

# *Annual Operating & Capital Budget*



*Fiscal Year 2013*

*Lancaster County,  
South Carolina*

# ***Lancaster County, South Carolina***

## ***Annual Budget***

***Fiscal Year July 1, 2012 – June 30, 2013***



Lancaster County Administration Building

## LANCASTER COUNTY, SC VISION AND MISSION



### **Our Vision:**

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

### **Our Mission:**

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

# **Lancaster County, SC**

## **Reader's Guide to the Budget Document**

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

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

### **BUDGET MESSAGE**

This section contains the County Administrator's budget message which outlines key features of the fiscal year 2013 budget. This section also includes the approved budget ordinance.

### **INTRODUCTION**

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

### **BUDGET SUMMARY**

This section summarizes the overall financial condition of Lancaster County. It includes all budgeted funds and contains a comprehensive analysis of revenues and appropriations.

### **FUNDS**

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

### **APPENDIX**

The Appendix section contains a glossary of terms and a position summary schedule. The line item detail budget and a detailed fee schedule are also included in this section.

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## BUDGET MESSAGE

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

June 28, 2012

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

Dear Madam Chairwoman and Members,

On behalf of the County staff, I am pleased to present the Fiscal 2013 Financial Plan for Lancaster County, South Carolina, in the amount of \$52,136,749 as approved by County Council on June 22, 2012. The total budget by funds is listed below:

• General Fund	\$35,127,296
• Capital Project Sales Tax Fund	\$ 6,116,844
• Other Special Revenue Funds	\$ 7,061,404
• Debt Service Fund	\$ 2,096,555
• Capital Improvement Fund	\$ 1,734,650

This document includes the spending guidelines approved by Council for all operating departments of the county. Furthermore, it contains supplementary information designed to provide the citizens of Lancaster County with a better understanding of the budget and where funds are to be spent this year. Preceding the adoption of this budget, County Council's deliberation involved meetings of the Council Finance Committee, chaired by Councilman Larry McCullough, 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 publicly noticed County Council meetings, as required by state law.

The Fiscal 2013 budget reflects the desire of Council and staff to maintain quality services without substantial tax and fee increases for our citizens. While we did include a millage increase, the Local option Sales Tax credit factor also increased in an amount to more than offset the millage increase for the average homeowner.

## ***FISCAL 2013 BUDGET OVERVIEW***

As requested by Council, we initiated the budget process earlier this year. The departments submitted their budget requests, which were reviewed by the Finance Director and County Administrator. The Administrator's proposed budget was then presented to the Council Finance Committee.

The Finance Committee comprised of Council members McCullough, Estridge, and McGriff, spent numerous hours reviewing the budget and reams of supporting data. They conducted meetings to hear from, and question, the various department heads and elected officials. The Finance Committee proposed budget was then presented to the full Council. Budget workshops and a public hearing were held by the full Council. The end result was the budget as adopted by County Council.

Council faced a number of challenges this year. While we are seeing some light at the end of the economic tunnel, we faced many challenges in the way of deferred personnel and capital needs. We also faced significant challenges in areas where Council could not exercise any financial control, such as increased insurance and fuel costs. These are outlined below.

It was certainly a group effort to achieve the final product. Credit goes to our outstanding department heads and elected officials, in particular our Finance Director Veronica Thompson, and our dedicated Council members.

## ***FISCAL 2012-2013 BUDGET HIGHLIGHTS***

We had several "big ticket" items to address this year. While it presented a challenge, County Council met the challenge head on and addressed these needs. Items that were beyond Council's control included:

1. A \$350,000 increase in health insurance premiums. As members of the State Health Plan, we participate in the state pool. While the pool helps reduce the impact, we were hard hit with some serious employee illnesses the past two years in addition to the affect of increasing healthcare prices which vex everyone these days.
2. A \$300,000 increase in liability insurance premiums. While this past year really showed the results of our risk management efforts, as we won the Gold Award for most improved county in the state, we still have some past bad years and only the passage of time will remove them from our record.
3. An estimated \$118,000 increase in fuel costs. We are hopeful, for everyone's sake, that the recent drop in prices will hold, we have to budget based on trend data, not hope, which resulted in the increase.

Council also addressed some pressing needs this year. These included:

1. Public Safety Communications – E-911. We created the new Public Safety Communications Department to better serve all public safety communications needs for law enforcement, fire, and emergency medical services. While this resulted in some cost savings in the Sheriff's Office, this was more than offset by expenses in the new department. In addition to addressing capital needs, such

as the renovated Public Safety Communications Center, we added eight (8) new Telecommunicators this year. The study revealed just how understaffed we were and steps were taken to address this need. We had approximately \$630,000 in new costs within this department alone.

2. Along these same lines, we will add four new Sheriff's Desk Sergeants at mid-year to serve in the relocated Sheriff's Office. They were needed as the 911 staff would no longer be in the same building.
3. One new position was funded in Probate Court for FY13, a part-time associate probate judge.
4. Two new positions in Emergency Medical Services. Along with the four slots added mid-year in FY 2012, this gives us six more personnel than this time last year. These were needed to facilitate the opening of the new Walnut Creek EMS Station and the relocation to the new Buford EMS Station. Both stations were strategically located to reduce response times and best serve our citizens.
5. In the Public Works arena, we added three (3) new Equipment Operators in Roads and Bridges to enhance our road work efforts. We also filled the Solid Waste/Recycling Manager position which had been open for several years. This was much needed as we comply with new regulations and transition to co-mingled recycling in an effort to improve our services to our residents.
6. We added a Parks and Recreation employee to manage the new Walnut Creek facility. It will go on-line later this year, once the turf has had an opportunity to take root.
7. Finally we added two positions that while they were much needed; we hope our citizens never need to be the beneficiary of their service. These are:
  - a. A Detention Center Training Officer. Increased training requirements and state mandates have reached the point where this position had to be created. In-service training requirements for correctional officers now exceed those of law enforcement officers.
  - b. A full-time deputy Coroner. The work load, both in complexity of cases and number of cases, drove the need for this position.

Salary adjustments were budgeted this year, for the first time in three years. Council decided to accept the staff recommendation of focusing our resources on the majority of our work force, which is on the lower end of the pay scale, by including a "floor" and "ceiling" with the 2% salary adjustment. The "floor" of \$900 means that any employee making less than \$45,000 per year (which is the vast majority of our work force) will receive a pay increase exceeding 2%. As Councilman McCullough eloquently phrased it, "We have to get our people out of the mud." A "ceiling" of \$1,200 meant that adjustments would be moderated (less than 2%) at the upper levels. This affected any employee making more than \$60,000 per year, which only impacted twelve employees. We are truly doing the most good for the most people using this technique.

Finally, there were numerous other minor adjustments ranging from increasing the demolition/ lot clearance fund in Building & Zoning from \$30,000 per year to \$80,000 per year and funding \$25,000 worth of new public access computers in the Library system.

### ***FEE STRUCTURE***

In the interest of complete and full disclosure, there were minor changes to the fee structure in the Fiscal 2013 Budget Ordinance. For the most part, the fee structure remains unchanged from last year. The entire fee schedule is included in the Appendix section of this document. The minor adjustments included:

- Road fee – increased from \$20 to \$25.
- Sheriff – municipal court per diem fee established at \$40.75.
- Building & Zoning – Construction Board Appeal Fee established at \$200.
- Planning – Development Review fee established at \$75.
- Historic Courthouse rental fees, previously adopted by Council, were included in the fee list.

### **CONFORMITY WITH STRATEGIC PLAN**

In 2011, Lancaster County completed its first ever strategic plan. It came as we started the budget process and with the economic situation, we were not able to closely match the budget with the Strategic Plan. Last year's budget was mainly a status-quo; hold the fort type budget that maintained current service levels as best we could.

This year was far different. We built upon last year's Strategic Plan to craft this year's version so we knew before we started the budget process what our highest priorities would be. The budget was crafted to as closely align the budget to the Strategic Plan as possible. We trimmed some service areas, such as contributions to community charitable groups (we notified them last year of this change), while we focused more on identified key areas, such as 911 system upgrades.

Some key changes were:

- Personnel – no salary increases last year, this year Council had identified competitive compensation as a Strategic Plan priority.
- 911 System Upgrades – last year we funded the study while this year we are funding implementation. Funding includes new equipment and additional personnel.
- Update County Infrastructure – last year we curtailed capital and maintenance spending but resumed making those investments this year.

As with any budget, there were some identified areas that we simply couldn't afford this year. For example in the Strategic Plan area of Communications, we are making the capital investment for electronic records retention and a new sound/recording system for Council Chambers; however, we could not afford to fill the new position of Public Information Officer. That will be studied in next year's Strategic Plan and budget.

Major areas from the Strategic Plan that were addressed in the FY 2013 budget include (please note not all Strategic Plan items were budget related and only budget related items are listed below):

#### **I. Public Safety**

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

#### Strategies-

- Implement and fund 911-Phase I (911 Committee/911 Director/Council)  
**FUNDED IN FY 2013 BUDGET**
- Work with Sheriff to provide appropriate law enforcement staffing needs (Council)
- **FUNDED 4 SERGEANTS IN FY 2013 BUDGET**
- Begin transition to 4<sup>th</sup> shift for EMS (EMS director)  
**FUNDED 1 PARAMEDIC AND 1 IT POSITION IN FY 2013 BUDGET**
- Work with Sheriff to provide for a Detention Center Training Officer (Council)  
**FUNDED IN FY 2013 BUDGET**

## II. Economic Development

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

#### Strategies-

- Provide funding for the Piedmont Palmetto Economic Development Association\_effort (Council)  
**Economic Development Director advises this initiative will likely not come to fruition; it is not funded in the FY 2013 budget**

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

## TIE III. Financial Stability

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

#### Strategies-

- Begin budgeting process no later than February 1 (County Administrator)  
**DONE AS PART OF BUDGET PROCESS**

## TIE V. Communications

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

#### Strategies

- Work with Economic Development on Public Information Officer effort (County Administrator/Council Chair)  
**Not in FY 2013 budget**
- Consider USC-Lancaster for Public Information Officer resources (County Administrator)  
**Not in FY 2013 budget**
- Consider using citizen surveys for input in determining priorities for council; satisfaction with services; and how well council/county is communicating (County Administrator)  
**Not in FY 2013 budget**

- Consider communication mode of council meetings (Clerk/Council)  
**FUNDED IN FY 2013 BUDGET (Council Chambers sound and recording system)**
- Consider scanning/electronic storage for records retention (Clerk)  
**FUNDED IN FY 2013 BUDGET**

#### **TIE V. County Infrastructure**

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

##### Strategies-

- Inventory and prioritize building maintenance needs and code/regulation compliance (County Administrator, Building Maintenance)  
**UNDERWAY – FUNDED TO THE EXTENT KNOWN IN PROPOSED BUDGET**
- Consider vehicle replacement/ information technology needs and Capital Improvement Plan needs during budget process (County Administrator, Council)  
**FUNDED IN FY 2013 BUDGET – NOT TO MAXIMUM EXTENT**

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

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

##### Strategies-

- Continue training and pursuing accreditation (Department Heads, Council)  
**FUNDED IN FY 2013 BUDGET**
- Implement competitive salary levels (Council)  
**FY 2013 Budget includes a salary adjustment of 2% or \$900, whichever is greater. There is a cap of a \$1,200 increase. This focuses our efforts on our lower paid employees, which is the majority of the work force. This does not fully implement the Classification and Compensation Plan but is a tremendous step in the right direction.**
- Continue supporting safety committee's efforts and recommendations (County Administrator)  
**FUNDED IN FY 2013 BUDGET**

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

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

##### Strategies-

- Update comprehensive plan (Planning Staff/Council)  
**FUNDED IN FY 2013 BUDGET**

## ***CONCLUSION***

County Council addressed some critical needs with this budget. Concerns in the areas of public safety, public works (roads & bridges and solid waste), and public service (libraries to recreation) have been handled. While much remains to be done, following decades of deferred spending to provide quality services, this was a bold step. As one of our citizens, Mr. Jerry Holt, who regularly attends County Council meetings commented, “Not investing in public projects until the economy improves is like not exercising until you lose weight.”

The Fiscal Year 2013 Financial Plan for Lancaster County represents County Council’s plan for providing service needs for the upcoming fiscal year. I wish to thank the Chairlady and each Council Member for your input and deliberation throughout the process. Special thanks go to our Council Finance Committee members, Larry McCullough, Jack Estridge, and Charlene McGriff. 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

## *Fiscal Year 2013 Budget Ordinance*

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FILED  
CLERK OF COURTS  
SOUTH CAROLINA

2012 JUN 25 AM 11:33

CLERK OF COURTS  
LANCASTER

STATE OF SOUTH CAROLINA )  
COUNTY OF LANCASTER )

ORDINANCE NO. 1149

### **AN ORDINANCE**

**TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013 (FY 2012-13); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2012-13; 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, 2012 and ending June 30, 2013 ("FY 2012-13"):



<u>Budgets</u>	<u>Amount</u>
Capital Improvement Fund	1,734,650
County Debt	2,096,555
CTC Fund	1,501,000
E-911 Fund	1,312,136
Capital Project Sales Tax	6,116,844
Indian Land Fire Protection District Fund	401,000
Court Mandated Security	1,082,900
General Fund	35,127,296
Local Accommodations Fund	45,000
Pleasant Valley Fire Protection District Fund	310,698
Recreation Fund	1,998,773
Airport Fund	270,000
Victims Services Fund	139,897

~~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 2012-13 shall not exceed its revenues and available carry forward funds.~~

/B. 1. 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 2012-13 shall not exceed its revenues and available carry forward funds.

2. a. As of the date of adoption of this ordinance, the General Assembly had not completed its work on its FY 2012-13 General Appropriations Bill, and bills related to it, which includes appropriations for State Aid to Subdivisions. Council has estimated State Aid to Subdivisions revenue to be \$3,000,000 for FY 2012-13, however, receipt of that level of revenue is uncertain until the General Assembly completes its work on the state budget.

b. If after the General Assembly completes its work on the state budget the amount of revenue to be received for State Aid to Subdivisions is estimated to be less than \$3,000,000, then the County Administrator is authorized and directed to manage the expenditure of funds so as to offset the reduced level of State Aid to Subdivisions revenue. Actions the County Administrator may take, include but are not limited to: (i) delaying implementation of employee pay increases for County employees by one or more pay dates, provided, however, that employee pay increases may not be delayed beyond the first pay date in October; and (ii) delaying the filling of new positions. In exercising the authority contained in this item, no program or service may be eliminated without the approval of Council. The County Administrator shall report to Council on any actions taken pursuant to the authority of this item./

C. Monies appropriated in this ordinance must be expended in compliance with policies adopted by Council or, at Council's direction, as formulated and implemented by the County, either existing or adopted subsequent to this ordinance.

D. The detailed operating budget for the County, as contained in the Annual Financial Plan, is incorporated into this ordinance by reference as if it were set out in this ordinance in its entirety and it is adopted and approved as the detailed budget for Lancaster County.

E. 1. Certain monies are to be received by the County in the form of federal, state and local grants from non-county sources for specified public purposes and these monies,

including any match, are budgeted for the specified public purpose upon the acceptance of the monies by majority vote of Council.

