High Schools	4
Special Program Schools	3
Charter Schools	<u>1</u>
Total	21

<u>Private Schools</u>	
K-12	3

Higher Education

USC-L
York Technical College (Kershaw)
York Technical College (Lancaster)

Enrollment 11,401

Public Health & Safety

Emergency Medical Services (FY 2010)

EMS Stations 7
Number of calls 12,289

Fire Service (FY 2010)

Fire Stations 18
Number of calls 3,306

Police Protection (FY 2010)

Police Stations 3
Criminal arrests 2,374

Public Works (FY 2010)

Recycling Convenience Centers

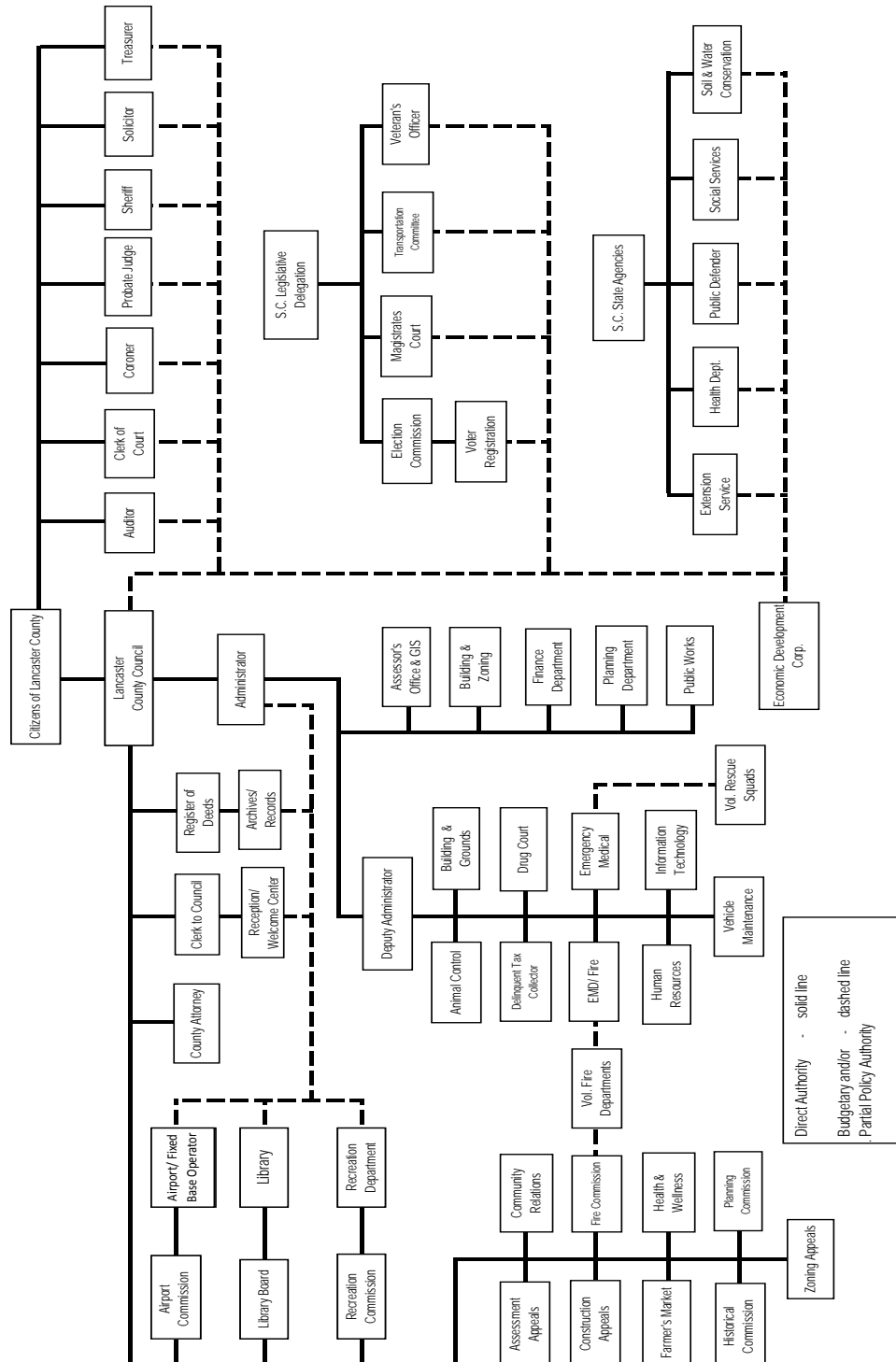
Number of Sites 12
Tons of recyclables collected 3,127



Items Accepted for Recycling

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

12



LANCASTER COUNTY, SOUTH CAROLINA

PRINCIPAL OFFICIALS & FINANCE DEPARTMENT STAFF

Fiscal Year 2011-2012

Lancaster County Council



Seated (L to R): Vice Chairman Larry Honeycutt, Chairwoman Kathy Sistare, Secretary, Cotton Cole. Standing (L to R): Councilman Jack Estridge, Councilman Larry McCullough, Councilman Rudy Carter, Councilwoman Charlene McGriff

Council Members	District	Term Expires
Larry McCullough	1	12/31/2012
Charlene McGriff	2	12/31/2014
D. W. "Cotton" Cole	3	12/31/2012
Larry Honeycutt	4	12/31/2014
Rudy Carter	5	12/31/2012
Jack Estridge	6	12/31/2014
Kathy Sistare	7	12/31/2012

Steve Willis, *County Administrator*
Veronica Thompson, *Finance Director*

Finance Department Staff

Sarah Jenkins, *Senior Accountant*
Rhonda Brasington, *Accounts Payable Specialist*
Dedra Brown, *Accounting Clerk*
Lou Ann Gardner, *Accountant I*
Miesha Jackson, *Accountant II*
Kevin Russell, *Procurement Officer*

LANCASTER COUNTY, SOUTH CAROLINA

STAFF

Fiscal Year 2011-2012

Steve Willis, County Administrator
Jeff Naftal, Deputy Administrator
Debbie Hardin, Clerk to Council

Norman Anderson, Director
Assessor/GIS

Jacqueline Pope,
Chief Magistrate

Robin Helms, Director
Veterans Affairs

Lisa Robinson, Director
Human Resource

Jimmy Barton, Director
Building Maintenance

Morris Russell, Director
Emergency Management

Robert Petrucci, Director
EMS

Cassie Stump, Director
Registration and Election

Joel Hinson, Director
Animal Control

Veronica Thompson, Director
Finance

Sherry Wilson, Director
Recreation

Bill Anderson, Director
Building and Zoning

Debbie Horne, Director
Detention Center

Lee Weeks, Tax Collector
Delinquent Tax

Chris Karres, Director
Planning

Nick Parris, Director
MIS

John Lane, Director
Register of Deeds

Darin Robinson, Director
Public Works/Solid Waste/Veh. Maint.

LANCASTER COUNTY, SOUTH CAROLINA
ELECTED OFFICIALS, BOARDS, COMMISSIONS AND AGENCIES

Fiscal Year 2011-2012

ELECTED OFFICIALS

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

BOARD, COMMISSIONS, AND OTHER AGENCIES

Airport Commission
Assessment Appeals Board
Community Relations Committee
Construction Board of Appeals
County Transportation Committee
Farmers Market Committee
Fire Commission
Health & Wellness Committee
Historical Commission
Joint Planning Commission
Joint Recreation Commission
Library Board
Zoning Appeals Boards

Old English District
Clemson Extension
Counseling Services
Soil & Water Conservation
Catawba Mental Health
Catawba Regional Council of Governments
Council on Aging

County Administrator's Budget Message

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

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

July 19, 2011

Dear Mrs. Chairman and Members,

On behalf of the County staff, I am pleased to present the Fiscal Year 2011 - 2012 Financial Plan for Lancaster County, South Carolina, in the amount of \$49,187,807 as approved by County Council on June 27, 2011. The total budget by funds is listed below:

- General Fund \$ 32,632,991
- Capital Project Sales Tax SR Fund \$ 5,926,226
- Other Special Revenue Funds \$ 7,402,223
- Debt Service Fund \$ 2,069,367
- Capital Improvement Fund \$ 1,157,000

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 and budget workshops of the full council, 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, approving the ordinance, were conducted at regularly scheduled County Council meetings.

The Fiscal 2012 budget reflects the desire of Council and staff to maintain quality services without substantial tax and fee increases for our citizens. At the time of this publication, final millage rates have not been set due to countywide reassessment. The final rates will be set by Council at a later date.

The revenue budget for the new County Courthouse, which is being funded by bonding the proceeds from the voter approved 1% Capital Project Sales Tax, is separate from the General Fund. It is included with Special Revenue Funds.

FISCAL 2012 BUDGET OVERVIEW

Once again, the revenue picture was not pretty. As expected, we had a significant revenue loss from the State Legislature with a reduction in the Local Government Fund. Complicating the revenue picture this year was the fact it was a reassessment year. The overall economic picture remains bleak and this was reflected in our revenue forecasts. Our growth (we remain one of the few counties to experience real estate growth) was offset in decreased values in some large housing subdivisions. The net effect was that our real property values remained flat for the upcoming fiscal year. Again, this was better than many counties that experienced an overall real property tax value decrease.

In the current budget, we attempted to avoid service reductions rather than considering service expansions. This was certainly not a year where we looked to take on new projects. We do remain concerned that this does not allow us to keep up with either population growth or inflation. Over time, this will reduce the overall service level if we fail to keep up with the impact of these two factors.

We have made some progress in the area of capital investment in county infrastructure. The new County Courthouse, paid for with a capital project sales tax, opened this past year. In addition we utilized Build America Bond funding to renovate space for the County Coroner's Office (including a morgue), and are in the process of renovating space for the County Sheriff's Office, County Procurement Office, County Finance Office, County Delinquent Tax Office, and office space for the Lancaster Economic Development Corporation. Planning is underway for similar activity with the Emergency Management Office. Finally, we are in the early stages of developing the Lancaster Airport Business Park, as the Lancaster Business Park in the City of Lancaster is nearing capacity.

As the economy recovers, significant future investments must be made in our employees. We implemented a career ladder in the Sheriff's Office where employee attrition had left the department at less than 2/3 strength. This stanching the flow of certified deputies to better paying departments. That said, when you look at the number of employees per capita, we remain understaffed in fields ranging from law enforcement to road maintenance. As we hold the line on adding staff while citizens continue to move in to Lancaster County, those per capita numbers will only grow worse.

As we move forward with this budget, we remain optimistically cautious. We know that government revenues always lag in a recovery but we are hopeful that the local economy will continue to rebound. Recent announcements involving both new firms and plant

expansions are certainly positive trends. In any event, caution and thrift will remain our watchwords for this budget year.

FISCAL 2012 BUDGET HIGHLIGHTS

The following is a brief highlight of the various budget areas.

1. There was no salary increase for employees this year, other than the implementation of a career ladder within the Sheriff's Office.
2. Direct Assistance generally stayed the same but we will have to continue to review the assistance we can afford to provide. Some agencies were cut from prior year appropriations.
3. We budgeted for increases in employee health insurance (from the State Health Plan) and retirement (from the SC Retirement System).
4. We have included across the board increases for utilities.
5. We have budgeted \$58,500 as the second of 3 payments to repay the City of Lancaster for parking lot lights at the County Building which were mistakenly billed to them since the county building opened.
6. We have budgeted to transition a part-time employee to full-time in the Delinquent Tax Office; we budgeted to include a full year of payment for an employee at the Economic Development Corporation (was not on their payroll all of last year), and we will leave several vacancies unfilled in Building & Zoning and Planning.
7. As 2012 is an election year, we have budgeted for an increase in poll worker costs.

FEE STRUCTURE

In the interest of complete and full disclosure, there were some changes to the fee structure in the Fiscal 2012 Budget Ordinance. Copies of this schedule can be obtained from the County Council Clerk upon request. Changes included:

1. Revising EMS fees to reflect new insurance standards.
2. Added fees for re-inspections by the Fire Marshal.
3. Added a fee for copies of the US 521/ SC 9 Corridor Plan (I would note an electronic version is available free of charge on the County website).
4. Added a fee for re-inspection of roadway proof rolls.
5. Increased the delinquent tax collection fee.

CONCLUSION

As discussed last year, difficult budget times appear to be here for at least another year. While the State Legislature debates add infinitum the merits of fixing our state tax system, which is unanimously agreed to be a mess, we must also note that 2012 is an election year with all Senate and House seats up for election. This means that the state tax system will probably remain a mess and continue to be a plague to local governments for at least one more year. The only glimmer of light on the horizon is that there is a good chance the State Supreme Court will strike down the state sales tax law, as we exempt more than we tax. This would force the State Legislature to tackle the task of fixing the tax system.

The Fiscal Year 2012 Financial Plan for Lancaster County represents County Council's plan for providing service needs for the current year. I wish to thank the Chairwoman and each Council Member for your input and deliberation throughout the process. The adoption of a budget is seldom easy or without sacrifice. This budget is a budget that can and will provide the necessary services to the citizenry. I would also like to recognize Finance Director Veronica Thompson and her fine staff for their hard work. This entire process literally would have been impossible without Veronica's 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

FILED
OFFICE OF CLERK
OF COURT

2011 JUL 13 PM 3:10

ORDINANCE NO. 1097
CLERK OF COURT
LANCASTER, SC

STATE OF SOUTH CAROLINA)
COUNTY OF LANCASTER)

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012 (FY 2011-12); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2011-12; 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, 2011 and ending June 30, 2012 ("FY 2011-12"):

<u>Budgets</u>	<u>Amount</u>
Capital Improvement Fund	1,157,000
County Debt	2,069,367
CTC Fund	2,051,000
E-911 Fund	1,305,450
Capital Project Sales Tax	5,926,226
Indian Land Fire Protection District Fund	382,000
Court Mandated Security	984,687
General Fund	32,632,991
Local Accommodations Fund	50,000
Pleasant Valley Fire Protection District Fund	308,698
Recreation Fund	1,950,588
Airport Fund	263,200
Victims Services Fund	106,600

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 2011-12 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.

DUE TO COUNTYWIDE REASSESSMENT, FINAL MILLAGE RATES WILL BE SET BY COUNCIL AT A LATER DATE

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	68.40
Capital Improvement Fund	4.10
County Debt	7.60
USC-L	3.40

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 3.50

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 2011-12, 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 2011-12.

Section 5. Tax Anticipation Notes.

As permitted by Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended, and the provisions of Section 11-27-40, Code of Laws of South Carolina 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes ("TANs") in the aggregate principal amount not to exceed three million dollars (\$3,000,000) in anticipation of the collection of ad valorem property taxes imposed and levied by this ordinance. The TANs may be issued at any time during FY 2011-12, pursuant to a resolution adopted by Council. The TANs may be issued in bearer form or fully registered upon such terms and conditions as prescribed in the resolution. The TANs may be sold through negotiation or by competitive sale upon such terms and conditions as County Council prescribes in the approving resolution.

Section 6. 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 7. 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 8. Effective Date.

This ordinance is effective upon third reading.

AND IT IS SO ORDAINED, this 27th day of June, 2011

SIGNATURES FOLLOW ON NEXT PAGE.

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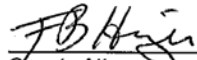
Ordinance No. 1097

LANCASTER COUNTY, SOUTH CAROLINA


Kathy Sistare, Chair, County Council


D.W. "Cotton" Cole, Secretary, County Council

Approved as to form:


County Attorney

ATTEST:


Debbie Hardin, Clerk to Council

1 st reading:	May 9, 2011	Passed
2 nd reading:	May 23, 2011	Passed
3 rd reading:	June 27, 2011	Tentative
Public Hearing:	June 13, 2011	

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Financial Policies & Budget Process

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:

<u>Capital Asset Class</u>	<u>Threshold</u>	<u>Useful Life</u>
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. 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.

Budget Calendar

January – February 2011: Budget packages sent to Department Heads.

May 24, 2011: Budget work session with County Council.

February – March 2011: Budget requests received from departments.

May 29, 2011: Notice of advertisement of Public Hearing posted in *The Lancaster News*.

March 2011: Administrator and Finance Director complete preparation of revenue estimates for the new budget year with assistance from Department Heads. Recommended budget is determined by the Administrator.

June 2, 2011: Budget work session with County Council.

June 13, 2011: Public hearing on proposed budget.

May 9, 2011: Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2011-2012 budget.

June 27, 2011: Third Reading and adoption of Fiscal Year 2011-2012 Budget Ordinance #1097.

May 16, 2011: Budget work session with County Council.

June 30, 2011: Finance Department prepares account ledgers and enters new payroll information for the Fiscal Year 2011-2012 budget.

May 19, 2011: Budget work session with County Council.

July 1, 2011: Begin new fiscal year with implementation of adopted budget.

May 23, 2011: Second Reading of Fiscal Year 2011-2012 budget

August 2011: Final approved budget document is published and posted on the County's website. The Budget in Brief document is also published.

Description of Funds

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

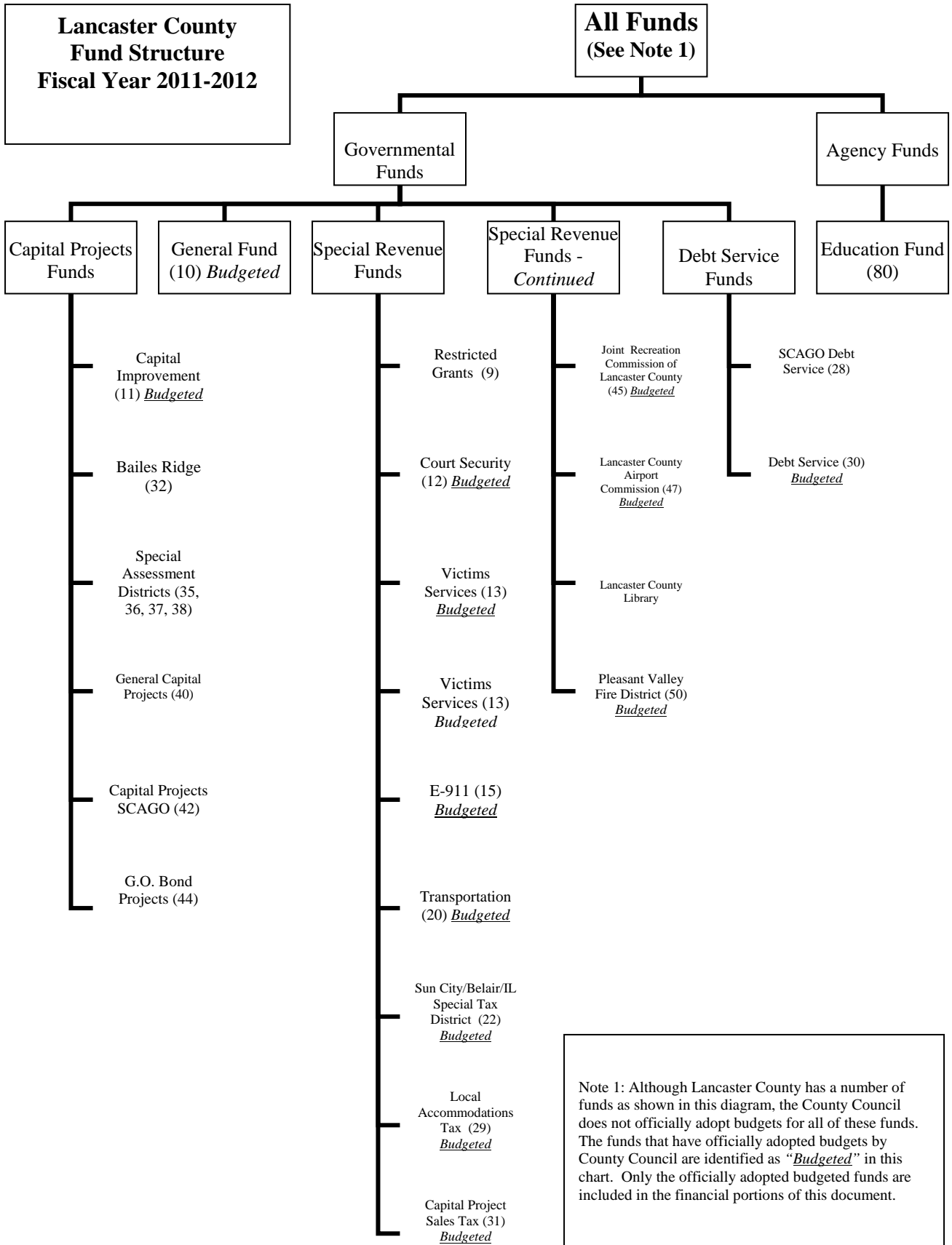
Capital Projects Funds
General Fund
Special Revenue Funds
Debt Service Funds

Lancaster County Agency Funds

Education Fund

The pages that follow have more information on the fund structure of Lancaster County and narrative descriptions of all budgeted funds.

**Lancaster County
Fund Structure
Fiscal Year 2011-2012**



Note 1: Although Lancaster County has a number of funds as shown in this diagram, the County Council does not officially adopt budgets for all of these funds. The funds that have officially adopted budgets by County Council are identified as "Budgeted" in this chart. Only the officially adopted budgeted funds are included in the financial portions of this document.

Capital Projects Fund

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

General 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.

Special Revenue Funds

- 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.
- Victims Services Fund (Fund 13): This fund accounts for funds collected thru the courts that are restricted to pay only for victims services.
- E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Transportation Fund (Fund 20): This fund accounts for State “C” fund revenues that are used for road improvements in the County of Lancaster.
- Sun City/Belair /Indian Land Fire District Special Tax District Fund (Fund 22): This fund accounts for the revenues that are restricted for use in the Sun City, Belair, and Indian Land Fire District Special Tax districts.
- 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.
- Capital Project Sales Tax (Fund 31): This fund accounts for the revenues generated by the local one cent sales tax. These revenues are restricted to pay for the construction of the new Judicial Center.
- 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.
- 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.
- Pleasant Valley Fire District (Fund 50): 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 will account 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.

Debt Service Fund

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

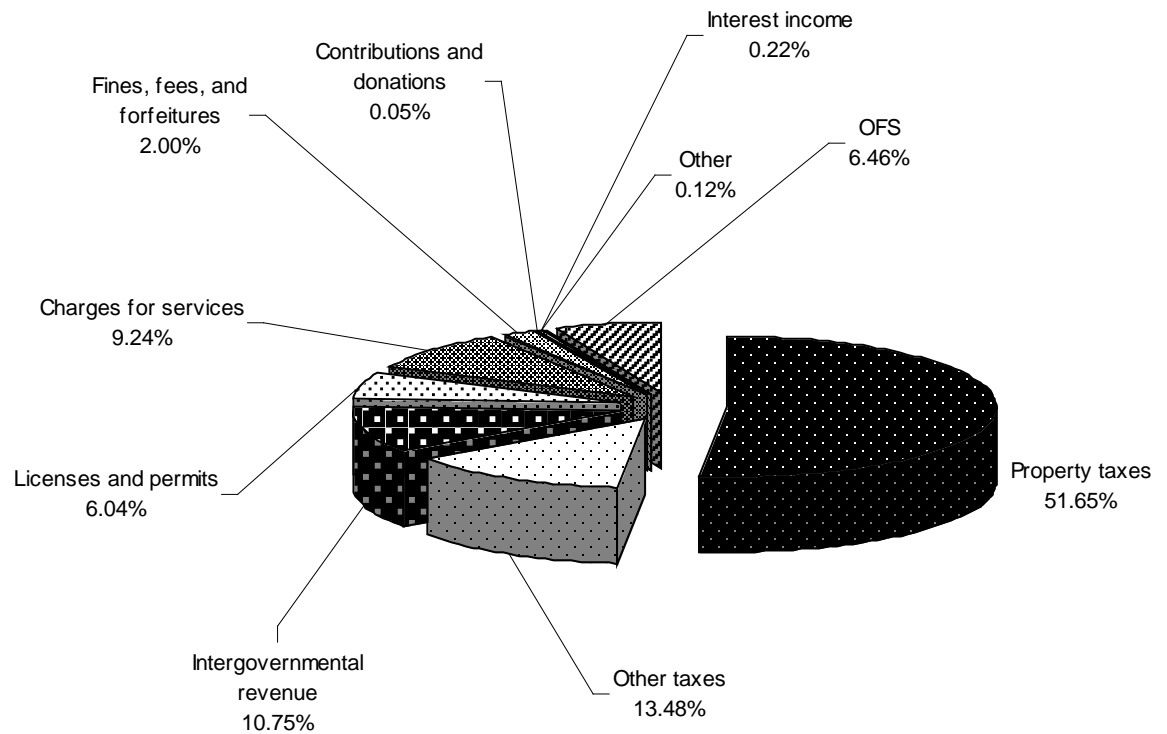
Budget Summary

Budget Summary

The table below summarizes the fiscal year 2012 Budget. More details on the revenue & expenditure classifications are presented in the charts and tables on pages that follow.

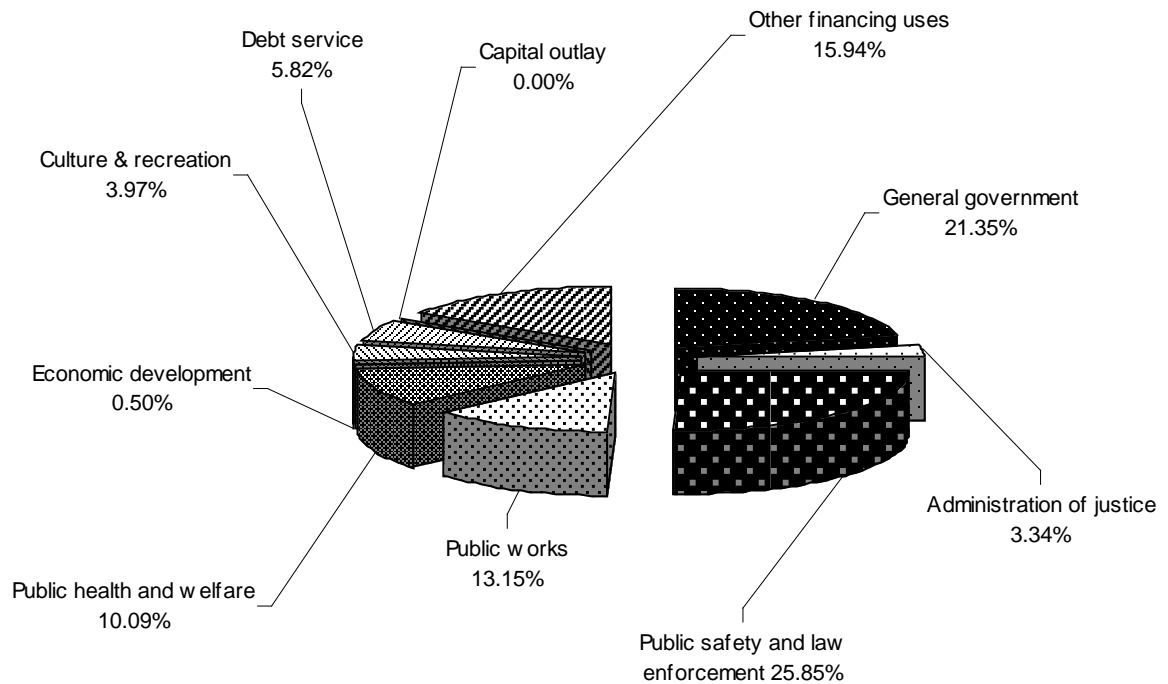
Lancaster County, South Carolina Original Adopted Budgets Fiscal Year Ended June 30, 2012		
General Funds		
General Fund	\$	32,632,991
Capital Project Sales Tax Special Revenue Fund		
Capital Project Sales Tax		5,926,226
Other Special Revenue Funds		
Court Security	\$	984,687
Victims Services		106,600
E-911		1,305,450
Transportation		2,051,000
Sun City/Bel-Air/IL Fire District		382,000
Local Accommodations Tax		50,000
Joint Recreation Commission		1,950,588
Lancaster County Airport Commission		263,200
Pleasant Valley Fire District		308,698
	\$	7,402,223
Debt Service Funds		
Debt Service		2,069,367
Capital Project Fund		
Capital Improvement		1,157,000
Total All Budgeted Funds	\$	49,187,807

**Lancaster County, SC
FY2012
Budget
Revenues & OFS By Type**



The top four categories of revenues (Property taxes, Intergovernmental revenue, Other taxes, & Charges for services) are discussed in the Major Revenue Sources section of this document. These four revenue sources represents 85% of the total revenues budget for fiscal year 2012.

**Lancaster County, SC
FY2012
Budget
Expenditures & OFU By Function**

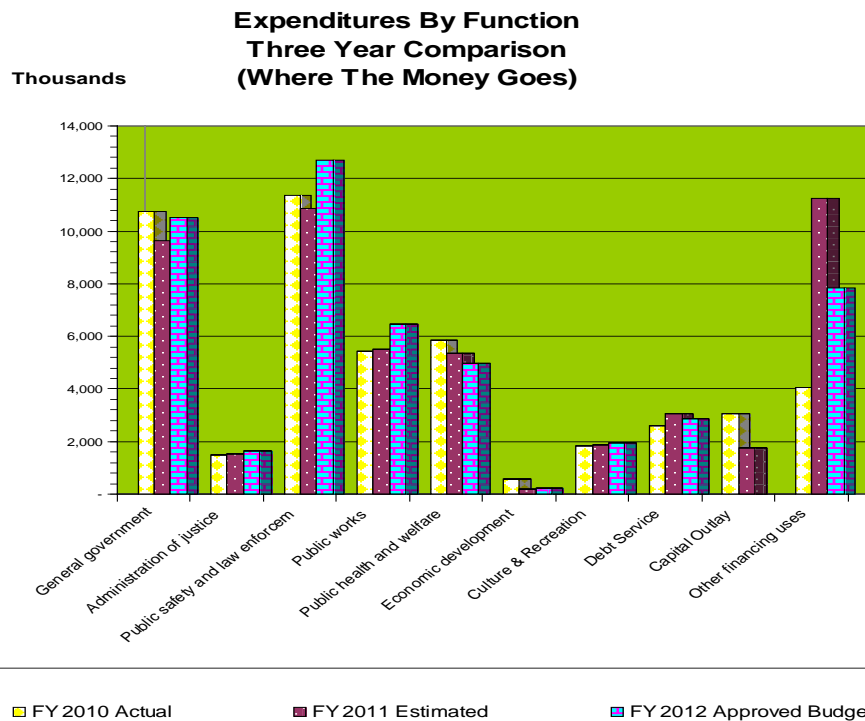
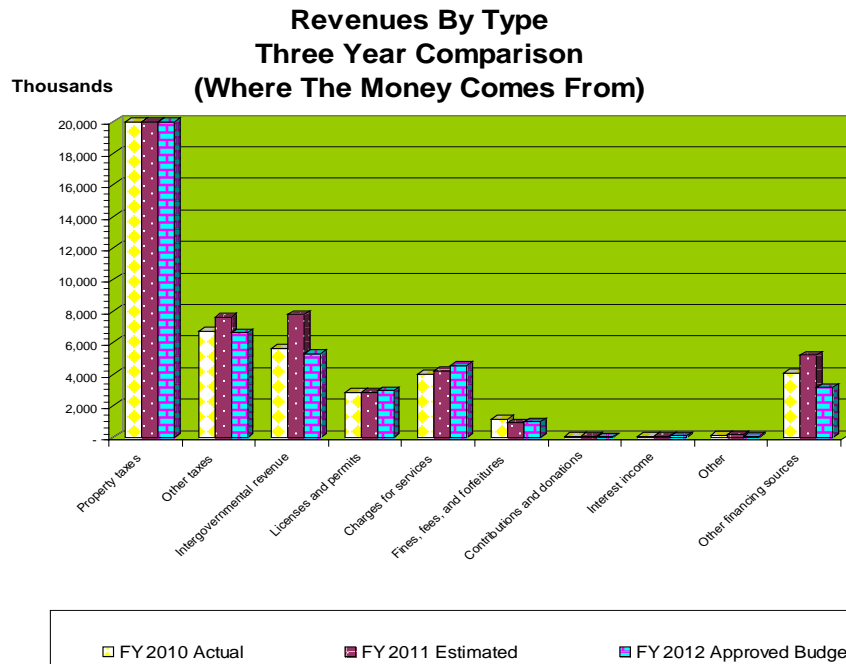


Public safety and law enforcement represents the largest portion of budgeted expenditures with 26% of the budget. This includes the sheriff department and the detention center. General government expenditures represent the second largest portion of the budget with 21% of the budget. These are the general operating costs of the County. Other financing uses is the third largest with 16% of budgeted expenditures. This includes transfers to other funds. The roads and bridges and solid waste departments are included in the public works function that represents 13% of the budget.

Budget Summary

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2010, 2011 & 2012. The actual figures for 2010 differ from the Comprehensive Annual Financial Report (CAFR) because only officially adopted funds are included in this document.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds			
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Approved Budget
Revenues			
Property taxes	\$ 23,414,271	\$ 24,931,515	\$ 25,406,634
Other taxes	6,728,511	7,625,512	6,628,500
Intergovernmental revenue	5,641,435	7,799,283	5,289,814
Licenses and permits	2,864,552	2,856,737	2,972,150
Charges for services	4,002,721	4,218,715	4,543,105
Fines, fees, and forfeitures	1,140,655	910,314	983,600
Contributions and donations	62,266	70,056	23,000
Interest income	87,248	86,784	106,500
Other	138,702	157,153	58,200
Total revenues	\$ 44,080,361	48,656,069	46,011,503
Expenditures			
General government	10,747,855	9,629,356	10,502,427
Administration of justice	1,496,411	1,519,861	1,640,488
Public safety and law enforcement	11,376,327	10,850,709	12,715,579
Public works	5,438,480	5,521,847	6,467,393
Public health and welfare	5,853,721	5,371,089	4,961,129
Economic development	569,246	207,493	245,509
Culture & Recreation	1,838,769	1,866,627	1,950,588
Debt Service	2,616,045	3,042,819	2,863,830
Capital Outlay	3,059,750	1,769,050	
Total expenditures	42,996,604	39,778,851	41,346,943
Excess of revenues over (under) expenditures	1,083,757	8,877,218	4,664,560
Other financing uses	2,757,365	11,254,624	7,840,864
Other financing sources	4,073,532	5,195,434	3,176,304
Net changes in fund balance	2,399,924	2,818,028	-
Fund balances beginning of fiscal year	21,890,835	24,290,759	27,108,787
Fund balances end of fiscal year	\$ 24,290,759	\$ 27,108,787	\$ 27,108,787



Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2010 (Actual)						
	General Fund	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,15,20,22,29,45, 7,50)	Debt Service Funds (30)	Capital Funds(11)	Total All Funds
Revenues						
Property taxes	\$ 19,418,982		\$ 973,131	\$ 1,908,170	\$ 1,113,988	\$ 23,414,271
Other taxes	976,296	\$ 5,281,993	\$ 470,222			6,728,511
Intergovernmental revenue	3,879,846		1,761,589			5,641,435
Licenses and permits	2,864,552		-			2,864,552
Charges for services	2,663,366		1,339,355			4,002,721
Fines, fees, and forfeitures	1,137,564		3,091			1,140,655
Contributions and donations	62,266					62,266
Interest income	65,030	7,420	11,411	3,387		87,248
Other	111,652		27,050			138,702
Total revenues	31,179,554	5,289,413	4,585,849	1,911,557	1,113,988	44,080,361
Expenditures						
General government	10,186,855	21,361	167,605		372,034	10,747,855
Administration of justice	1,496,411		-		-	1,496,411
Public safety and law enforcem	8,891,888		2,114,417		370,022	11,376,327
Public works	4,155,822		932,627		350,031	5,438,480
Public health and welfare	5,747,911		-		105,810	5,853,721
Economic development	569,246		-			569,246
Culture & Recreation			1,838,769			1,838,769
Debt Service	401,261		41,200	2,017,308	156,276	2,616,045
Capital Outlay			3,059,750			3,059,750
Total expenditures	31,449,394	21,361	8,154,368	2,017,308	1,354,173	42,996,604
Excess of revenues over (under) expenditures	(269,840)	5,268,052	(3,568,519)	(105,751)	(240,185)	1,083,757
Other financing sources (uses)						
Issuance of Debt			2,502,721			2,502,721
Proceeds from capital leases	605,000					605,000
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets	12,751					12,751
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	25,000		928,060			953,060
Transfers (out)	(1,891,908)	(840,457)	(25,000)			(2,757,365)
Total other fin. sources (uses)	(1,249,157)	(840,457)	3,405,781	-	-	1,316,167
Net change in fund balances	(1,518,997)	4,427,595	(162,738)	(105,751)	(240,185)	2,399,924
Fund Balances July 1, 2009	17,911,812	(4,990)	2,775,931	555,721	652,361	21,890,835
Fund Balances, June 30, 2010	\$ 16,392,815	\$ 4,422,605	\$ 2,613,193	\$ 449,970	\$ 412,176	\$ 24,290,759

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2011 (Estimated)

	General Fund	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,15,20,22,29,45 47,50)	Debt Service Funds (30)	Capital Funds(11)	Total All Funds
Revenues						
Property taxes	\$ 20,762,768		\$ 959,838	\$ 2,082,835	\$ 1,126,074	\$ 24,931,515
Other taxes	996,537	\$ 6,182,611	\$ 446,364			7,625,512
Intergovernmental revenue	3,627,931		4,146,974	24,378		7,799,283
Licenses and permits	2,856,737					2,856,737
Charges for services	2,754,854		1,463,861			4,218,715
Fines, fees, and forfeitures	905,808		4,506			910,314
Contributions and donations	70,056					70,056
Interest income	51,704	11,405	20,353	3,322		86,784
Other	120,603		36,550			157,153
Total revenues	32,146,998	6,194,016	7,078,446	2,110,535	1,126,074	48,656,069
Expenditures						
General government	8,955,279	5,000	368,266		300,811	9,629,356
Administration of justice	1,519,861					1,519,861
Public safety and law enforcem	9,024,570		1,446,908		379,231	10,850,709
Public works	3,890,676		1,288,471		342,700	5,521,847
Public health and welfare	5,287,162				83,927	5,371,089
Economic development	207,493					207,493
Culture & Recreation			1,866,627			1,866,627
Debt Service	583,152		198,408	2,104,983	156,276	3,042,819
Capital Outlay			1,769,050			1,769,050
Total expenditures	29,468,193	5,000	6,937,730	2,104,983	1,262,945	39,778,851
Excess of revenues over (under) expenditures	2,678,805	6,189,016	140,716	5,552	(136,871)	8,877,218
Other financing sources (uses)						
Issuance of Debt				3,660,000		3,660,000
Proceeds from capital leases						-
Other Financing Source - premium				46,977		46,977
Payment to refunded debt escrow agent				(3,658,895)		(3,658,895)
Sale of Capital Assets	29,670		3,359			33,029
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	535,000		920,428			1,455,428
Transfers (out)	(1,874,720)	(5,706,009)	(15,000)			(7,595,729)
Total other fin. sources (uses)	(1,310,050)	(5,706,009)	908,787	48,082	-	(6,059,190)
Net change in fund balances	1,368,755	483,007	1,049,503	53,634	(136,871)	2,818,028
Fund Balances July 1, 2010	16,392,815	4,422,605	2,613,193	449,970	412,176	24,290,759
Fund Balances, June 30, 2011	\$ 17,761,570	\$ 4,905,612	\$ 3,662,696	\$ 503,604	\$ 275,305	\$ 27,108,787

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2012 (Approved Budget)						
	General Fund	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,15,20,22,29,45) 47,50)	Debt Service Funds (30)	Capital Funds(11)	Total All Funds
Revenues						
Property taxes	\$ 21,260,580		\$ 984,687	\$ 2,066,867	\$ 1,094,500	\$ 25,406,634
Other taxes	978,500	\$ 5,200,000	\$ 450,000			6,628,500
Intergovernmental revenue	3,456,911		1,832,903			5,289,814
Licenses and permits	2,972,150		-			2,972,150
Charges for services	2,691,350		1,851,755			4,543,105
Fines, fees, and forfeitures	875,000		108,600			983,600
Contributions and donations	23,000		-			23,000
Interest income	100,500		3,500	2,500		106,500
Other	35,000		23,200			58,200
Total revenues	32,392,991	5,200,000	5,254,645	2,069,367	1,094,500	46,011,503
Expenditures						
General government	9,674,227		288,200		540,000	10,502,427
Administration of justice	1,630,488				10,000	1,640,488
Public safety and law enforcem	9,701,542		2,864,037		150,000	12,715,579
Public works	4,116,393		2,051,000		300,000	6,467,393
Public health and welfare	4,961,129					4,961,129
Economic development	245,509					245,509
Culture & Recreation			1,950,588			1,950,588
Debt Service	429,065		208,398	2,069,367	157,000	2,863,830
Capital Outlay						-
Total expenditures	30,758,353	-	7,362,223	2,069,367	1,157,000	41,346,943
Excess of revenues over (under) expenditures	1,634,638	5,200,000	(2,107,578)	-	(62,500)	4,664,560
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance sources	215,000	726,226	1,227,150		62,500	2,230,876
Fund Balance (uses)			(15,000)			(15,000)
Transfers in	25,000		920,428			945,428
Transfers (out)	(1,874,638)	(5,926,226)	(25,000)			(7,825,864)
Total other fin. sources (uses)	(1,634,638)	(5,200,000)	2,107,578	-	62,500	(4,664,560)
Net change in fund balances	-	-	-	-	-	-
Fund Balances July 1, 2011	17,761,570	4,905,612	3,662,696	503,604	275,305	27,108,787
Fund Balances, June 30, 2012	\$ 17,761,570	\$ 4,905,612	\$ 3,662,696	\$ 503,604	\$ 275,305	\$ 27,108,787

Revenue Summary

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

- ❖ Property Taxes
- ❖ Other Taxes
- ❖ Intergovernmental Revenue
- ❖ Charges for Services

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. This means that over one half of the County's budget depends upon property taxes as a revenue source.

Thirteen 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 11% of the total revenues budgeted.

Charges for Services is the fourth largest revenue source at 9% 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.

The County's other revenue classifications are listed below:

- ▶ Licenses & Permits – Building permits, franchise licenses, & planning fees.
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds.
- ▶ Contributions & Donations – Donations and grants from private sources.
- ▶ Interest Income – Bank interest on investments and deposits.
- ▶ Other Income – Revenues that do not fit into any other category.
- ▶ Other Financing Sources – Lease proceeds, bond proceeds, sale of capital assets, and transfers from other funds.

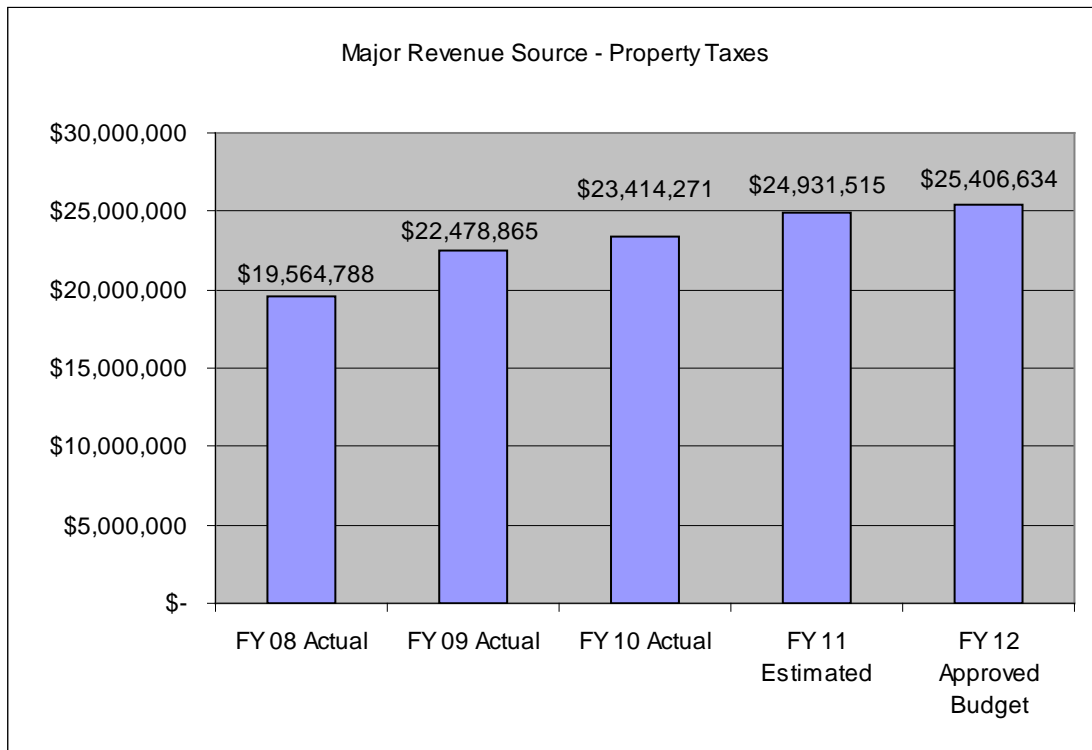
The following pages give more detailed information on the four major revenue sources for Lancaster County.

Revenue Summary

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, and the 1% local option sales taxes for property tax reduction. The total dollar amount of property taxes shows an increasing trend, but as a percentage of total revenues, this source has remained steady at approximately 46-52% of total revenues. Property tax revenues vary mainly due to increases in mill values (property values were reassessed in fiscal year 2007) and increases in property development. Lancaster County has had tremendous growth in residential property development over the last several years; however, it has slowed due to the housing market crisis over the last two years.

Major Revenue Source - Property Taxes

	Total Revenues (includes OFS)	Property Taxes	% Of Total Revenues
FY 08 Actual	\$40,590,402	\$19,564,788	48%
FY 09 Actual	\$47,086,888	\$22,478,865	48%
FY 10 Actual	\$48,153,892	\$23,414,271	49%
FY 11 Estimated	\$53,851,503	\$24,931,515	46%
FY 12 Approved Budg	\$49,187,807	\$25,406,634	52%



Revenue Summary

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 County's estimated taxable appraised value for all real property, personal property and vehicles as of June 30, 2010 was \$5,045,569,302.

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:

Assessed Value (appraised value minus exemptions multiplied by rate)
X Millage Rate
- <u>LOST Credit (if applicable = appraised value multiplied by LOST credit factor)</u>
= Tax Due

Revenue Summary

The following table lists the millage rates and the LOST credit factors for the taxing authorities in Lancaster County for ten fiscal years.

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years													
Lancaster County						Overlapping Rates							
						Lancaster County School District							
Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improv.	Courthouse Fire 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
2002	61.00	5.00	0.00		0.000949	128.50	38.50	2.00	0.00	76.00	0.002134	140.10	0.001778
2003	62.00	5.00	0.00		0.000837	133.50	38.50	2.50	0.00	77.60	0.002392	142.10	0.001391
2004	65.80	4.93	0.00		0.000846	138.50	38.50	2.50	0.00	78.80	0.002154	144.00	0.001923
2005	70.80	5.70	0.00		0.000870	143.50	38.50	3.50	0.00	78.80	0.002439	147.00	0.001867
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

Assessment rates 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%

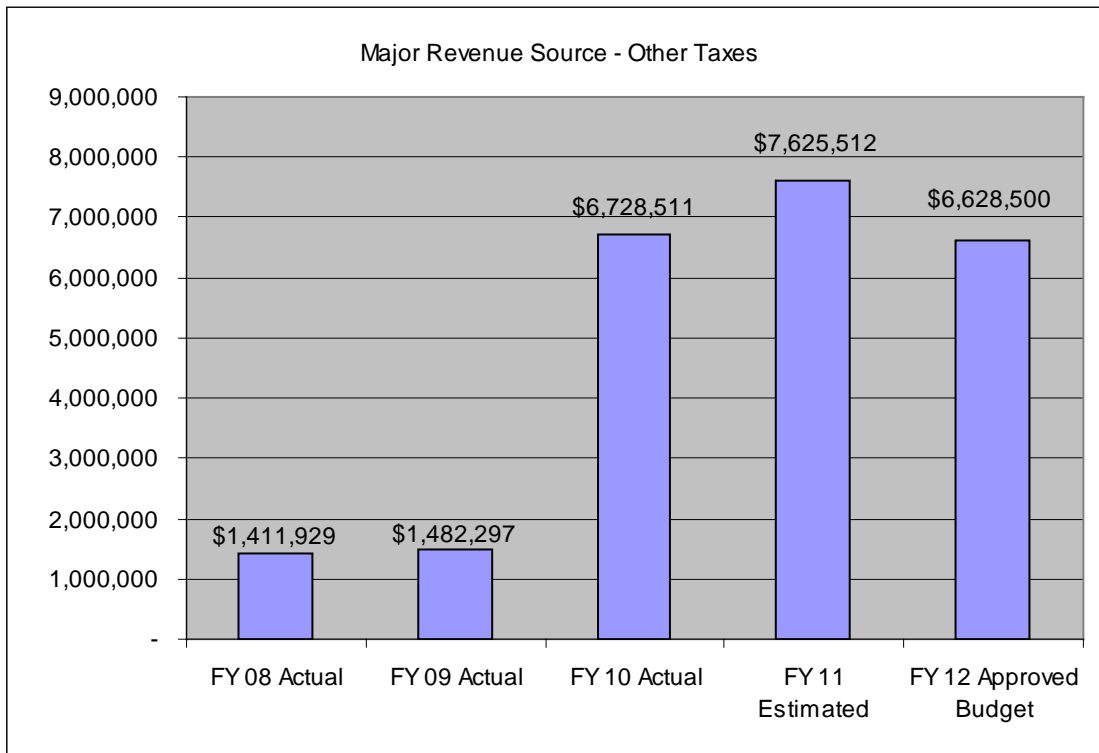
Personal Property: 10.50%

Revenue Summary

Other Taxes is the second largest revenue source for Lancaster County with 13% of total revenues. The majority (\$5,200,000) of these anticipated FY2012 revenues come from the 1% capital project sales tax that was approved by the voters in the November 2009 election. 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.

Major Revenue Source - Other Taxes

	Total Revenues (includes OFS)	Other Taxes	% Of Total Revenues
FY 08 Actual	\$40,590,402	1,411,929	3%
FY 09 Actual	\$47,086,888	1,482,297	3%
FY 10 Actual	\$48,153,892	6,728,511	14%
FY 11 Estimated	\$53,851,503	7,625,512	14%
FY 12 Approved Budg	\$49,187,807	6,628,500	13%

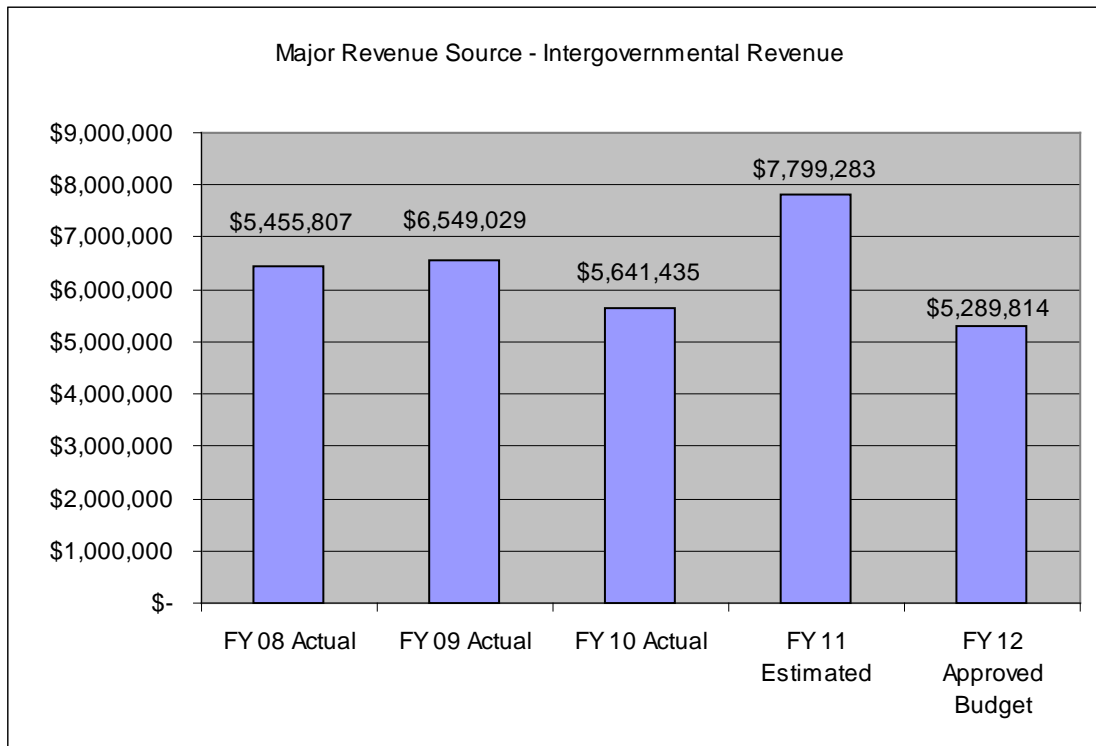


Revenue Summary

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$5,289,814 or 11% 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 local governments. The main revenue in this source is the State Aid to Subdivisions and the anticipated revenue for FY2012 is \$2,500,000. Intergovernmental revenues show a decreasing trend as a percentage of total revenues over the past five years. State funding has decreased due to the downturn in the economy.

Major Revenue Source - Intergovernmental Revenue

	Total Revenues (includes OFS)	Intergovernmental Revenue	% Of Total Revenues
FY 08 Actual	\$40,590,402	\$ 6,439,815	16%
FY 09 Actual	\$47,086,888	\$ 6,549,029	14%
FY 10 Actual	\$48,153,892	\$ 5,641,435	12%
FY 11 Estimated	\$53,851,503	\$ 7,799,283	14%
FY 12 Approved Budg	\$49,187,807	\$ 5,289,814	11%

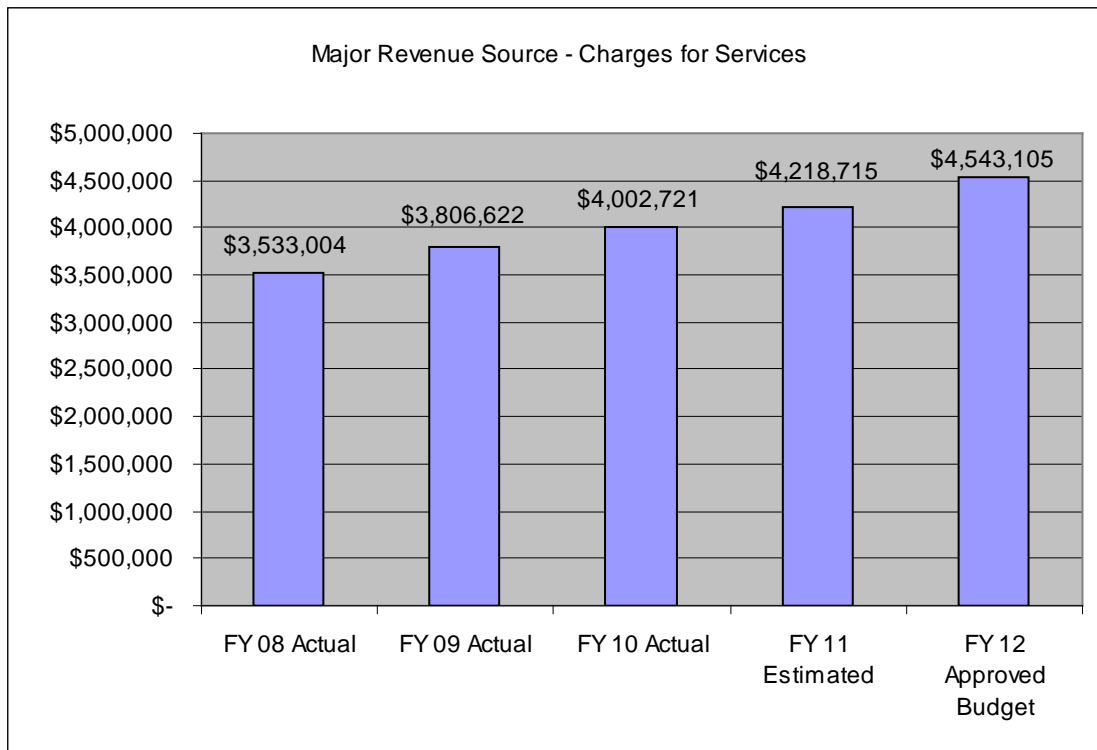


Revenue Summary

Charges for Services is the fourth largest revenue source for Lancaster County with 9% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,225,000 FY2012) 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. The total dollar amount of charges for services shows an increasing trend, but as a percentage of total revenues, this source has remained steady at approximately 8-9% of total revenues.

Major Revenue Source - Charges for Services

	Total Revenues (includes OFS)	Charges for Services	% Of Total Revenues
FY 08 Actual	\$40,590,402	\$ 3,533,004	9%
FY 09 Actual	\$47,086,888	\$ 3,806,622	8%
FY 10 Actual	\$48,153,892	\$ 4,002,721	8%
FY 11 Estimated	\$53,851,503	\$ 4,218,715	8%
FY 12 Approved Budg	\$49,187,807	\$ 4,543,105	9%



Expenditure Summary

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

- ❖ Public Safety & Law Enforcement
- ❖ General Government
- ❖ Other Financing Uses
- ❖ Public Works

Public Safety & Law Enforcement represents the largest portion of budgeted expenditures with 26% of total expenditures. These expenditures are for the sheriff's department, court security, & the detention center as well as emergency management, fire service, and E911.

Twenty one 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.

The third largest expenditure type is Other Financing Uses. This includes transfers to other funds such as the Recreation & Airport. These expenditures make up 16% of the total budgeted expenditures.

Public Works is the fourth largest expenditure type at 13% 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.

The County's other expenditure types are listed below:

- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court.
- ▶ Public Health & Welfare - includes EMS, animal control, health services, social services, and veteran's affairs.
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation.
- ▶ Culture & Recreation – library and recreation functions.
- ▶ Debt Service – interest and principal payments on GO bonds and capital leases.
- ▶ Capital Outlay – construction and acquisition of real property.

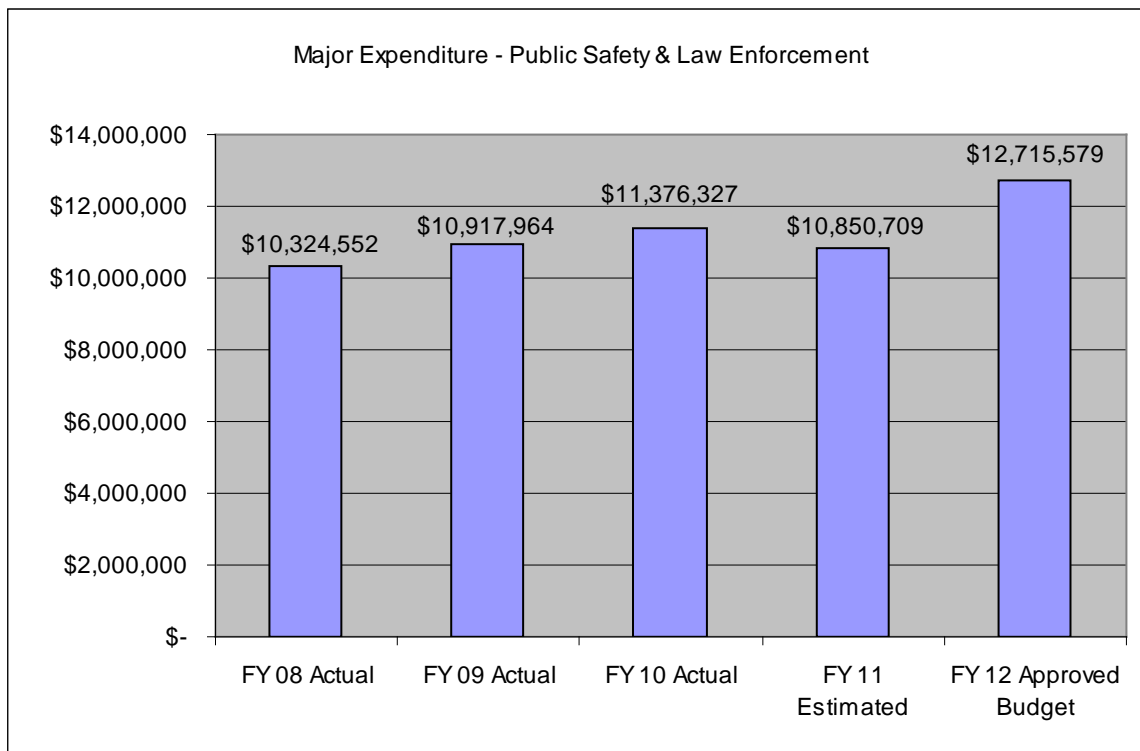
The following pages give more detailed information on the four major expenditure types for Lancaster County.

Expenditure Summary

Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 26%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, emergency management, and E911. The majority of the expenditures (\$8,425,757) are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. E911 represents the majority of the increase in fiscal year 2012 budget with an additional \$950,000 budgeted for equipment upgrades.

Major Expenditure - Public Safety & Law Enforcement

	Total Expenditures (includes OFU)	Public Safety & Law Enforcement	% Of Total Revenues
FY 08 Actual	\$40,561,813	\$10,324,552	25%
FY 09 Actual	\$46,044,225	\$10,917,964	24%
FY 10 Actual	\$45,753,969	\$11,376,327	25%
FY 11 Estimated	\$51,033,475	\$10,850,709	21%
FY 12 Approved Budget	\$49,187,807	\$12,715,579	26%

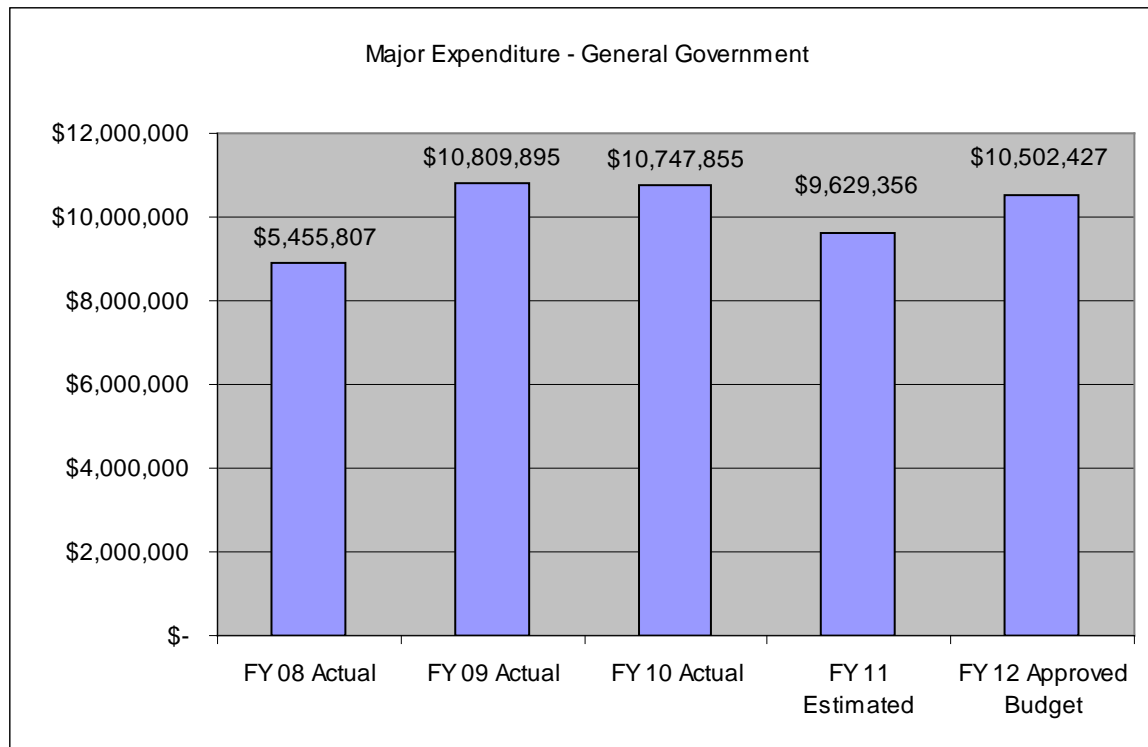


Expenditure Summary

General Government is a major expenditure and represents the second largest portion of the FY2012 budget with 21% of total expenditures. These are the general operating costs of the County and include non-departmental, county council, administration, finance, human resources, MIS, GIS, building & zoning, planning, assessor, treasurer, auditor, register of deeds, registration & election, delinquent tax, vehicle maintenance, building maintenance, and the airport. Only \$4,883,370 (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.