2. Donations received by the County from non-county sources for specified public purposes are budgeted for the specified public purpose.

3. The County may enter into a "lease financing agreement" to purchase capital items and the monies from these other financing sources and uses are budgeted upon approval by Council.

4. Budget amounts for encumbrances from the prior year will be automatically rolled forward and made as additions to the adopted budget.

### **Section 3. Tax Levy.**

A. The County Auditor shall levy, and the County Treasurer shall collect, ad valorem taxes based on the following millage rates, which reflect the sales tax rollback factor:

General Fund	71.40
Capital Improvement Fund	4.30
County Debt	6.10
USC-L	3.80

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	3.30
---------------------------------------------	------

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 2012-13, 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 2012-13.

### **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 2012-13, 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 22nd day of June, 2012


SIGNATURES FOLLOW ON NEXT PAGE.

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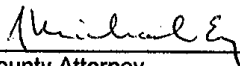
Ordinance No.1149

LANCASTER COUNTY, SOUTH CAROLINA

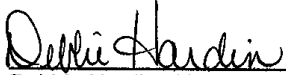
  
Kathy Sistare, Chair, County Council

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

Approved as to form:

  
County Attorney

ATTEST:

  
Debbie Hardin, Clerk to Council

1 <sup>st</sup> reading:	May 21, 2012
2 <sup>nd</sup> reading:	June 11, 2012
3 <sup>rd</sup> reading:	June 22, 2012
Public Hearing:	June 11, 2012

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## **INTRODUCTION**

## Community Profile

### Brief History

Lancaster County is located in the north central area of South Carolina and is approximately 40 miles south of Charlotte, North Carolina and 60 miles north of Columbia, South Carolina. Lancaster County covers 549 square miles. The county comprises three incorporated communities – Lancaster, Kershaw, and Heath Springs. Lancaster County has a Council-Administrator form of government with seven council members.

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



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

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





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

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



### **Famous Lancastrians**



**Andrew Jackson**

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



**Charles Duke**

## LANCASTER COUNTY SEAL

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

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



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

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

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

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

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

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



## *Demographic and Economic Information*

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### *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
2011(E)	77,908

#### **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

**Total Personal Income (in thousands)**

2007	\$1,542,045
2008	\$1,620,517
2009	\$1,752,832
2010	\$1,822,945
2011	\$1,450,946

**Per Capita Income**

2007	\$21,500
2008	\$22,080
2009	\$23,090
2010	\$23,441
2011	\$18,929

**Unemployment Rates (fiscal year)**

2007	8.8%
2008	10.1%
2009	19.1%
2010	16.4%
2011	15.3%

**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>
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
2011	83.60	175.25	3.40	143.50	70.90

**Assessed Value of Taxable Property (fiscal year)**

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
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
2011	\$215,604,040	\$66,175,793	\$281,779,833

**Ten Largest Taxpayers Fiscal Year 2011**

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

## Education

### Public Schools (FY 2011)

Elementary Schools	8
Middle Schools	4
Elem/Middle Schools	1
High Schools	4
Special Program Schools	3
Charter Schools	<u>1</u>
Total	21

### Private Schools

K-12                      3

### Higher Education

USC-L

York Technical College (Kershaw)

Enrollment            11,586

## Public Health & Safety

### Emergency Medical Services (FY 2011)

EMS Stations                      7  
Number of calls                13,334

### Fire Service (FY 2011)

Fire Stations                      18  
Number of calls    3,600

### Police Protection (FY 2011)

Police Stations                      4  
Criminal arrests    2,172



## Public Works (FY 2011)



### Recycling Convenience Centers

Number of Sites                      12  
Tons of recyclables collected        2,882

### Items Accepted for Recycling

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

## *Organizational Form of Government*

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

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

## *Organizational Structure*

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

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

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

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

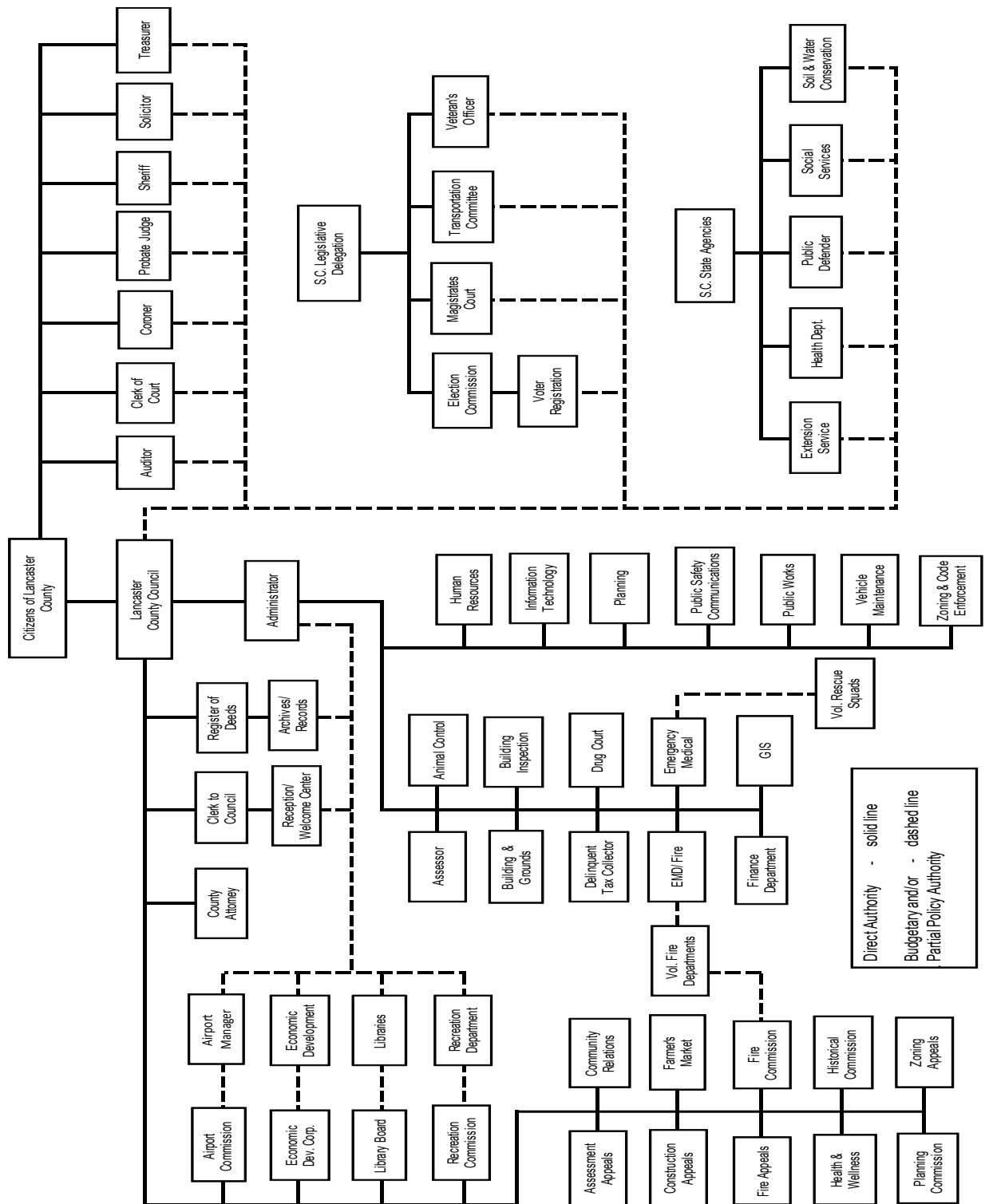
**Public Works** – This area of county government is comprised of Roads & Bridges, Solid Waste, and CTC Transportation departments.

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

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

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

# Lancaster County Organizational Chart



## **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

<b>Council Members</b>	<b>District</b>	<b>Term Expires</b>
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

Debbie Hardin, Clerk to Council

### *Council Finance Committee*

Larry McCullough, Charlene McGriff, and Jack Estridge

## *Lancaster County Management & Finance Department*

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Steve Willis,  
County Administrator

Jacqueline Pope,  
Chief Magistrate

Norman Anderson, Director  
Assessor/GIS

Lisa Robinson, Director  
Human Resource

Robin Helms, Director  
Veterans Affairs

Morris Russell, Director  
Emergency Management/Fire Service

Jimmy Barton, Director  
Building Maintenance

Mary Ann Hudson, Director  
Registration and Election

Clay Catoe, Director  
EMS

Veronica Thompson, Director  
Finance

Joel Hinson, Director  
Animal Control

Hector Soliman, Building Official  
Building and Zoning

Sherry Wilson, Director  
Recreation

Lee Weeks, Tax Collector  
Delinquent Tax

Debbie Horne, Director  
Detention Center

Nick Parris, Director  
MIS

Vacant, Director  
Planning

Jeff Catoe, Director  
Public Works/Solid Waste

John Lane, Director  
Register of Deeds

Jeffrey Phillips, Director  
Juvenile Drug Court

Brandon Elliott, Director  
Vehicle Maintenance

Chris Nunnery, Director  
Public Safety Communications

### *Finance Department*

Veronica Thompson, Director  
Sarah Jenkins, Senior Accountant  
Miesha Jackson, Accountant II  
Lou Ann Gardner, Accountant I  
Rhonda Brasington, Accounts Payable Specialist  
Dedra Brown, Accounting Clerk  
Bryant Cook, Procurement Officer

## *Elected Officials, Boards & Commissions*

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### **ELECTED OFFICIALS**

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

### **BOARDS AND COMMISSIONS**

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



## *Lancaster County Financial Policies & Budget Process*

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### **Fund Balance**

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

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

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

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

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

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

### **Risk Management**

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

## **Capital Assets and Inventory**

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

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

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

#### **Budget Transfers**

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

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

#### **Budget Amendments**

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

#### **Balanced Budget**

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

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

It is the responsibility of the Finance Director to review expenditures of each fund recipient by account. If, in the judgment of the Finance Director, the rate of expenditure in any account may cause an over expenditure of allocated funds in that account, the Finance Director shall advise the department or agency head or administrator involved and require that person to explain in writing the rate of expenditure. If, in the judgment of the Finance Director, after explanation, there is a probability of over expenditure, the Finance Director shall notify the department or agency head or administrator, within five (5) days of the notice, to either transfer funds into the account or to cease expenditures from the account. If the department or agency head or administrator does not transfer funds or cease expending monies from the account, then the Finance Director may freeze the account and refuse to pay any obligations in that account, in which case, the Finance Director shall immediately notify the County Administrator that the account is frozen. The County Administrator shall notify the department or agency head or administrator to appear at the next council session to discuss methods of correcting the account's expenditure rate.

## **Revenue Policies**

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

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

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

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

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

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

acceptance. The County shall seek to minimize grant funded commitments requiring recurring fiscal expenditures.

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

### **Debt Management**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(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.



## *Budget Calendar*

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January – February 2012: Budget packages sent to Department Heads.

February – March 2012: Budget requests received from departments.

March 2012: Administrator and Finance Director complete preparation of revenue estimates for the new budget year with assistance from department heads and staff.

April 30, 2012: Council Finance Committee Meeting

May 7, 2012: Council Finance Committee Meeting

May 14, 2012: Council Finance Committee Meeting

May 21, 2012: Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2013 budget.

May 25, 2012: Notice of advertisement of Public Hearing posted in *The Lancaster News*.

June 5, 2012: Budget work session with County Council.

June 11, 2012: Second Reading of Fiscal Year 2013 budget

June 11, 2012: Public hearing on proposed budget.

June 18, 2012: Council Finance Committee Meeting

June 22, 2012: Third Reading and adoption of Fiscal Year 2013 Budget Ordinance #1149.

June 30, 2012: Finance Department prepares account ledgers and enters new payroll information for the Fiscal Year 2013 budget.

July 1, 2012: Begin new fiscal year with implementation of adopted budget.

August 2012: Budget document is published and posted on the County's website.

## *Strategic Plan*

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

### **Lancaster County Vision Statement**

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

### **Lancaster County Mission Statement**

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

### **Lancaster County Values**

*Teamwork* – The long-term success of county government depends on loyal, dedicated public servants. We place great emphasis on cooperation within and between departments. Working together, we will realize our shared mission of delivering high quality services to our citizens.

*Integrity* – Standards of honesty, objectivity and ethical behavior guide all that we do. We will have the courage to conduct our business and make decisions consistently in the best interest of the citizens.

*Fairness* - We treat all employees, citizens, and business partners in a fair and impartial manner. We strive to treat others as we expect to be treated.

*Sense of Community* – We encourage our citizens to be informed and have a voice in government and community affairs. We will work to instill a sense of ownership and pride in the county on the part of our citizens and employees.

*Professionalism* – We conduct our business in a dependable and courteous manner. We communicate effectively with our citizens and with each other. Our Council and employees are prepared, knowledgeable and practice continuous learning.

*Innovation* - We strive to continuously improve the operation and services of Lancaster County.

*Diversity* - We believe in the individual worth and dignity of our citizens and employees. We value and celebrate the different talents and perspectives of all persons.