Major Expenditure - General Government

	Total Expenditures (includes OFU)	General Government	% Of Total Revenues
FY 08 Actual	\$40,561,813	\$ 8,917,539	22%
FY 09 Actual	\$46,044,225	\$10,809,895	23%
FY 10 Actual	\$45,753,969	\$10,747,855	23%
FY 11 Estimated	\$51,033,475	\$ 9,629,356	19%
FY 12 Approved Budget	\$49,187,807	\$10,502,427	21%

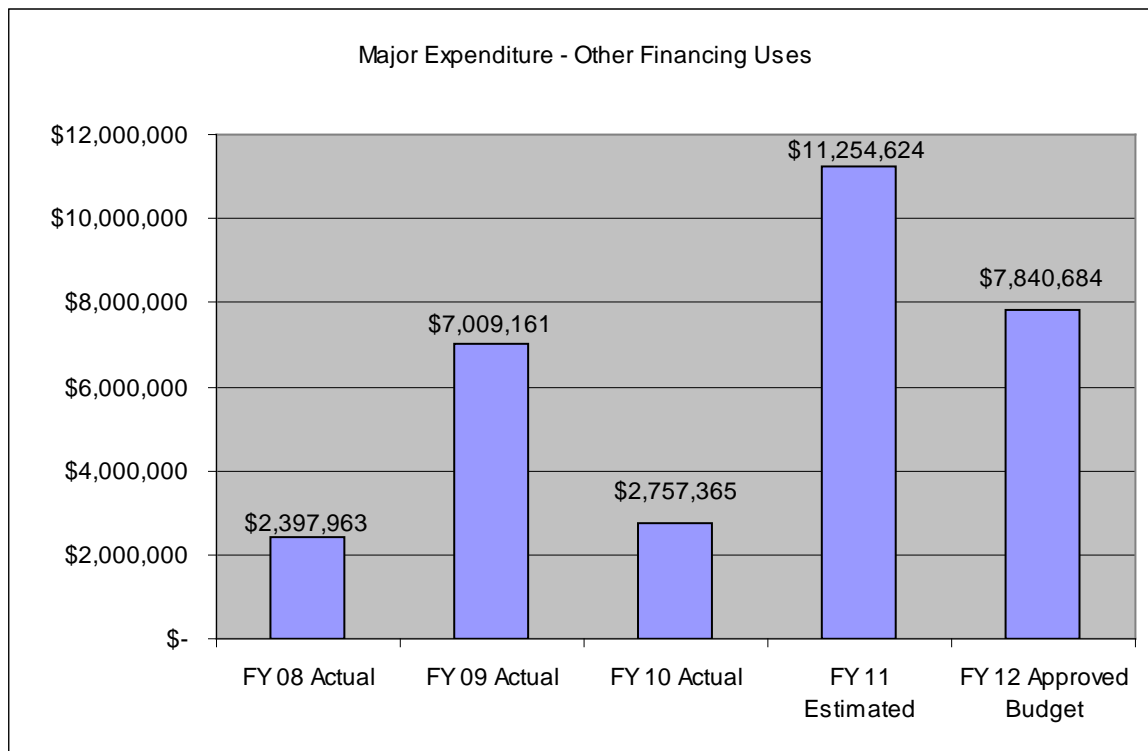


Expenditure Summary

Other Financing Uses comes in at number three with 16% of the budget. This includes transfers to other funds and fund balance appropriations. The transfers approved for FY2012 are \$40,000 to the Airport, \$880,428 to Recreation, and \$954,210 to the Library from the general fund. The capital project sales tax fund has budgeted transfers of \$5,926,226 to the SCAGO debt service fund to pay the debt payments on the new County Courthouse. The general fund is also receiving transfers of \$25,000 from the local accommodations tax fund. One fund is utilizing fund balance appropriations of \$15,000.

Major - Other Financing Uses

	Total Expenditures (includes OFU)	Other Financing Uses	% Of Total Revenues
FY 08 Actual	\$40,561,813	\$ 2,397,963	6%
FY 09 Actual	\$46,044,225	\$ 7,009,161	15%
FY 10 Actual	\$45,753,969	\$ 2,757,365	6%
FY 11 Estimated	\$51,033,475	\$11,254,624	22%
FY 12 Approved Budget	\$49,187,807	\$ 7,840,684	16%

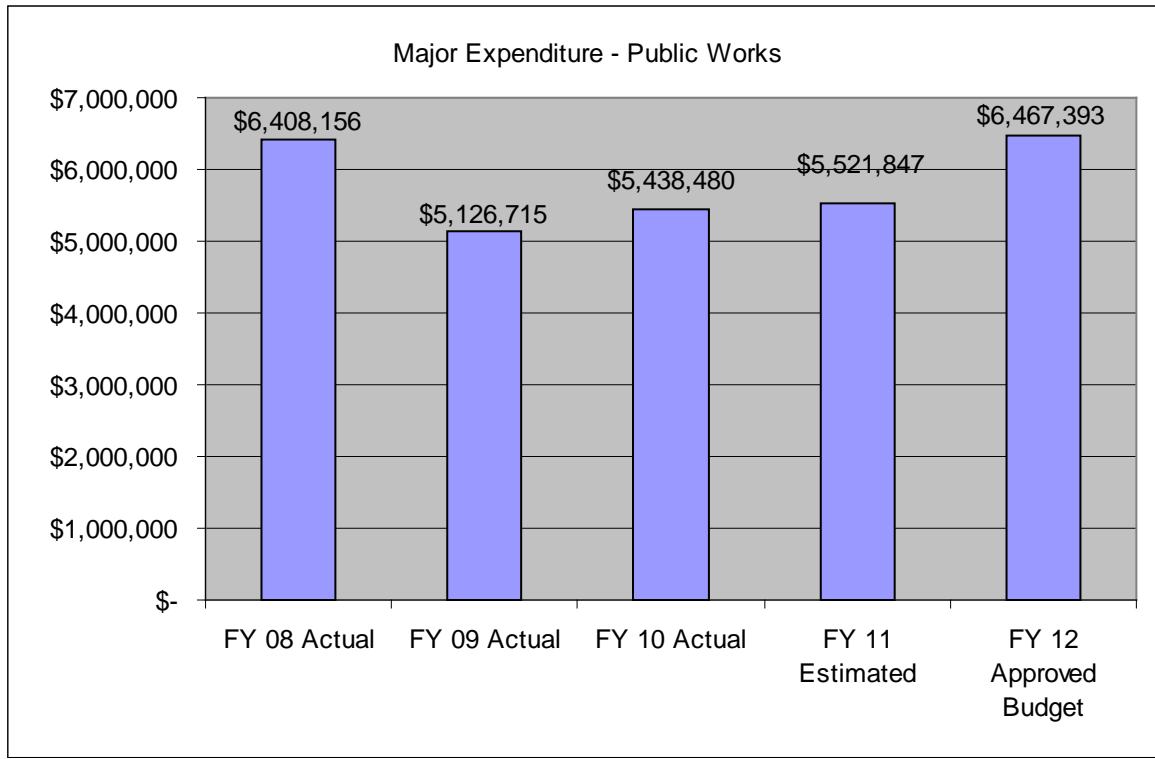


Expenditure Summary

Public Works is the fourth largest expenditure type with 13% of budgeted expenditures. This function includes roads & bridges as well as solid waste. \$1,589,402 of the total Public Works budgeted expenditures are for salaries & fringe, \$300,000 is budgeted for capital equipment purchases, and the remaining expenditures are for operating cost. The transportation Fund (road paving) expenditures of \$2,051,000 are included in this category as well.

Major Expenditure - Public Works

	Total Expenditures (includes OFU)	Public Works	% Of Total Revenues
FY 08 Actual	\$40,561,813	\$ 6,408,156	16%
FY 09 Actual	\$46,044,225	\$ 5,126,715	11%
FY 10 Actual	\$45,753,969	\$ 5,438,480	12%
FY 11 Estimated	\$51,033,475	\$ 5,521,847	11%
FY 12 Approved Budget	\$49,187,807	\$ 6,467,393	13%



Lancaster County
Position Summary Schedule

Department	Position Title	FY2010 Actual	FY2011 Actual	FY2012 Budget
011 COUNTY COUNCIL	COUNCIL MEMBER	7	7	7
021 ADMINISTRATOR	ADMINISTRATOR	1	1	1
021 ADMINISTRATOR	CLERK TO COUNCIL	1	1	1
021 ADMINISTRATOR	DEPUTY ADMINISTRATOR		1	1
021 ADMINISTRATOR	PART TIME	1	4	4
021 ADMINISTRATOR	RECEPTIONIST	1	1	1
021 ADMINISTRATOR	PART TIME AIRPORT MANAGER		1	1
021 ADMINISTRATOR	WELCOME CENTER SPECIALIST	1	1	1
023 FINANCE	ACCOUNTING CLERK	1	1	1
023 FINANCE	ACCOUNTANT I	1	1	1
023 FINANCE	ACCOUNTANT II	1	1	1
023 FINANCE	ACCOUNTS PAYABLE SPECIALIST	1	1	1
023 FINANCE	FINANCE DIRECTOR	1	1	1
023 FINANCE	PROCUREMENT OFFICER	1	1	1
023 FINANCE	SENIOR ACCOUNTANT	1	1	1
024 HR/Risk Management	HR/RM Coordinator	1	1	1
024 HR/Risk Management	HUMAN RESOURCES DIRECTOR	1	1	1
024 HR/Risk Management	SAFETY OFFICER		1	1
026 MIS	INFORMATION TECH DIRECTOR	1	1	1
026 MIS	IT ASSISTANT	1	1	1
027 GIS	GIS DIRECTOR	1	1	1
027 GIS	GIS TECH	1	1	1
031 BUILDING & ZONING	ADMINISTRATIVE ASSISTANT	1	1	1
031 BUILDING & ZONING	BUILDING & ZONING OFFICIAL	1	1	1
031 BUILDING & ZONING	BUILDING INSPECTOR	6	5	5
031 BUILDING & ZONING	CHIEF ZONING OFFICER	1	1	1
031 BUILDING & ZONING	DEPUTY BUILDING INSPECTOR	1	1	1
031 BUILDING & ZONING	PERMITTING CLERK	2	2	2
031 BUILDING & ZONING	ZONING OFFICER	4	2	2
032 PLANNING	ADMINISTRATIVE ASSISTANT	1	1	1
032 PLANNING	PLANNER I	2	2	2
032 PLANNING	PLANNING DIRECTOR	1	1	1
034 E-911	E911 ADDRESSING TECH	1	1	1
035 ECONOMIC DEVELOPMENT	ADMINISTRATIVE ASSISTANT	1	1	1
035 ECONOMIC DEVELOPMENT	ASSISTANT MARKETING DIRECTOR	1	1	1
035 ECONOMIC DEVELOPMENT	DIRECTOR OF GRANT/PROJECT MGR		1	1
035 ECONOMIC DEVELOPMENT	MARKETING DIRECTOR	1	1	1
041 ASSESSOR	ACCOUNT CLERK	2	2	2
041 ASSESSOR	APPRAISAL ASSISTANT	1	1	1
041 ASSESSOR	APPRAISER I	3	3	3
041 ASSESSOR	ASSESSOR	1	1	1
041 ASSESSOR	CHIEF APPRAISER	1	1	1
041 ASSESSOR	CLERK I	1	1	1
041 ASSESSOR	DEPUTY ASSESSOR	1	1	1
041 ASSESSOR	PART TIME MAPPER	1	1	1
041 ASSESSOR	TRANSFER CLERK	1	1	1
043 AUDITOR	AUDITOR	1	1	1
043 AUDITOR	CLERK I	3		
043 AUDITOR	Clerk II		3	3
043 AUDITOR	CLERK III	1		
043 AUDITOR	CODES ENFORCEMENT OFFICER	1	1	1
043 AUDITOR	OFFICE MANAGER		1	1
043 AUDITOR	DEPUTY AUDITOR		1	1

Lancaster County
Position Summary Schedule

Department	Position Title	FY2010 Actual	FY2011 Actual	FY2012 Budget
044 TREASURER	CLERK			1
044 TREASURER	CLERK II	3	3	3
044 TREASURER	DEPUTY TREASURER	1	1	1
044 TREASURER	HEAD CLERK	1	1	
044 TREASURER	TREASURER	1	1	1
045 DELINQUENT TAX	CLERK I	1		1
045 DELINQUENT TAX	CLERK II	1	1	1
045 DELINQUENT TAX	DELINQUENT TAX COLLECTOR	1	1	1
045 DELINQUENT TAX	PT CLERK	1	1	
045 DELINQUENT TAX	CLERK III		1	1
051 REGISTRATION & ELECT	ADMINISTRATIVE ASSISTANT	1		
051 REGISTRATION & ELECT	ELECTION & REGISTRATION DIRECTC	1	1	1
051 REGISTRATION & ELECT	DEPUTY ELECTION & REGISTRATION	1	1	1
051 REGISTRATION & ELECT	PART TIME	1		
051 REGISTRATION & ELECT	POLL WORKER	125	141	141
051 REGISTRATION & ELECT	POLL MANAGER	37	29	29
051 REGISTRATION & ELECT	POLL MANAGER CLERK	3	3	3
060 REGISTER OF DEEDS	OPERATIONS MANAGER	1	1	1
060 REGISTER OF DEEDS	RECORDING SPECIALIST I	2	2	2
060 REGISTER OF DEEDS	RECORDS SPECIALIST PART TIME	1		
060 REGISTER OF DEEDS	RECORDS/FORFEITED LAND CLERK	0	1	1
060 REGISTER OF DEEDS	ROD DIRECTOR	1	1	1
061 CIRCUIT COURT	PART TIME BALIFF	3	3	2
063 CLERK OF COURT	CLERK OF COURT	1	1	1
063 CLERK OF COURT	LEGAL CLERK I	3	3	3
064 FAMILY COURT	CHIEF DEPUTY CLERK	1	1	1
064 FAMILY COURT	CLERK I	1	1	1
064 FAMILY COURT	LEGAL CLERK I	2	2	2
064 FAMILY COURT	LEGAL CLERK II	1	1	1
064 FAMILY COURT	PT BALIFF	1	1	2
068 CORONER	ADMIN ASST		1	1
068 CORONER	CHIEF DEPUTY CORONER	1	1	1
068 CORONER	PT CORONER	3	3	3
068 CORONER	CORONER	1	1	1
069 PROBATE COURT	ASSOCIATE PROBATE JUDGE	1	1	1
069 PROBATE COURT	JUDICIAL ASSISTANT	3	3	4
069 PROBATE COURT	LEGAL ADMINISTRATIVE ASST	1	1	
069 PROBATE COURT	PROBATE JUDGE	1	1	1
070 MAG-COUNTYWIDE	CHIEF MAGISTRATE	1	1	1
070 MAG-COUNTYWIDE	CIVIL COURT CLERK	2	2	2
070 MAG-COUNTYWIDE	CONSTABLE	2	2	2
070 MAG-COUNTYWIDE	CRIMINAL COURT CLERK	2	2	2
070 MAG-COUNTYWIDE	EXPUNGEMENT CLERK	1	1	1
070 MAG-COUNTYWIDE	MAGISTRATE	4	4	4
070 MAG-COUNTYWIDE	TRAFFIC COURT CLERK	2	2	2
110 SHERIFF	CAPTAIN	2	2	2
110 SHERIFF	CAPTAIN PATROL DIVISION	1	1	1
110 SHERIFF	CIVIL PROCESS	2	1	1
110 SHERIFF	COMMUNICATIONS OFFICER	9	14	14
110 SHERIFF	COMMUNICATIONS SUPERVISOR	2	2	2
110 SHERIFF	CORRECTIONAL OFFICER	2		
110 SHERIFF	DEPUTY	30	49	49
110 SHERIFF	DESK SERGEANT	1		
110 SHERIFF	EQUIPMENT INVENTORY	1		
110 SHERIFF	EVIDENCE CLERK	1	1	1
110 SHERIFF	HEATH SPRINGS OFFICER	1		
110 SHERIFF	INVESTIGATOR	7	6	6
110 SHERIFF	LANCASTER DEPUTY	1		

Lancaster County
Position Summary Schedule

Department	Position Title	FY2010 Actual	FY2011 Actual	FY2012 Budget
110 SHERIFF	LIEUTENANT	7	9	9
110 SHERIFF	LITTER CONTROL	2	1	1
110 SHERIFF	MAJOR	1	1	1
110 SHERIFF	PART TIME CLERICAL		1	1
110 SHERIFF	PART TIME DEPUTY	1	4	4
110 SHERIFF	POLYGRAPH TECH		1	1
110 SHERIFF	PT LITTER PICK UP		1	1
110 SHERIFF	PT SCHOOL RESOURCE OFFICER	1		
110 SHERIFF	RECORDS CLERK		2	2
110 SHERIFF	RECORDS CLERK II	1	1	1
110 SHERIFF	SCHOOL RESOURCE OFFICER	2	2	2
110 SHERIFF	SERGEANT	3	4	4
110 SHERIFF	SERGEANT/PATROL	1	1	1
110 SHERIFF	SHERIFF	1	1	1
110 SHERIFF	SHERIFF'S ADMINISTRATIVE ASST	1	1	1
110 SHERIFF	STAFF ATTORNEY	1	1	1
110 SHERIFF	SYSTEMS ADMINISTRATOR		1	1
110 SHERIFF	VICTIMS ADVOCATE	1	3	3
110 SHERIFF COURT SECURITY	COURT SECURITY	4	4	4
110 SHERIFF COURT SECURITY	COURT SECURITY/DEPUTY	1	1	1
110 SHERIFF COURT SECURITY	SERGEANT COURT SECURITY	1	1	1
116 VICTIMS ASSISTANCE	VICTIMS ADVOCATE	2	2	2
117 SHERIFF DPT- TOWN OF KE	DEPUTY	6	6	6
120 DETENTION CENTER	CAPTAIN			
120 DETENTION CENTER	CORPORAL			
120 DETENTION CENTER	CORRECTIONAL OFFICER	19	19	19
120 DETENTION CENTER	DETENTION OFFICER			
120 DETENTION CENTER	JAIL ADMINISTRATOR	1	1	1
120 DETENTION CENTER	KITCHEN SUPERVISOR	2	2	2
120 DETENTION CENTER	SERGEANT			
120 DETENTION CENTER	SERGEANT SHIFT SUPERVISOR	2	2	2
120 DETENTION CENTER	SHIFT LIEUTENANT	1	1	1
120 DETENTION CENTER	SHIFT SERGEANT			
123 CRIME SCENE GRANT 1G10	DEPUTY	2	2	2
125 WHITE COLLAR CRIME	WHITE COLLAR CRIME GRANT INVES	1	1	1
140 EMERGENCY PREP	EMERGENCY MANAGEMENT DIRECT	1	1	1
140 EMERGENCY PREP	EMERGENCY MANAGEMENT DEP. DI	1	1	1
140 EMERGENCY PREP	EMERGENCY MANAGEMENT PLANNE	1	1	1
141 FIRE SERVICE	ADMINISTRATIVE ASSISTANT	1	1	1
141 FIRE SERVICE	APPARATUS & EQUIPMENT OFFICER	1	1	1
141 FIRE SERVICE	FIRE MARSHAL	1	1	1
141 FIRE SERVICE	PART TIME FIRE SERVICE PLANNER	1	1	1
141 FIRE SERVICE	TRAINING OFFICER	1	1	1
141 FIRE SERVICE	TRAINING OFFICER/HIGH SCHOOL PROGRAM		1	1
142 Town of KERSHAW- FIRE	FIREFIGHTER	1	1	1
142 Town of KERSHAW- FIRE	PT FIREFIGHTER	3	3	3
153 LANCASTER EMS	ASSISTANT SHIFT SUPERVISOR	3	3	3
153 LANCASTER EMS	DIRECTOR	1	1	1
153 LANCASTER EMS	EMT	9	9	9
153 LANCASTER EMS	EMT I	7	7	7
153 LANCASTER EMS	FIELD TRAINING OFFICER	4	4	4
153 LANCASTER EMS	FIRST RESPONDER COORDINATOR	1	1	1

Lancaster County
Position Summary Schedule

Department	Position Title	FY2010 Actual	FY2011 Actual	FY2012 Budget
153 LANCASTER EMS	OFFICE CLERK	1	1	1
153 LANCASTER EMS	OFFICE ASSISTANT	1	1	1
153 LANCASTER EMS	OFFICE MANAGER	1	1	1
153 LANCASTER EMS	OPERATIONS MANAGER	1	1	1
153 LANCASTER EMS	PARAMEDIC	22	23	23
153 LANCASTER EMS	PART TIME ADMIN ASST	1	1	1
153 LANCASTER EMS	PART TIME EMT	7	7	7
153 LANCASTER EMS	PART TIME EMT-I	8	8	8
153 LANCASTER EMS	PART TIME PARAMEDIC	9	9	9
153 LANCASTER EMS	SHIFT SUPERVISOR	3	3	3
153 LANCASTER EMS	TRAINING COORDINATOR	1	1	1
202 ROADS & BRIDGES	ASST. PUBLIC WORKS DIRECTOR/RIC	1	1	1
202 ROADS & BRIDGES	EQUIP. OP./DRIVER I	6	6	6
202 ROADS & BRIDGES	EQUIP. OP./DRIVER II	7	7	7
202 ROADS & BRIDGES	EQUIP. OP./DRIVER III	2	2	2
202 ROADS & BRIDGES	PART-TIME SEASONAL/ OP. I	1	1	1
202 ROADS & BRIDGES	PUBLIC WORKS DIRECTOR	1	1	1
202 ROADS & BRIDGES	ROAD MAINTENANCE FIELD SUPERVISOR		1	1
202 ROADS & BRIDGES	SECRETARY/CLERK III	1	1	1
202 ROADS & BRIDGES	SPECIAL PROJECTS CREW FOREMA	1	1	1
202 ROADS & BRIDGES	WORKING INMATES SUPERVISOR/ O	1	1	1
210 VEHICLE MAINT GARAGE	AUTOMOTIVE PARTS MGR		1	1
210 VEHICLE MAINT GARAGE	FUEL TRUCK OPERATOR	1	1	1
210 VEHICLE MAINT GARAGE	MECHANIC	1		
210 VEHICLE MAINT GARAGE	MECHANIC I	2	1	1
210 VEHICLE MAINT GARAGE	MECHANIC II		2	2
210 VEHICLE MAINT GARAGE	MECHANIC III	1	1	1
210 VEHICLE MAINT GARAGE	VEHICLE MAINTENANCE SUPERVISO	1	1	1
251 BUILDING MAINTENANCE	BUILDING MAINTENANCE SUPE	1	1	1
251 BUILDING MAINTENANCE	BUILDING MAINTENANCE TECH	1	2	2
251 BUILDING MAINTENANCE	BUILDING MAINTENANCE TECH II			
251 BUILDING MAINTENANCE	MAINTENANCE AIDE	3	3	3
251 BUILDING MAINTENANCE	SEASONAL LAWN CARE		1	1
312 SOLID WASTE COLLECT	CONV. SITES ATTENDANT (FLOATER)	6	7	7
312 SOLID WASTE COLLECT	CONV. SITES SUPERVISOR/MAINT. TI	1	1	1
312 SOLID WASTE COLLECT	CONVENIENCE SITES ATTENDANT	15	14	14
312 SOLID WASTE COLLECT	EQUIPMENT OP./DRIVER II	4	4	4
312 SOLID WASTE COLLECT	RECYCLING COORDINATOR	1		
318 ANIMAL CONTROL	ANIMAL CONTROL OFFICER	3	3	3
318 ANIMAL CONTROL	ANIMAL/LITTER CONTROL DIRECTOR	1	1	1
318 ANIMAL CONTROL	TEMPORARY ANIMAL CONTROL HELF	1		
400 JUVENILE DRUG COURT	DRUG COURT COORDINATOR	1	1	1
610 VETERANS AFFAIRS	ASSISTANT VA OFFICER	1	1	1
610 VETERANS AFFAIRS	ADMINISTRATIVE ASSISTANT	1	1	1
610 VETERANS AFFAIRS	VA OFFICER	1	1	1
801 RECREATION-OPERATION	ADMINISTRATIVE ASST	1	1	1
801 RECREATION-OPERATION	AREA COORDINATOR/HEATH SPRING	1	1	1
801 RECREATION-OPERATION	ATHLETIC COORDINATOR	1	1	1

Lancaster County
Position Summary Schedule

Department	Position Title	FY2010 Actual	FY2011 Actual	FY2012 Budget
801 RECREATION-OPERATION	ATHLETIC DIRECTOR	1	1	1
801 RECREATION-OPERATION	CUSTODIAN			
801 RECREATION-OPERATION	IL MAINTENANCE SUPERVISOR	1	1	1
801 RECREATION-OPERATION	INTERIM PARKS AND REC DIRECTOR	1	1	1
801 RECREATION-OPERATION	MAINTENANCE FOREMAN	1	1	1
801 RECREATION-OPERATION	MAINTENANCE TECH I	1	1	1
801 RECREATION-OPERATION	PARK MAINTENANCE TECH			
801 RECREATION-OPERATION	PART TIME BUILDING SUPERVISOR	1	1	1
801 RECREATION-OPERATION	PART TIME SEASONAL	1	1	1
801 RECREATION-OPERATION	POOL SUPERVISOR	1	1	1
801 RECREATION-OPERATION	PROGRAM DIRECTOR	1	1	1
801 RECREATION-OPERATION	PROGRAM SUPERVISOR			
801 RECREATION-OPERATION	PT ADMINISTRATIVE ASST	1	1	1
801 RECREATION-OPERATION	RECREATION AREA COORDINATOR	1	1	1
801 RECREATION-OPERATION	SECRETARY	1	1	1
815 RECREATION,PROGRAMS	2ND YEAR LIFEGUARD	3	3	3
815 RECREATION,PROGRAMS	3RD YEAR LIFE GUARD	1	1	1
815 RECREATION,PROGRAMS	4TH YEAR LIFEGUARD	3	3	3
815 RECREATION,PROGRAMS	AFTER SCHOOL ATTENDANT/NORTH	1	1	1
815 RECREATION,PROGRAMS	AFTER SCHOOL PROGRAM SITE DIR	2	2	2
815 RECREATION,PROGRAMS	ASST SUPERVISOR	1	1	1
815 RECREATION,PROGRAMS	BLDG SUPERVISOR RECREATION	1	1	1
815 RECREATION,PROGRAMS	DRAMA INSTRUCTOR	1	1	1
815 RECREATION,PROGRAMS	LIFEGUARD	14	14	14
815 RECREATION,PROGRAMS	PART TIME	5	5	5
815 RECREATION,PROGRAMS	PART TIME AFTER SCHOOL PROGRA	2	2	2
815 RECREATION,PROGRAMS	PART TIME AFTER SCHOOL PROGRA	1	1	1
815 RECREATION,PROGRAMS	PART TIME BUS DRIVER	2	2	2
815 RECREATION,PROGRAMS	PART TIME RECREATION	5	5	5
815 RECREATION,PROGRAMS	POLL MANAGER	1	1	1
815 RECREATION,PROGRAMS	POLL WORKER	2	2	2
815 RECREATION,PROGRAMS	PROJECT RECREATION	1	1	1
815 RECREATION,PROGRAMS	PT AFTER SCHOOL PROGRAM ASST.	2	2	2
815 RECREATION,PROGRAMS	PT BUILDING SUPERVISOR	1	1	1
815 RECREATION,PROGRAMS	PT MUSIC ASST	1	1	1
815 RECREATION,PROGRAMS	PT MUSIC TEACHER	1	1	1
815 RECREATION,PROGRAMS	PT RECREATION	5	5	5
815 RECREATION,PROGRAMS	PT SUMMER CAMP	12	12	12
815 RECREATION,PROGRAMS	RECREATION	1	1	1
815 RECREATION,PROGRAMS	RECREATION- BUS DRIVER	1	1	1
815 RECREATION,PROGRAMS	RECREATION DANCE TEACHER	1	1	1
815 RECREATION,PROGRAMS	RECREATION- PART TIME	2	2	2
815 RECREATION,PROGRAMS	RECREATION SUMMER CAMP	1	1	1
815 RECREATION,PROGRAMS	RECREATION- TEACHER	1	1	1
815 RECREATION,PROGRAMS	RECREATION-DANCE	1	1	1
815 RECREATION,PROGRAMS	RECREATION-SUMMER	1	1	1
815 RECREATION,PROGRAMS	SEASONAL CONCESSIONS	1	1	1

Lancaster County
Position Summary Schedule

Department	Position Title	FY2010 Actual	FY2011 Actual	FY2012 Budget
815 RECREATION,PROGRAMS	SUMMER CAMP	13	13	13
815 RECREATION,PROGRAMS	SUMMER CAMP MUSIC TEACHER	1	1	1
917 INDIAN LAND FIRE DIST	FIREFIGHTER			2
917 INDIAN LAND FIRE DIST	PT FIREFIGHTER			5
927 SUN CITY SPECIAL TAX DIS	FIREFIGHTER	1	2	
927 SUN CITY SPECIAL TAX DIS	PT FIREFIGHTER	5	5	
		687	732	732

There were no new positions funded in the fiscal year 2011-2012 budget.

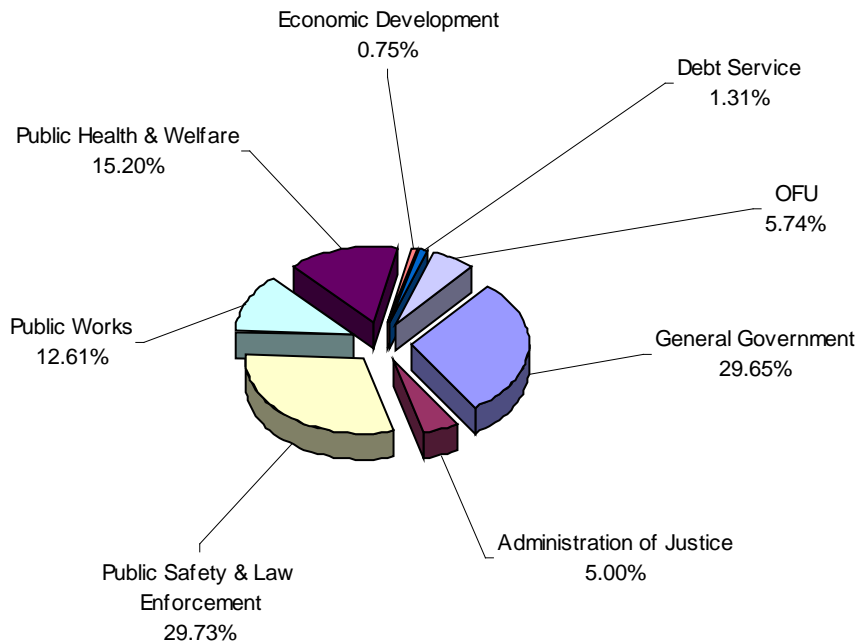
General Fund

Budget Summary – General Fund

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 of budgets for general funds.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances General Funds			
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Approved Budget
Revenues			
Property taxes	\$ 19,418,982	\$ 20,762,768	\$ 21,260,580
Other taxes	976,296	996,537	978,500
Intergovernmental revenue	3,879,846	3,627,931	3,456,911
Licenses and permits	2,864,552	2,856,737	2,972,150
Charges for services	2,663,366	2,754,854	2,691,350
Fines, fees, and forfeitures	1,137,564	905,808	875,000
Contributions and donations	62,266	70,056	23,000
Interest income	65,030	51,704	100,500
Other	111,652	120,603	35,000
Total revenues	31,179,554	32,146,998	32,392,991
Expenditures			
General government	10,186,855	8,955,279	9,674,227
Administration of justice	1,496,411	1,519,861	1,630,488
Public safety and law enforcement	8,891,888	9,024,570	9,701,542
Public works	4,155,822	3,890,676	4,116,393
Public health and welfare	5,747,911	5,287,162	4,961,129
Economic development	569,246	207,493	245,509
Debt Service	401,261	583,152	429,065
Total expenditures	31,449,394	29,468,193	30,758,353
Excess of revenues over (under) expenditures	(269,840)	2,678,805	1,634,638
Other financing sources (uses)			
Proceeds from capital leases	605,000		
Sale of Capital Assets	12,751	29,670	
Fund Balance sources			215,000
Transfers in	25,000	535,000	25,000
Transfers (out)	(1,891,908)	(1,874,720)	(1,874,638)
Total other fin. sources (uses)	(1,249,157)	(1,310,050)	(1,634,638)
Net change in fund balances	(1,518,997)	1,368,755	-
Fund balances beginning of fiscal year	17,911,812	16,392,815	17,761,570
Fund balances end of fiscal year	\$ 16,392,815	\$ 17,761,570	\$ 17,761,570

**Lancaster County, South Carolina
Fiscal Year 2012
General Fund Expenditures by Function**



General Fund FY2012 Budgeted Expenditures by Function

General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
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

This chart breaks up the fiscal year 2012 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion, 29.73 % or \$9,701,542 of the budget. This function includes the following departments: Coroner, Sheriff, Detention Center, Emergency Management, Fire Service, Rescue Squad, & E911. General government represents the second largest portion, 29.65% or \$9,674,227 of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Finance, Human Resources, MIS, Building & Zoning, Planning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Risk Management/ROD, Farmer's Market, Vehicle Maintenance and Building Maintenance are all part of the General Government function. Public Health & Welfare comes in third with 15.20% or \$4,116,393 of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs.

**Lancaster County, South Carolina
General Fund
Original Budgets by Function**

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
2005	5,773,595	1,330,118	7,100,426	2,509,400	3,441,095	82,276	971,630	1,102,922	22,311,462
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
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
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
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
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
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

The chart above represents the last 8 years of general fund original budgets by function as approved by County Council. It does not include any amendments or additional appropriations approved.

Individual departmental summaries are presented beginning on page 66. These summaries break down the appropriations in three categories: personal services, operating expenditures, and capitalized expenditures. These categories are defined as follows:

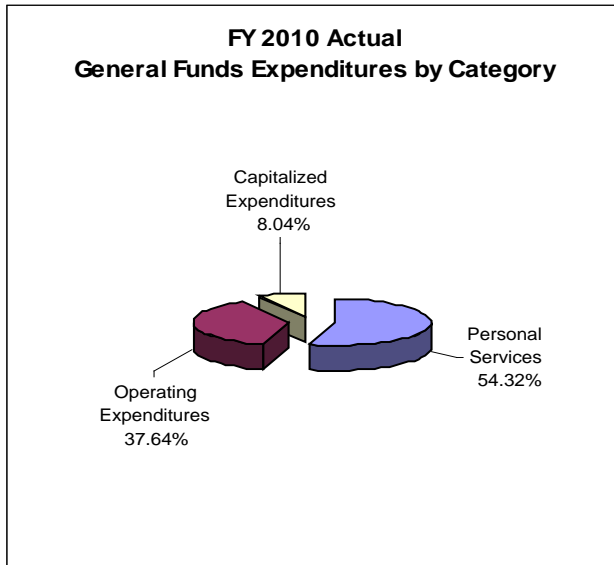
1. Personal Services reflects all paid salaries and associated benefits. It includes full and part-time payroll, overtime pay, mandatory county contributions to the South Carolina Retirement System, Social Security and Medicare taxes, employer paid insurance premiums, and worker's compensation payments. 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 other funds.

DEPARTMENTAL BUDGET TOTALS FOR GENERAL FUNDS

Department	FY 2010 Actual	% Of Total Budget	FY 2011 Estimated	% Of Total Budget	FY 2012 Approved Budget	% Of Total Budget
21 Administrator - 021	334,310	1.00%	467,458	1.49%	579,500	1.78%
318 Animal Control - 318	212,320	0.64%	220,373	0.70%	253,030	0.78%
41 Assessor - 041	630,803	1.89%	667,616	2.13%	695,550	2.13%
43 Auditor - 043	324,768	0.97%	334,000	1.07%	354,335	1.09%
31 Building & Zoning - 031	926,839	2.78%	800,382	2.55%	862,226	2.64%
251 Building Maintenance - 251	894,845	2.68%	885,719	2.83%	1,265,507	3.88%
61 Circuit Court - 061	59,443	0.18%	43,126	0.14%	58,052	0.18%
63 Clerk of Court - 063	193,300	0.58%	200,013	0.64%	200,265	0.61%
68 Coroner - 068	244,227	0.73%	265,064	0.85%	260,801	0.80%
12 Council Transfers - 012	928,060	2.78%	920,428	2.94%	920,428	2.82%
11 County Council - 011	2,709,218	8.13%	974,768	3.11%	842,469	2.58%
602 D.S.S. Family Independence - 602	57,265	0.17%	58,023	0.19%	60,427	0.19%
45 Delinquent Tax - 045	223,532	0.67%	269,984	0.86%	331,015	1.01%
120 Detention Center - 120	1,465,085	4.39%	1,637,546	5.22%	1,873,976	5.74%
14 Direct Assistance - 014	1,563,259	4.69%	1,662,110	5.30%	1,571,325	4.82%
35 Economic Development - 035	569,246	1.71%	207,493	0.66%	245,509	0.75%
140 Emergency Management - 140	281,377	0.84%	280,164	0.89%	301,100	0.92%
320 Environmental Health - 320	1,488	0.00%	2,650	0.01%	5,825	0.02%
64 Family Court - 064	302,395	0.91%	294,324	0.94%	322,804	0.99%
95 Farmers Market - 095	2,756	0.01%	6,068	0.02%	4,600	0.01%
23 Finance - 023	429,544	1.29%	450,291	1.44%	459,325	1.41%
141 Fire Service - 141	997,517	2.99%	1,033,751	3.30%	1,056,915	3.24%
27 GIS - 027	127,812	0.38%	122,575	0.39%	160,516	0.49%
330 Health Services - 330	82,311	0.25%	78,024	0.25%	99,300	0.30%
24 Human Resource - 024	178,624	0.54%	296,047	0.94%	248,427	0.76%
157 Indian Land Rescue Squad - 157	36,692	0.11%	22,659	0.07%	40,900	0.13%
153 Lancaster EMS - 153	5,319,163	15.95%	5,007,860	15.98%	4,522,984	13.86%
156 Lancaster Rescue Squad - 156	41,646	0.12%	47,816	0.15%	26,144	0.08%
310 Landfill-Solid Waste - 310	30,572	0.09%	8,535	0.03%	57,000	0.17%
70 Magistrate-Countywide - 070	643,332	1.93%	677,059	2.16%	723,600	2.22%
26 MIS - 026	386,022	1.16%	427,489	1.36%	536,700	1.64%
5 Non-Departmental - 005	942,986	2.83%	1,000,052	3.19%	1,110,822	3.40%
32 Planning - 032	274,049	0.82%	279,606	0.89%	284,525	0.87%
69 Probate Court - 069	297,941	0.89%	305,340	0.97%	325,767	1.00%
60 Register of Deeds - 060	286,495	0.86%	291,601	0.93%	314,700	0.96%
51 Registration & Election - 051	207,157	0.62%	245,807	0.78%	235,120	0.72%
202 Roads & Bridges - 202	2,087,010	6.26%	1,937,529	6.18%	1,999,930	6.13%
121 School Resource Officers - 121	114,931	0.34%	75,759	0.24%	-	0.00%
110 Sheriff - 110,111	5,215,761	15.64%	5,155,049	16.45%	5,597,706	17.15%
117 Sheriff- Town of Kershaw - 117	431,137	1.29%	402,976	1.29%	458,000	1.40%
601 Social Services & Food Stamps -	62,853	0.19%	58,616	0.19%	64,210	0.20%
312 Solid Waste Collections - 312	2,038,239	6.11%	1,944,612	6.20%	2,059,463	6.31%
400 Teen Drug Court - 400	104,031	0.31%	103,880	0.33%	105,849	0.32%
142 Town of Kershaw - Fire - 142	50,186	0.15%	82,554	0.26%	86,000	0.26%
44 Treasurer - 044	374,042	1.12%	356,448	1.14%	381,900	1.17%
210 Vehicle Maintenance Garage - 21	333,643	1.00%	371,550	1.19%	389,875	1.19%
610 Veterans Affairs - 610	131,104	0.39%	137,439	0.44%	139,469	0.43%
116 Victim's Assistance - 116	86,763	0.26%	94,665	0.30%	-	0.00%
999 z - Capital Leases	105,203	0.32%	130,015	0.41%	139,100	0.43%
	<u>\$33,341,302</u>	<u>100.00%</u>	<u>31,342,913</u>	<u>100.00%</u>	<u>32,632,991</u>	<u>100.00%</u>

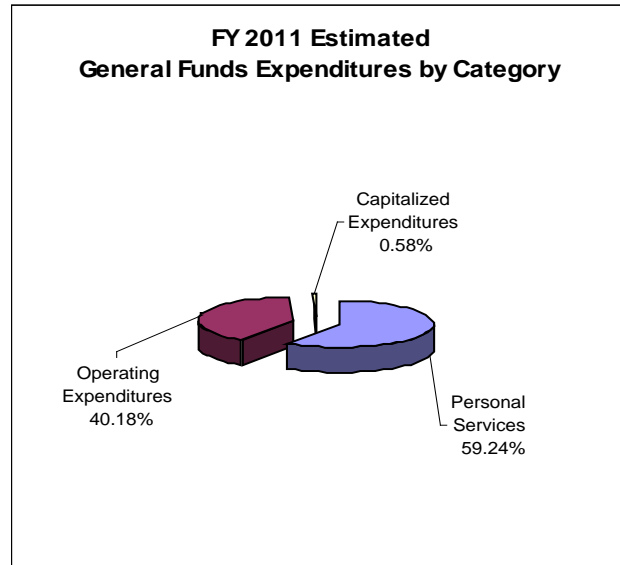
Fiscal Year 2010 Actual

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
\$ 18,110,081	12,549,112	2,682,109	\$33,341,302



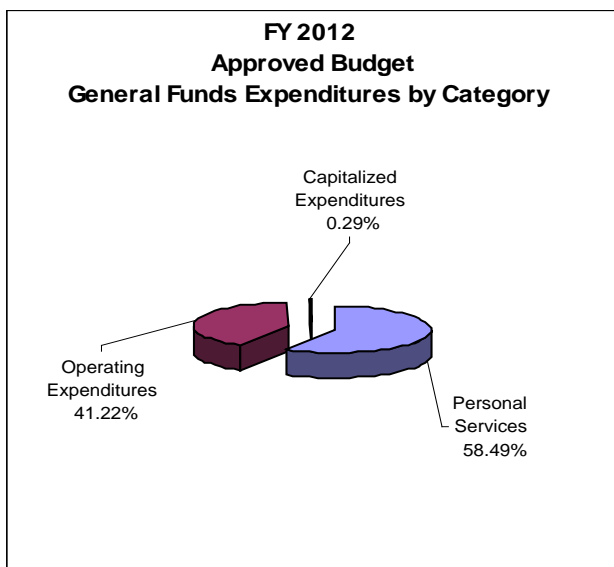
Fiscal Year 2011 Estimated

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
18,568,113	12,592,874	181,926	\$ 31,342,913



Fiscal Year 2012 Approved Budget

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
19,087,721	13,450,491	94,779	\$32,632,991



Personal services is the largest category with 58% of expenditures. FY2011 was 59% and FY2010 was 54% of expenditures. Operating expenditures increased by 1% from last year with 41% of budgeted expenditures. Capitalized expenditures will usually fluctuate from year to year. The majority of capital expenditures are not normally accounted for in the General Fund budget.

LANCASTER COUNTY BUDGET FY 2011-2012

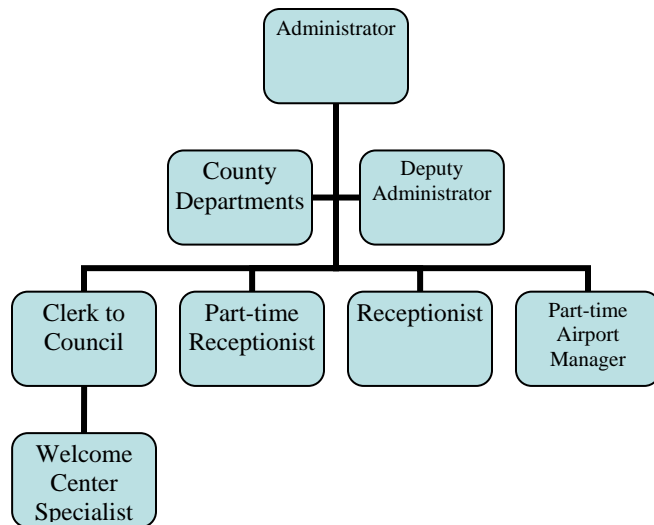
DEPARTMENTAL SUMMARY

Administrator – Department #021

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$112,042 or 23.97% over FY 11 estimated expenditures. This was primarily for the implementation of an automated Time & Attendance System with an estimated cost of approximately \$120,000. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	260,998	372,184	387,900	15,716
Operating Expenditures	73,312	95,274	191,600	96,326
Capitalized Expenditures				
Total	334,310	467,458	579,500	112,042
Positions	5	10	10	

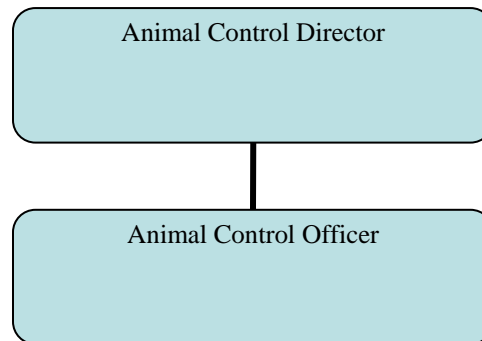
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Animal Control – Department #318

Department Duties

The primary function of the Lancaster County Animal Control department is to assist Lancaster County residents in resolving problems with stray or unrestrained animals. The department also operates an animal shelter where animals can be viewed for adoption or reclaimed by owners.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$32,657 or 14.82% over FY 11 estimated expenditures. Operating expenditures was impacted by the rising cost of fuel and the use of larger capacity trucks at the department. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	164,226	166,172	183,450	17,278
Operating Expenditures	48,094	54,201	69,580	15,379
Capitalized Expenditures				
Total	212,320	220,373	253,030	32,657
Positions	5	4	4	

LANCASTER COUNTY BUDGET FY 2011-2012

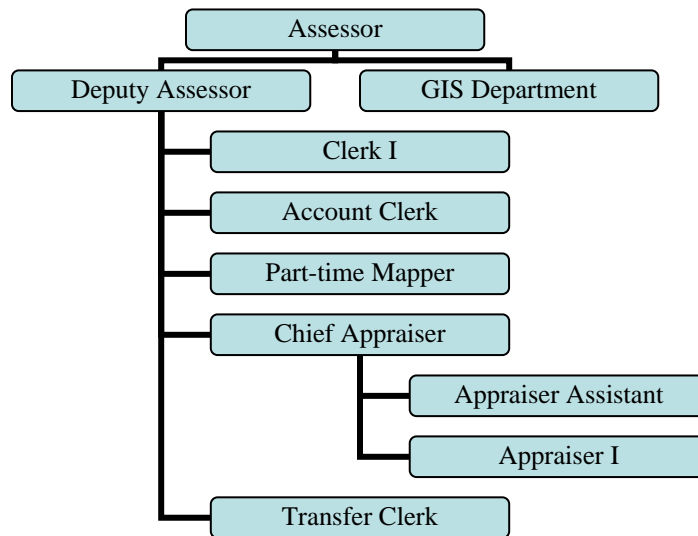
DEPARTMENTAL SUMMARY

Assessor – Department #041

Department Duties

The Assessor's office maintains real property records (land, buildings, mobile homes, etc.), appraises real property for ad valorem tax purposes and maintains tax maps in accordance with State laws in a manner that is the most cost effective.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$27,934 or 4.18% over FY 11 estimated expenditures. Operating expenditures include increases for fuel costs and maintenance service agreements for the Patriot & QPublic systems. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	566,786	578,110	585,150	7,040
Operating Expenditures	64,017	89,506	110,400	20,894
Capitalized Expenditures				
Total	630,803	667,616	695,550	27,934
Positions	12	12	12	

LANCASTER COUNTY BUDGET FY 2011-2012

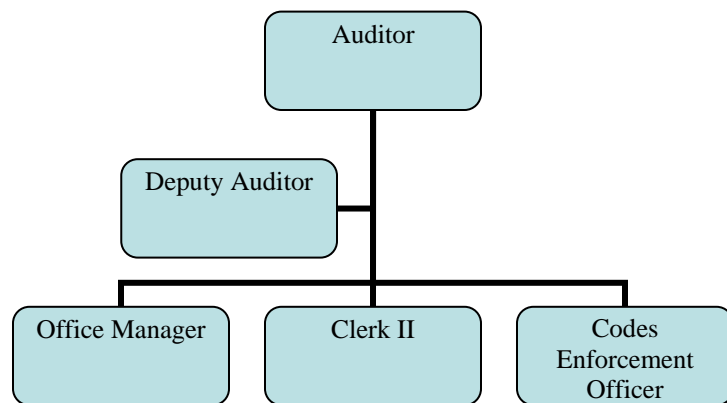
DEPARTMENTAL SUMMARY

Auditor – Department #043

Department Duties

The Auditor's office keeps records of personal property (automobile, trucks, airplanes, boats, etc.) and Fee-in-Lieu's, sends out tax bills, takes applications for Homestead Exemption, and issues temporary vehicle tags. The department also prepares records for all real and personal property, assembles real property and personal property, motor vehicle information, establishes fair market value, computes assessed values, and calculates and sets millage as mandated.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$20,335 or 6.09% over FY 11 estimated expenditures. Operating expenditures include increases for fuel costs, vehicle maintenance, and contractual services. Also included in this category is \$10,000 for a consultant to audit the County's Fee-in-lieu agreements. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	255,542	291,872	286,525	-5,347
Operating Expenditures	39,226	42,128	67,810	25,682
Capitalized Expenditures				
Total	324,768	334,000	354,335	20,335
Positions	7.0	7.0	7.0	

LANCASTER COUNTY BUDGET FY 2011-2012

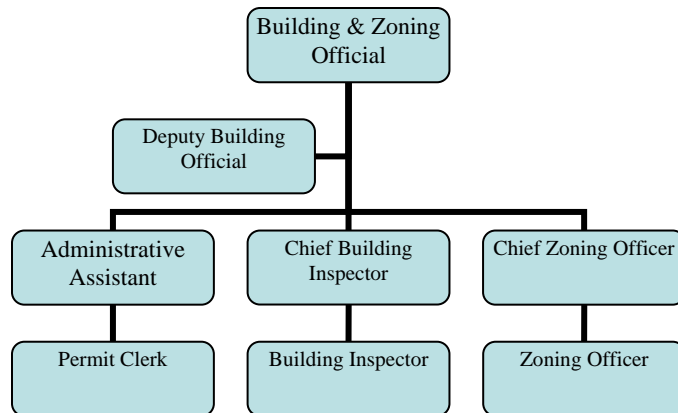
DEPARTMENTAL SUMMARY

Building & Zoning – Department #031

Department Duties

The Building & 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 building permits, zoning permits, sign permits, and mobile home permits.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$61,844 or 7.73% over FY 11 estimated expenditures. Operating expenditures was impacted by an additional \$13,000 in demolition expense and increases in maintenance service agreements. The \$25,000 in capital expenditures is for the purchase of new building & zoning permit software. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	847,547	716,816	730,000	13,184
Operating Expenditures	79,292	83,566	107,226	23,660
Capitalized Expenditures			25,000	25,000
Total	926,839	800,382	862,226	61,844
Positions	16	13	13	

LANCASTER COUNTY BUDGET FY 2011-2012

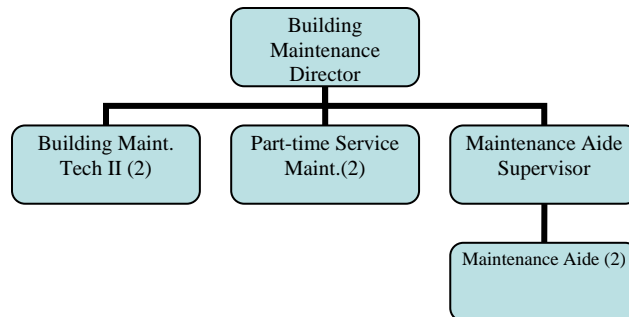
DEPARTMENTAL SUMMARY

Building Maintenance – Department #251

Department Duties

The Building Maintenance department performs maintenance, renovations, repairs, and minor construction to all County facilities. The department ensures that County government agencies and departments have an effective working environment to carry out their responsibilities in meeting the needs of Lancaster County citizens.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$379,788 or 42.88% over FY 11 estimated expenditures. Operating expenditure increases were primarily due to adding utilities and cleaning for the new County Courthouse. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	302,496	261,836	280,355	18,519
Operating Expenditures	582,359	615,405	970,152	354,747
Capitalized Expenditures	9,990	8,478	15,000	6,522
Total	894,845	885,719	1,265,507	379,788
Positions				

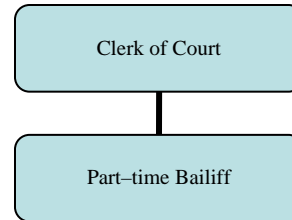
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Circuit Court – Department #061

Department Duties

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

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$14,926 or 34.61% over FY 11 estimated expenditures. The majority of this was due to the FY 11 expenditures coming in under budget. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. One part-time bailiff position was transferred to the Family Court department.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	19,167	19,642	21,552	1,910
Operating Expenditures	40,276	23,484	36,500	13,016
Capitalized Expenditures				
Total	59,443	43,126	58,052	14,926
Positions	3	3	2	

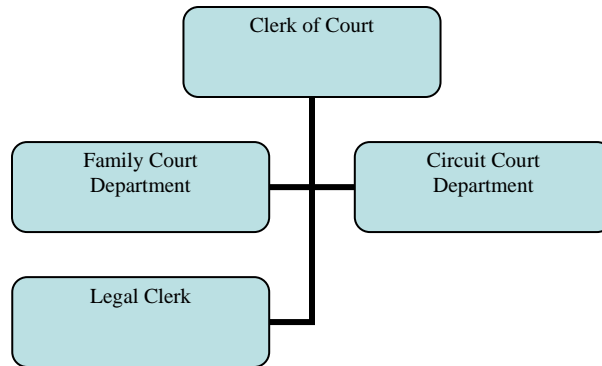
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Clerk of Court – Department #063

Department Duties

The Clerk of Court's office provides administrative support for the 6th Judicial Circuit Court. This office maintains dockets of the courts, fines and costs, maintains court records, military discharges filed by service members, 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.

Organization Chart



Budget Highlights

The FY 2012 Budget only increased by \$252 or .13% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	172,301	178,720	178,765	45
Operating Expenditures	20,999	21,293	21,500	207
Capitalized Expenditures				
Total	193,300	200,013	200,265	252
Positions	4	4	4	

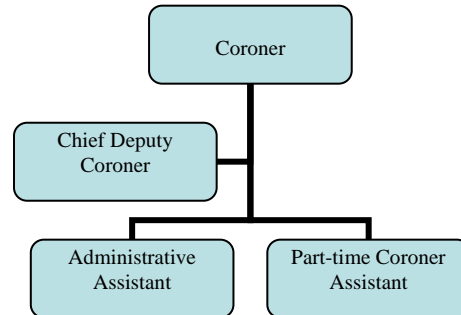
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Coroner – Department #068

Department Duties

The Coroner's office is responsible for the coordination of independent death investigations for Lancaster County. This department investigates the cause and manner of violent, sudden, and unattended deaths.

Organization Chart



Budget Highlights

The FY 2012 Budget decreased by (\$4,263) or -1.61% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Also, the main reason this category decreased was because FY11 included payments for an interim coroner during an extended leave of absence by the county coroner.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	136,710	177,466	162,554	-14,912
Operating Expenditures	92,517	87,598	98,247	10,649
Capitalized Expenditures	15,000			
Total	244,227	265,064	260,801	-4,263
Positions	5	6	6	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Council Transfers – Department #012

Department Duties

This department maintains records of the transfer of funds from the General Fund to the Recreation Fund, Airport Fund and other accounting funds as required.

Budget Highlights

The FY 2012 Budget remained the same as the FY11 estimated expenditures.

The FY12 adopted budget funds transfers for the following:

- Recreation - \$880,428 for operating expenses
- Airport - \$40,000 for operating expenses

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	928,060	920,428	920,428	
Capitalized Expenditures				
Total	928,060	920,428	920,428	
Positions				

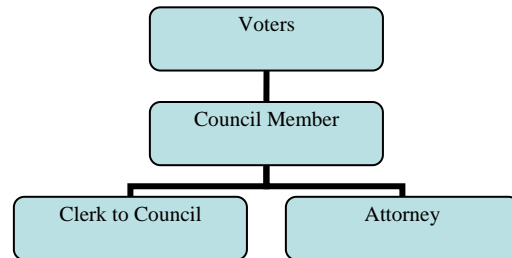
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

County Council – Department #011

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.

Organization Chart



Budget Highlights

The FY 2012 Budget decreased by (\$132,299) or -13.57% over FY 11 estimated expenditures. This reduction in operating expenditures was chiefly due to eliminating the contingency line item in FY12. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	95,568	96,823	98,815	1,992
Operating Expenditures	919,660	877,945	743,654	-134,291
Capitalized Expenditures	1,693,990			
Total	2,709,218	974,768	842,469	-132,299
Positions	7	7	7	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

D.S.S. Family Independence – Department #602

Department Duties

The State's Department of Social Services and Family Independence provides family and child services. Lancaster County supplements the Department of Social Services and Family Independence with utilities and building rent.

Budget Highlights

The FY 2012 Budget reflects funding at a continuation level.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	57,265	58,023	60,427	2,404
Capitalized Expenditures				
Total	57,265	58,023	60,427	2,404
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012

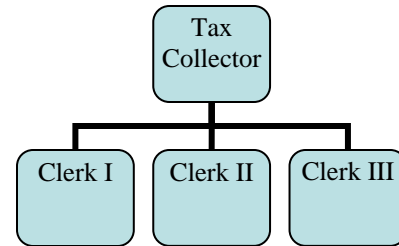
DEPARTMENTAL SUMMARY

Delinquent Tax – Department #045

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$61,031 or 22.61% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. It was also impacted by changing a part-time position to a full-time position in FY12. The increase of \$46,968 in operating expenditures was due to an increase in delinquent accounts.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	128,567	139,877	153,940	14,063
Operating Expenditures	94,965	130,107	177,075	46,968
Capitalized Expenditures				
Total	223,532	269,984	331,015	61,031
Positions	4	4	4	

LANCASTER COUNTY BUDGET FY 2011-2012

DEPARTMENTAL SUMMARY

Detention Center – Department #120

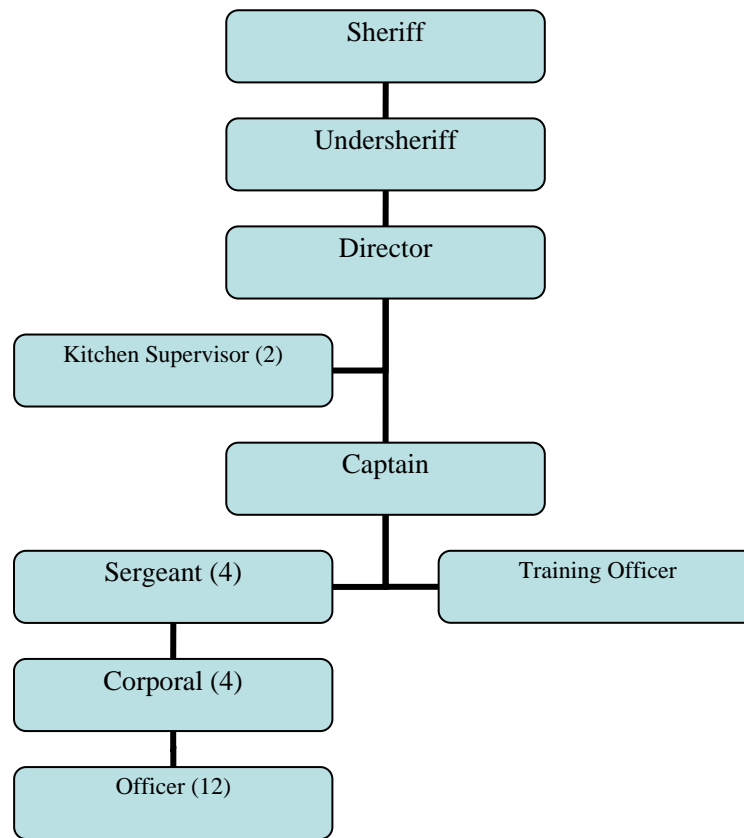
Department Duties

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.

Budget Highlights

The FY 2012 Budget increased by \$236,430 or 14.44% over FY 11 estimated expenditures. Personal Services expenditures increased by 12.56% primarily due to vacant staff positions in FY11, by an increase of .2325% increase in the Police Officers Retirement System, and an increase in health insurance. Operating expenditures were impacted by a 2.3% increase in the medical contract for FY12.

Organization Chart



Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	1,066,243	1,154,585	1,299,638	145,053
Operating Expenditures	398,842	482,961	574,338	91,377
Capitalized Expenditures				
Total	1,465,085	1,637,546	1,873,976	236,430
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

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
- Direct assistance to the Lancaster County Library

Budget Highlights

The FY 2012 Budget decreased by (\$90,785) or -5.46% over FY 11 estimated expenditures. Several agencies were cut in the FY 12 budget.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	1,563,259	1,662,110	1,571,325	-90,785
Capitalized Expenditures				
Total	1,563,259	1,662,110	1,571,325	-90,785
Positions				

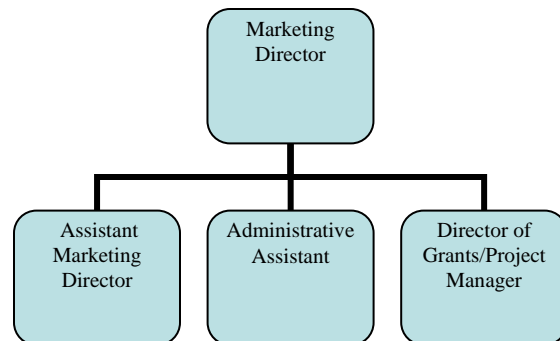
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Economic Development – Department #035

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 of the Economic Development Corporation and also provides payroll & accounting services.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$38,016 or 18.32% over FY11 estimated expenditures. Personal services expenditures were impacted by fully funding a new position that was added in FY11. It was also impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	184,280	206,363	245,509	39,146
Operating Expenditures	384,966	1,130		-1,130
Capitalized Expenditures				
Total	569,246	207,493	245,509	38,016
Positions	3	4	4	

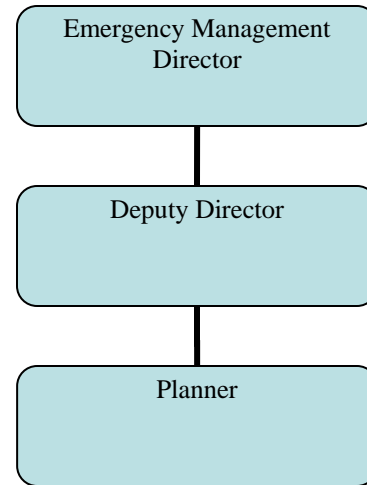
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Emergency Management – Department #140

Department Duties

The Lancaster County Emergency Management department is an integrated emergency management system that is the basis of Lancaster County's emergency and disaster preparedness, response, recovery, and mitigation programs. Information is maintained on a variety of disaster related subjects and regulations. The department also conducts safety plans and drills for Industry, Public and Private Schools, Care Centers and performs public speaking on safety and hazard awareness. The department is also responsible for announcing impending inclement weather and hazards that may affect the public and for maintaining a Radiological Response team.

Organization Chart



Budget Highlights

The FY 12 Budget increased by \$20,936 or 7.47% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase of .2325% increase in the Police Officers Retirement System rates. There was also an increase in health insurance. Operating expenditures increases were due to increases in utilities and radio maintenance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	177,361	178,306	181,600	3,294
Operating Expenditures	104,016	101,858	119,500	17,642
Capitalized Expenditures				
Total	281,377	280,164	301,100	20,936
Positions	3	3	3	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Environmental Health – Department #320

Department Duties

The State's Environmental Health Department provides environmental services. Lancaster County supplies the Environment Health Department with some operating items such as supplies, utilities, advertising and equipment.

Budget Highlights

The FY 2012 Budget reflects funding at a continuation level. The annual budget for FY 2012 remained the same as the FY 2011 budget. The FY 2011 budget was not fully expended.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	1,488	2,650	5,825	3,175
Capitalized Expenditures				
Total	1,488	2,650	5,825	3,175
Positions				

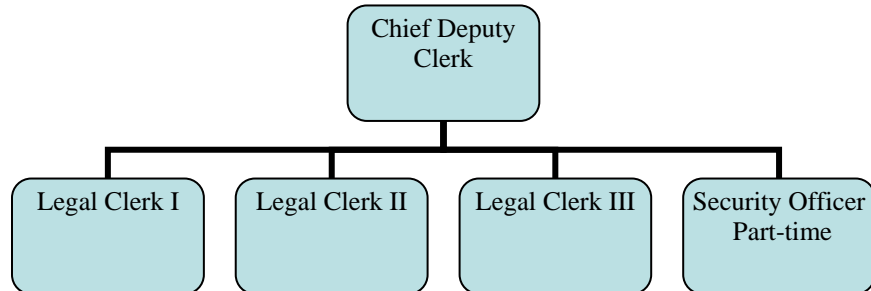
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Family Court – Department #064

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$28,480 or 9.68% over FY 11 estimated expenditures. Personal services expenditures increased due to adding one part-time bailiff. This position was a transferred from the Circuit Court department. Personal services expenditures were also impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase of .2325% in the Police Officers Retirement System rates. There was also an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	211,064	212,700	230,072	17,372
Operating Expenditures	91,331	81,624	92,732	11,108
Capitalized Expenditures				
Total	302,395	294,324	322,804	28,480
Positions	6	6	7	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Farmers Market – Department #095

Department Duties

The Lancaster County Farmers Market works to improve market access for operators of small and medium-size farms, helping them to compete effectively.