## **2012 STRATEGIC PLAN GOALS AND STRATEGIES**

### **I. Public Safety**

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

#### Goals-

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

#### Strategies-

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

### **II. Economic Development**

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

#### Goals-

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

#### Strategies-

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

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

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

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

#### Goals-

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

#### Strategies-

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

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

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

#### Goals-

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

#### Strategies-

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

### **TIE V. Communications**

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

#### Goals-

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

#### Strategies-

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

#### **TIE V. County Infrastructure**

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

#### Goals-

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

#### Strategies-

- Schedule meeting with County Transportation Committee to discuss issues and linkages with strategic plan (County Administrator, Council)
- Schedule meetings with Lancaster County water and sewer to discuss issues, linkages with strategic plan (County Administrator, Council)
- Inventory and prioritize building maintenance needs and code/regulation compliance (County Administrator, Building Maintenance)
- Consider vehicle replacement/ information technology needs and Capital Improvement Plan needs during budget process (County Administrator, Council)
- Continue building maintenance outsourcing (County Administrator)

## **TIE V. County Employees**

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

### Goals-

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

### Strategies-

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

## **VIII. Growth Management**

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

### Goals-

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

### Strategies-

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

## *Fund Structure*

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### **Fund Accounting**

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

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

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

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

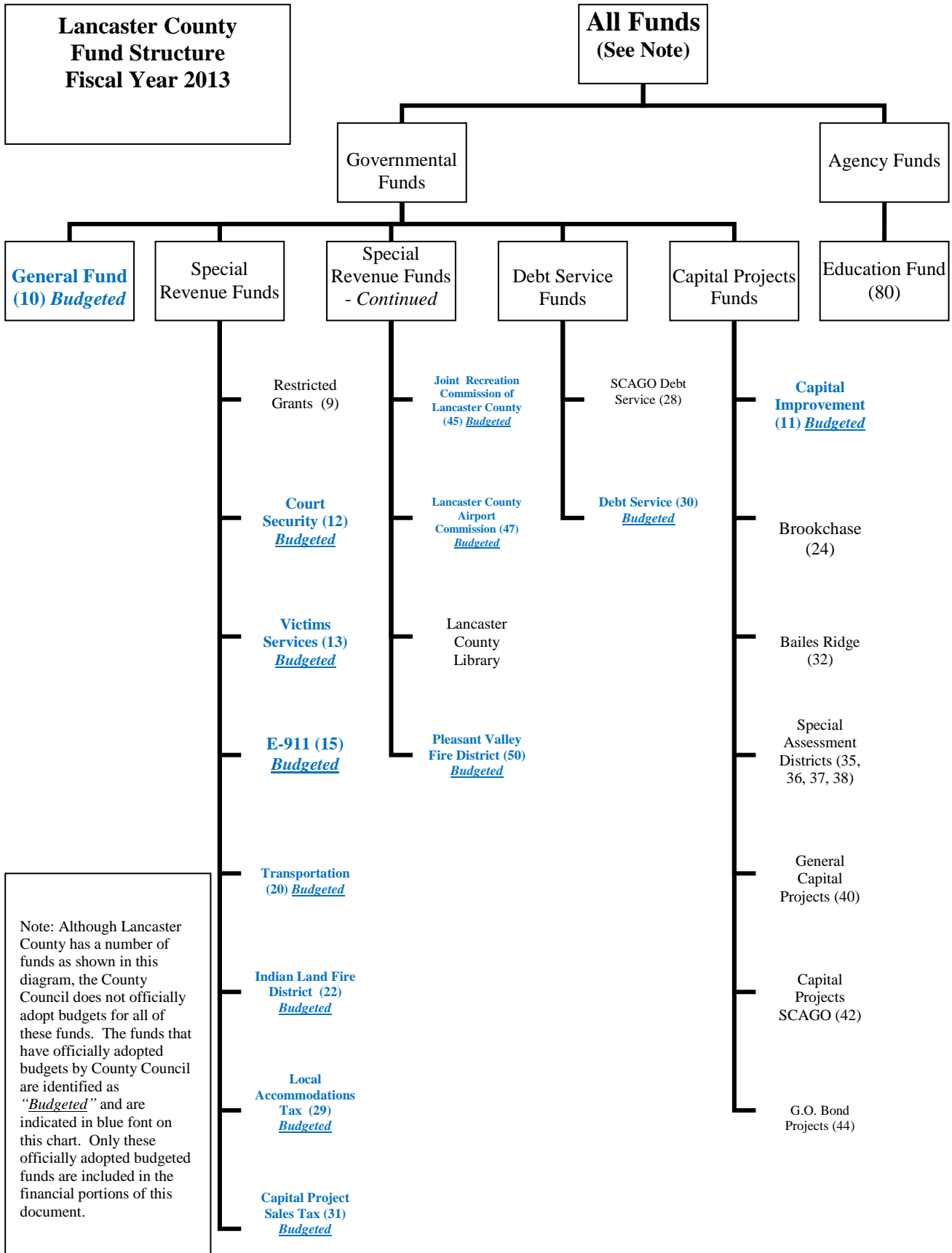
### **Lancaster County Governmental Funds**

General Fund  
Capital Project Sales Tax Special Revenue Fund  
Other Special Revenue Funds  
Debt Service Funds  
Capital Projects Funds

### **Lancaster County Agency Funds**

Education Fund

The pages that follow have more information on the fund structure of Lancaster County and narrative descriptions of all appropriated funds. A matrix of the Department/Fund relationship is shown on page 50.





## *Appropriated (Officially Budgeted) Funds*

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### **General Fund**

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

### **Special Revenue Fund: Capital Project Sales Tax**

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

### **Other Special Revenue Funds**

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

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

### **Capital Projects Fund**

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

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

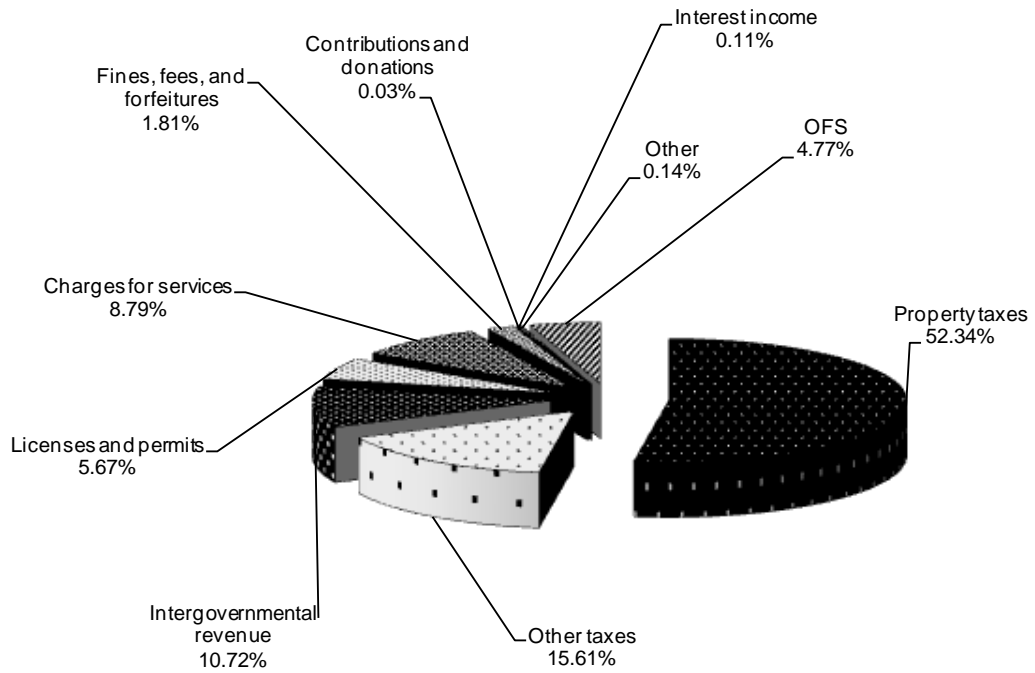
## **BUDGET SUMMARY**

## *Overall Budget Summary*

The table below summarizes the fiscal year 2013 Budget by each fund. More details on the revenue & expenditure classifications are presented in the charts and tables on the pages that follow. Each fund is discussed separately in the *Funds* section of this document. Major cost drivers in this budget year include increases in gasoline (\$118,120), health insurance (\$350,000), and worker's compensation insurance (\$300,000.) A new Communications department was added as well (\$1,325,000.)

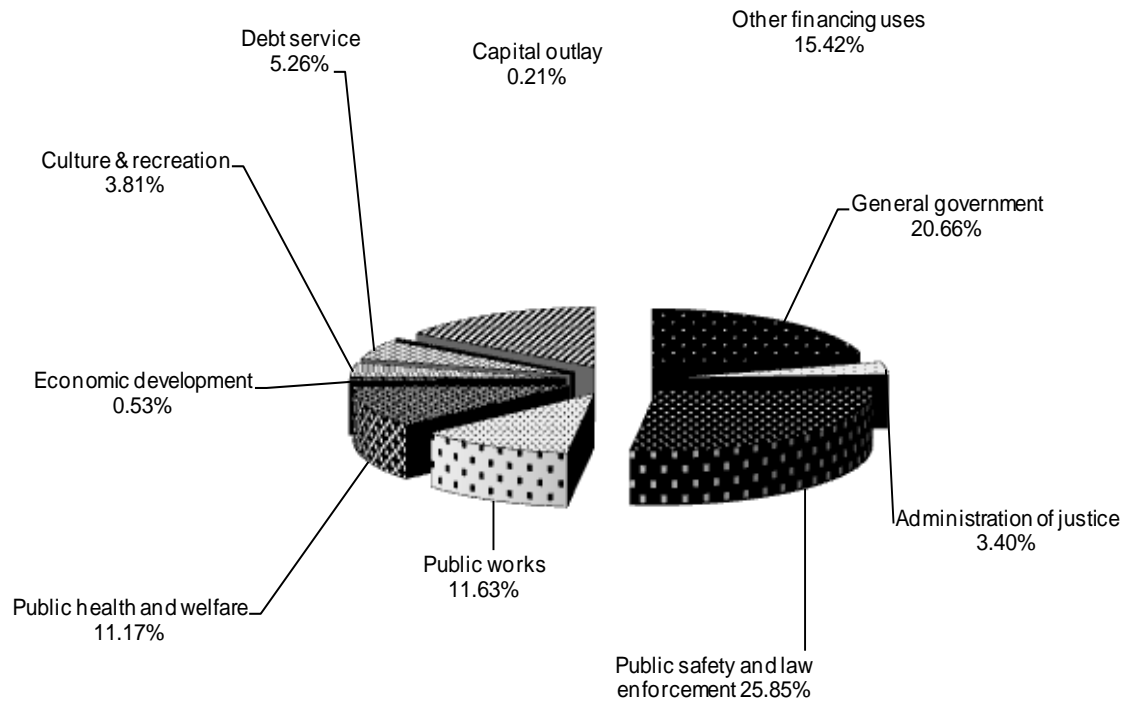
<b>Lancaster County, South Carolina</b>		
<b>Original Adopted Budgets</b>		
<b>Fiscal Year Ended June 30, 2013</b>		
<b>General Funds</b>		
General Fund		\$ 35,127,296
<b>Capital Project Sales Tax Special Revenue Fund</b>		
Capital Project Sales Tax		6,116,844
<b>Other Special Revenue Funds</b>		
Court Security	\$ 1,082,900	
Victims Services	139,897	
E-911	1,312,136	
Transportation	1,501,000	
Indian Land Fire District	401,000	
Local Accommodations Tax	45,000	
Joint Recreation Commission	1,998,773	
Lancaster County Airport Commission	270,000	
Pleasant Valley Fire District	310,698	
	\$ 7,061,404	7,061,404
<b>Debt Service Funds</b>		
Debt Service		2,096,555
<b>Capital Project Fund</b>		
Capital Improvement		1,734,650
<b>Total All Budgeted Funds</b>		\$ 52,136,749

**Lancaster County, SC  
FY2013  
Budget  
Revenues & OFS By Type**



The top four categories of revenues ( Property taxes, Intergovernmental revenue, Other taxes, & Charges for services) are discussed in the Revenue Summary section of this document. These four revenue sources represent 88% of the total revenues budget for fiscal year 2013.

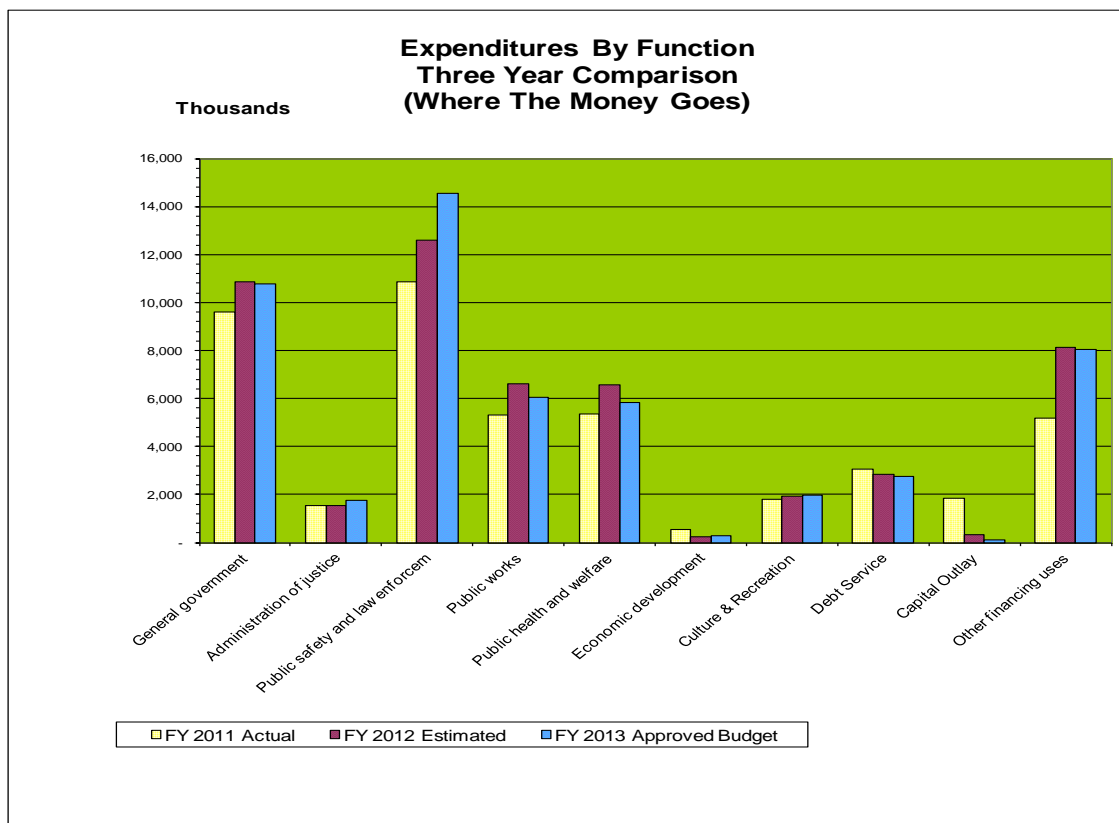
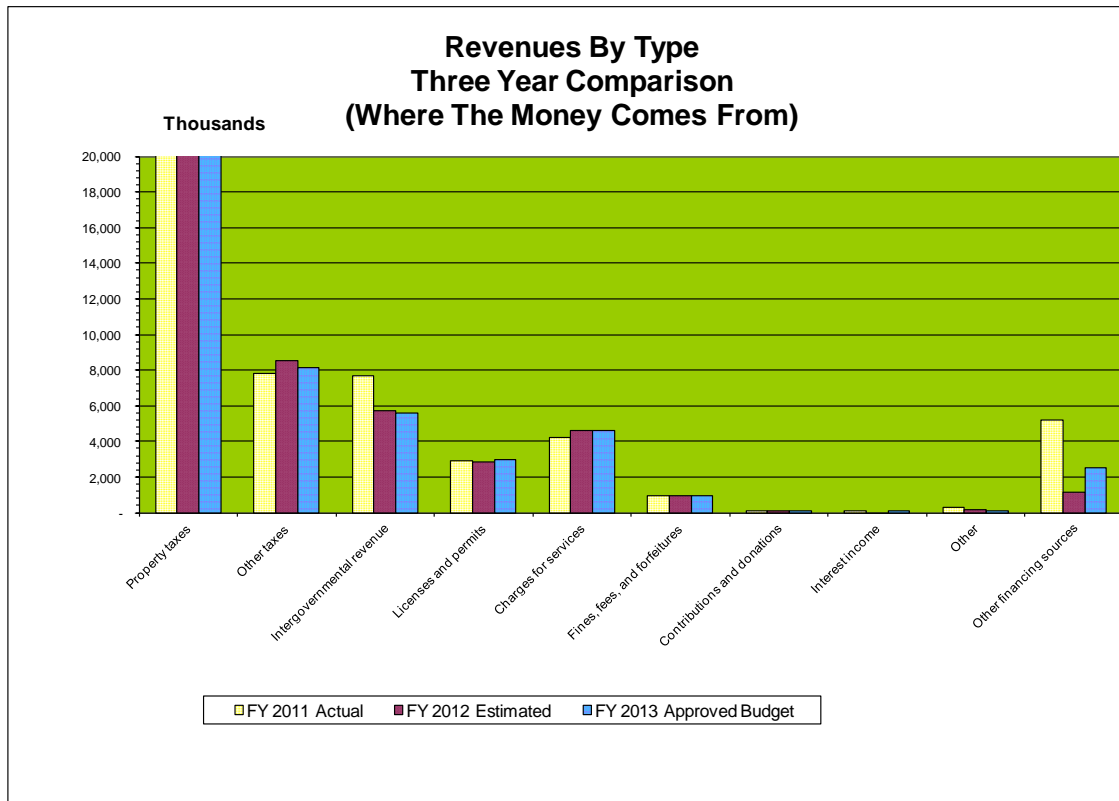
**Lancaster County, SC  
FY2013  
Budget  
Expenditures & OFU By Function**



Public safety and law enforcement represents the largest portion of budgeted expenditures with 26% of the budget. General government expenditures represent the second largest portion of the budget with 21% of the budget. The roads and bridges and solid waste departments are included in the public works function that represents 12% of the budget. Public health and welfare includes the EMS department and is 11% of the FY13 budget. These functions are discussed separately in the Expenditures Summary section of this document.