Budget Highlights

The FY 2012 Budget decreased by (\$1,468) over FY11 estimated expenditures. This was primarily due to special projects being completed in FY11.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	2,756	6,068	4,600	-1,468
Capitalized Expenditures				
Total	2,756	6,068	4,600	-1,468
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012

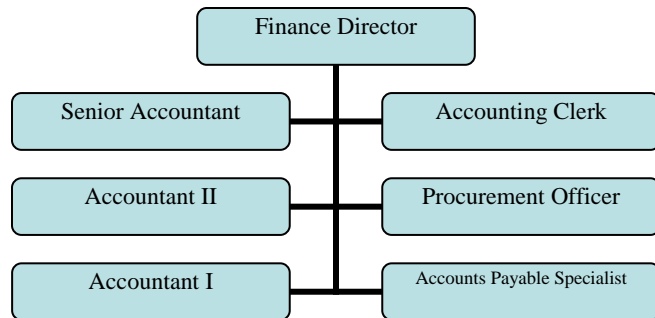
DEPARTMENTAL SUMMARY

Finance – Department #023

Department Duties

The Lancaster County Finance department provides accounting, financial operations and reporting services to County departments, citizens and other users of the County's financial information. The Finance department manages, directs, and safeguards the assets of Lancaster County in an efficient, effective and appropriate manner. Financial activities include Accounts Payable/Receivable, Payroll, Accounting and Purchasing. The department ensures that financial transactions are recorded properly and are in compliance with GAAP, GASB and State and Local Regulations/Ordinances.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$9,034 or 2.01% over FY 11 estimated expenditures. Personal services decreased mainly due to staff changes in FY11. This category was also impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	380,215	413,284	412,225	-1,059
Operating Expenditures	41,929	37,007	41,100	4,093
Capitalized Expenditures	7,400		6,000	6,000
Total	429,544	450,291	459,325	9,034
Positions	7	7	7	

LANCASTER COUNTY BUDGET FY 2011-2012

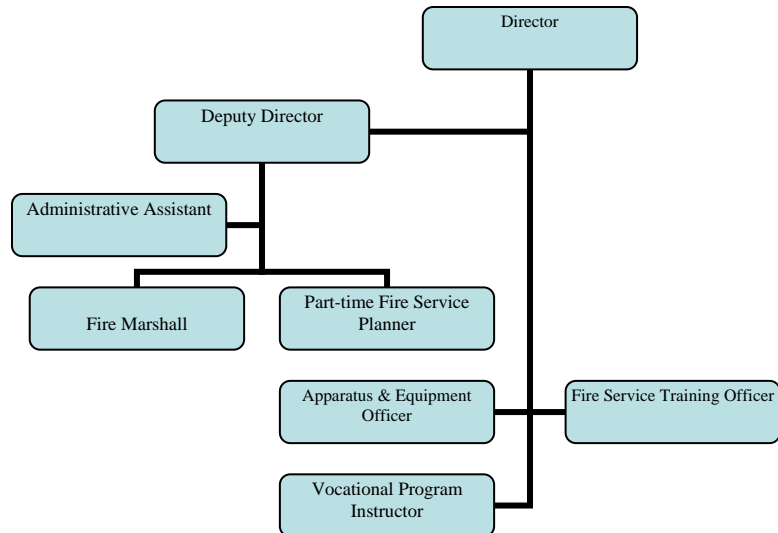
DEPARTMENTAL SUMMARY

Fire Service – Department #141

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$23,164 or 2.24% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase of .2325% in the Police Officers Retirement System rates. There was also an increase in health insurance. Increases in operating expenditures were mainly due to costs associated with the career center program implemented in FY12. Also, there were no capitalized expenditures budgeted in FY12.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	220,207	236,837	279,500	42,663
Operating Expenditures	777,310	728,014	777,415	49,401
Capitalized Expenditures		68,900		-68,900
Total	997,517	1,033,751	1,056,915	23,164
Positions	5	6	6	

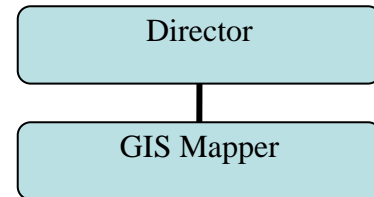
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

GIS – Department #027

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$37,941 or 30.95% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Operating expenditures increased due to increases in contractual services for maintenance costs.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	99,538	104,923	106,416	1,493
Operating Expenditures	28,274	17,652	54,100	36,448
Capitalized Expenditures				
Total	127,812	122,575	160,516	37,941
Positions	2	2	2	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

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. Lancaster County supplements the Health Services Department with some operating expenditures such as supplies, maintenance, and utilities.

Budget Highlights

The FY 2012 Budget reflects funding at a continuation level. The FY 2011 budget was not fully expended.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	82,311	78,024	99,300	21,276
Capitalized Expenditures				
Total	82,311	78,024	99,300	21,276
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012

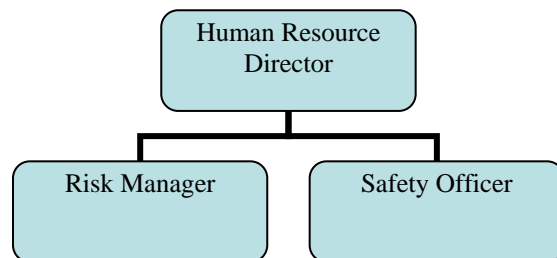
DEPARTMENTAL SUMMARY

Human Resources – Department #024

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, retirement benefits administration, records management, personnel law compliances and implementation, education of staff on personnel law, and other programs related to human resource issues. Risk Management functions are also handled in this department. Risk Management establishes a safe working environment for Lancaster County employees and keeps premises free of hazards for the general public while ensuring that adequate insurance is obtained to cover the County's assets, liabilities, and employees.

Organization Chart



Budget Highlights

The FY 2012 Budget decreased by (\$47,620) or -16.09% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Operating expenditures decreased by -37.94% mainly due to a decrease in special projects and contractual services.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	113,334	163,139	165,950	2,811
Operating Expenditures	65,290	132,908	82,477	-50,431
Capitalized Expenditures				
Total	178,624	296,047	248,427	-47,620
Positions	2	3	3	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Indian Land Rescue Squad – Department #157

Department Duties

The Indian Land Rescue Squad provides specialty rescue services such as extrication, water rescue, high-level rescue, and etc. to the citizens of Lancaster County in the Panhandle area of the County. This department also works in conjunction with Lancaster EMS to provide emergency out of hospital care.

Budget Highlights

There was an increase in the FY 2012 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2011 budget was not fully expended.

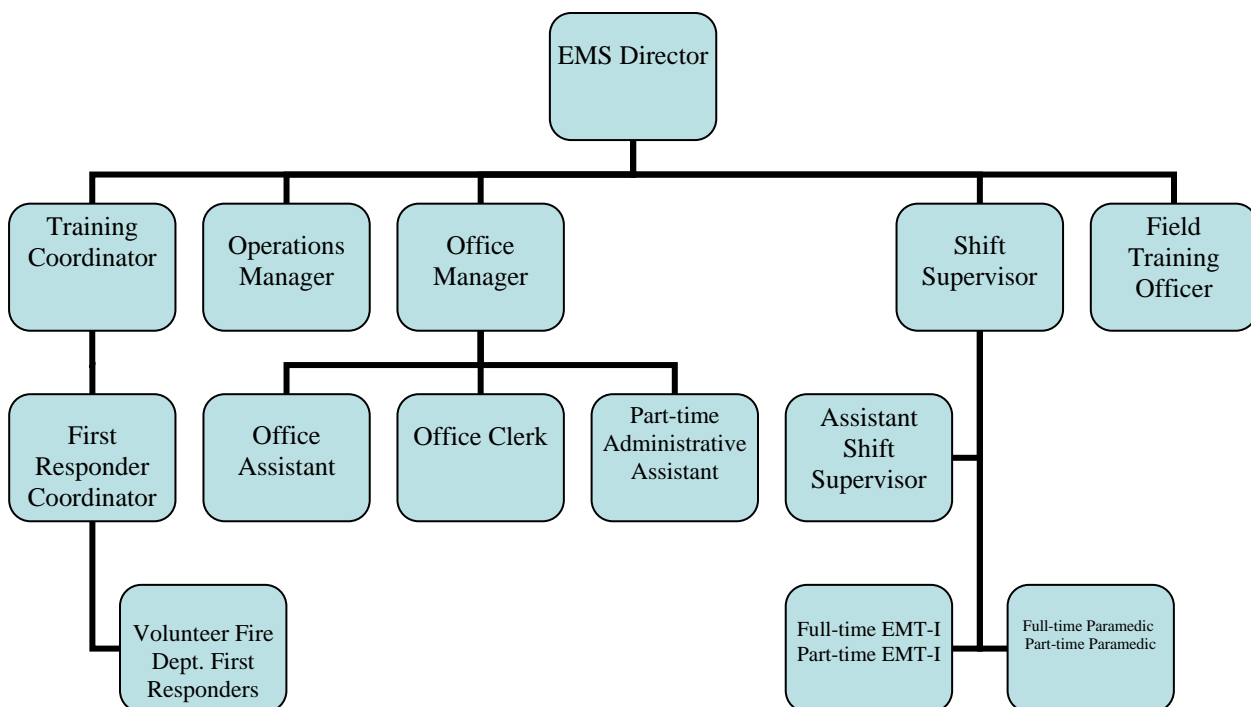
Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services			750	750
Operating Expenditures	36,692	22,659	40,150	17,491
Capitalized Expenditures				
Total	36,692	22,659	40,900	18,241
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Lancaster EMS – Department #153

Organization Chart



Department Duties

The Lancaster County EMS department provides emergency out of hospital care to the people of Lancaster County 24 hours a day, seven days a week. EMS also provides a non-emergency transportation unit that is available Monday through Friday from 8a.m.-5p.m. The department trains and oversees 300 Medical First Responders who arrive quickly and begin treatment before the arrival of EMS. The EMS department also has a Bike Team that provides coverage at festivals and other events.

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Lancaster EMS – Department #153 (*continued*)

Budget Highlights

The FY 2012 Budget decreased by (\$484,876) or -9.68% over FY 11 estimated expenditures. Personal services decreased due to a departmental restructuring. Personal services expenditures were also impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase of .2325% in the Police Officers Retirement System rates. There was also an increase in health insurance. Operating expenditures decreased due to a decrease in the amount of payments required for capital leases.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	3,772,772	3,903,319	3,514,000	-389,319
Operating Expenditures	932,852	1,064,535	960,205	-104,330
Capitalized Expenditures	613,359	40,006	48,779	8,773
Total	5,319,163	5,007,860	4,522,984	-484,876
Positions	80	81	81	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Lancaster Rescue Squad – Department #156

Department Duties

Lancaster County Rescue Squad provides specialty rescue services such as extrication, water rescue, high-level rescue, and etc. to the citizens of Lancaster County.

Budget Highlights

There was a decrease of (\$21,672) in the FY 2012 Budget over the prior year. This was primarily due to decreases in the special projects line item.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services			750	750
Operating Expenditures	41,646	47,816	25,394	-22,422
Capitalized Expenditures				
Total	41,646	47,816	26,144	-21,672
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Landfill – Solid Waste – Department #310

Department Duties

This department maintains records for the Lancaster County Landfill post-closure expenditures.

Budget Highlights

There was an increase in the FY 2012 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2011 budget was not fully expended.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	30,572	8,535	57,000	48,465
Capitalized Expenditures				
Total	30,572	8,535	57,000	48,465
Positions				

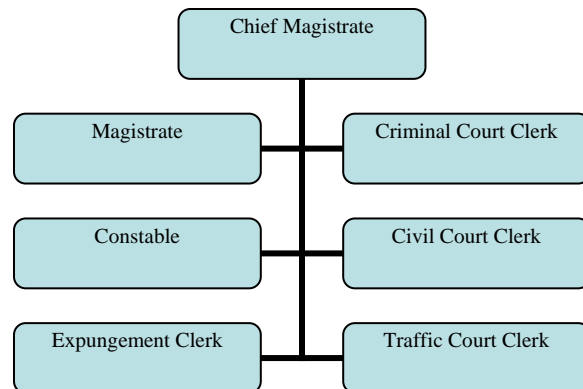
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Magistrates - Countywide – Department #070

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$46,541 or 6.87% over FY 11 estimated expenditures.

Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase of .2325% in the Police Officers Retirement System rates. There was also an increase in health insurance. This category was also affected by staff changes in FY11. Operating expenditures increased due to increases in utilities and fuel.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	575,198	608,938	634,000	25,062
Operating Expenditures	68,134	68,121	89,600	21,479
Capitalized Expenditures				
Total	643,332	677,059	723,600	46,541
Positions	14	14	14	

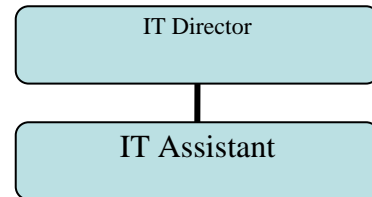
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

MIS – Department #026

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$109,211 or 25.55% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Operating expenditures increased mainly due to increases in telephone for fiber optic connections and contractual services.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	109,621	112,469	117,000	4,531
Operating Expenditures	276,401	315,020	419,700	104,680
Capitalized Expenditures				
Total	386,022	427,489	536,700	109,211
Positions	2	2	2	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Non-Departmental – Department #005

Department Duties

This department maintains records for expenditures that are applicable to all county departments. Expenditures include unemployment compensation, audit fees, property & liability insurance and the County portion of retiree health insurance.

Budget Highlights

The FY 2012 Budget increased by \$110,770 or 11.08% over FY 11 estimated expenditures. This increase was mainly due to increases in liability insurance and GASB 45 expenditures.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	223,214	200,600	345,919	145,319
Operating Expenditures	719,772	799,452	764,903	-34,549
Capitalized Expenditures				
Total	942,986	1,000,052	1,110,822	110,770
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012

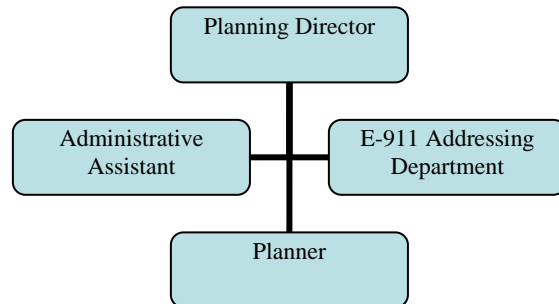
DEPARTMENTAL SUMMARY

Planning – Department #032

Department Duties

The Lancaster County Joint Planning Department is responsible for all of the planning activities that take place within Lancaster County. The department is responsible for writing all of the regulations which govern development and for providing technical support to various zoning councils and boards. The Planning Director also oversees the E-911 Addressing Department.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$4,919 or 1.76% over FY 11 estimated expenditures. Personal services expenditures were also impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. This category was also affected by administrative changes to comp time policies in FY11.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	232,645	251,519	238,425	-13,094
Operating Expenditures	41,404	28,087	46,100	18,013
Capitalized Expenditures				
Total	274,049	279,606	284,525	4,919
Positions	4	4	4	

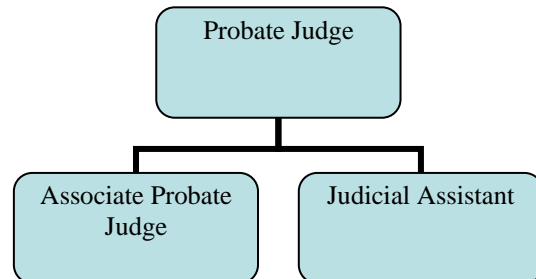
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Probate Court – Department #069

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$20,427 or 6.69% over FY 11 estimated expenditures. Personal services expenditures were also impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Operating expenditures increased mainly due to increases in equipment general to purchase miscellaneous non-capitalized office equipment.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	270,500	276,123	283,750	7,627
Operating Expenditures	27,441	29,217	42,017	12,800
Capitalized Expenditures				
Total	297,941	305,340	325,767	20,427
Positions	6	6	6	

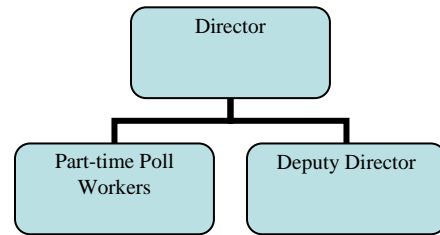
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Registration & Election – Department #051

Department Duties

The department of Registration and Election is responsible for ensuring that elections are carried out according to State & Federal laws and 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. The department also processes passport applications.

Organization Chart



Budget Highlights

The FY 2012 Budget decreased by (\$10,687) or -4.35% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Fiscal year 2011 operating expenditures included costs associated with purchasing laptops used during elections.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	151,668	172,566	181,200	8,634
Operating Expenditures	55,489	73,241	53,920	-19,321
Capitalized Expenditures				
Total	207,157	245,807	235,120	-10,687
Positions	169	175	175	

LANCASTER COUNTY BUDGET FY 2011-2012

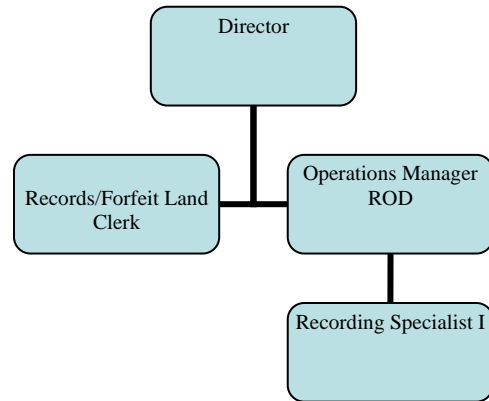
DEPARTMENTAL SUMMARY

Register of Deeds – Department #060

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$23,099 or 7.92% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. There were no capitalized expenditures included in the FY12 budget, but \$4,000 was included in operating expenditures to purchase a scanner.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	207,177	209,591	215,550	5,959
Operating Expenditures	79,318	71,559	99,150	27,591
Capitalized Expenditures		10,451		-10,451
Total	286,495	291,601	314,700	23,099
Positions	5	5	5	

LANCASTER COUNTY BUDGET FY 2011-2012

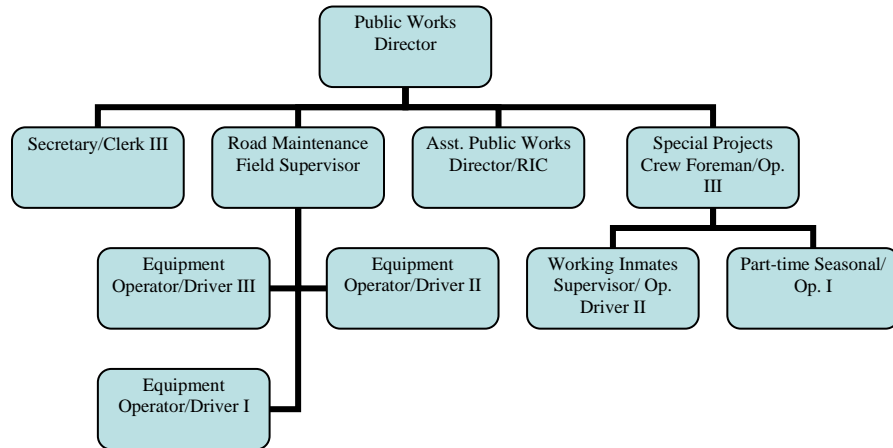
DEPARTMENTAL SUMMARY

Roads and Bridges – Department #202

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$62,401 or 3.22% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. FY 12 operating expenditures increased primarily due to increases in special projects for FY12 that were not used in FY11.

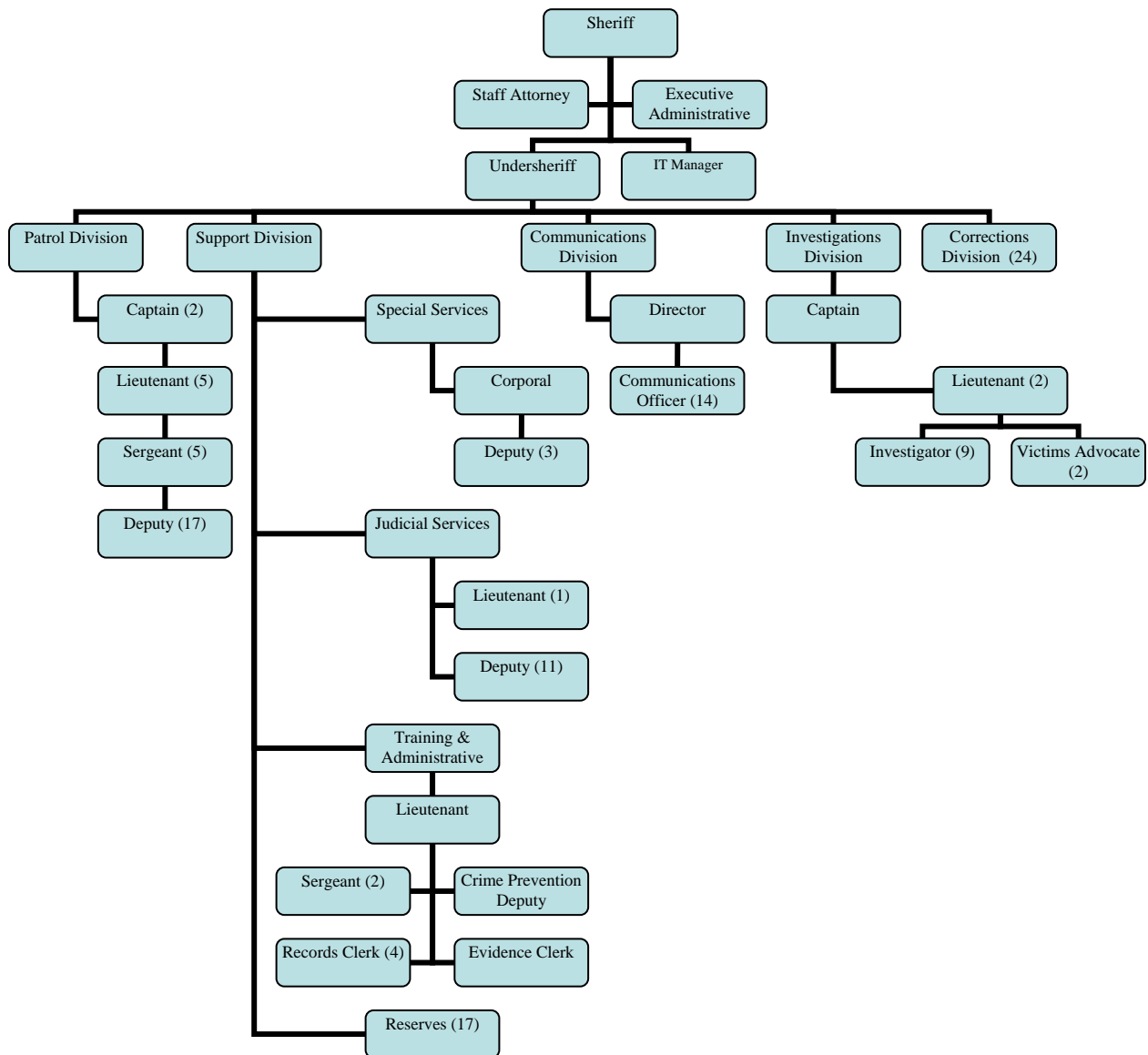
Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	888,837	966,638	1,002,450	35,812
Operating Expenditures	1,068,173	970,891	997,480	26,589
Capitalized Expenditures	130,000			
Total	2,087,010	1,937,529	1,999,930	62,401
Positions	21	22	22	

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Sheriff – Department #110

Organization Chart



LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Sheriff – Department #110 (*continued*)

Department Duties

The Sheriff's Department 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.

Budget Highlights

The FY 2012 Budget increased by \$442,657 or 8.59% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase of .2325% in the Police Officers Retirement System rates. There was also an increase in health insurance. Operating expenditures increased primarily for increases in vehicle maintenance costs, utilities and clothing line items. There were no capitalized expenditures budgeted in FY12.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	4,371,774	4,329,248	4,756,890	427,642
Operating Expenditures	780,516	771,710	840,816	69,106
Capitalized Expenditures	63,471	54,091		-54,091
Total	5,215,761	5,155,049	5,597,706	442,657
Positions				

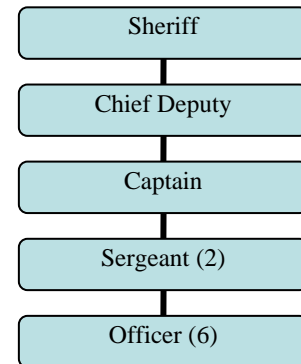
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Sheriff Department – Town of Kershaw – Department #117

Department Duties

The Kershaw Sheriff's Department 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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$55,024 or 13.65% over FY 11 estimated expenditures. This department's budget is adopted based on the contract to provide police services to the Town of Kershaw.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	372,275	371,233	402,000	30,767
Operating Expenditures	48,591	31,743	56,000	24,257
Capitalized Expenditures	10,271			
Total	431,137	402,976	458,000	55,024
Positions				

LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Social Services – Department #601

Department Duties

The State's Social Services Department provides family and child services to Lancaster County citizens. Lancaster County supplements the Department of Social Services with utilities and building maintenance.

Budget Highlights

There was an increase of \$5,594 or 9.54% in the FY 2012 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2011 budget was not fully expended.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	62,853	58,616	64,210	5,594
Capitalized Expenditures				
Total	62,853	58,616	64,210	5,594
Positions				

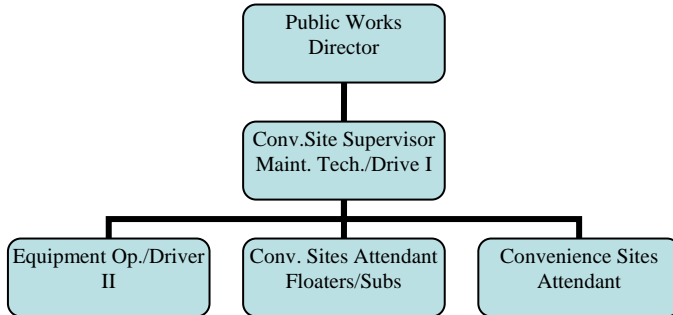
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Solid Waste Collections – Department #312

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 and tires.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$114,851 or 5.91% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Operating expenditures increases were due mainly to increases in the disposal contract and vehicle maintenance line items.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	564,129	551,993	586,952	34,959
Operating Expenditures	1,341,218	1,392,619	1,472,511	79,892
Capitalized Expenditures	132,892			
Total	2,038,239	1,944,612	2,059,463	114,851
Positions	27	26	26	

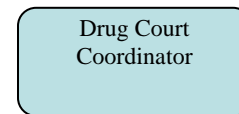
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Teen Drug Court – Department #400

Department Duties

The Lancaster County Juvenile Drug Court works to reduce substance abuse and repeat criminal activity among offenders in the county's juvenile justice system. This intensive court-supervised comprehensive treatment program is for non-violent offenders and includes weekly appearances before a Juvenile Drug Court Judge, substance abuse counseling, and frequent random drug testing to monitor a juvenile's progress. All participants in the program have been adjudicated delinquent and are on probation with the Lancaster County Department of Juvenile Justice.

Organization Chart



Budget Highlights

The FY 2012 adopted budget increased by \$1,969 or 1.9% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	58,370	59,207	59,450	243
Operating Expenditures	45,661	44,673	46,399	1,726
Capitalized Expenditures				
Total	104,031	103,880	105,849	1,969
Positions	1	1	1	

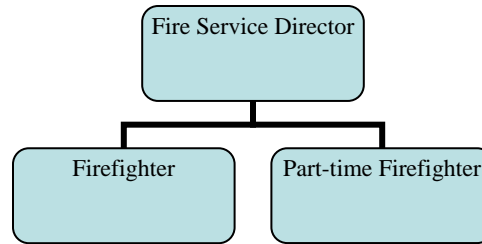
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Town of Kershaw-Fire– Department #142

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$3,446 or 4.17% over FY 11 estimated expenditures. This department's budget is adopted based on the contract to provide fire services to the Town of Kershaw. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase of .2325% in the Police Officers Retirement System rates. There was also an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	48,934	79,879	83,000	3,121
Operating Expenditures	1,252	2,675	3,000	325
Capitalized Expenditures				
Total	50,186	82,554	86,000	3,446
Positions	4	4	4	

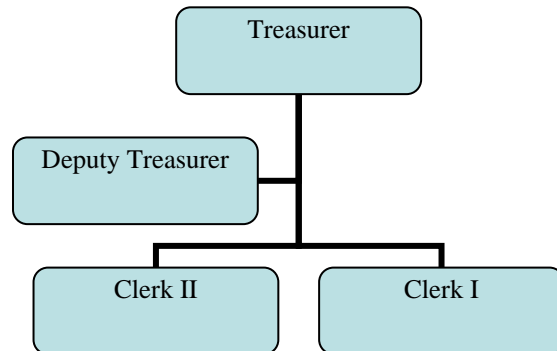
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Treasurer – Department #044

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.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$25,452 or 7.14% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. Operating expenditures increased chiefly due to increases in the postage and printing line items.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	259,567	238,872	251,650	12,778
Operating Expenditures	114,475	117,576	130,250	12,674
Capitalized Expenditures				
Total	374,042	356,448	381,900	25,452
Positions	6	6	6	

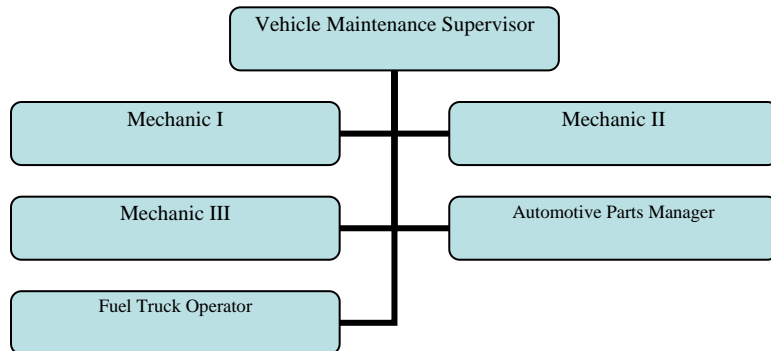
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Vehicle Maintenance – Department #210

Department Duties

The Vehicle Maintenance Garage department provides regular maintenance and performs repairs on all of the County's vehicles. This includes the Sheriff, EMS, Roads & Bridges and Emergency Management departments.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$18,325 or 4.93% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	257,562	276,727	298,850	22,123
Operating Expenditures	70,525	94,823	91,025	-3,798
Capitalized Expenditures	5,556			
Total	333,643	371,550	389,875	18,325
Positions	6	7	7	

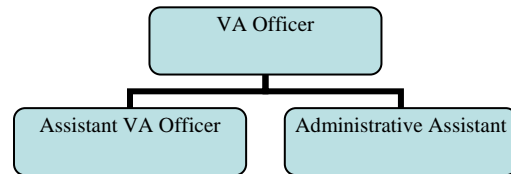
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Veteran's Affairs – Department #610

Department Duties

The Veteran's Affairs office assist former and present members of the United States Armed Forces and their dependents in preparing claims and securing benefits for compensation, hospitalization, education, vocational training and other benefits or privileges to which they may be entitled to under federal or state law or regulation by reason of their service in the military. This office also provides transportation to Dorn VA medical center when veterans have scheduled appointments.

Organization Chart



Budget Highlights

The FY 2012 Budget increased by \$2,030 or 1.48% over FY 11 estimated expenditures. Personal services expenditures were impacted by a .0145% increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. This category was also affected by staff changes in FY11. Operating expenditures increased due to an increase in the training line item.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	119,304	125,744	125,219	-525
Operating Expenditures	11,800	11,695	14,250	2,555
Capitalized Expenditures				
Total	131,104	137,439	139,469	2,030
Positions	3	3	3	

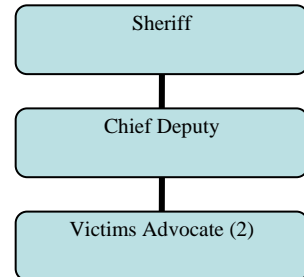
LANCASTER COUNTY BUDGET FY 2011-2012
DEPARTMENTAL SUMMARY

Victim's Assistance– Department #116

Department Duties

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.

Organization Chart



Budget Highlights

The FY 2012 Budget for Victim Services is in another fund. It is now in the Special Revenue Fund 13 so that it can be totally segregated from other funds.