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2011, 2012 & 2013. The actual figures for 2011 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 2011 Actual	FY 2012 Estimated	FY 2013 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 25,005,043	\$ 26,552,067	\$ 27,290,728
Other taxes	7,798,566	8,534,354	8,140,344
Intergovernmental revenue	7,682,613	5,720,762	5,588,488
Licenses and permits	2,872,281	2,870,572	2,956,000
Charges for services	4,217,820	4,597,274	4,582,415
Fines, fees, and forfeitures	912,727	993,673	945,135
Contributions and donations	68,931	129,986	18,000
Interest income	86,632	48,912	55,500
Other	279,484	158,029	71,000
<b>Total revenues</b>	<b>\$ 48,924,097</b>	<b>49,605,629</b>	<b>49,647,610</b>
<b>Expenditures</b>			
General government	9,607,750	10,847,577	10,771,304
Administration of justice	1,524,894	1,535,234	1,771,937
Public safety and law enforcement	10,843,687	12,616,984	14,551,190
Public works	5,303,522	6,623,343	6,061,011
Public health and welfare	5,369,242	6,573,966	5,825,921
Economic development	547,684	245,509	274,660
Culture & Recreation	1,790,812	1,944,186	1,988,671
Debt Service	3,042,819	2,860,794	2,744,762
Capital Outlay	1,858,927	327,147	107,102
<b>Total expenditures</b>	<b>39,889,337</b>	<b>43,574,740</b>	<b>44,096,558</b>
<b>Excess of revenues over (under) expenditures</b>	<b>9,034,760</b>	<b>6,030,889</b>	<b>5,551,052</b>
Other financing uses	11,254,542	8,117,493	8,040,191
Other financing sources	5,195,434	1,150,934	2,489,139
<b>Net changes in fund balance</b>	<b>2,975,652</b>	<b>(935,670)</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>24,229,756</b>	<b>27,205,408</b>	<b>26,269,738</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 27,205,408</b>	<b>\$ 26,269,738</b>	<b>\$ 26,269,738</b>





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

	General Fund	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22, 29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 20,838,835		\$ 958,674	\$ 2,082,511	\$ 1,125,023	\$ 25,005,043
Other taxes	996,417	\$ 6,385,293	\$ 416,856			7,798,566
Intergovernmental revenue	3,607,349		4,050,886	24,378		7,682,613
Licenses and permits	2,872,281		-			2,872,281
Charges for services	2,746,015		1,471,805			4,217,820
Fines, fees, and forfeitures	908,198		4,529			912,727
Contributions and donations	68,931		-			68,931
Interest income	51,592	11,362	20,338	3,340		86,632
Other	126,005		36,550		116,929	279,484
<b>Total revenues</b>	<b>32,215,623</b>	<b>6,396,655</b>	<b>6,959,638</b>	<b>2,110,229</b>	<b>1,241,952</b>	<b>48,924,097</b>
<b>Expenditures</b>						
General government	8,987,853	5,000	312,671		302,226	9,607,750
Administration of justice	1,524,894					1,524,894
Public safety and law enforcement	9,008,539		1,456,059		379,089	10,843,687
Public works	3,676,752		1,284,070		342,700	5,303,522
Public health and welfare	5,281,791				87,451	5,369,242
Economic development	547,684					547,684
Culture & Recreation			1,790,812			1,790,812
Debt Service	583,152		198,408	2,104,983	156,276	3,042,819
Capital Outlay			1,858,927			1,858,927
<b>Total expenditures</b>	<b>29,610,665</b>	<b>5,000</b>	<b>6,900,947</b>	<b>2,104,983</b>	<b>1,267,742</b>	<b>39,889,337</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,604,958</b>	<b>6,391,655</b>	<b>58,691</b>	<b>5,246</b>	<b>(25,790)</b>	<b>9,034,760</b>
<b>Other financing sources (uses)</b>						
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)	(1,874,638)	(5,706,009)	(15,000)			(7,595,647)
<b>Total other fin. sources (uses)</b>	<b>(1,309,968)</b>	<b>(5,706,009)</b>	<b>908,787</b>	<b>48,082</b>	<b>-</b>	<b>(6,059,108)</b>
<b>Net change in fund balances</b>	<b>1,294,990</b>	<b>685,646</b>	<b>967,478</b>	<b>53,328</b>	<b>(25,790)</b>	<b>2,975,652</b>
<b>Fund Balances July 1, 2010</b>	<b>16,392,814</b>	<b>4,422,605</b>	<b>2,552,191</b>	<b>449,970</b>	<b>412,176</b>	<b>24,229,756</b>
<b>Fund Balances, June 30, 2011</b>	<b>\$ 17,687,804</b>	<b>\$ 5,108,251</b>	<b>\$ 3,519,669</b>	<b>\$ 503,298</b>	<b>\$ 386,386</b>	<b>\$ 27,205,408</b>

Lancaster County, South Carolina  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Fiscal Year Ended June 30, 2012 (Estimated)

	General Fund	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22,29,4 5,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 22,187,067		\$ 985,698	\$ 2,161,464	\$ 1,217,838	\$ 26,552,067
Other taxes	1,179,937	\$ 6,924,788	\$ 429,629			8,534,354
Intergovernmental revenue	3,448,328		2,158,458	113,976		5,720,762
Licenses and permits	2,870,572					2,870,572
Charges for services	2,888,202		1,709,072			4,597,274
Fines, fees, and forfeitures	906,290		87,383			993,673
Contributions and donations	129,986					129,986
Interest income	42,675	3,194	2,407	636		48,912
Other	116,400		41,629			158,029
Total revenues	33,769,457	6,927,982	5,414,276	2,276,076	1,217,838	49,605,629
<b>Expenditures</b>						
General government	10,385,144	11,050	211,732		239,651	10,847,577
Administration of justice	1,526,632				8,602	1,535,234
Public safety and law enforcement	10,091,859		2,377,409		147,716	12,616,984
Public works	4,093,995		2,388,578		140,770	6,623,343
Public health and welfare	6,425,768				148,198	6,573,966
Economic development	245,509					245,509
Culture & Recreation			1,785,490		158,696	1,944,186
Debt Service	429,060		207,648	2,067,810	156,276	2,860,794
Capital Outlay			327,147			327,147
Total expenditures	33,197,967	11,050	7,298,004	2,067,810	999,909	43,574,740
<b>Excess of revenues over (under) expenditures</b>	571,490	6,916,932	(1,883,728)	208,266	217,929	6,030,889
<b>Other financing sources (uses)</b>						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets	34,031		3,353			37,384
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	25,000	15,000	1,073,550			1,113,550
Transfers (out)	(2,015,259)	(6,077,234)	(25,000)			(8,117,493)
Total other fin. sources (uses)	(1,956,228)	(6,062,234)	1,051,903	-	-	(6,966,559)
<b>Net change in fund balances</b>	(1,384,738)	854,698	(831,825)	208,266	217,929	(935,670)
<b>Fund Balances July 1, 2011</b>	17,687,804	5,108,251	3,519,669	503,298	386,386	27,205,408
<b>Fund Balances, June 30, 2012</b>	\$ 16,303,066	\$ 5,962,949	\$ 2,687,844	\$ 711,564	\$ 604,315	\$ 26,269,738

Lancaster County, South Carolina  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Fiscal Year Ended June 30, 2013 (Approved Budget)

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12, 13, 15, 20, 22, 29, 4 5, 47, 50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 22,927,986		\$ 1,033,687	\$ 2,095,555	\$ 1,233,500	\$ 27,290,728
Other taxes	1,578,500	\$ 6,116,844	\$ 445,000			8,140,344
Intergovernmental revenue	3,995,585		1,592,903			5,588,488
Licenses and permits	2,956,000		-			2,956,000
Charges for services	2,661,475		1,920,940			4,582,415
Fines, fees, and forfeitures	841,750		103,385			945,135
Contributions and donations	18,000		-			18,000
Interest income	52,000		2,500	1,000		55,500
Other	41,000		30,000			71,000
Total revenues	35,072,296	6,116,844	5,128,415	2,096,555	1,233,500	49,647,610
<b>Expenditures</b>						
General government	9,927,304	15,000	300,000		529,000	10,771,304
Administration of justice	1,771,937				-	1,771,937
Public safety and law enforcement	11,068,707		3,026,833		455,650	14,551,190
Public works	4,260,011		1,501,000		300,000	6,061,011
Public health and welfare	5,472,921				353,000	5,825,921
Economic development	274,660					274,660
Culture & Recreation			1,891,671		97,000	1,988,671
Debt Service	438,409		209,798	2,096,555		2,744,762
Capital Outlay			107,102			107,102
Total expenditures	33,213,949	15,000	7,036,404	2,096,555	1,734,650	44,096,558
<b>Excess of revenues over (under) expenditures</b>	1,858,347	6,101,844	(1,907,989)	-	(501,150)	5,551,052
<b>Other financing sources (uses)</b>						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance sources	45,000		1,012,561		501,150	1,558,711
Fund Balance (uses)						-
Transfers in	10,000		920,428			930,428
Transfers (out)	(1913,347)	(6,101,844)	(25,000)			(8,040,191)
Total other fin. sources (uses)	(1,858,347)	(6,101,844)	1,907,989	-	501,150	(5,551,052)
<b>Net change in fund balances</b>	-	-	-	-	-	-
<b>Fund Balances July 1, 2012</b>	16,303,066	5,962,949	2,687,844	711,564	604,315	26,269,738
<b>Fund Balances, June 30, 2013</b>	\$ 16,303,066	\$ 5,962,949	\$ 2,687,844	\$ 711,564	\$ 604,315	\$ 26,269,738

## *Revenue Summary*

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

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

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.

Sixteen 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.

Other Financing Sources (OFS) can also be a major source of funding. These funds come from lease proceeds, bond proceeds, sale of capital assets, and transfers from other funds. These funds make up 5% of the fiscal year 2013 budget.

The County's other revenue classifications are listed below:

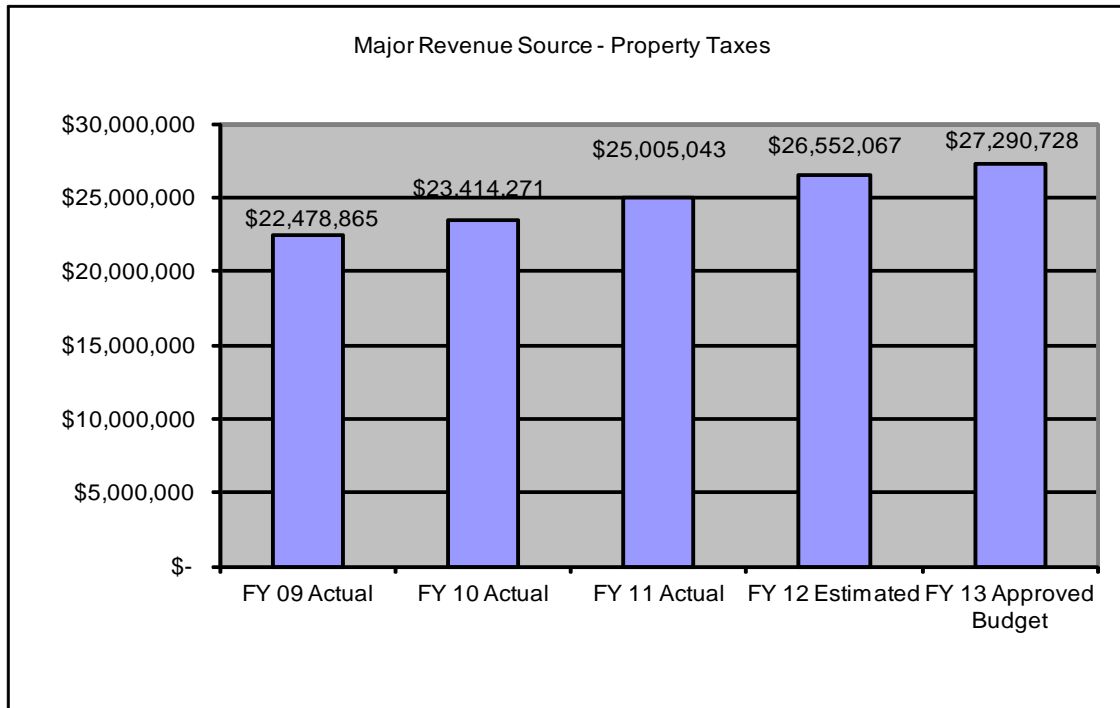
- ▶ Licenses & Permits – Building permits, franchise licenses, & planning fees = 5%
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds = 2%
- ▶ Contributions & Donations – Donations and grants from private sources = >1%
- ▶ Interest Income – Bank interest on investments and deposits = >1%
- ▶ Other Income – Revenues that do not fit into any other category = >1%

The following pages give more detailed information on the major revenue sources for Lancaster County and the details for Other Financing Sources.

## Major Revenue Source - Property Taxes

Property taxes represent the largest portion of revenue budgeted at 52% of total revenues. These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier. The total dollar amount of property taxes shows an increasing trend, but as a percentage of total revenues, this source has remained steady at approximately 50% of total revenues. Property tax revenues vary mainly due to increases in mill values (property values were reassessed for fiscal year 2012) and increases in property development. Lancaster County has had tremendous growth in residential property development over the last ten years. Projected revenues are based on a 95% collection rate of the assessments calculated by the Assessor and Auditor departments.