Fiscal Plan

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted	Change From Prior Year
Personal Services	79,453	88,033		-88,033
Operating Expenditures	7,310	6,632		-6,632
Capitalized Expenditures				
Total	86,763	94,665		-94,665
Positions				

Capital Projects Sales Tax Special Revenue Fund

Capital Projects Sales Tax Special Revenue Fund Summary

Capital Project Sales Tax (Fund 31): This fund accounts for the revenues generated by the local one cent capital project sales tax. These revenues are restricted to pay for the construction of the new Judicial Center 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) for the new Lancaster County Courthouse.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (31)			
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Approved Budget
Revenues			
Other taxes	\$ 5,281,993	\$ 6,182,611	\$ 5,200,000
Interest income	7,420	11,405	
Total revenues	5,289,413	6,194,016	5,200,000
Expenditures			
General government	21,361	5,000	
Total expenditures	21,361	5,000	-
Excess of revenues over (under) expenditures	5,268,052	6,189,016	5,200,000
Other financing sources (uses)			
Fund Balance sources			726,226
Transfers (out)	(840,457)	(5,706,009)	(5,926,226)
Total other fin. sources (uses)	(840,457)	(5,706,009)	(5,200,000)
Net change in fund balances	4,427,595	483,007	-
Fund balances beginning of fiscal year	(4,990)	4,422,605	4,905,612
Fund balances end of fiscal year	\$ 4,422,605	\$ 4,905,612	\$ 4,905,612

Other Special Revenue Funds

Other Special Revenue Funds Summary

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* to expenditure 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. The chart below summarizes three fiscal years.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Other Special Revenue Funds (12,15,20,22,29,45,47,50)			
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Approved Budget
Revenues			
Property taxes	\$ 973,131	\$ 959,838	\$ 984,687
Other taxes	470,222	446,364	450,000
Intergovernmental revenue	1,761,589	4,146,974	1,832,903
Charges for services	1,339,355	1,463,861	1,851,755
Fines, fees, and forfeitures	3,091	4,506	108,600
Interest income	11,411	20,353	3,500
Other	27,050	36,550	23,200
Total revenues	4,585,849	7,078,446	5,254,645
Expenditures			
General government	167,605	368,266	288,200
Public safety and law enforcement	2,114,417	1,446,908	2,864,037
Public works	932,627	1,288,471	2,051,000
Culture & Recreation	1,838,769	1,866,627	1,950,588
Debt Service	41,200	198,408	208,398
Capital Outlay	3,059,750	1,769,050	
Total expenditures	8,154,368	6,937,730	7,362,223
Excess of revenues over (under) expenditures	(3,568,519)	140,716	(2,107,578)
Other financing sources (uses)			
Issuance of Debt	2,502,721		
Sale of Capital Assets		3,359	
Fund Balance sources			1,227,150
Fund Balance (uses)			(15,000)
Transfers in	928,060	920,428	920,428
Transfers (out)	(25,000)	(15,000)	(25,000)
Total other fin. sources (uses)	3,405,781	908,787	2,107,578
Net change in fund balances	(162,738)	1,049,503	-
Fund balances beginning of fiscal year	2,775,931	2,613,193	3,662,696
Fund balances end of fiscal year	\$ 2,613,193	\$ 3,662,696	\$ 3,662,696

Other Special Revenue Funds – Individual Fund Summaries

Court Security Fund (Fund 12): This fund accounts for the revenues that are collected to pay for court security expenditures for the Lancaster County court system. All revenues are collected thru property tax millage. The increase in FY2012 was due to the new courthouse being opened and fully staffed.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	806,686	915,160	984,687
Salaries & Benefits (included in total expenditures)	706,992	749,959	843,250

Victims Services Fund (Fund 13): This fund accounts for revenues collected thru the courts that are restricted by SC State law to pay only for victim's services. These funds were previously accounted for in the general fund under the Victim Services department 117. The County chose to add a new fund for fiscal year 2012 so that the funds are completely segregated and will be more transparent for auditing purposes.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures			106,600
Salaries & Benefits (included in total expenditures)			95,100

E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system. The large increase in FY2012 is to upgrade the E911 phone system and CAD system.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	349,469	339,984	1,305,450
Salaries & Benefits (included in total expenditures)	33,785	34,529	37,125

Other Special Revenue Funds – Individual Fund Summaries

Transportation Fund (Fund 20): 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. The budget was not fully utilized in FY2011 and therefore, \$773,000 in fund balance was utilized in FY2012.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	932,627	1,288,471	2,051,000
Salaries & Benefits (included in total expenditures)			

Sun City/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 Protection District approved by the voters of Lancaster County. Several existing districts were repealed and merged with the new district in FY2012. The majority of budgeted expenditures are for salaries & benefits, the remaining funds are for equipment, supplies, utilities, & maintenance.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	90,635	94,208	382,000
Salaries & Benefits (included in total expenditures)	86,188	90,894	233,600

Other Special Revenue Funds – Individual Fund Summaries

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. Fiscal year 2012 included funding for the following:

1. Supplies - \$3,000
2. Special Projects - \$7,000 (includes \$5K for a hotel study)
3. Transfer to General Fund - \$15,000 for reimbursement for Air Show, \$10,000 for Welcome Center employee (partial)
4. Bundy Performing Arts - \$15,000

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	48,215	53,005	50,000
Salaries & Benefits (included in total expenditures)			

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. Revenues in this fund are from program revenue, projects revenues, and OFS (transfers from the general fund.) The majority of expenditures for FY2012 are for salaries and benefits.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	1,981,039	1,824,149	1,950,588
Salaries & Benefits (included in total expenditures)	1,064,893	954,684	1,075,201

Other Special Revenue Funds – Individual Fund Summaries

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. FY2012 decreased due to a grant capital project completion in fiscal year 2011.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	3,061,870	460,204	263,200
Salaries & Benefits (included in total expenditures)	11,184	23,657	27,500

Pleasant Valley Fire District (Fund 50): 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.

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Adopted
Total Expenditures	905,828	1,918,870	308,698
Salaries & Benefits (included in total expenditures)	52,801	49,042	50,000

Debt Service Fund

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 15th and July 15th (or the first business day thereafter), which is 45 days prior to the March 1st and September 1st 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.

Lancaster County General Obligation Debt Summary

Lancaster County is required by South Carolina law to keep general obligation debt within the legal debt limitation of 8% of the assessed value of real and personal property. The following table shows ten years of data on the legal debt margin, and it also shows a computation of the legal debt margin of the County as of June 30, 2010.

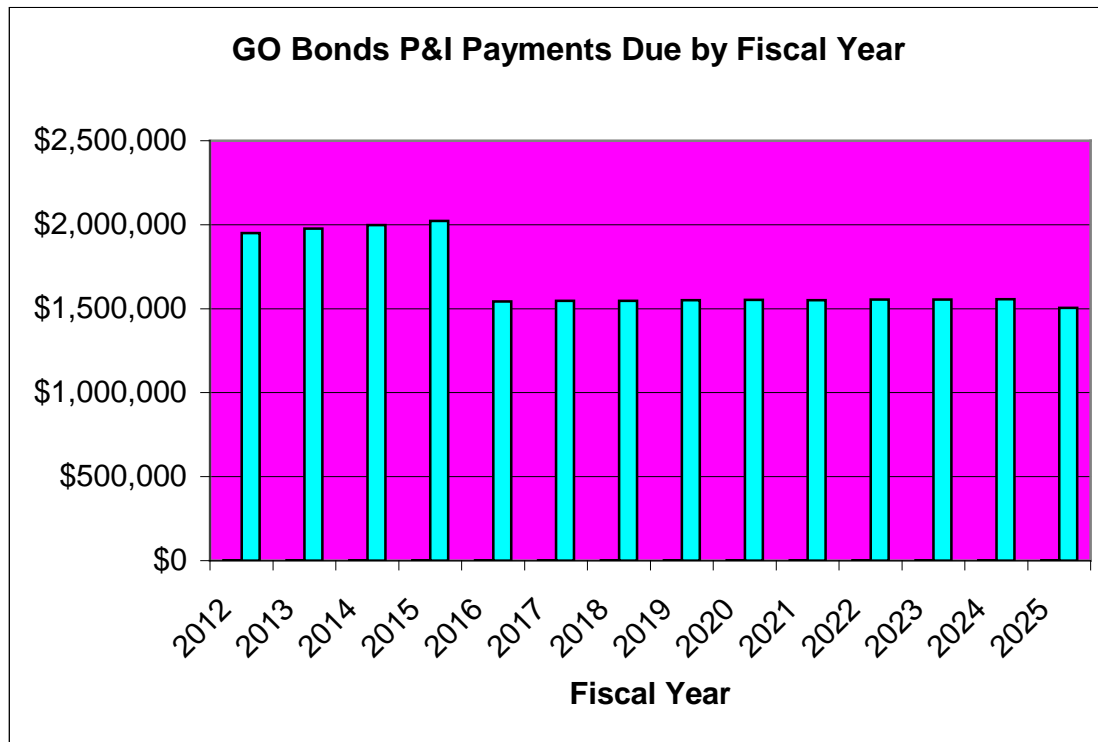
Lancaster County, South Carolina Legal Debt Margin Information Last Ten Fiscal Years										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt Limit	\$ 13,121,019	\$ 13,388,515	\$ 13,291,536	\$ 13,550,321	\$ 13,926,453	\$ 14,586,682	\$ 18,405,935	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417
Total net debt applicable to limit	11,075,000	10,850,000	10,600,000	10,325,000	9,975,000	9,550,000	9,115,000	15,737,402	14,764,408	13,278,341
Legal debt margin	2,046,019	2,538,515	2,691,536	3,225,321	3,951,453	5,036,682	9,290,935	2,737,198	6,096,635	8,257,076
Total net debt applicable to the limit as a percentage of debt limit	84.41%	81.04%	79.75%	76.20%	71.63%	65.47%	49.52%	85.18%	70.78%	61.66%
Legal Debt Margin Calculation for Fiscal Year 2010										
										Assessed value (1)
										\$ 267,630,647
										Add back: exempt Merchant Inventory (2)
										\$ 1,562,070
										Total assessed value
										269,192,717
										Debt limit (8% of assessed value) (3)
										21,535,417
										Debt applicable to limit:
										Total general obligation bonds
										15,778,340
										Less G.O. bonds not applicable to 8% debt limit (4)
										(2,500,000)
										Net G.O. bonds applicable to limit
										13,278,340
										Legal debt margin without a referendum (5)
										\$ 8,257,077
Notes:										
(1) Property value data can be found in the Assessed Value and Estimated Actual Value of Taxable Property schedule. Fee-in-lieu, joint industrial park, & reimbursement assessments are not included in the assessed value for debt limit calculation.										
(2) Business inventory is exempt from tax, but its 1987 assessed value of \$1,562,070 is included in the computation of the legal debt margin.										
(3) The legal debt limit is 8 percent of total assessed value.										
(5) GO bonds for the Pleasant Valley Fire District are not subject to the 8% debt limit. Special fire fees are assessed to pay this bond.										
(5) The legal debt margin is the government's available borrowing under SC Code of Laws and is calculated by subtracting the debt applicable to the legal debt limit from the legal debt limit.										

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Debt Service Fund

	Fiscal Year 2010 Actual	Fiscal Year 2011 Estimated	Fiscal Year 2012 Approved Budget
Revenues			
Property taxes	\$ 1,908,170	\$ 2,082,835	\$ 2,066,867
Intergovernmental		\$ 24,378	
Interest income	3,387	3,322	2,500
Other			
Total revenues	1,911,557	2,110,535	2,069,367
Expenditures			
Debt Service	2,017,308	2,104,983	2,069,367
Capital Outlay			
Total expenditures	2,017,308	2,104,983	2,069,367
Excess of revenues over (under) expenditures	(105,751)	5,552	-
Other financing sources (uses)			
Issuance of Debt		3,660,000	
Other Financing Source - premium		46,977	
Payment to refunded debt escrow agent		(3,658,895)	
Fund Balance			
Transfers in (out)			
Total other fin. sources (uses)	-	48,082	-
Net change in fund balances	(105,751)	53,634	-
Fund balances beginning of fiscal year	555,721	449,970	503,604
Fund balances end of fiscal year	<u>\$ 449,970</u>	<u>\$ 503,604</u>	<u>\$ 503,604</u>

Lancaster County, South Carolina
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property (1)	Debt Per Capita (2)
2001	11,075,000	0.45%	180
2002	10,850,000	0.43%	176
2003	10,600,000	0.41%	170
2004	10,325,000	0.38%	165
2005	9,975,000	0.35%	158
2006	9,550,000	0.32%	151
2007	9,115,000	0.23%	127
2008	15,737,402	0.36%	214
2009	14,764,408	0.30%	194
2010	15,778,340	0.31%	203



**Lancaster County
General Obligation Bonds - Principal & Interest Payments**

Fiscal Year	Series 2007	Series 2008	Series 2009 (REF)	2010C (BAB)	2010D (REF)	Total
2012	403,311.76	797,737.50	347,322.50	211,669.26	190,350.00	1,950,391.02
2013	-	1,166,287.50	395,872.50	211,669.26	203,750.00	1,977,579.26
2014	-	1,197,162.50	367,097.50	211,669.26	221,850.00	1,997,779.26
2015	-	1,233,137.50	348,972.50	211,669.26	229,550.00	2,023,329.26
2016	-	-	391,172.50	441,669.26	710,800.00	1,543,641.76
2017	-	-	401,747.50	431,661.00	712,500.00	1,545,908.50
2018	-	-	386,672.50	451,030.38	708,600.00	1,546,302.88
2019	-	-	381,760.00	454,449.14	714,250.00	1,550,459.14
2020	-	-	361,530.00	477,435.64	714,150.00	1,553,115.64
2021	-	-	361,030.00	1,189,141.64	-	1,550,171.64
2022	-	-	359,560.00	1,194,270.88	-	1,553,830.88
2023	-	-	362,400.00	1,191,327.26	-	1,553,727.26
2024	-	-	364,000.00	1,192,437.88	-	1,556,437.88
2025	-	-	-	1,505,000.00	-	1,505,000.00
	403,311.76	4,394,325.00	4,829,137.50	9,375,100.12	4,405,800.00	23,407,674.38

Capital Projects Fund

Capital Projects Fund Summary

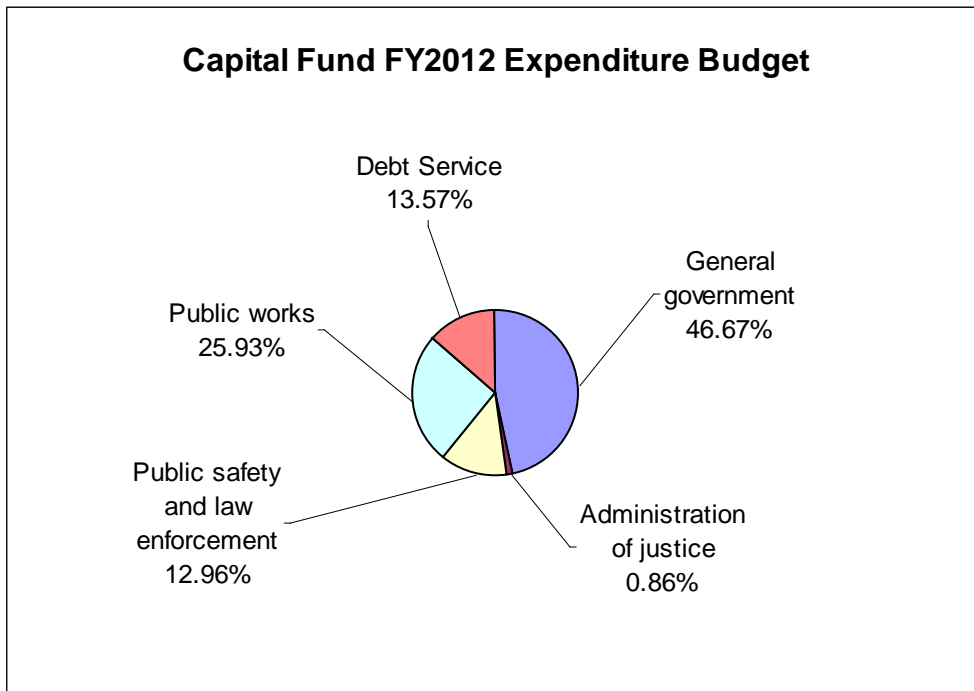
The County budget includes one officially adopted Capital Projects Fund. This fund is the Capital Improvement Fund (Fund 11) which accounts for capitalized equipment purchases, capital lease payments, and for the property taxes that are collected for this purpose. Other capital projects, such as those funded by G.O. bonds and facility construction projects, 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.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Funds (11)			
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Approved Budget
Revenues			
Property taxes	\$ 1,113,988	\$ 1,126,074	\$ 1,094,500
Total revenues	1,113,988	1,126,074	1,094,500
Expenditures			
General government	372,034	300,811	540,000
Administration of justice	-		10,000
Public safety and law enforcement	370,022	379,231	150,000
Public works	350,031	342,700	300,000
Public health and welfare	105,810	83,927	
Debt Service	156,276	156,276	157,000
Total expenditures	1,354,173	1,262,945	1,157,000
Excess of revenues over (under) expenditures	(240,185)	(136,871)	(62,500)
Other financing sources (uses)			
Fund Balance sources			62,500
Total other fin. sources (uses)	-	-	62,500
Net change in fund balances	(240,185)	(136,871)	-
Fund balances beginning of fiscal year	652,361	412,176	275,305
Fund balances end of fiscal year	\$ 412,176	\$ 275,305	\$ 275,305

Capital Projects Fund Summary

Various capital projects are funded each year. Following are the items approved for the fiscal year 2012 budget:

1. Computer system upgrades \$100,000
2. Partial E-911 equipment upgrade \$200,000 – part of the upgrade is funded in the E911 Fund 15 budget.
3. Scanner/Plotter for Voter Registration \$35,000
4. Voter Registration Tool \$9,000
5. Sound system for Magistrate courtroom \$10,000
6. Five (5) Sheriff department vehicles \$150,000
7. Roads and Bridges equipment \$200,000
8. Larger service truck for Vehicle Maintenance \$66,000
9. Roof for Department of Social Services building \$130,000
10. Equipment for the Solid Waste department \$100,000
11. Debt service capital lease payment \$157,000



Budget Detail

COUNTY OF LANCASTER
EXPENDITURE BUDGET REPORT

FY 2011 - 2012

FY12 FINAL VERSION APPROVED 6/27/11

<u>ACCOUNT NUMBER/DESCRIPTION</u>		ORIGINAL FL <u>BUDGET</u>
10 GENERAL FUND		
005 NON-DEPARTMENTAL		
10-7-005-510-20	UNEMPL COMP EXP	45,000.00
10-7-005-520-00	WORKERS COMP VOLUNTEERS	25,000.00
10-7-005-520-40	CNT - RETIREMENT MATCH	6,000.00
10-7-005-520-45	GASB 45	269,919.00
10-7-005-593-00	MAINTENANCE-SERVICE AGREEMENT	10,000.00
10-7-005-604-01	AUDIT	45,000.00
10-7-005-625-04	DA-MED IND FUND	153,903.00
10-7-005-650-00	INSURANCE-GENERAL	550,000.00
10-7-005-781-00	MISCELLANEOUS EXPENSE	6,000.00
005 NON-DEPARTMENTAL		<u>1,110,822.00</u>
011 COUNTY COUNCIL		
10-7-011-500-10	WAGES & SALARIES PART-TIME	75,000.00
10-7-011-510-00	FICA-EMPLOYERS CONTRIB.	5,750.00
10-7-011-510-05	SC RET EMPLOYERS CONTRIB	5,100.00
10-7-011-510-10	S.C. POLICE RET EMPLOYER	2,465.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	8,000.00
10-7-011-510-25	WORKERS COMPENSATION	2,500.00
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	14,000.00
10-7-011-600-00	CONTRACTUAL SERVICES (CS)	382,327.00
10-7-011-604-04	PS-LEGAL/GENERAL	175,000.00
10-7-011-670-00	ADVERTISING	3,000.00
10-7-011-690-00	SPECIAL PROJECTS	84,327.00
10-7-011-691-01	SP - PROMOTIONS	31,000.00
10-7-011-781-27	BONDS - SURETY	1,500.00
011 COUNTY COUNCIL		<u>842,469.00</u>
012 COUNCIL TRANSFERS		
10-9-012-950-15	TRANSFER-RECREATION	880,428.00
10-9-012-950-20	TRANSFER-AIRPORT	40,000.00
012 COUNCIL TRANSFERS		<u>920,428.00</u>
014 DIRECT ASSISTANCE		
10-7-014-620-00	ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-03	DA-OLDE ENGLISH DISTRICT	9,077.00
10-7-014-625-06	DA-COUNTY AGENT	45,910.00

COUNTY OF LANCASTER
EXPENDITURE BUDGET REPORT

FY 2011 - 2012

FY12 FINAL VERSION APPROVED 6/27/11

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-014-625-08 DA-HEALTH & WELLNESS COMM.	1,470.00
10-7-014-625-11 DA-COMMUNITY RELATIONS	2,450.00
10-7-014-625-13 DA-PROBATION & PAROLE	4,000.00
10-7-014-625-14 DA-PUBLIC DEFENDER	127,000.00
10-7-014-625-17 DA-LANCASTER SOIL & WATER	44,685.00
10-7-014-625-22 DA-CATAWBA RPC	53,748.00
10-7-014-625-29 DA - SC HIGHWAY PATROL	1,000.00
10-7-014-625-31 DA-L.C. COUNCIL ON AGING	14,850.00
10-7-014-625-32 DA-RED CROSS	8,821.00
10-7-014-625-33 DA-P.C.A. SEXUAL ASSAULT	24,503.00
10-7-014-625-35 DA-HISTORIC COMMISSION	7,840.00
10-7-014-625-37 DA-DEPARTMENT OF REVENUE	2,000.00
10-7-014-625-38 DA-SIXTH JUDICIAL CIRCUIT	189,000.00
10-7-014-625-47 DA- YORK TECHNICAL COLLEGE	67,720.00
10-9-014-950-14 DA-COUNTY LIBRARY	954,210.00
014 DIRECT ASSISTANCE	<u>1,571,325.00</u>
021 ADMINISTRATOR	
10-7-021-500-00 WAGES & SALARIES FULL TIME	285,500.00
10-7-021-500-05 SALARIES - OVERTIME	1,000.00
10-7-021-500-10 WAGES & SALARIES PART-TIME	6,500.00
10-7-021-510-00 FICA-EMPLOYERS CONTRIB.	22,500.00
10-7-021-510-05 SC RET EMPLOYERS CONTRIB	28,100.00
10-7-021-510-15 HEALTH/LIFE INS EMPLOYERS	38,700.00
10-7-021-510-25 WORKERS COMPENSATION	5,600.00
10-7-021-530-00 TRAVEL, TRAINING, DUES	18,000.00
10-7-021-540-00 SUPPLIES-GENERAL	7,000.00
10-7-021-549-05 SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-590-00 MAINTENANCE - VEHICLES	500.00
10-7-021-590-05 GASOLINE	1,500.00
10-7-021-600-00 CONTRACTUAL SERVICES (CS)	130,000.00
10-7-021-690-00 SPECIAL PROJECTS	11,500.00
10-7-021-750-00 LEASE- COPIERS	19,100.00
021 ADMINISTRATOR	<u>579,500.00</u>
023 FINANCE	
10-7-023-500-00 WAGES & SALARIES FULL TIME	317,500.00
10-7-023-500-05 SALARIES- OT	1,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-023-510-00 FICA-EMPLOYERS CONTRIB.	24,325.00
10-7-023-510-05 SC RET EMPLOYERS CONTRIB	30,325.00
10-7-023-510-15 HEALTH/LIFE INS EMPLOYERS	36,250.00
10-7-023-510-25 WORKERS COMPENSATION	2,825.00
10-7-023-530-00 TRAVEL, TRAINING, DUES	10,000.00
10-7-023-540-00 SUPPLIES-GENERAL	15,000.00
10-7-023-560-00 EQUIPMENT - CAPITALIZED	6,000.00
10-7-023-571-00 UTILITIES-TELEPHONE	6,500.00
10-7-023-593-00 MAINTENANCE-SERVICE AGREE.	1,100.00
10-7-023-605-00 CS - PRINTING	1,500.00
10-7-023-670-00 ADVERTISING	500.00
10-7-023-690-00 SPECIAL PROJECTS	1,500.00
10-7-023-750-00 LEASE- COPIERS	5,000.00
023 FINANCE	459,325.00
024 HR/ Risk Management	
10-7-024-500-00 WAGES & SALARIES FULL TIME	119,500.00
10-7-024-510-00 FICA-EMPLOYERS CONTRIB.	9,150.00
10-7-024-510-05 SC RET EMPLOYERS CONTRIB	11,400.00
10-7-024-510-15 HEALTH/LIFE INS EMPLOYERS	18,250.00
10-7-024-510-25 WORKERS COMPENSATION	2,650.00
10-7-024-520-30 SMALL CLAIMS	5,000.00
10-7-024-530-00 TRAVEL, TRAINING, DUES	4,000.00
10-7-024-540-00 SUPPLIES-GENERAL	6,000.00
10-7-024-571-00 UTILITIES-TELEPHONE	3,000.00
10-7-024-600-00 CONTRACTUAL SERVICES (CS)	32,477.00
10-7-024-670-00 ADVERTISING	8,000.00
10-7-024-690-00 SPECIAL PROJECTS	25,000.00
10-7-024-750-00 LEASE- COPIERS	4,000.00
024 HR/ Risk Management	248,427.00
026 MIS	
10-7-026-500-00 WAGES & SALARIES FULL TIME	85,200.00
10-7-026-500-05 SALARIES- OVERTIME	750.00
10-7-026-510-00 FICA-EMPLOYERS CONTRIB.	6,650.00
10-7-026-510-05 SC RET EMPLOYERS CONTRIB	8,300.00
10-7-026-510-15 HEALTH/LIFE INS EMPLOYERS	13,000.00
10-7-026-510-25 WORKERS COMPENSATION	3,100.00

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	<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
	10-7-026-530-00 TRAVEL, TRAINING, DUES	2,000.00
	10-7-026-540-00 SUPPLIES-GENERAL	8,000.00
	10-7-026-542-00 SUPPLIES - CLOTHING	1,000.00
	10-7-026-550-00 MSA-DP HW MTN	72,000.00
	10-7-026-551-00 EQUIPMENT-GENERAL	10,000.00
	10-7-026-571-00 UTILITIES-TELEPHONE	54,000.00
	10-7-026-590-00 MAINTENANCE - VEHICLES	2,700.00
	10-7-026-590-05 GASOLINE	2,000.00
	10-7-026-600-00 CONTRACTUAL SERVICES (CS)	10,000.00
	10-7-026-605-02 MSA-DP SW MTN	254,000.00
	10-7-026-750-00 LEASE- COPIERS	4,000.00
026 MIS		<u>536,700.00</u>
027 GIS		
	10-7-027-500-00 WAGES & SALARIES FULLTIME	81,750.00
	10-7-027-500-05 SALARIES- OVERTIME	500.00
	10-7-027-510-00 FICA-EMPLOYERS CONTRIB	6,250.00
	10-7-027-510-05 SC RET EMPLOYERS CONTRIB	7,800.00
	10-7-027-510-15 HEALTH/LIFE INS EMPLOYERS	9,800.00
	10-7-027-510-25 WORKERS COMPENSATION	316.00
	10-7-027-530-00 TRAVEL	2,000.00
	10-7-027-540-00 SUPPLIES - GENERAL	8,000.00
	10-7-027-541-00 SUPPLIES-POSTAGE	100.00
	10-7-027-571-00 UTILITIES-TELEPHONE	2,000.00
	10-7-027-600-00 CONTRACTUAL SERVICES(CS)	42,000.00
027 GIS		<u>160,516.00</u>
031 BUILDING & ZONING		
	10-7-031-500-00 WAGES & SALARIES FULL TIME	555,000.00
	10-7-031-500-05 SALARIES - OVERTIME	500.00
	10-7-031-510-00 FICA-EMPLOYERS CONTRIB.	44,500.00
	10-7-031-510-05 SC RET EMPLOYERS CONTRIB	56,000.00
	10-7-031-510-15 HEALTH/LIFE INS EMPLOYERS	58,000.00
	10-7-031-510-25 WORKERS COMPENSATION	16,000.00
	10-7-031-530-00 TRAVEL, TRAINING, DUES	18,726.00
	10-7-031-540-00 SUPPLIES-GENERAL	16,000.00
	10-7-031-560-00 EQUIPMENT - CAPITALIZED	25,000.00
	10-7-031-571-00 UTILITIES-TELEPHONE	13,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-031-590-00 MAINTENANCE-VEHICLES	7,500.00
10-7-031-590-05 GASOLINE	13,000.00
10-7-031-593-00 MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-031-613-00 DEMOLITION EXPENSE	27,000.00
10-7-031-670-00 ADVERTISING	250.00
10-7-031-750-00 LEASE- COPIERS	5,000.00
10-7-031-782-00 OVER/SHORT	250.00
031 BUILDING & ZONING	<u>862,226.00</u>
032 PLANNING	
10-7-032-500-00 WAGES & SALARIES FULL TIME	181,500.00
10-7-032-500-05 SALARIES - OVERTIME	1,000.00
10-7-032-510-00 FICA-EMPLOYERS CONTRIB.	14,100.00
10-7-032-510-05 SC RET EMPLOYERS CONTRIB	17,300.00
10-7-032-510-15 HEALTH/LIFE INS EMPLOYERS	18,750.00
10-7-032-510-25 WORKERS COMPENSATION	5,775.00
10-7-032-530-00 TRAVEL, TRAINING, DUES	3,600.00
10-7-032-540-00 SUPPLIES-GENERAL	9,900.00
10-7-032-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-032-600-00 CONTRACTUAL SERVICES (CS)	4,000.00
10-7-032-605-00 CS-PRINTING	2,500.00
10-7-032-670-00 ADVERTISING	8,100.00
10-7-032-750-00 LEASE- COPIERS	13,000.00
032 PLANNING	<u>284,525.00</u>
035 ECONOMIC DEVELOPMENT	
10-7-035-500-00 WAGES & SALARIES FULL TIME	187,926.00
10-7-035-500-05 SALARIES- OVERTIME	250.00
10-7-035-510-00 FICA-EMPLOYERS CONTRIB.	14,377.00
10-7-035-510-05 SC RET EMPLOYERS CONTRIB	17,919.00
10-7-035-510-15 HEALTH/LIFE INS EMPLOYERS	22,572.00
10-7-035-510-25 WORKERS COMPENSATION	2,465.00
035 ECONOMIC DEVELOPMENT	<u>245,509.00</u>
041 ASSESSOR	
10-7-041-500-00 WAGES & SALARIES FULL TIME	425,500.00
10-7-041-500-05 SALARIES - OVERTIME	5,000.00
10-7-041-500-10 WAGES & SALARIES PART-TIME	23,700.00
10-7-041-510-00 FICA-EMPLOYERS CONTRIB.	34,850.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		ORIGINAL FL <u>BUDGET</u>
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	43,300.00
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	42,800.00
10-7-041-510-25	WORKERS COMPENSATION	10,000.00
10-7-041-530-00	TRAVEL, TRAINING, DUES	13,500.00
10-7-041-540-00	SUPPLIES-GENERAL	5,000.00
10-7-041-541-00	SUPPLIES-POSTAGE	2,500.00
10-7-041-571-00	UTILITIES-TELEPHONE	8,500.00
10-7-041-590-00	MAINTENANCE-VEHICLES	3,900.00
10-7-041-590-05	GASOLINE	4,800.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	20,000.00
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	4,500.00
10-7-041-670-00	ADVERTISING	200.00
10-7-041-690-00	SPECIAL PROJECTS	43,000.00
10-7-041-750-00	LEASE- COPIERS	4,500.00
041 ASSESSOR		<u>695,550.00</u>
043 AUDITOR		
10-7-043-500-00	WAGES & SALARIES FULL TIME	223,500.00
10-7-043-500-05	SALARIES- OT	200.00
10-7-043-500-10	WAGES & SALARIES PARTTIME	500.00
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	17,250.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	21,500.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	21,500.00
10-7-043-510-25	WORKERS COMPENSATION	2,075.00
10-7-043-530-00	TRAVEL, TRAINING, DUES	5,050.00
10-7-043-540-00	SUPPLIES-GENERAL	10,550.00
10-7-043-542-00	SUPPLIES - CLOTHING	250.00
10-7-043-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-043-590-00	MAINTENANCE - VEHICLES	2,500.00
10-7-043-590-05	GASOLINE	2,750.00
10-7-043-600-00	CONTRACTUAL SERVICES (CS)	34,720.00
10-7-043-670-00	ADVERTISING	3,000.00
10-7-043-690-00	SPECIAL PROJECTS	1,490.00
10-7-043-750-00	LEASE- COPIERS	2,500.00
043 AUDITOR		<u>354,335.00</u>
044 TREASURER		
10-7-044-500-00	WAGES & SALARIES FULL TIME	190,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-044-500-05 SALARIES - OVERTIME	4,000.00
10-7-044-510-00 FICA-EMPLOYERS CONTRIB.	15,000.00
10-7-044-510-05 SC RET EMPLOYERS CONTRIB	18,850.00
10-7-044-510-15 HEALTH/LIFE INS EMPLOYERS	22,000.00
10-7-044-510-25 WORKERS COMPENSATION	1,800.00
10-7-044-530-00 TRAVEL, TRAINING, DUES	2,500.00
10-7-044-540-00 SUPPLIES-GENERAL	6,000.00
10-7-044-541-00 SUPPLIES-POSTAGE	55,000.00
10-7-044-571-00 UTILITIES-TELEPHONE	3,500.00
10-7-044-600-00 CONTRACTUAL SERVICES (CS)	17,500.00
10-7-044-605-00 CS-PRINTING	41,000.00
10-7-044-670-00 ADVERTISING	500.00
10-7-044-690-00 SPECIAL PROJECTS	1,000.00
10-7-044-750-00 LEASE- COPIERS	1,550.00
10-7-044-781-20 BANK CHARGES	1,000.00
10-7-044-781-26 BONDS EXPENSE	500.00
10-7-044-782-00 OVER/SHORTAGE	200.00
044 TREASURER	381,900.00
045 DELINQUENT TAX	
10-7-045-500-00 WAGES & SALARIES FULL TIME	111,950.00
10-7-045-510-00 FICA-EMPLOYERS CONTRIB.	7,275.00
10-7-045-510-05 SC RET EMPLOYERS CONTRIB	8,920.00
10-7-045-510-15 HEALTH/LIFE INS EMPLOYERS	24,200.00
10-7-045-510-25 WORKERS COMPENSATION	1,595.00
10-7-045-530-00 TRAVEL, TRAINING, DUES	3,000.00
10-7-045-540-00 SUPPLIES-GENERAL	3,775.00
10-7-045-541-00 SUPPLIES-POSTAGE	70,000.00
10-7-045-551-00 EQUIPMENT-GENERAL	1,000.00
10-7-045-571-00 UTILITIES-TELEPHONE	2,900.00
10-7-045-600-00 CONTRACTUAL SERVICES(CS)	37,000.00
10-7-045-604-00 PROFESSIONAL SERVICES	14,000.00
10-7-045-605-00 CS - PRINTING	5,000.00
10-7-045-670-00 ADVERTISING	37,000.00
10-7-045-680-00 FEE REIMBURSEMENT	1,500.00
10-7-045-750-00 LEASE- COPIERS	1,350.00
10-7-045-781-26 BONDS EXPENSE	300.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-045-782-00 OVER/SHORTAGE	250.00
045 DELINQUENT TAX	331,015.00
051 REGISTRATION & ELECTION	
10-7-051-500-00 WAGES & SALARIES FULL TIME	69,600.00
10-7-051-500-05 SALARIES- OVERTIME	2,000.00
10-7-051-500-10 WAGES & SALARIES PART-TIME	75,000.00
10-7-051-510-00 FICA-EMPLOYERS CONTRIB.	11,000.00
10-7-051-510-05 SC RET EMPLOYERS CONTRIB	9,000.00
10-7-051-510-15 HEALTH/LIFE INS EMPLOYERS	13,000.00
10-7-051-510-25 WORKERS COMPENSATION	1,600.00
10-7-051-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-051-540-00 SUPPLIES-GENERAL	9,000.00
10-7-051-541-00 SUPPLIES- POSTAGE	2,000.00
10-7-051-571-00 UTILITIES-TELEPHONE	3,500.00
10-7-051-593-00 MAINTENANCE-SERVICE AGREEMENT	27,920.00
10-7-051-605-00 CS-PRINTING	2,500.00
10-7-051-670-00 ADVERTISING	1,500.00
10-7-051-750-00 LEASE- COPIERS	2,500.00
051 REGISTRATION & ELECTION	235,120.00
060 Register of Deeds	
10-7-060-500-00 WAGES & SALARIES FULL TIME	156,900.00
10-7-060-500-05 SALARIES- OT	1,000.00
10-7-060-500-10 WAGES & SALARIES PARTTIME	5,000.00
10-7-060-510-00 FICA-EMPLOYERS CONTRIB.	12,500.00
10-7-060-510-05 SC RET EMPLOYERS CONTRIB	15,750.00
10-7-060-510-15 HEALTH/LIFE INS EMPLOYERS	22,000.00
10-7-060-510-25 WORKERS COMPENSATION	2,400.00
10-7-060-530-00 TRAVEL, TRAINING, DUES	6,500.00
10-7-060-540-00 SUPPLIES-GENERAL	6,900.00
10-7-060-551-00 EQUIPMENT-GENERAL	4,000.00
10-7-060-571-00 UTILITIES-TELEPHONE	7,000.00
10-7-060-600-00 CONTRACTUAL SERVICES (CS)	61,500.00
10-7-060-750-00 LEASE- COPIERS	13,000.00
10-7-060-782-00 OVER/SHORT	250.00
060 Register of Deeds	314,700.00
061 CIRCUIT COURT	