	Total Revenues (includes OFS)	Property Taxes	% Of Total Revenues
FY 09 Actual	\$47,086,888	\$ 22,478,865	48%
FY 10 Actual	\$48,153,892	\$ 23,414,271	49%
FY 11 Actual	\$54,119,531	\$ 25,005,043	46%
FY 12 Estimated	\$50,756,563	\$ 26,552,067	52%
FY 13 Approved Budget	\$52,136,749	\$ 27,290,728	52%



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, 2012 was \$5,465,814,536. The total estimated assessed value of property as of June 30, 2012 is listed below:

▪ Real	\$223,550,000
▪ Manufacturing	\$ 11,500,000
▪ Trans. & Utilities	\$ 14,000,000
▪ Vehicles	\$ 24,000,000
▪ Other Personal	\$ 9,000,000

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

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

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

$$\begin{array}{l}
 \text{Assessed Value (appraised value minus exemptions multiplied by rate)} \\
 \text{X Millage Rate} \\
 \text{— } \underline{\text{LOST Credit (if applicable = appraised value multiplied by LOST credit factor)}} \\
 \text{= Tax Due}
 \end{array}$$

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

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years													
Lancaster County						Overlapping Rates							
						Lancaster County School District							
Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improv.	County Court Security	County LOST Credit Factor	School Operating	School Debt	USCL	Tow n of Heath Springs	Tow n of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
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
2012	68.40	7.20	4.10	3.30	0.000532	140.00	43.50	3.60	0.00	69.90	0.002217	143.50	0.001895
2013	71.40	6.10	4.30	3.30	0.000644	140.00	47.00	3.80	0.00	72.10	0.002288	149.70	0.001976

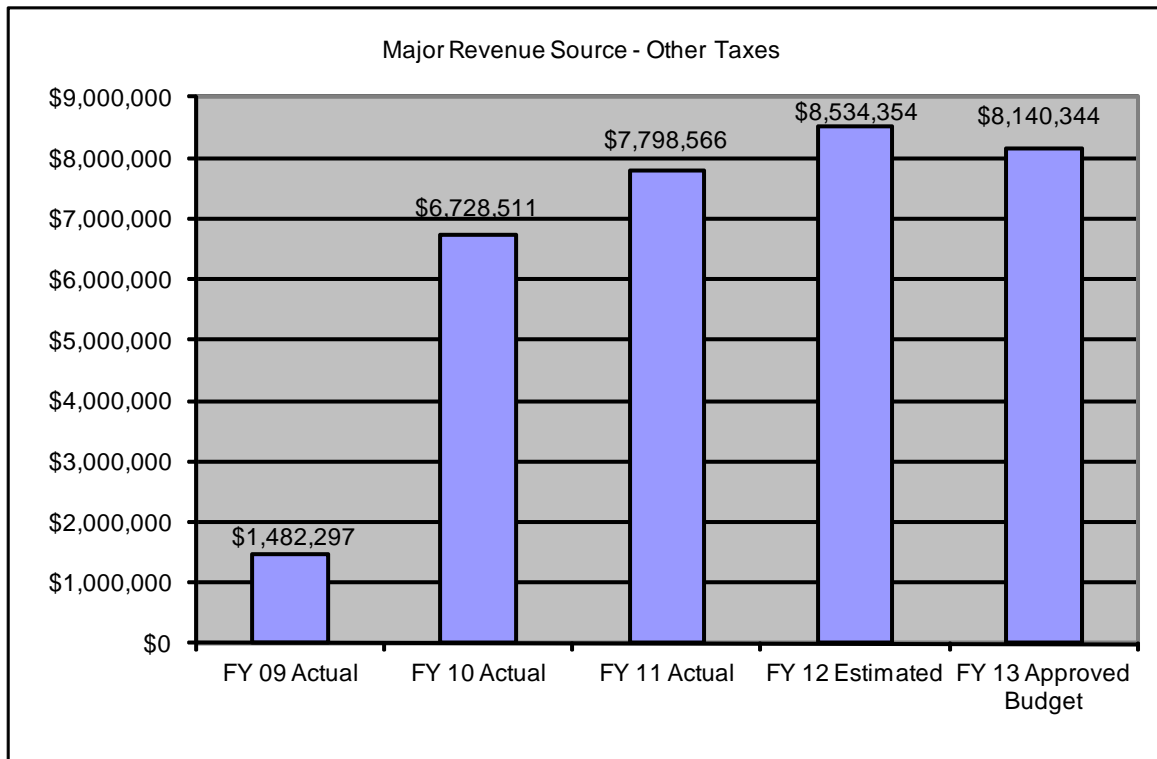
**Assessment rates as determined by the State of South Carolina:**

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

## Major Revenue Source - Other Taxes

Other Taxes is the second largest revenue source for Lancaster County with 16% of total revenues. The majority (\$6,116,844) of these anticipated FY2013 revenues come from the 1% capital project sales tax that was approved by the voters in the November 2008 election. The budget is based on conservative numbers due to the fact that this line item fluctuates as the economy changes. These funds are being used to pay for a new Justice Center for Lancaster County. Other revenues included in this category are road improvement taxes and E-911 taxes.

	Total Revenues (includes OFS)	Other Taxes	% Of Total Revenues
FY 09 Actual	\$47,086,888	\$1,482,297	3%
FY 10 Actual	\$48,153,892	\$6,728,511	14%
FY 11 Actual	\$54,119,531	\$7,798,566	14%
FY 12 Estimated	\$50,756,563	\$8,534,354	17%
FY 13 Approved Budget	\$52,136,749	\$8,140,344	16%

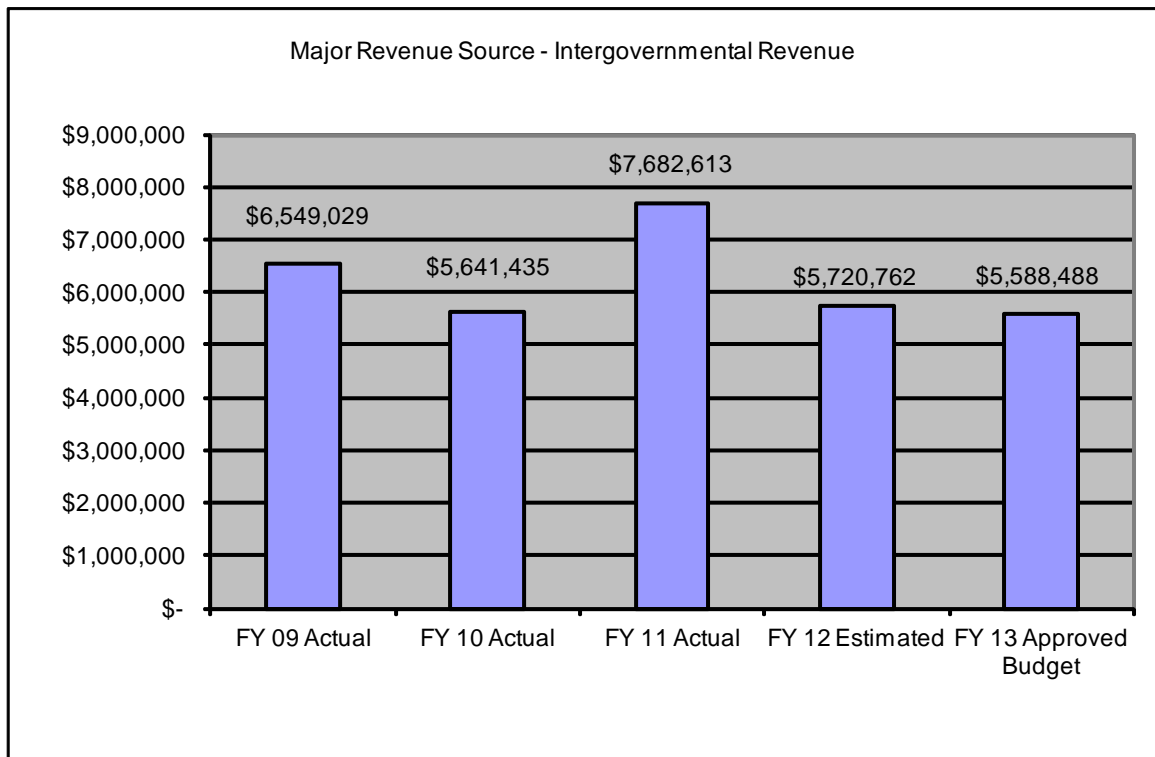




## Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$5,588,488 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 governments. The main revenue in this source is the State Aid to Subdivisions and the anticipated revenue for FY2013 is \$3,000,000. The General Assembly had not completed its work on the FY2013 General Appropriations Bill at the time the County passed the budget, so a provision was placed in the budget ordinance to allow the administrator to revise the budgeted expenditures (primarily delay hiring or employee raises) to offset any reduction in this line item.

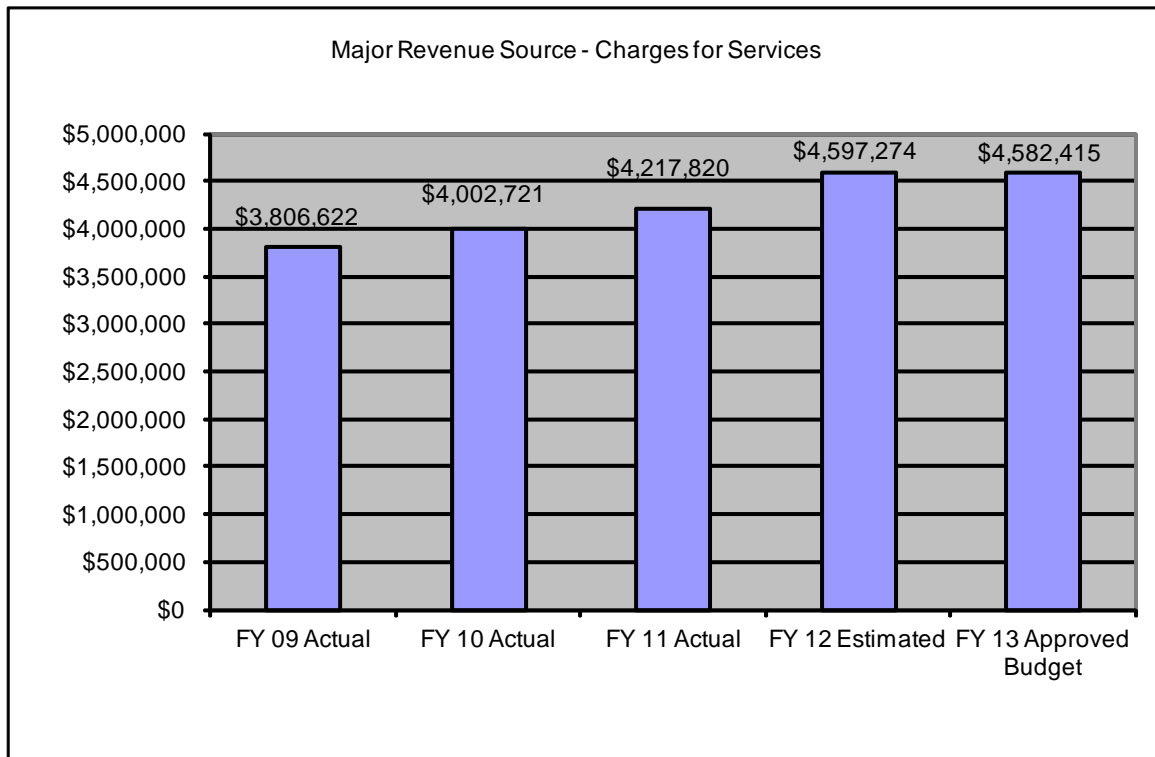
	Total Revenues (includes OFS)	Intergovernmental Revenue	% Of Total Revenues
FY 09 Actual	\$47,086,888	\$ 6,549,029	14%
FY 10 Actual	\$48,153,892	\$ 5,641,435	12%
FY 11 Actual	\$54,119,531	\$ 7,682,613	14%
FY 12 Estimated	\$50,756,563	\$ 5,720,762	11%
FY 13 Approved Budget	\$52,136,749	\$ 5,588,488	11%



## Major Revenue Source – Charges for Services

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 (\$2,200,000 FY2013) 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.

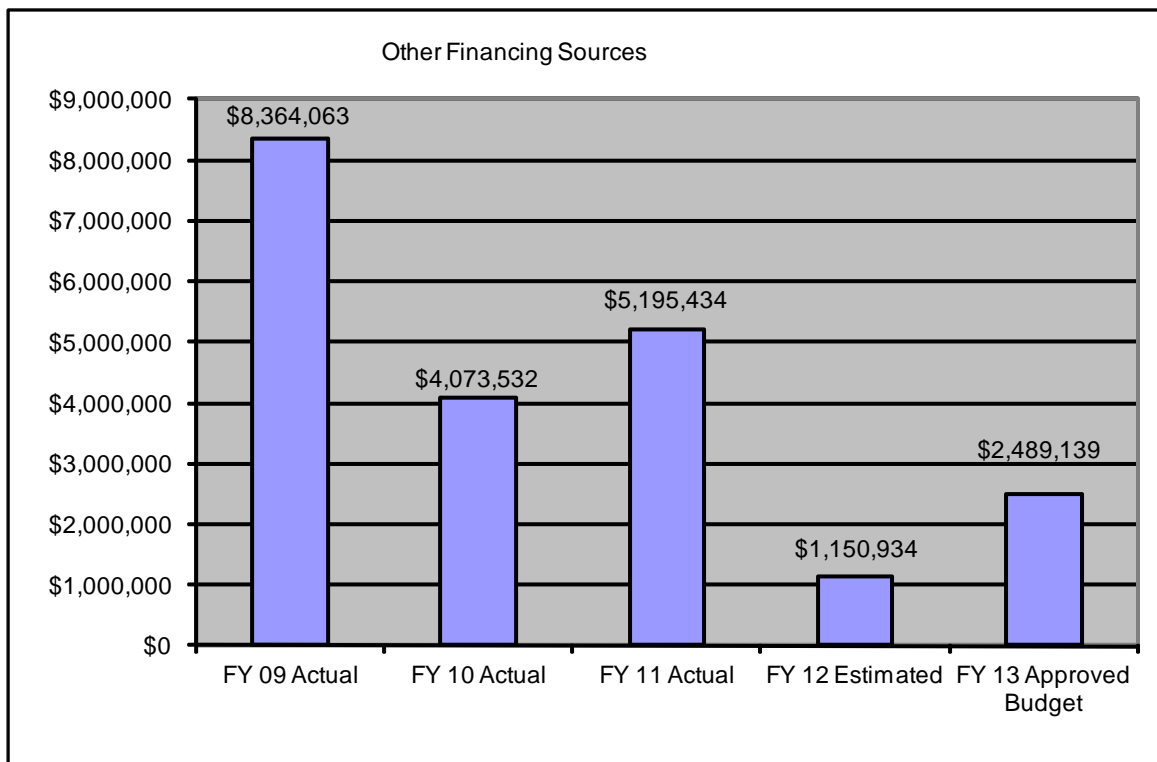
	Total Revenues (includes OFS)	Charges for Services	% Of Total Revenues
FY 09 Actual	\$47,086,888	\$3,806,622	8%
FY 10 Actual	\$48,153,892	\$4,002,721	8%
FY 11 Actual	\$54,119,531	\$4,217,820	8%
FY 12 Estimated	\$50,756,563	\$4,597,274	9%
FY 13 Approved Budget	\$52,136,749	\$4,582,415	9%



## Other Financing Sources (OFS)

Other Financing Sources (OFS) can also be a major source of funding at times. These funds come from lease proceeds, bond proceeds, sale of capital assets, and transfers from other funds. FY2013 budget includes 5% or \$2,489,139 in other financing sources. These include \$1,558,711 in fund balance and \$930,428 in transfers from other funds. The majority of the fund balance appropriated (\$700,836) is in the E911 Fund for major equipment upgrades in FY2013.

	Total Revenues (includes OFS)	OFS	% Of Total Revenues
FY 09 Actual	\$47,086,888	\$8,364,063	18%
FY 10 Actual	\$48,153,892	\$4,073,532	8%
FY 11 Actual	\$54,119,531	\$5,195,434	10%
FY 12 Estimated	\$50,756,563	\$1,150,934	2%
FY 13 Approved Budget	\$52,136,749	\$2,489,139	5%



## *Expenditure Summary*

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

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

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

Twenty 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.

Public Works is the third largest expenditure type with 12% of the total budget. The majority of these expenditures are for the day-to-day operating costs for roads & bridges as well as solid waste.

Public Health & Welfare is the fourth largest expenditure type at 11% of the total budget. The majority of these expenditures are for the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs.

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

The County's other expenditure classifications are listed below:

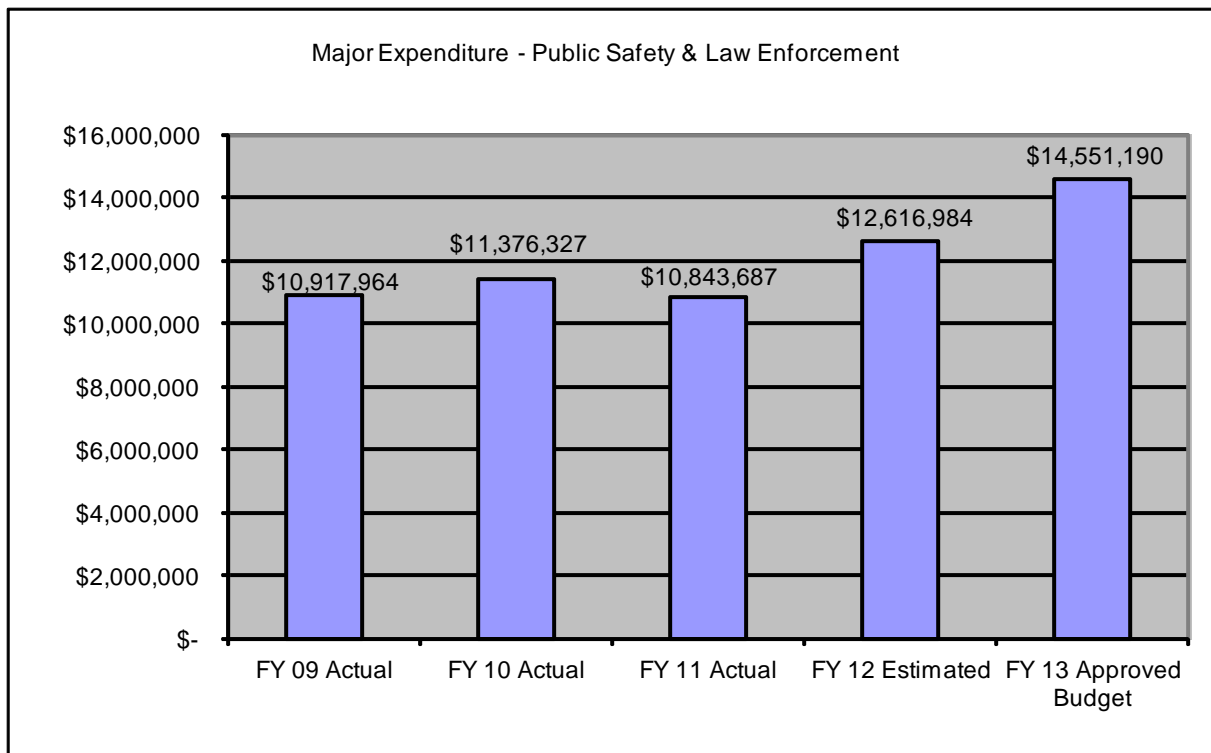
- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 3%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation and other economic development endeavors = 1%
- ▶ Culture & Recreation – library and recreation functions = 4%
- ▶ Debt Service – interest and principal payments on GO bonds and capital leases = 5%
- ▶ Capital Outlay – construction and acquisition of real property = >1%

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

## Major Expenditure - Public Safety & Law Enforcement

Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 28%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, emergency management, and E911. It also includes the new public safety communications department that represents \$630,000 in new funding for FY13. The majority of the expenditures in this function (\$9,474,187) 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 2013 budget with an additional \$950,000 budgeted for equipment upgrades.

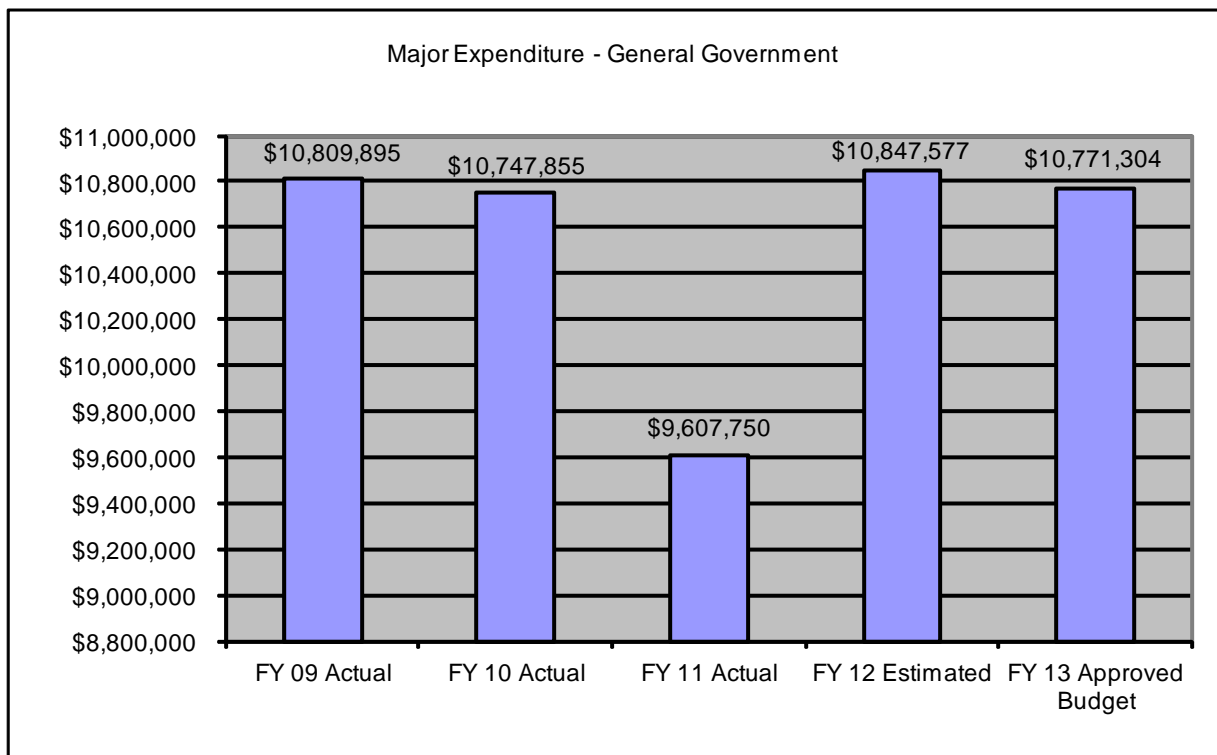
	Total Expenditures (includes OFU)	Public Safety & Law Enforcement	% Of Total Revenues
FY 09 Actual	\$46,044,225	\$10,917,964	24%
FY 10 Actual	\$45,753,969	\$11,376,327	25%
FY 11 Actual	\$51,143,879	\$10,843,687	21%
FY 12 Estimated	\$51,692,233	\$12,616,984	24%
FY 13 Approved Budget	\$52,136,749	\$14,551,190	28%



## Major Expenditure - General Government

General Government is a major expenditure and represents the second largest portion of the FY2013 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 general operations. Only \$4,929,653 (less than half) of these budgeted expenditures are for salaries & fringe. The operating cost and capital equipment expenditures are the largest portion of expenditures in the general government type.

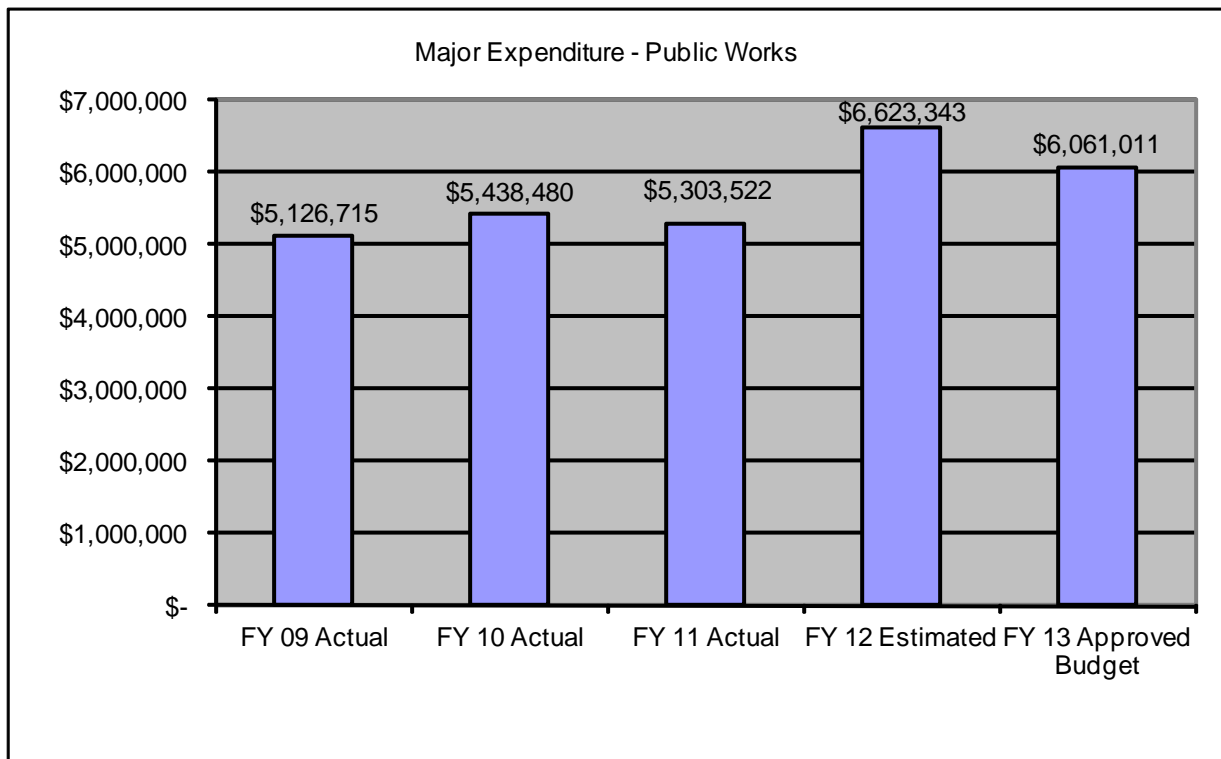
	Total Expenditures (includes OFU)	General Government	% Of Total Revenues
FY 09 Actual	\$46,044,225	\$10,809,895	23%
FY 10 Actual	\$45,753,969	\$10,747,855	23%
FY 11 Actual	\$51,143,879	\$ 9,607,750	19%
FY 12 Estimated	\$51,692,233	\$10,847,577	21%
FY 13 Approved Budget	\$52,136,749	\$10,771,304	21%



## Major Expenditure - Public Works

Public Works is the third largest expenditure type with 12% of budgeted expenditures. This function includes roads & bridges as well as solid waste. \$1,713,130 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 \$1,501,000 are included in this category as well.

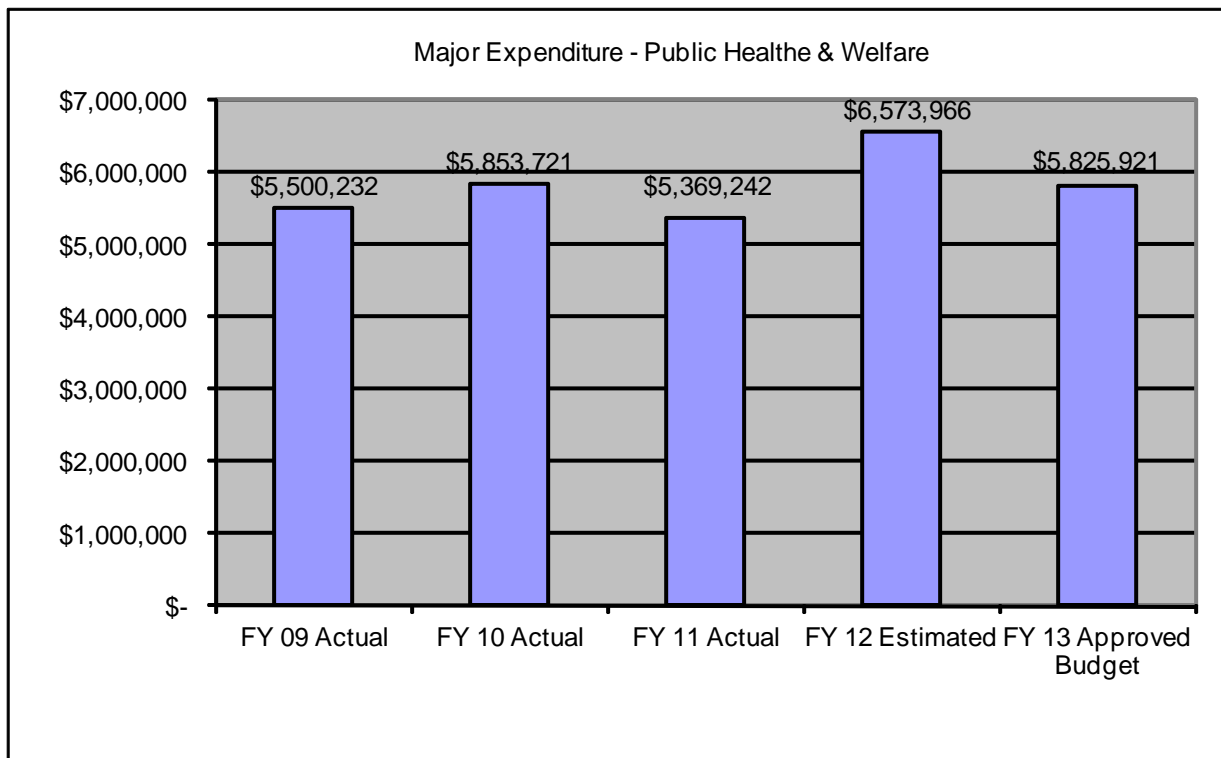
	Total Expenditures (includes OFU)	Public Works	% Of Total Revenues
FY 09 Actual	\$46,044,225	\$ 5,126,715	11%
FY 10 Actual	\$45,753,969	\$ 5,438,480	12%
FY 11 Actual	\$51,143,879	\$ 5,303,522	10%
FY 12 Estimated	\$51,692,233	\$ 6,623,343	13%
FY 13 Approved Budget	\$52,136,749	\$ 6,061,011	12%



## Major Expenditure – Public Health & Welfare

Public Health & Welfare comes in at number four with 11% of the budget. This includes the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs. Salaries and fringe are a major cost and represent \$4,339,360 or 74% of the total budget for the public health & welfare function.