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-061-500-10 WAGES & SALARIES PARTTIME	19,602.00
10-7-061-510-00 FICA-EMPLOYERS CONTRIB	1,200.00
10-7-061-510-25 WORKERS COMPENSATION	750.00
10-7-061-540-00 SUPPLIES-GENERAL	3,500.00
10-7-061-571-00 UTILITIES-TELEPHONE	3,000.00
10-7-061-780-05 PDC-JURORS	30,000.00
061 CIRCUIT COURT	58,052.00
063 CLERK OF COURT	
10-7-063-500-00 WAGES & SALARIES FULL TIME	134,125.00
10-7-063-510-00 FICA-EMPLOYERS CONTRIB.	10,340.00
10-7-063-510-05 SC RET EMPLOYERS CONTRIB	12,800.00
10-7-063-510-15 HEALTH/LIFE INS EMPLOYERS	19,000.00
10-7-063-510-25 WORKERS COMPENSATION	2,500.00
10-7-063-530-00 TRAVEL, TRAINING, DUES	1,000.00
10-7-063-540-00 SUPPLIES-GENERAL	7,500.00
10-7-063-571-00 UTILITIES-TELEPHONE	7,500.00
10-7-063-593-00 MAINTENANCE-SERVICE AGREE.	1,000.00
10-7-063-600-00 CONTRACTUAL SERVICES (CS)	1,500.00
10-7-063-750-00 LEASE- COPIERS	3,000.00
063 CLERK OF COURT	200,265.00
064 FAMILY COURT	
10-7-064-500-00 WAGES & SALARIES FULL TIME	151,500.00
10-7-064-500-10 SALARIES- PART TIME	20,000.00
10-7-064-510-00 FICA-EMPLOYERS CONTRIB.	13,500.00
10-7-064-510-05 SC RET EMPLOYERS CONTRIB	15,500.00
10-7-064-510-10 S.C. POLICE RET EMPLOYER	522.00
10-7-064-510-15 HEALTH/LIFE INS EMPLOYERS	28,000.00
10-7-064-510-25 WORKERS COMPENSATION	1,050.00
10-7-064-540-00 SUPPLIES-GENERAL	32,000.00
10-7-064-571-00 UTILITIES-TELEPHONE	9,200.00
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	4,000.00
064 FAMILY COURT	322,804.00
068 CORONER	
10-7-068-500-00 WAGES & SALARIES FULL TIME	108,979.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-068-500-10 WAGES & SALARIES PARTTIME	12,275.00
10-7-068-510-00 FICA-EMPLOYERS CONTRIB.	9,300.00
10-7-068-510-05 SC RET EMPLOYERS CONTRIB	11,500.00
10-7-068-510-15 HEALTH/LIFE INS EMPLOYERS	17,000.00
10-7-068-510-25 WORKERS COMPENSATION	3,500.00
10-7-068-530-00 TRAVEL, TRAINING, DUES	6,147.00
10-7-068-540-00 SUPPLIES-GENERAL	7,500.00
10-7-068-551-00 EQUIPMENT-GENERAL	5,500.00
10-7-068-571-00 UTILITIES-TELEPHONE	8,000.00
10-7-068-590-00 MAINTENANCE - VEHICLES	2,000.00
10-7-068-590-05 GASOLINE	4,500.00
10-7-068-600-00 CONTRACTUAL SERVICES (CS)	1,100.00
10-7-068-604-10 PS-MEDICAL	60,000.00
10-7-068-750-00 LEASE- COPIERS	3,500.00
068 CORONER	<u>260,801.00</u>
069 PROBATE COURT	
10-7-069-500-00 WAGES & SALARIES FULL TIME	204,500.00
10-7-069-500-10 WAGES & SALARIES PART-TIME	175.00
10-7-069-510-00 FICA-EMPLOYERS CONTRIB.	15,700.00
10-7-069-510-05 SC RET EMPLOYERS CONTRIB	13,175.00
10-7-069-510-10 SC POLICE RET EMPLOYERS CO	7,800.00
10-7-069-510-15 HEALTH/LIFE INS EMPLOYERS	39,500.00
10-7-069-510-25 WORKERS COMPENSATION	2,900.00
10-7-069-530-00 TRAVEL, TRAINING, DUES	8,000.00
10-7-069-540-00 SUPPLIES-GENERAL	9,500.00
10-7-069-551-00 EQUIPMENT-GENERAL	3,877.00
10-7-069-571-00 UTILITIES-TELEPHONE	6,000.00
10-7-069-593-00 MAINTENANCE-SERVICE AGREE.	190.00
10-7-069-600-00 CONTRACTUAL SERVICES (CS)	9,500.00
10-7-069-670-00 ADVERTISING	250.00
10-7-069-750-00 LEASE- COPIERS	4,000.00
10-7-069-781-26 BONDS EXPENSE	700.00
069 PROBATE COURT	<u>325,767.00</u>
070 MAG-COUNTYWIDE	
10-7-070-500-00 WAGES & SALARIES FULL TIME	472,700.00
10-7-070-510-00 FICA-EMPLOYERS CONTRIB.	36,200.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-070-510-05 SC RET EMPLOYERS CONTRIB	32,100.00
10-7-070-510-10 SC POLICE RET EMPLOYERS CO	16,000.00
10-7-070-510-15 HEALTH/LIFE INS EMPLOYERS	64,000.00
10-7-070-510-25 WORKERS COMPENSATION	13,000.00
10-7-070-530-00 TRAVEL, TRAINING, DUES	7,000.00
10-7-070-540-00 SUPPLIES-GENERAL	18,500.00
10-7-070-570-00 UTILITIES-GENERAL	17,000.00
10-7-070-571-00 UTILITIES-TELEPHONE	10,000.00
10-7-070-590-00 MAINTENANCE-VEHICLES	2,100.00
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	4,000.00
10-7-070-780-05 PDC-JURORS	19,000.00
10-7-070-781-27 BONDS - SURETY	2,500.00
070 MAG-COUNTYWIDE	<u>723,600.00</u>
095 FARMERS MARKET	
10-7-095-530-00 TRAVEL	500.00
10-7-095-540-00 SUPPLIES-GENERAL	500.00
10-7-095-570-00 UTILITIES-GENERAL	1,500.00
10-7-095-670-00 ADVERTISING	1,100.00
10-7-095-690-00 SPECIAL PROJECTS	1,000.00
095 FARMERS MARKET	<u>4,600.00</u>
110 SHERIFF	
10-7-110-500-00 WAGES & SALARIES FULL TIME	3,230,000.00
10-7-110-500-05 SALARIES - OVERTIME	150,000.00
10-7-110-500-10 WAGES & SALARIES PART-TIME	52,000.00
10-7-110-510-00 FICA-EMPLOYERS CONTRIB.	264,500.00
10-7-110-510-05 SC RET EMPLOYERS CONTRIB	57,890.00
10-7-110-510-10 SC POLICE RET EMPLOYERS CO	337,500.00
10-7-110-510-15 HEALTH/LIFE INS EMPLOYERS	550,000.00
10-7-110-510-25 WORKERS COMPENSATION	115,000.00
10-7-110-530-00 TRAVEL, TRAINING, DUES	56,000.00
10-7-110-540-00 SUPPLIES-GENERAL	32,000.00
10-7-110-542-00 SUPPLIES-CLOTHING	70,000.00
10-7-110-551-00 EQUIPMENT-GENERAL	4,000.00
10-7-110-551-30 COMMUNICATIONS	25,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-110-551-45 PROTECTIVE CLOTHING	13,066.00
10-7-110-551-65 LAW ENFORCEMENT	46,100.00
10-7-110-571-00 UTILITIES-TELEPHONE	78,000.00
10-7-110-581-00 RENT-BUILDING	14,400.00
10-7-110-590-00 MAINTENANCE-VEHICLES	103,000.00
10-7-110-590-05 GASOLINE	285,000.00
10-7-110-591-00 MAINTENANCE-GENERAL	2,500.00
10-7-110-593-00 MAINTENANCE-SERVICE AGREE.	70,000.00
10-7-110-600-00 CONTRACTUAL SERVICES (CS)	2,000.00
10-7-110-604-10 PS - MEDICAL	12,750.00
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	12,000.00
10-7-110-781-26 BONDS EXPENSE	1,000.00
110 SHERIFF	<u>5,597,706.00</u>
117 SHERIFF DEPT-TOWN OF KERS	
10-7-117-500-00 WAGES & SALARIES FULL TIME	267,500.00
10-7-117-500-05 SALARIES- OVERTIME	10,000.00
10-7-117-510-00 FICA-EMPLOYERS CONTRIB	22,000.00
10-7-117-510-10 SC POLICE RET EMPLOYERS CONT	32,000.00
10-7-117-510-15 HEALTH/LIFE INS EMPLOYERS	58,500.00
10-7-117-510-25 WORKERS COMPENSATION	12,000.00
10-7-117-530-00 TRAVEL, TRAINING, DUES	5,000.00
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	3,500.00
10-7-117-551-65 LAW ENFORCEMENT	10,000.00
10-7-117-590-00 MAINTENANCE- VEHICLES	7,000.00
10-7-117-590-05 GASOLINE	26,000.00
117 SHERIFF DEPT-TOWN OF KERS	<u>458,000.00</u>
120 DENTENTION CENTER	
10-7-120-500-00 WAGES & SALARIES FULL TIME	853,000.00
10-7-120-500-05 SALARIES - OVERTIME	25,000.00
10-7-120-510-00 FICA-EMPLOYERS CONTRIB.	68,700.00
10-7-120-510-05 SC RET EMPLOYERS CONTRIB	5,250.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-120-510-10 SC POLICE RET EMPLOYERS CO	100,688.00
10-7-120-510-15 HEALTH/LIFE INS EMPLOYERS	200,000.00
10-7-120-510-25 WORKERS COMPENSATION	35,000.00
10-7-120-520-25 PERSONNEL DISEASE PREV.	12,000.00
10-7-120-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-120-540-00 SUPPLIES-GENERAL	24,000.00
10-7-120-542-00 SUPPLIES-CLOTHING	17,900.00
10-7-120-543-00 SUPPLIES-LAUNDRY	3,300.00
10-7-120-543-05 SUPPLIES-FOOD/BEVERAGE	175,000.00
10-7-120-543-15 SUPPLIES-BOARD/LODGING	18,000.00
10-7-120-551-00 EQUIPMENT-GENERAL	2,000.00
10-7-120-551-65 EQUIPMENT-LAW ENFORCEMENT	2,500.00
10-7-120-570-00 UTILITIES-GENERAL	90,000.00
10-7-120-571-00 UTILITIES-PHONE	3,450.00
10-7-120-600-00 CONTRACTUAL SERVICES	5,000.00
10-7-120-604-10 PS-MEDICAL	195,188.00
10-7-120-690-00 SPECIAL PROJECTS	15,000.00
10-7-120-750-00 LEASE- COPIERS	3,000.00
10-7-120-781-50 DYS SERVICE CONTRACT	15,000.00
120 DENTENTION CENTER	<u>1,873,976.00</u>
140 EMERGENCY MANAGEMENT	
10-7-140-500-00 WAGES & SALARIES FULL TIME	131,100.00
10-7-140-500-05 SALARIES - OVERTIME	1,500.00
10-7-140-510-00 FICA-EMPLOYERS CONTRIB.	10,500.00
10-7-140-510-05 SC RET EMPLOYERS CONTRIB	3,000.00
10-7-140-510-10 S.C. POLICE RET EMPLOYER	11,900.00
10-7-140-510-15 HEALTH/LIFE INS EMPLOYERS	13,600.00
10-7-140-510-25 WORKERS COMPENSATION	10,000.00
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	1,500.00
10-7-140-570-00 UTILITIES-GENERAL	13,000.00
10-7-140-571-00 UTILITIES-TELEPHONE	26,000.00
10-7-140-593-00 MAINTENANCE-SERVICE AGREE	49,500.00
10-7-140-600-00 CONTRACTUAL SERVICES	8,500.00
10-7-140-690-02 SP-NUCL. PLANNING	15,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		ORIGINAL FL <u>BUDGET</u>
140 EMERGENCY MANAGEMENT		301,100.00
141 FIRE SERVICE		
10-7-141-500-00	WAGES & SALARIES FULL TIME	170,500.00
10-7-141-500-05	SALARIES- OVERTIME	6,000.00
10-7-141-500-10	WAGES & SALARIES PARTTIME	18,600.00
10-7-141-510-00	FICA-EMPLOYERS CONTRIB.	15,000.00
10-7-141-510-05	SC RET EMPLOYERS CONTRIB	6,000.00
10-7-141-510-10	S.C. POLICE RET EMPLOYER	17,600.00
10-7-141-510-15	HEALTH/LIFE INS EMPLOYERS	33,300.00
10-7-141-510-25	WORKERS COMPENSATION	11,000.00
10-7-141-520-25	PERSONNEL DISEASE PREV.	1,500.00
10-7-141-530-00	TRAVEL, TRAINING, DUES	27,000.00
10-7-141-540-00	SUPPLIES-GENERAL	28,000.00
10-7-141-542-00	SUPPLIES-CLOTHING	4,500.00
10-7-141-551-00	EQUIPMENT-GENERAL	127,000.00
10-7-141-551-45	EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-570-00	UTILITIES-GENERAL	88,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	80,000.00
10-7-141-590-05	GASOLINE	60,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	25,000.00
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	32,000.00
10-7-141-604-10	PS-MEDICAL	35,000.00
10-7-141-650-00	INSURANCE-GENERAL	33,000.00
10-7-141-690-00	SPECIAL PROJECTS	133,915.00
10-7-141-691-01	SP - PROMOTIONS	19,000.00
10-7-141-760-00	MATCHING FUNDS	30,000.00
141 FIRE SERVICE		1,056,915.00
142 TOWN OF KERSHAW- FIRE		
10-7-142-500-00	WAGES & SALARIES FULLTIME	33,500.00
10-7-142-500-05	SALARIES OVERTIME	3,500.00
10-7-142-500-10	WAGES & SALARIES PARTTIME	31,500.00
10-7-142-510-00	FICA-EMPLOYERS CONTRIB	4,400.00
10-7-142-510-05	SC RET EMPLOYERS CONTRIB	400.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	5,475.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	25.00
10-7-142-510-25	WORKERS COMPENSATION	4,200.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-142-542-00 SUPPLIES - CLOTHING	1,000.00
10-7-142-551-00 EQUIPMENT-GENERAL	1,000.00
10-7-142-551-45 PROTECTIVE CLOTHING	1,000.00
142 TOWN OF KERSHAW- FIRE	<u>86,000.00</u>
153 LANCASTER EMS	
10-7-153-500-00 WAGES & SALARIES FULL TIME	1,515,000.00
10-7-153-500-05 SALARIES - OVERTIME	845,000.00
10-7-153-500-10 WAGES & SALARIES PART-TIME	150,000.00
10-7-153-510-00 FICA-EMPLOYERS CONTRIB.	200,000.00
10-7-153-510-05 SC RET EMPLOYERS CONTRIB	235,000.00
10-7-153-510-15 HEALTH/LIFE INS EMPLOYERS	292,000.00
10-7-153-510-25 WORKERS COMPENSATION	260,000.00
10-7-153-520-25 PERSONNEL DISEASE PREV.	17,000.00
10-7-153-530-00 TRAVEL, TRAINING, DUES	36,000.00
10-7-153-540-00 SUPPLIES-GENERAL	50,000.00
10-7-153-541-00 SUPPLIES- POSTAGE	9,000.00
10-7-153-541-10 SUPPLIES-MEDICAL	185,000.00
10-7-153-542-00 SUPPLIES-CLOTHING	40,000.00
10-7-153-543-00 SUPPLIES-LAUNDRY	14,000.00
10-7-153-551-00 EQUIPMENT-GENERAL	27,640.00
10-7-153-551-30 COMMUNICATIONS	6,000.00
10-7-153-560-00 EQUIPMENT - CAPITALIZED	48,779.00
10-7-153-570-00 UTILITIES-GENERAL	35,000.00
10-7-153-571-00 UTILITIES-TELEPHONE	35,000.00
10-7-153-590-00 MAINTENANCE-VEHICLES	60,000.00
10-7-153-590-05 GASOLINE	114,000.00
10-7-153-591-00 MAINTENANCE-GENERAL	20,000.00
10-7-153-593-00 MAINTENANCE-SERVICE AGREE.	28,900.00
10-7-153-650-01 INSURANCE- OTHER	6,500.00
10-7-153-750-00 LEASE- COPIERS	3,200.00
10-7-153-771-00 DS - LEASE PURCHASE	289,965.00
153 LANCASTER EMS	<u>4,522,984.00</u>
156 LANCASTER RESCUE SQUAD	
10-7-156-510-25 WORKERS COMPENSATION	550.00
10-7-156-520-25 PERSONNEL DISEASE PREV.	200.00
10-7-156-530-00 TRAVEL, TRAINING, DUES	2,500.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-156-551-00 EQUIPMENT-GENERAL	2,000.00
10-7-156-551-30 COMMUNICATIONS	2,000.00
10-7-156-590-00 MAINTENANCE-VEHICLES	4,700.00
10-7-156-590-05 GASOLINE	7,666.00
10-7-156-600-00 CONTRACTUAL SERVICES (CS)	1,528.00
10-7-156-650-00 INSURANCE-GENERAL	5,000.00
156 LANCASTER RESCUE SQUAD	26,144.00
157 INDIAN LAND RESCUE SQUAD	
10-7-157-520-25 PERSONNEL DISEASE PREV.	750.00
10-7-157-530-00 TRAVEL, TRAINING, DUES	7,500.00
10-7-157-540-00 SUPPLIES-GENERAL	3,000.00
10-7-157-542-00 SUPPLIES-CLOTHING	3,000.00
10-7-157-551-00 EQUIPMENT-GENERAL	13,200.00
10-7-157-551-30 COMMUNICATIONS	2,000.00
10-7-157-571-00 UTILITIES-TELEPHONE	3,500.00
10-7-157-590-00 MAINTENANCE-VEHICLES	1,500.00
10-7-157-590-05 GASOLINE	3,200.00
10-7-157-591-00 MAINTENANCE-GENERAL	1,750.00
10-7-157-750-00 LEASE- COPIERS	1,500.00
157 INDIAN LAND RESCUE SQUAD	40,900.00
202 ROADS & BRIDGES	
10-7-202-500-00 WAGES & SALARIES FULL TIME	695,000.00
10-7-202-500-05 SALARIES - OVERTIME	10,000.00
10-7-202-500-10 WAGES & SALARIES PART-TIME	10,000.00
10-7-202-510-00 FICA-EMPLOYERS CONTRIB.	54,750.00
10-7-202-510-05 SC RET EMPLOYERS CONTRIB	68,000.00
10-7-202-510-15 HEALTH/LIFE INS EMPLOYERS	110,500.00
10-7-202-510-25 WORKERS COMPENSATION	53,000.00
10-7-202-520-25 PERSONNEL DISEASE	1,200.00
10-7-202-530-00 TRAVEL, TRAINING, DUES	3,500.00
10-7-202-540-00 SUPPLIES-GENERAL	7,500.00
10-7-202-542-00 SUPPLIES-CLOTHING	13,000.00
10-7-202-544-00 SUPPLIES-CONSTRUCTION PIPE	115,000.00
10-7-202-544-05 SUPPLIES-SIGN MAKING	20,000.00
10-7-202-544-10 SUPPLIES-STONE	275,000.00
10-7-202-544-20 SUPPLIES-ASPHALT/TOPSOIL	55,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-202-548-00 SUPPLIES-HAND TOOLS	2,000.00
10-7-202-570-00 UTILITIES-GENERAL	10,000.00
10-7-202-571-00 UTILITIES-TELEPHONE	14,000.00
10-7-202-590-00 MAINTENANCE-VEHICLES	188,000.00
10-7-202-590-05 GASOLINE	99,680.00
10-7-202-591-00 MAINTENANCE-GENERAL	500.00
10-7-202-593-00 MAINTENANCE-SERVICE AGREE	7,800.00
10-7-202-600-00 CONTRACTUAL SERVICES (CS)	75,000.00
10-7-202-690-00 SPECIAL PROJECTS	110,000.00
10-7-202-750-00 LEASE- COPIERS	1,500.00
202 ROADS & BRIDGES	<u>1,999,930.00</u>
210 VEHICLE MAINT GARAGE	
10-7-210-500-00 WAGES & SALARIES FULL TIME	206,000.00
10-7-210-500-05 SALARIES - OVERTIME	5,700.00
10-7-210-510-00 FICA-EMPLOYERS CONTRIB.	16,200.00
10-7-210-510-05 SC RET EMPLOYERS CONTRIB	20,200.00
10-7-210-510-15 HEALTH/LIFE INS EMPLOYERS	40,750.00
10-7-210-510-25 WORKERS COMPENSATION	10,000.00
10-7-210-530-00 TRAVEL, TRAINING, DUES	3,000.00
10-7-210-540-00 SUPPLIES-GENERAL	7,000.00
10-7-210-542-00 SUPPLIES-CLOTHING	3,500.00
10-7-210-548-00 SUPPLIES-HAND TOOLS	9,300.00
10-7-210-551-00 EQUIPMENT- GENERAL	9,500.00
10-7-210-570-00 UTILITIES-GENERAL	15,500.00
10-7-210-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-210-590-00 MAINTENANCE-VEHICLES	18,625.00
10-7-210-590-05 GASOLINE	12,000.00
10-7-210-593-00 MAINTENANCE- SERVICE AGREEMENT	6,000.00
10-7-210-750-00 LEASE- COPIERS	1,600.00
210 VEHICLE MAINT GARAGE	<u>389,875.00</u>
251 BUILDING MAINTENANCE	
10-7-251-500-00 WAGES & SALARIES FULL TIME	177,500.00
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.	16,855.00
10-7-251-510-05 SC RET EMPLOYERS CONTRIB	20,500.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-251-510-15 HEALTH/LIFE INS EMPLOYERS	28,500.00
10-7-251-510-25 WORKERS COMPENSATION	13,000.00
10-7-251-530-00 TRAVEL, TRAINING, DUES	250.00
10-7-251-540-00 SUPPLIES-GENERAL	300.00
10-7-251-542-00 SUPPLIES-CLOTHING	3,000.00
10-7-251-545-00 SUPPLIES-CUSTODIAL	8,700.00
10-7-251-551-00 EQUIPMENT-GENERAL	11,000.00
10-7-251-560-00 EQUIPMENT - CAPITALIZED	15,000.00
10-7-251-570-00 UTILITIES-GENERAL	500,000.00
10-7-251-571-00 UTILITIES-PHONES	3,500.00
10-7-251-590-00 MAINTENANCE-VEHICLES	7,000.00
10-7-251-590-05 GASOLINE	18,000.00
10-7-251-591-00 MAINTENANCE-GENERAL	10,000.00
10-7-251-593-00 MAINTENANCE-SERVICE AGREEMENTS	60,000.00
10-7-251-594-00 MAINTENANCE-BLDG & GROUNDS	50,000.00
10-7-251-594-05 MAINT-BUILDING CLEANING	106,252.00
10-7-251-600-00 CONTRACTUAL SERVICES (CS)	111,900.00
10-7-251-608-01 SC DEPT OF CORRECTIONS	20,000.00
10-7-251-690-00 SPECIAL PROJECTS	60,000.00
10-7-251-781-73 LICENSES/PERMITS/FEES	250.00
251 BUILDING MAINTENANCE	<u>1,265,507.00</u>
310 LANDFILL-SOLID WASTE	
10-7-310-540-00 SUPPLIES-GENERAL	1,000.00
10-7-310-600-00 CONTRACTUAL SERVICES (CS)	<u>56,000.00</u>
310 LANDFILL-SOLID WASTE	<u>57,000.00</u>
312 SOLID WASTE COLLECTIONS	
10-7-312-500-00 WAGES & SALARIES FULL TIME	150,000.00
10-7-312-500-05 SALARIES - OVERTIME	51,500.00
10-7-312-500-10 WAGES & SALARIES PART-TIME	249,000.00
10-7-312-510-00 FICA-EMPLOYERS CONTRIB.	35,000.00
10-7-312-510-05 SC RET EMPLOYERS CONTRIB	21,000.00
10-7-312-510-10 S.C. POLICE RET EMPLOYER	3,652.00
10-7-312-510-15 HEALTH/LIFE INS EMPLOYERS	36,500.00
10-7-312-510-25 WORKERS COMPENSATION	40,000.00
10-7-312-520-25 PERSONNEL DISEASE PREVENTION	300.00
10-7-312-530-00 TRAVEL, TRAINING, DUES	2,000.00

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10-7-312-540-00 SUPPLIES-GENERAL	3,000.00
10-7-312-542-00 SUPPLIES-CLOTHING	5,000.00
10-7-312-551-00 EQUIPMENT-GENERAL	2,511.00
10-7-312-570-00 UTILITIES-GENERAL	22,500.00
10-7-312-571-00 UTILITIES-TELEPHONE	10,500.00
10-7-312-580-00 RENT-LAND	5,500.00
10-7-312-590-00 MAINTENANCE-VEHICLES	85,750.00
10-7-312-590-05 GASOLINE	104,000.00
10-7-312-591-00 MAINTENANCE-GENERAL	700.00
10-7-312-593-00 MAINTENANCE-SERVICE AGREE	2,750.00
10-7-312-600-00 CONTRACTUAL SERVICES (CS)	20,000.00
10-7-312-612-00 CS - DISPOSAL CONTRACT	1,192,800.00
10-7-312-670-00 ADVERTISING	500.00
10-7-312-690-00 SPECIAL PROJECTS	15,000.00
312 SOLID WASTE COLLECTIONS	<u>2,059,463.00</u>
318 ANIMAL CONTROL	
10-7-318-500-00 WAGES & SALARIES FULL TIME	122,000.00
10-7-318-500-05 SALARIES - OVERTIME	8,000.00
10-7-318-510-00 FICA-EMPLOYERS CONTRIB.	9,650.00
10-7-318-510-05 SC RET EMPLOYERS CONTRIB	7,500.00
10-7-318-510-10 SC POLICE RET EMPLOYERS CO	4,550.00
10-7-318-510-15 HEALTH/LIFE INS EMPLOYERS	25,500.00
10-7-318-510-25 WORKERS COMPENSATION	3,250.00
10-7-318-520-25 PERSONNEL DISEASE PREV.	3,000.00
10-7-318-530-00 TRAVEL, TRAINING, DUES	4,000.00
10-7-318-540-00 SUPPLIES-GENERAL	9,000.00
10-7-318-541-10 SUPPLIES-MEDICAL	6,000.00
10-7-318-542-00 SUPPLIES-CLOTHING	3,000.00
10-7-318-547-00 SUPPLIES-ANIMAL FOOD	1,000.00
10-7-318-570-00 UTILITIES-GENERAL	17,000.00
10-7-318-571-00 UTILITIES-TELEPHONE	6,500.00
10-7-318-590-00 MAINTENANCE-VEHICLES	6,000.00
10-7-318-590-05 GASOLINE	12,000.00
10-7-318-600-00 CONTRACTUAL SERVICES (CS)	5,080.00
318 ANIMAL CONTROL	<u>253,030.00</u>
320 ENVIRONMENTAL HEALTH	