	Total Expenditures (includes OFU)	Public Health & Welfare	% Of Total Revenues
FY 09 Actual	\$46,044,225	\$ 5,500,232	12%
FY 10 Actual	\$45,753,969	\$ 5,853,721	13%
FY 11 Actual	\$51,143,879	\$ 5,369,242	10%
FY 12 Estimated	\$51,692,233	\$ 6,573,966	13%
FY 13 Approved Budget	\$52,136,749	\$ 5,825,921	11%

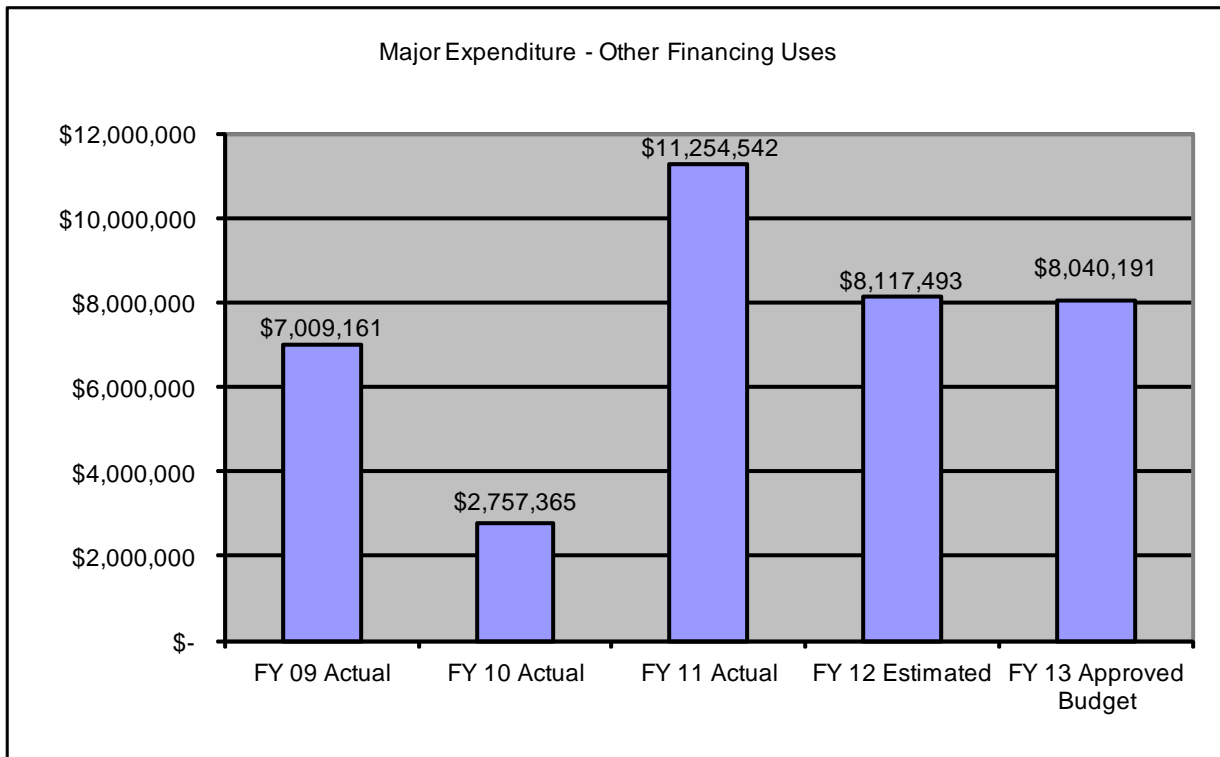




## Other Financing Uses (OFU)

Other Financing Uses represents 15% of the FY2013 budget. This includes transfers to other funds and fund balance appropriations. The transfers approved for FY2013 are \$40,000 to the Airport, \$880,428 to Recreation, and \$992,919 to the Library from the General Fund. The Capital Project Sales Tax Fund has budgeted transfers of \$6,101,844 to the SCAGO Debt Service Fund to pay the debt payments on the new County courthouse. The Pleasant Valley Fire District Fund had budgeted transfers of \$10,000 to the General Fund. There is also a \$15,000 transfer budgeted in the Accommodations Tax Fund.

	Total Expenditures (includes OFU)	Other Financing Uses	% Of Total Revenues
FY 09 Actual	\$46,044,225	\$ 7,009,161	15%
FY 10 Actual	\$45,753,969	\$ 2,757,365	6%
FY 11 Actual	\$51,143,879	\$11,254,542	22%
FY 12 Estimated	\$51,692,233	\$ 8,117,493	16%
FY 13 Approved Budget	\$52,136,749	\$ 8,040,191	15%



## FUNDS

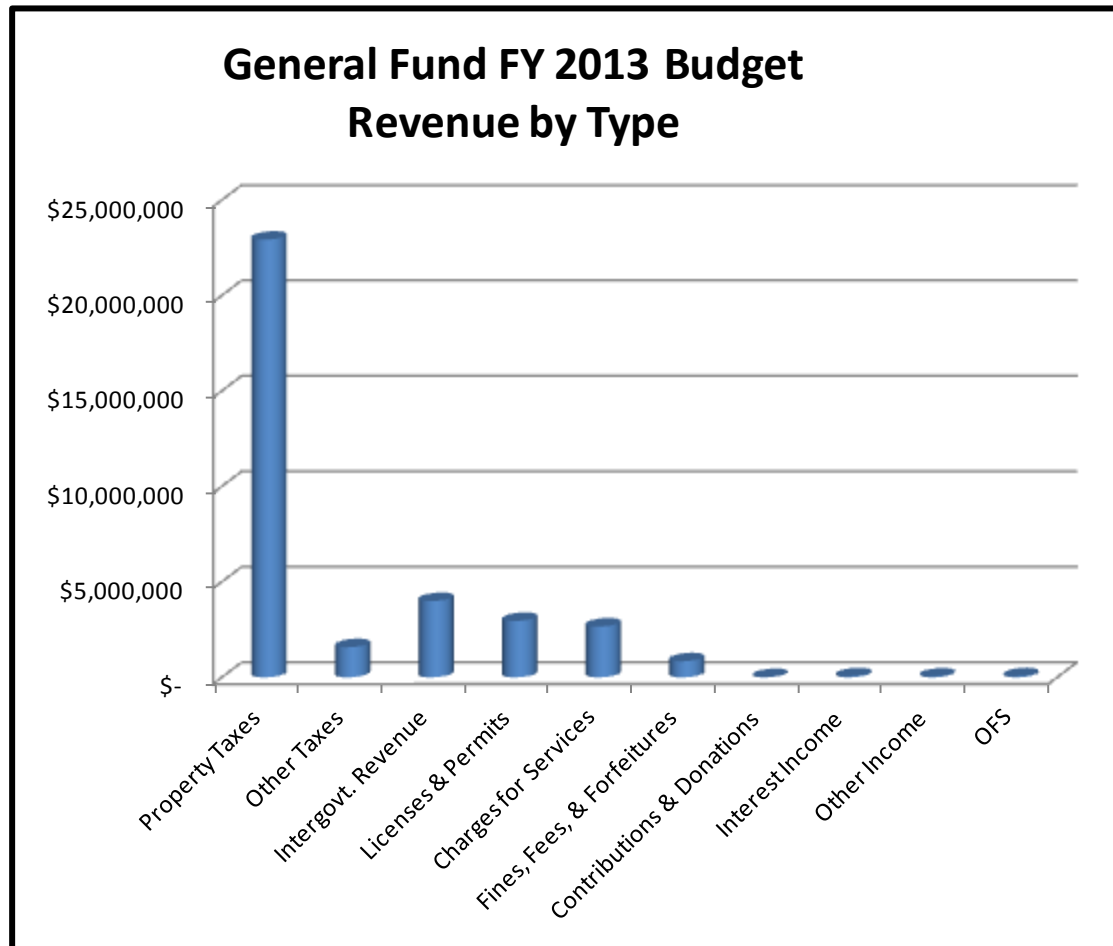
## General Fund - 10

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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances General Fund			
	FY 2011 Actual	FY 2012 Estimated	FY 2013 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 20,838,835	\$ 22,187,067	\$ 22,927,986
Other taxes	996,417	1,179,937	1,578,500
Intergovernmental revenue	3,607,349	3,448,328	3,995,585
Licenses and permits	2,872,281	2,870,572	2,956,000
Charges for services	2,746,015	2,888,202	2,661,475
Fines, fees, and forfeitures	908,198	906,290	841,750
Contributions and donations	68,931	129,986	18,000
Interest income	51,592	42,675	52,000
Other	126,005	116,400	41,000
<b>Total revenues</b>	<b>32,215,623</b>	<b>33,769,457</b>	<b>35,072,296</b>
<b>Expenditures</b>			
General government	8,987,853	10,385,144	9,927,304
Administration of justice	1,524,894	1,526,632	1,771,937
Public safety and law enforcement	9,008,539	10,091,859	11,068,707
Public works	3,676,752	4,093,995	4,260,011
Public health and welfare	5,281,791	6,425,768	5,472,921
Economic development	547,684	245,509	274,660
Debt Service	583,152	429,060	438,409
<b>Total expenditures</b>	<b>29,610,665</b>	<b>33,197,967</b>	<b>33,213,949</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,604,958</b>	<b>571,490</b>	<b>1,858,347</b>
<b>Other financing sources (uses)</b>			
Proceeds from capital leases			
Sale of Capital Assets	29,670	34,031	
Fund Balance sources			45,000
Transfers in	535,000	25,000	10,000
Transfers (out)	(1,874,638)	(2,015,259)	(1,913,347)
<b>Total other fin. sources (uses)</b>	<b>(1,309,968)</b>	<b>(1,956,228)</b>	<b>(1,858,347)</b>
<b>Net change in fund balances</b>	<b>1,294,990</b>	<b>(1,384,738)</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>16,392,814</b>	<b>17,687,804</b>	<b>16,303,066</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 17,687,804</b>	<b>\$ 16,303,066</b>	<b>\$ 16,303,066</b>

### General Fund FY2013 Budgeted Revenues by Type

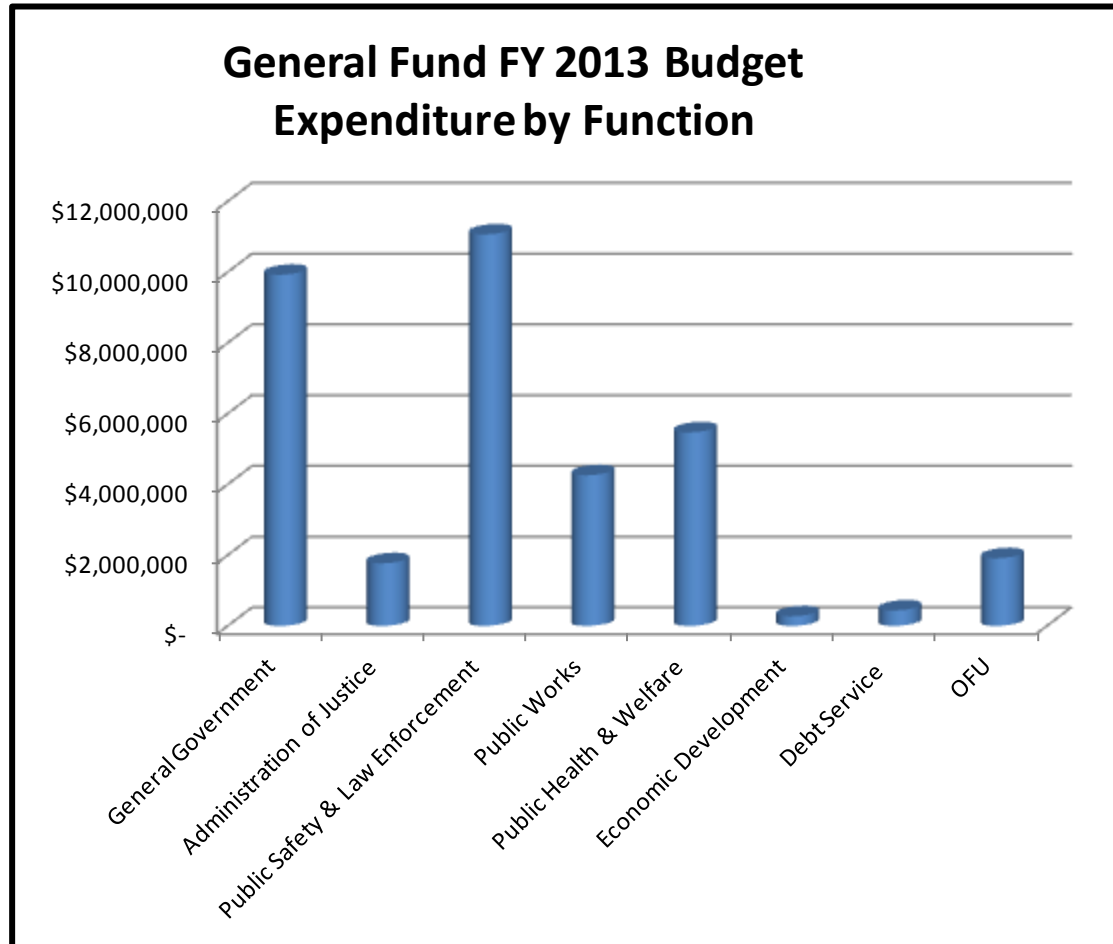
Property Taxes	Other Taxes	Intergovt. Revenue	Licenses & Permits	Charges for Services	Fines, Fees, & Forfeitures	Contributions & Donations	Interest Income	Other Income	OFS	Total
22,927,986	1,578,500	3,995,585	2,956,000	2,661,475	841,750	18,000	52,000	41,000	55,000	35,127,296
65.27%	4.49%	11.37%	8.42%	7.58%	2.40%	0.05%	0.15%	0.12%	0.16%	100.00%



This chart breaks up the fiscal year 2013 General Fund budgeted revenues by type. Property taxes represent the largest portion with 65% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 11% of the general fund budget; the majority of this is State Aid to Subdivisions. License and permits represent 8% of the budget. This is primarily construction building permits. Another 8% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

**General Fund FY2013 Budgeted Expenditures by Function**

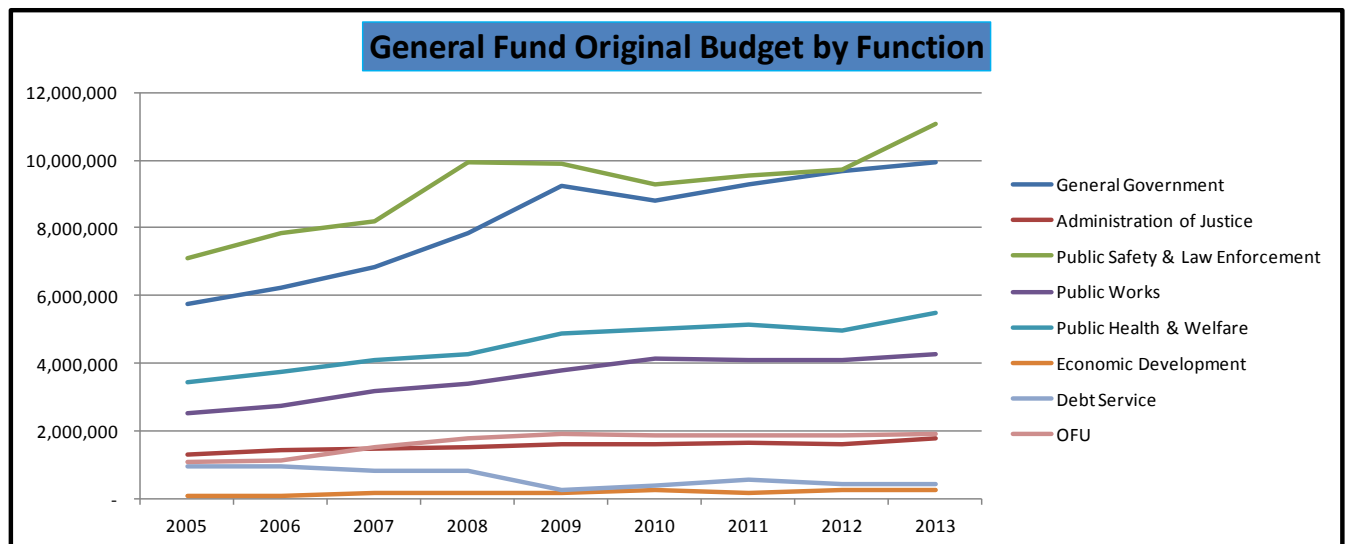
General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
9,927,304	1,771,937	11,068,707	4,260,011	5,472,921	274,660	438,409	1,913,347	35,127,296
28.26%	5.04%	31.51%	12.13%	15.58%	0.78%	1.25%	5.45%	100.00%



This chart breaks up the fiscal year 2013 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion, 32 % or \$11,068,707 of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, Rescue Squad, & E911. General government represents the second largest portion, 28% or \$9,927,304 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 16% or \$5,472,921 of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs. Public Works is fourth with 12% of budgeted expenditures.