COUNTY OF LANCASTER
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-320-540-00 SUPPLIES-GENERAL	2,250.00
10-7-320-571-00 UTILITIES-TELEPHONE	3,300.00
10-7-320-670-00 ADVERTISING	275.00
320 ENVIRONMENTAL HEALTH	5,825.00
330 HEALTH SERVICES	
10-7-330-540-00 SUPPLIES-GENERAL	3,700.00
10-7-330-570-00 UTILITIES-GENERAL	50,000.00
10-7-330-594-00 MAINTENANCE-BLDG & GROUNDS	8,700.00
10-7-330-600-00 CONTRACTUAL SERVICES (CS)	36,900.00
330 HEALTH SERVICES	99,300.00
400 JUVENILE DRUG COURT	
10-7-400-500-00 WAGES & SALARIES FULLTIME	45,900.00
10-7-400-510-00 FICA-EMPLOYERS CONTRIB	3,900.00
10-7-400-510-05 SC RET EMPLOYERS CONTRIB	4,400.00
10-7-400-510-10 S.C. POLICE RET EMPLOYER	950.00
10-7-400-510-15 HEALTH/LIFE INS EMPLOYERS	3,800.00
10-7-400-510-25 WORKERS COMPENSATION	500.00
10-7-400-530-00 TRAVEL, TRAINING, & DUES	1,351.00
10-7-400-540-00 SUPPLIES - GENERAL	650.00
10-7-400-571-00 UTILITIES-TELEPHONE	1,500.00
10-7-400-600-00 CONTRACTUAL SERVICES(CS)	34,898.00
10-7-400-786-05 DONATIONS- CITY	3,000.00
10-7-400-786-15 DONATIONS - MUSC	5,000.00
400 JUVENILE DRUG COURT	105,849.00
601 DEPT. OF SOCIAL SERVICES	
10-7-601-570-00 UTILITIES-GENERAL	51,545.00
10-7-601-600-00 CONTRACTUAL SERVICES (CS)	12,665.00
601 DEPT. OF SOCIAL SERVICES	64,210.00
602 D.S.S. FAMILY INDEP	
10-7-602-570-00 UTILITIES-GENERAL	9,027.00
10-7-602-581-00 RENT-BUILDING	45,000.00
10-7-602-600-00 CONTRACTUAL SERVICES(CS)	6,400.00
602 D.S.S. FAMILY INDEP	60,427.00
610 VETERANS AFFAIRS	
10-7-610-500-00 WAGES & SALARIES FULL TIME	92,000.00
10-7-610-510-00 FICA-EMPLOYERS CONTRIB.	7,169.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-7-610-510-05 SC RET EMPLOYERS CONTRIB	8,800.00
10-7-610-510-15 HEALTH/LIFE INS EMPLOYERS	16,750.00
10-7-610-510-25 WORKERS COMPENSATION	500.00
10-7-610-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-610-540-00 SUPPLIES-GENERAL	3,000.00
10-7-610-571-00 UTILITIES-TELEPHONE	3,000.00
10-7-610-593-00 MAINTENANCE-SERVICE AGREEMENT	600.00
10-7-610-650-01 INSURANCE- OTHER	400.00
10-7-610-750-00 LEASE- COPIERS	2,250.00
610 VETERANS AFFAIRS	139,469.00
999 LEASES	
10-7-999-771-16 LEASE PMTS-ENERGY MGT PRO	139,100.00
999 LEASES	139,100.00
10 GENERAL FUND	32,632,991.00
11 CAPITAL IMPROVEMENT FUND	
011 COUNTY COUNCIL	
11-7-011-560-00 EQUIPMENT - CAPITALIZED	300,000.00
011 COUNTY COUNCIL	300,000.00
027 GIS	
11-7-027-560-00 EQUIPMENT - CAPITALIZED	44,000.00
027 GIS	44,000.00
070 MAG-COUNTYWIDE	
11-7-070-560-00 EQUIPMENT - CAPITALIZED	10,000.00
070 MAG-COUNTYWIDE	10,000.00
110 SHERIFF	
11-7-110-560-00 EQUIPMENT - CAPITALIZED	150,000.00
110 SHERIFF	150,000.00
202 ROADS & BRIDGES	
11-7-202-560-00 EQUIPMENT - CAPITALIZED	200,000.00
202 ROADS & BRIDGES	200,000.00
210 VEHICLE MAINT GARAGE	
11-7-210-560-00 EQUIPMENT - CAPITALIZED	66,000.00
210 VEHICLE MAINT GARAGE	66,000.00
251 BUILDING MAINTENANCE	
11-7-251-560-00 EQUIPMENT - CAPITALIZED	130,000.00
251 BUILDING MAINTENANCE	130,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
312 SOLID WASTE COLLECTIONS	
11-7-312-560-00 EQUIPMENT - CAPITALIZED	100,000.00
312 SOLID WASTE COLLECTIONS	100,000.00
999 LEASES	
11-7-999-771-00 DS - LEASE PURCHASE	157,000.00
999 LEASES	157,000.00
11 CAPITAL IMPROVEMENT FUND	1,157,000.00
12 COURT MANDATED SECURITY	
110 SHERIFF	
12-7-110-500-00 WAGES & SALARIES FULLTIME	570,000.00
12-7-110-500-05 SALARIES - OVERTIME	20,000.00
12-7-110-510-00 FICA-EMPLOYERS CONTRIB	45,000.00
12-7-110-510-10 S.C. POLICE RET EMPLOYER	67,000.00
12-7-110-510-15 HEALTH/LIFE INS EMPLOYERS	118,750.00
12-7-110-510-25 WORKERS COMPENSATION	21,500.00
12-7-110-520-25 PERSONNEL DISEASE PREV.	1,000.00
12-7-110-530-00 TRAVEL, TRAINING, DUES	10,000.00
12-7-110-540-00 SUPPLIES - GENERAL	7,500.00
12-7-110-542-00 SUPPLIES - CLOTHING	10,000.00
12-7-110-551-00 EQUIPMENT-GENERAL	6,000.00
12-7-110-551-30 EQUIPMENT-COMMUNICATIONS	5,000.00
12-7-110-551-45 PROTECTIVE CLOTHING	5,000.00
12-7-110-551-65 EQUIPMENT-LAW ENFORCEMENT	15,000.00
12-7-110-560-00 EQUIPMENT - CAPITALIZED	22,937.00
12-7-110-590-00 MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05 GASOLINE	25,000.00
12-7-110-593-00 MAINTENANCE-SERVICE AGREE	12,500.00
12-7-110-600-00 CONTRACTUAL SERVICES(CS)	12,500.00
110 SHERIFF	984,687.00
12 COURT MANDATED SECURITY	984,687.00
13 VICTIMS SERVICES FUND	
116 VICTIMS ASSISTANCE	
13-7-116-500-00 WAGES & SALARIES FULL TIME	67,250.00
13-7-116-500-05 SALARIES-OVERTIME	1,000.00
13-7-116-510-00 FICA-EMPLOYERS CONTRIB	5,500.00
13-7-116-510-05 SC RET EMPLOYERS CONTRIB	6,500.00
13-7-116-510-15 HEALTH/LIFE INS EMPLOYERS	13,100.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
13-7-116-510-25 WORKERS COMPENSATION	1,750.00
13-7-116-530-00 TRAVEL, TRAINING, DUES	2,000.00
13-7-116-540-00 SUPPLIES-GENERAL	2,500.00
13-7-116-590-00 MAINTENANCE - VEHICLES	3,500.00
13-7-116-590-05 GASOLINE	3,500.00
116 VICTIMS ASSISTANCE	<u>106,600.00</u>
13 VICTIMS SERVICES FUND	<u>106,600.00</u>
15 E-911 FUND	
034 E-911	
15-7-034-500-00 WAGES & SALARIES FULL TIME	26,400.00
15-7-034-500-05 SALARIES- OVERTIME	1,500.00
15-7-034-510-00 FICA-EMPLOYERS CONTRIBUTION	2,025.00
15-7-034-510-05 SC RET EMPLOYERS CONTRIBUTION	2,600.00
15-7-034-510-15 HEALTH/LIFE INS EMPLOYERS	3,800.00
15-7-034-510-25 WORKERS COMPENSATION	800.00
15-7-034-530-00 TRAVEL, TRAINING, & DUES	8,000.00
15-7-034-540-00 SUPPLIES-GENERAL	8,000.00
15-7-034-551-00 EQUIPMENT- GENERAL	950,000.00
15-7-034-571-00 UTILITIES- TELEPHONE	8,000.00
15-7-034-582-00 RENT-EQUIPMENT	95,000.00
15-7-034-590-00 MAINTENANCE- VEHICLES	1,000.00
15-7-034-590-05 GASOLINE	600.00
15-7-034-593-00 MAINTENANCE-SERVICE AGREE	137,725.00
15-7-034-600-00 CONTRACTUAL SERVICES(CS)	25,000.00
15-7-034-690-00 SPECIAL PROJECTS	35,000.00
034 E-911	<u>1,305,450.00</u>
15 E-911 FUND	<u>1,305,450.00</u>
20 LANC CTY TRANSP COMM FUND	
206 CTY TRANSPORTATION COMM	
20-7-206-600-00 CONTRACTUAL SERVICES (CS)	100,000.00
20-7-206-600-02 CS-COUNTY PAVING	1,500,000.00
20-7-206-600-03 CS-STATE	450,000.00
20-7-206-670-00 ADVERTISING	1,000.00
206 CTY TRANSPORTATION COMM	<u>2,051,000.00</u>
20 LANC CTY TRANSP COMM FUND	<u>2,051,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT	

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
917 INDIAN LAND FIRE DISTRICT	
22-7-917-500-00 WAGES & SALARIES FULLTIME	137,920.00
22-7-917-500-05 SALARIES-OVERTIME	10,000.00
22-7-917-500-10 WAGES & SALARIES PARTTIME	14,080.00
22-7-917-510-00 FICA-EMPLOYERS CONTRIB	14,000.00
22-7-917-510-10 S.C. POLICE RET EMPLOYER	19,000.00
22-7-917-510-15 HEALTH/LIFE INS EMPLOYERS	24,000.00
22-7-917-510-25 WORKERS COMPENSATION	14,000.00
22-7-917-520-25 PERSONNEL DISEASE PREV.	600.00
22-7-917-530-00 TRAVEL , TRAINING, DUES	10,000.00
22-7-917-540-00 SUPPLIES - GENERAL	4,500.00
22-7-917-542-00 SUPPLIES - CLOTHING	4,900.00
22-7-917-551-00 EQUIPMENT-GENERAL	48,500.00
22-7-917-551-25 CP - HOSES/NOZZLES	8,000.00
22-7-917-551-30 COMMUNICATIONS	8,000.00
22-7-917-551-45 PROTECTIVE CLOTHING	17,000.00
22-7-917-570-00 UTILITIES - GENERAL	2,000.00
22-7-917-571-00 UTILITIES-TELEPHONE	500.00
22-7-917-591-00 MAINTENANCE - GENERAL	3,000.00
22-7-917-600-00 CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00 INSURANCE - GENERAL	10,000.00
22-7-917-690-00 SPECIAL PROJECTS	16,000.00
22-9-917-961-00 FUND BALANCE- APPROPRIATED	15,000.00
917 INDIAN LAND FIRE DISTRICT	382,000.00
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22 INDIAN LAND FIRE PROT. DISTRICT	382,000.00
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29 LOCAL ACCOMMODATIONS TAX FUND	
011 COUNTY COUNCIL	
29-7-011-540-00 SUPPLIES - GENERAL	3,000.00
29-7-011-690-00 SPECIAL PROJECTS	7,000.00
29-9-011-950-05 TRANSFER TO/FROM OTHER FD	25,000.00
011 COUNTY COUNCIL	35,000.00
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014 DIRECT ASSISTANCE	
29-7-014-625-56 DA-BUNDY PERFORMING ARTS	15,000.00
014 DIRECT ASSISTANCE	15,000.00
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29 LOCAL ACCOMMODATIONS TAX FUND	50,000.00
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30 DEBT SERVICE FUND	
016 COUNTY DEBT	

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30-7-016-770-00 DS PRINCIPAL - GENERAL	1,343,708.00
30-7-016-770-05 DS FEES	5,000.00
30-7-016-770-10 DS INTEREST - GENERAL	720,659.00
016 COUNTY DEBT	2,069,367.00
30 DEBT SERVICE FUND	2,069,367.00
31 CAPITAL PROJECT SALES TAX FUND	
015 CAPITAL PROJECT SALES TAX	
31-9-015-950-05 TRANSFER TO FD 28 FOR BASE LEASE PM	5,926,226.00
015 CAPITAL PROJECT SALES TAX	5,926,226.00
31 CAPITAL PROJECT SALES TAX FUND	5,926,226.00
45 RECREATION FUND	
801 RECREATION, OPERATIONS	
45-7-801-500-00 WAGES & SALARIES FULL TIME	414,728.00
45-7-801-500-10 WAGES & SALARIES PART-TIME	40,000.00
45-7-801-500-15 WAGES & SAL. P/T - OTHER	11,000.00
45-7-801-510-00 FICA-EMPLOYERS CONTRIB.	37,000.00
45-7-801-510-05 SC RET EMPLOYERS CONTRIB	39,668.00
45-7-801-510-10 S.C. POLICE RET EMPLOYER	783.00
45-7-801-510-15 HEALTH/LIFE INS EMPLOYERS	58,000.00
45-7-801-510-20 UNEMPL COMP EXP	50.00
45-7-801-510-25 WORKERS COMPENSATION	18,700.00
45-7-801-530-00 TRAVEL, TRAINING, DUES	11,290.00
45-7-801-540-00 SUPPLIES-GENERAL	18,000.00
45-7-801-546-00 SUPPLIES-MATERIALS/BLDG.	40,000.00
45-7-801-570-00 UTILITIES-GENERAL	145,860.00
45-7-801-590-00 MAINTENANCE-VEHICLES	15,000.00
45-7-801-590-05 GASOLINE	35,000.00
45-7-801-591-00 MAINTENANCE-GENERAL	14,000.00
45-7-801-594-00 BUILDING RENOVATIONS	10,000.00
45-7-801-594-05 MAINT-BUILDING CLEANING	38,500.00
45-7-801-595-00 MAINTENANCE-PARKS	10,000.00
45-7-801-650-00 INSURANCE-GENERAL	1,895.00
45-7-801-750-00 LEASE- COPIERS	3,600.00
45-7-801-780-10 PDC-OTHER	14,540.00
45-7-801-781-20 BANK CHARGES	600.00
801 RECREATION, OPERATIONS	978,214.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
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	<u>107,102.00</u>
815 RECREATION, PROGRAMS	
45-7-815-500-10 WAGES & SALARIES PART-TIME	410,000.00
45-7-815-510-00 FICA-EMPLOYERS CONTRIB.	34,000.00
45-7-815-510-05 SC RET EMPLOYERS CONTRIB	3,000.00
45-7-815-510-10 S.C. POLICE RET EMPLOYER	522.00
45-7-815-510-25 WORKERS COMPENSATION	7,750.00
45-7-815-700-55 PROGRAM EXP. RECREATION	410,000.00
815 RECREATION, PROGRAMS	<u>865,272.00</u>
45 RECREATION FUND	<u>1,950,588.00</u>
47 AIRPORT FUND	
215 LANCASTER COUNTY AIRPORT	
47-7-215-500-00 WAGES & SALARIES FULLTIME	23,000.00
47-7-215-510-00 FICA-EMPLOYERS CONTRIB	1,800.00
47-7-215-510-05 SC RET EMPLOYERS CONTRIB	2,200.00
47-7-215-510-15 HEALTH/LIFE INS EMPLOYERS	300.00
47-7-215-510-25 WORKERS COMPENSATION	200.00
47-7-215-530-00 TRAVEL, TRAINING, DUES	1,500.00
47-7-215-540-00 SUPPLIES-GENERAL	1,000.00
47-7-215-570-00 UTILITIES-GENERAL	30,000.00
47-7-215-590-05 GASOLINE	175,000.00
47-7-215-593-00 MAINTENANCE-SERVICE AGREE.	3,200.00
47-7-215-594-00 MAINTENANCE-BLDG & GROUNDS	7,000.00
47-7-215-600-00 CONTRACTUAL SERVICES (CS)	4,000.00
47-7-215-650-00 INSURANCE-GENERAL	14,000.00
215 LANCASTER COUNTY AIRPORT	<u>263,200.00</u>
47 AIRPORT FUND	<u>263,200.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT	
928 PLEASANT VALLEY FIRE DIST	
50-7-928-520-35 SALARIES & FRINGE - PVFD	50,000.00
50-7-928-530-00 TRAVEL	7,200.00
50-7-928-540-00 SUPPLIES - GENERAL	3,500.00
50-7-928-542-00 SUPPLIES - CLOTHING	2,000.00
50-7-928-551-00 EQUIPMENT-GENERAL	13,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
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	2,500.00
50-7-928-600-00 CONTRACTUAL SERVICES(CS)	600.00
50-7-928-650-00 INSURANCE - GENERAL	3,500.00
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>100,300.00</u>
930 GO DEBT - PLEASANT VALLEY	
50-7-930-770-00 DS PRINCIPAL - GENERAL	95,000.00
50-7-930-770-05 DS FEES	750.00
50-7-930-770-10 DS INTEREST - GENERAL	112,648.00
930 GO DEBT - PLEASANT VALLEY	<u>208,398.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT	<u>308,698.00</u>
	<u>49,187,807.00</u>

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		ORIGINAL FL <u>BUDGET</u>
10 GENERAL FUND		
011 COUNTY COUNCIL		
10-4-011-400-00	AD VALOREM TAXES - CURRENT	12,498,633.00
10-4-011-400-05	VEHICLE TAXES - COUNTY	1,450,000.00
10-4-011-400-10	MOBILE HOME TAXES	1,000.00
10-4-011-400-15	ROLLBACK TAX - CURRENT	20,500.00
10-4-011-400-20	PENALTIES - CURRENT TAXES	60,000.00
10-4-011-400-75	PAYMENTS IN LIEU OF TAX	750,000.00
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	850,000.00
10-4-011-410-05	ROLLBACK TAX - DELINQUENT	2,500.00
10-4-011-410-10	PENALTIES - DELINQUENT TAX	130,000.00
10-4-011-417-00	HOMESTEAD TAX-STATE REIMB.	900,000.00
10-4-011-417-05	INVENTORY TAX-STATE REIMB.	80,447.00
10-4-011-417-15	MANUFACT EXEMP-STATE REIMB	150,000.00
10-4-011-417-20	MOTOR CARRIER IRP	62,500.00
10-4-011-418-00	1% LOCAL OPTION ROLLBACK	3,080,000.00
10-4-011-418-05	1% LOCAL OPTION REVENUE	1,225,000.00
10-4-011-434-20	STATE ACCOMODATIONS TAX	93,500.00
10-4-011-434-50	STATE AID TO SUB DIV	2,500,000.00
10-4-011-441-00	LICENSES - CABLE FRANCHISE	404,000.00
10-4-011-441-05	LICENSE - COIN TELEPHONES	36,000.00
10-4-011-480-05	INTEREST INCOME	100,000.00
10-4-011-490-25	MISCELLANEOUS INCOME	20,000.00
10-4-011-490-50	TRUST FUND OVERAGE	10,000.00
10-8-011-801-18	TRANSFER FROM LOCAL ACCOM	25,000.00
10-8-011-810-05	FUND BALANCE - DESIGNATED	170,000.00
011 COUNTY COUNCIL		<u>24,619,080.00</u>
021 ADMINISTRATOR		
10-4-021-495-01	WELCOME CENTER SALES	2,000.00
021 ADMINISTRATOR		<u>2,000.00</u>
023 FINANCE		
10-4-023-459-50	CHARGES - TAX BILLING	12,500.00
023 FINANCE		<u>12,500.00</u>
031 BUILDING & ZONING		
10-4-031-442-00	PERMITS - BUILDING	1,885,000.00
10-4-031-442-01	PERMITS - MOBILE HOME	25,000.00
10-4-031-442-02	PERMITS SIGN	300.00

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10-4-031-442-03 FEES - RE-INSPECTION	20,000.00
10-4-031-442-50 PERMITS-ELECTRICAL	3,500.00
10-4-031-442-51 PERMITS-PLUMBING	100.00
10-4-031-442-52 PERMITS-MECHANICAL	2,500.00
10-4-031-442-53 PERMITS-GAS	500.00
10-4-031-442-54 PERMITS-MOBILE HOME MOVING	1,000.00
10-4-031-442-55 PERMITS-ZONING	50,000.00
10-4-031-442-57 PERMITS - ALARMS	3,000.00
10-4-031-456-00 SALE OF COPIES	500.00
031 BUILDING & ZONING	<u>1,991,400.00</u>
032 PLANNING	
10-4-032-444-00 CHARGES - REZONINGS	6,000.00
10-4-032-444-01 CHARGES - SUBDIVISION VARIANCES	1,500.00
10-4-032-444-02 CHARGES - PDD REZONINGS	1,000.00
10-4-032-444-03 CHARGES - PLATS	3,500.00
10-4-032-456-00 SALE OF COPIES	500.00
032 PLANNING	<u>12,500.00</u>
035 ECONOMIC DEVELOPMENT	
10-4-035-436-10 REIMB. SALARY/FRINGE	10,000.00
035 ECONOMIC DEVELOPMENT	<u>10,000.00</u>
041 ASSESSOR	
10-4-041-456-00 SALE OF COPIES	10,000.00
041 ASSESSOR	<u>10,000.00</u>
043 AUDITOR	
10-4-043-460-10 FEES - TEMP. VEHICLE TAGS	3,000.00
043 AUDITOR	<u>3,000.00</u>
044 TREASURER	
10-4-044-455-05 CONV. FEE (DMV STICKER)	55,000.00
10-4-044-468-00 BANK / RETURNED CK FEES	2,500.00
044 TREASURER	<u>57,500.00</u>
045 DELINQUENT TAX	
10-4-045-455-00 COSTS - DELINQUENT TAX	200,000.00
045 DELINQUENT TAX	<u>200,000.00</u>
051 REGISTRATION & ELECTION	
10-4-051-434-75 STATE ELECTION COMMISSION	28,000.00
10-4-051-467-00 PASSPORT FEES	3,000.00

COUNTY OF LANCASTER
REVENUE BUDGET REPORT

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
051 REGISTRATION & ELECTION	31,000.00
060 Register of Deeds	
10-4-060-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00 COUNTY FEES	345,000.00
10-4-060-446-01 STATE FEES RETAINED (3%)	26,750.00
10-4-060-446-03 FEES - R.M.C.	155,000.00
10-4-060-456-00 SALE OF COPIES	9,500.00
060 Register of Deeds	537,825.00
063 CLERK OF COURT	
10-4-063-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-063-461-20 FINES	5,000.00
10-4-063-461-45 FEES OR PENALTIES	50,000.00
10-4-063-461-55 FEES-3% COST OF COLLECTION	3,000.00
063 CLERK OF COURT	59,575.00
064 FAMILY COURT	
10-4-064-434-56 DSS 4D CHILD SUPPORT-COST	110,000.00
10-4-064-434-57 DSS 4D CHILD SUPPORT-INCEN	30,000.00
10-4-064-434-61 DSS 4D CHILD SUPPORT-F.FEE	11,000.00
10-4-064-461-15 FINES - FAMILY COURT	500.00
10-4-064-461-80 FEES - FAMILY COURT	165,000.00
10-8-064-810-09 FB RESERVED- DSS INCENTIVE	45,000.00
064 FAMILY COURT	361,500.00
068 CORONER	
10-4-068-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-068-448-00 CREMATION PERMIT FEES	2,500.00
10-4-068-459-60 CORONER REPORT FEES	2,000.00
10-4-068-459-70 REMAINS CONTAINERS FEES	2,000.00
068 CORONER	8,075.00
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	12,500.00
10-4-069-459-50 FEES-MARRIAGE	3,000.00
10-4-069-461-00 COSTS OF COURT	100,000.00
10-4-069-461-60 FEES - PROBATE	17,000.00
10-4-069-461-65 FEES-REIMB/MENTAL HEALTH	1,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-4-069-461-85 FEES- REIMB/THREE RIVERS	500.00
069 PROBATE COURT	137,575.00
070 MAG-COUNTYWIDE	
10-4-070-461-05 FINES-MAGISTRATES	385,000.00
10-4-070-461-70 FEES-ADM. COST FRAUD CHECK	10,000.00
10-4-070-461-95 FEES-CIVIL PAPERS	110,000.00
070 MAG-COUNTYWIDE	505,000.00
095 FARMERS MARKET	
10-4-095-459-00 CHARGES - FARMERS MARKET	350.00
095 FARMERS MARKET	350.00
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
10-4-110-464-00 FEES-SEX OFFENDER REGISTRY	5,000.00
10-4-110-466-00 FEES - CIVIL PAPERS	14,500.00
110 SHERIFF	54,575.00
117 SHERIFF DEPT-TOWN OF KERS	
10-4-117-436-05 REIMB.- TOWN OF KERSHAW	451,036.00
117 SHERIFF DEPT-TOWN OF KERS	451,036.00
120 DENTENTION CENTER	
10-4-120-459-20 SALE OF MEALS	1,250.00
10-4-120-490-35 OTHER INCOME	1,000.00
120 DENTENTION CENTER	2,250.00
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	86,000.00
142 TOWN OF KERSHAW- FIRE	86,000.00
153 LANCASTER EMS	
10-4-153-458-00 CHARGES - AMBULANCE	2,225,000.00
153 LANCASTER EMS	2,225,000.00
202 ROADS & BRIDGES	
10-4-202-422-00 ROAD IMPROVEMENT FEES	975,000.00
10-4-202-422-05 ROAD IMPROVEMENT FEE-OTHER	3,500.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
10-4-202-450-25 SALES - SIGNS	750.00
10-4-202-450-65 SALE - METAL	1,000.00
10-4-202-480-05 INTEREST INCOME	500.00
202 ROADS & BRIDGES	980,750.00
312 SOLID WASTE COLLECTIONS	
10-4-312-434-40 STATE TIRE DISP. FEES	25,000.00
10-4-312-450-00 CHARGES - LANDFILL	80,000.00
10-4-312-450-10 CHARGES - SOLID WASTE COLL	6,000.00
10-4-312-450-30 SALES-ALUMINUM CANS	5,000.00
10-4-312-450-40 SALES-PAPER	20,000.00
10-4-312-450-60 SALES-BATTERIES	2,500.00
10-4-312-450-70 SALES-METAL	15,000.00
10-4-312-450-75 SALE- USED MOTOR OIL	4,000.00
312 SOLID WASTE COLLECTIONS	157,500.00
318 ANIMAL CONTROL	
10-4-318-459-45 FEES - ANIMAL	6,000.00
10-4-318-490-38 CADAVER FEES	2,000.00
318 ANIMAL CONTROL	8,000.00
330 HEALTH SERVICES	
10-4-330-459-10 SALES - VITAL STATISTICS	15,000.00
330 HEALTH SERVICES	15,000.00
400 JUVENILE DRUG COURT	
10-4-400-470-25 DONATIONS- CITY	3,000.00
10-4-400-470-35 DONATIONS - MUSC	5,000.00
400 JUVENILE DRUG COURT	8,000.00
601 DEPT. OF SOCIAL SERVICES	
10-4-601-434-58 DSS IN LIEU OF RENT	65,000.00
601 DEPT. OF SOCIAL SERVICES	65,000.00
610 VETERANS AFFAIRS	
10-4-610-434-45 STATE VETERANS AFFAIRS	6,000.00
610 VETERANS AFFAIRS	6,000.00
10 GENERAL FUND	32,632,991.00
11 CAPITAL IMPROVEMENT FUND	
011 COUNTY COUNCIL	
11-4-011-400-00 CUR. AD VALOREM TAX - EQUIP FUND	850,000.00
11-4-011-400-05 VEHICLE TAX - EQUIP. FUND	80,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
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 PAYMENTS IN LIEU OF TAX	35,000.00
11-4-011-410-00 DELINQ. TAX - EQUIP. FUND	60,000.00
11-4-011-410-10 PENALTIES - DELINQ TAX	8,000.00
11-4-011-417-00 STATE REIMB-HOMESTEAD TAX	50,000.00
11-4-011-417-15 STATE REIMB-MANUF EXEMPT	7,500.00
011 COUNTY COUNCIL	<u>1,094,500.00</u>
999 LEASES	
11-8-999-810-04 FUND BALANCE-UNDESIGNATED	<u>62,500.00</u>
999 LEASES	<u>62,500.00</u>
11 CAPITAL IMPROVEMENT FUND	<u>1,157,000.00</u>
12 COURT MANDATED SECURITY	
011 COUNTY COUNCIL	
12-4-011-400-00 AD VALOREM TAXES - CURRENT	755,000.00
12-4-011-400-05 VEHICLE TAXES - COUNTY	80,000.00
12-4-011-400-20 PENALTIES - CURRENT TAXES	3,500.00
12-4-011-400-75 PAYMENTS IN LIEU OF TAX	35,000.00
12-4-011-410-00 AD VALOREM TAX - DELINQUENT	48,000.00
12-4-011-410-10 PENALTIES - DELINQ TAX	8,000.00
12-4-011-417-00 STATE REIMB-HOMESTEAD TAX	48,187.00
12-4-011-417-15 STATE REIMB-MANUF EXEMPT	7,000.00
011 COUNTY COUNCIL	<u>984,687.00</u>
12 COURT MANDATED SECURITY	<u>984,687.00</u>
13 VICTIMS SERVICES FUND	
116 VICTIMS ASSISTANCE	
13-4-116-462-05 ASSESS - CRIME VICTIMS	49,785.00
13-4-116-462-15 CONVICTION SURCHARGE	56,815.00
116 VICTIMS ASSISTANCE	<u>106,600.00</u>
13 VICTIMS SERVICES FUND	<u>106,600.00</u>
15 E-911 FUND	
034 E-911	
15-4-034-423-00 E-911 TARIFF	300,000.00
15-4-034-423-05 E-911 CMRS SURCHARGE	100,000.00
15-4-034-435-05 STATE - E911COST RECOVERY	450,800.00
15-4-034-480-05 INTEREST INCOME	500.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
15-8-034-810-01 FUND BALANCE-RESERVED	454,150.00
034 E-911	1,305,450.00
15 E-911 FUND	1,305,450.00
20 LANC CTY TRANSP COMM FUND	
206 CTY TRANSPORTATION COMM	
20-4-206-434-30 STATE C FUNDS-RD. IMPR.	1,275,000.00
20-4-206-480-05 INTEREST INCOME	3,000.00
20-8-206-810-04 FUND BALANCE-UNDESIGNATED	773,000.00
206 CTY TRANSPORTATION COMM	2,051,000.00
20 LANC CTY TRANSP COMM FUND	2,051,000.00
22 INDIAN LAND FIRE PROT. DISTRICT	
917 INDIAN LAND FIRE DISTRICT	
22-4-917-453-00 FIRE DISTRICT FEE	382,000.00
917 INDIAN LAND FIRE DISTRICT	382,000.00
22 INDIAN LAND FIRE PROT. DISTRICT	382,000.00
29 LOCAL ACCOMMODATIONS TAX FUND	
011 COUNTY COUNCIL	
29-4-011-421-00 LOCAL ACCOM. TAX REVENUE	50,000.00
011 COUNTY COUNCIL	50,000.00
29 LOCAL ACCOMMODATIONS TAX FUND	50,000.00
30 DEBT SERVICE FUND	
016 COUNTY DEBT	
30-4-016-400-00 AD VALOREM TAXES - CURRENT	1,634,227.00
30-4-016-400-05 VEHICLE TAXES - COUNTY	130,000.00
30-4-016-400-15 ROLLBACK TAX - CURRENT	500.00
30-4-016-400-20 PENALTIES - CURRENT TAXES	6,000.00
30-4-016-400-75 PAYMENTS IN LIEU OF TAX	55,000.00
30-4-016-410-00 AD VALOREM TAX-DELINQUENT	109,125.00
30-4-016-410-10 PENALTIES - DELINQUENT TAX	15,000.00
30-4-016-417-00 HOMESTEAD TAX-STATE REIMB.	95,000.00
30-4-016-417-05 INVENTORY TAX-STATE REIMB.	11,715.00
30-4-016-417-15 MANUFACT EXEMP-STATE REIMB	10,000.00
30-4-016-417-20 MOTOR CARRIER IRP	300.00
30-4-016-480-05 INTEREST INCOME	2,500.00
016 COUNTY DEBT	2,069,367.00
30 DEBT SERVICE FUND	2,069,367.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL FL BUDGET</u>
31 CAPITAL PROJECT SALES TAX FUND	
015 CAPITAL PROJECT SALES TAX	
31-4-015-424-00 1% LOCAL OPT. REV CAPITAL PROJECTS	5,200,000.00
31-8-015-810-04 FUND BALANCE-UNDESIGNATED	726,226.00
015 CAPITAL PROJECT SALES TAX	5,926,226.00
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31 CAPITAL PROJECT SALES TAX FUND	5,926,226.00
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45 RECREATION FUND	
801 RECREATION, OPERATIONS	
45-8-801-801-01 TRANSFER FROM GENERAL FUND	880,428.00
801 RECREATION, OPERATIONS	880,428.00
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810 RECREATION, PROJECTS	
45-4-810-436-40 FEES - LANCASTER	97,778.00
45-4-810-436-41 FEES - KERSHAW	5,325.00
45-4-810-436-43 FEES - HEATH SPRINGS	4,000.00
810 RECREATION, PROJECTS	107,103.00
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815 RECREATION, PROGRAMS	
45-4-815-451-00 PROGRAM REV. RECREATION	963,057.00
815 RECREATION, PROGRAMS	963,057.00
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45 RECREATION FUND	1,950,588.00
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47 AIRPORT FUND	
215 LANCASTER COUNTY AIRPORT	
47-4-215-459-15 SALES- FUEL	200,000.00
47-4-215-490-60 RENTS - GENERAL	23,200.00
47-8-215-801-01 TRANSFER FROM GENERAL FUND	40,000.00
215 LANCASTER COUNTY AIRPORT	263,200.00
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47 AIRPORT FUND	263,200.00
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50 PLEASANT VALLEY FIRE PROT. DISTRICT	
928 PLEASANT VALLEY FIRE DIST	
50-4-928-453-00 FIRE DISTRICT FEE	306,698.00
50-4-928-460-00 PENALTY - FIRE FEE	2,000.00
928 PLEASANT VALLEY FIRE DIST	308,698.00
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50 PLEASANT VALLEY FIRE PROT. DISTRICT	308,698.00
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	49,187,807.00
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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 and personal property by the Lancaster County Assessor’s Office.

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 1st and ends the following June 30th.

Full Time Equivalent (FTE): Number of staff positions calculated on the basis that one FTE equates to the normal full time hours required for a particular job type.

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.