**Lancaster County, South Carolina  
General Fund  
Original Expenditure Budget 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
2013	9,927,304	1,771,937	11,068,707	4,260,011	5,472,921	274,660	438,409	1,913,347	35,127,296



The charts above represents the last 9 years of general fund original budgets by function as approved by County Council. It does not include any amendments or additional appropriations approved. This shows the trends of the various functions in the general fund and how they have increased or decreased over time.

Most functions have increased at a steady rate over the time period. Other financing uses and debt service functions fluctuated due to financing capital equipment leases in the general fund. Most of these capital equipment items are now accounted for in the Capital Improvement Fund. The debt services function will continue to decrease as the capital leases are paid off. OFU may increase due to the transfers to other funds such as the Library, Airport, and Recreation as their operating expenses increase over time.

The remainder of the general fund section of this document provides summary and detailed information for each expenditure function and department within each function.

These department summaries break down the appropriations in five categories: personal services, operating expenditures, capitalized expenditures, debt service (if included in the department,) and other financing uses (if included in the department.) These categories are defined as follows:

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

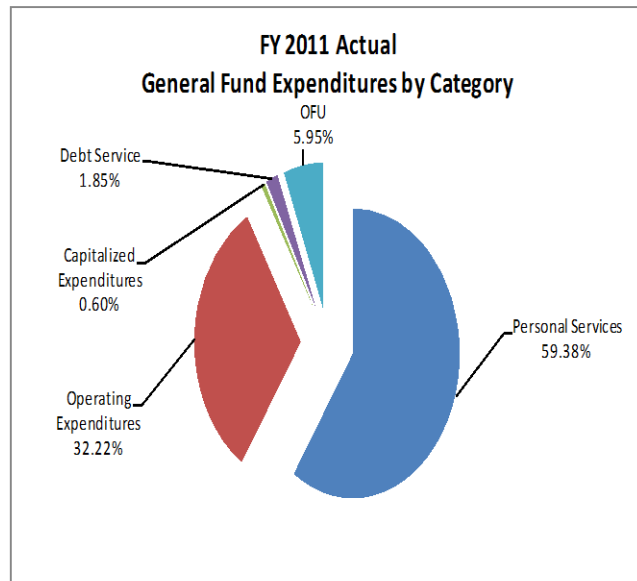
The charts on the pages that follow shows the individual departments over a three year period and the five categories explained above over a three year period. This will show how each department and category relates to the entire general fund budget.

DEPARTMENTAL BUDGET TOTALS FOR GENERAL FUND						
Department	FY 2011 Actual	% Of Total Budget	FY 2012 Estimated	% Of Total Budget	FY 2013 Approved Budget	% Of Total Budget
Administrator - 021	468,581	1.49%	491,733	1.40%	468,888	1.33%
Assessor - 041	667,838	2.12%	658,691	1.87%	704,650	2.01%
Auditor - 043	333,861	1.06%	333,484	0.95%	356,470	1.01%
Building & Zoning - 031	805,498	2.56%	737,317	2.09%	908,450	2.59%
Building Maintenance - 251	903,420	2.87%	1,244,386	3.53%	1,233,252	3.51%
County Council - 011	1,021,604	3.24%	1,809,781	5.14%	938,948	2.67%
Council Transfers - 012	920,428	2.92%	1,020,428	2.90%	920,428	2.62%
Delinquent Tax - 045	270,098	0.86%	277,931	0.79%	344,065	0.98%
Direct Assistance - 014	1,619,566	5.14%	1,798,235	5.11%	1,643,128	4.68%
Farmers Market - 095	6,068	0.02%	4,809	0.01%	4,600	0.01%
Finance - 023	450,849	1.43%	453,717	1.29%	482,080	1.37%
GIS - 027	123,478	0.39%	158,822	0.45%	170,660	0.49%
Human Resource - 024	299,308	0.95%	321,516	0.91%	334,844	0.95%
MIS - 026	425,424	1.35%	543,009	1.54%	480,135	1.37%
Non-Departmental - 005	1,000,914	3.18%	1,022,478	2.90%	1,150,053	3.27%
Planning - 032	279,680	0.89%	273,319	0.78%	288,480	0.82%
Registration & Election - 051	245,826	0.78%	238,556	0.68%	263,120	0.75%
Register of Deeds - 060	291,367	0.93%	281,235	0.80%	309,500	0.88%
Treasurer - 044	356,454	1.13%	347,480	0.99%	412,475	1.17%
Vehicle Maintenance Garage - 21	372,229	1.18%	383,476	1.09%	426,425	1.21%
Capital Leases - 999	130,016	0.41%	139,094	0.40%	148,444	0.42%
Circuit Court - 061	43,133	0.14%	32,153	0.09%	53,552	0.15%
Clerk of Court - 063	200,046	0.64%	205,266	0.58%	267,150	0.76%
Family Court - 064	300,928	0.96%	272,107	0.77%	325,332	0.93%
Magistrate-Countywide - 070	677,325	2.15%	688,968	1.96%	750,450	2.14%
Probate Court - 069	303,462	0.96%	328,138	0.93%	375,453	1.07%
Coroner - 068	266,063	0.85%	294,205	0.84%	381,815	1.09%
Emergency Management - 140	280,018	0.89%	769,048	2.18%	334,875	0.95%
Fire Service - 141	1,033,028	3.28%	1,179,541	3.35%	1,185,020	3.37%
Town of Kershaw - Fire - 142	82,971	0.26%	82,798	0.24%	90,749	0.26%
Indian Land Rescue Squad - 157	26,231	0.08%	40,443	0.11%	40,150	0.11%
Lancaster Rescue Squad - 156	47,714	0.15%	19,546	0.06%	26,104	0.07%
Communication - 130		0.00%		0.00%	1,325,000	3.77%
Detention Center - 120	1,607,303	5.10%	1,777,655	5.05%	1,858,719	5.29%
School Resource Officer - 121	75,485	0.24%	84,323	0.24%		0.00%
Sheriff - 110 & 111	5,165,143	16.40%	5,372,995	15.26%	5,363,175	15.27%
Sheriff - Town of Kershaw - 117	401,964	1.28%	471,305	1.34%	463,100	1.32%
Victim's Assistance - 116	96,053	0.31%		0.00%		0.00%
Landfill - Solid Waste - 310	8,535	0.03%	27,843	0.08%	57,000	0.16%
Solid Waste Collections - 312	1,842,049	5.85%	1,911,296	5.43%	1,991,391	5.67%
Roads & Bridges - 202	1,826,168	5.80%	2,154,856	6.12%	2,211,620	6.30%
Animal Control - 318	220,643	0.70%	257,351	0.73%	297,795	0.85%
D.S.S. Family Independence - 602	58,022	0.18%	57,775	0.16%	60,427	0.17%
EMS - 153	5,002,092	15.89%	6,012,261	17.07%	4,978,065	14.17%
Environmental Health - 320	2,650	0.01%	3,318	0.01%	5,825	0.02%
Health Services - 330	78,024	0.25%	82,367	0.23%	99,300	0.28%
Juvenile Drug Court - 400	104,318	0.33%	102,301	0.29%	107,004	0.30%
Social Services - 601	58,616	0.19%	60,760	0.17%	64,210	0.18%
Veterans Affairs - 610	137,128	0.44%	139,601	0.40%	150,260	0.43%
Economic Development - 035	547,684	1.74%	245,509	0.70%	274,660	0.78%
	\$31,485,303	100.00%	35,213,226	100.00%	35,127,296	100.00%



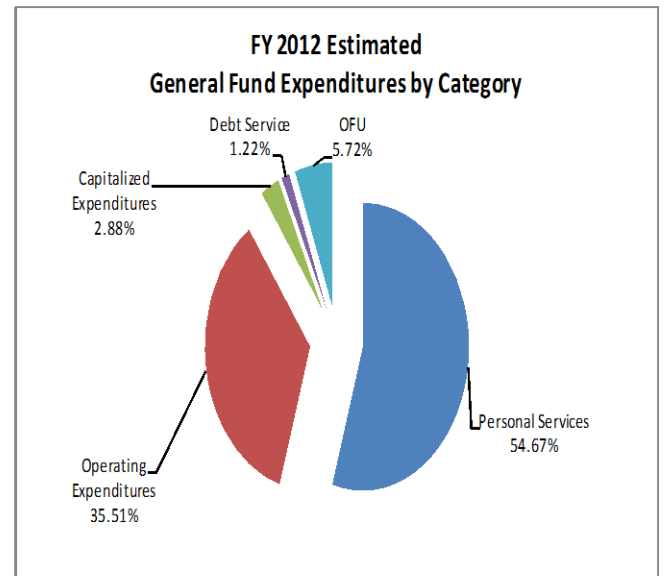
### Fiscal Year 2011 Actual

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
\$ 18,694,624	\$ 10,143,433	\$ 189,456	\$ 583,152	\$ 1,874,638	\$31,485,303



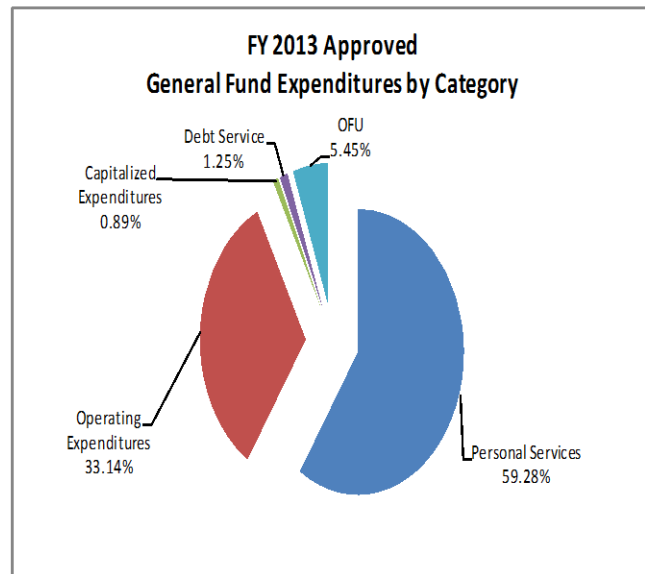
### Fiscal Year 2012 Estimated

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
19,250,449	12,503,694	1,014,764	429,060	2,015,259	\$35,213,226



### Fiscal Year 2013 Approved Budget

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
20,824,967	11,639,573	311,000	438,409	1,913,347	\$35,127,296



Personal services is the largest category with 59% of expenditures. FY2012 was 55% and FY2011 was 59% of expenditures. Operating expenditures decreased by 3% from last year with 33% of budgeted expenditures. This was mainly due to legal fees paid in FY12. Capitalized expenditures will usually fluctuate from year to year. The majority of capital expenditures are not normally accounted for in the General Fund budget. OFU & Debt Services categories remained steady with 6% & 1% of the total budget.

## *General Government*

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The general government function is comprised of administrative and financial departments of the County. This function represents \$11,989,095 of the FY 2013 budget. Offices included in the General Fund and their fiscal year 2013 budgets are listed below:

<b>General Government</b>	
Administrator - 021	\$ 468,888
Assessor - 041	704,650
Auditor - 043	356,470
Building & Zoning - 031	908,450
Building Maintenance - 251	1,233,252
County Council - 011	938,948
Council Transfers - 012	920,428
Delinquent Tax - 045	344,065
Direct Assistance - 014	1,643,128
Farmers Market - 095	4,600
Finance - 023	482,080
GIS - 027	170,660
Human Resource - 024	334,844
MIS - 026	480,135
Non-Departmental - 005	1,150,053
Planning - 032	288,480
Registration & Election - 051	263,120
Register of Deeds - 060	309,500
Treasurer - 044	412,475
Vehicle Maintenance Garage - 210	426,425
Capital Leases - 999	148,444
	<u>\$ 11,989,095</u>

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

## Administrator – Department #021

### Contact Information

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

**Hours:**  
8:30 a.m. - 5:00 p.m.

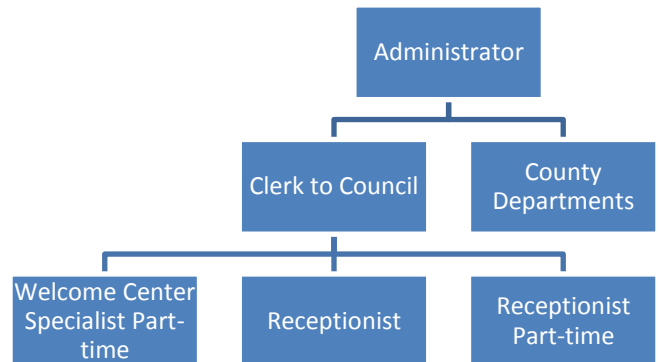
Steve Willis, County  
Administrator  
Phone (803) 416-9300

### Department Duties



The County Administrator ensures that all legislative actions, policy statements and other directives of County Council are

implemented and are in compliance. The Administrator also prepares and recommends the implementation of the annual budget. Furthermore, the Administrator serves as facilitator and problem solver by supporting the County's operating departments as they endeavor to fulfill their own individual missions.



Stainless Steel Artwork by Bob Doster

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



### Budget Highlights

The FY 2013 Budget decreased by -\$22,845 or -4.65% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum \$1200) raise for employees. The full-time Welcome Center employee was replaced with two part-time employees and the hours were increased to allow them to be open on Saturdays. The position of Deputy Administrator was also not included in the FY2013 budget. Operating expenditures include increases for vehicle maintenance, gas, & contractual services.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	372,267	315,962	267,388	-\$48,574
Operating Expenditures	96,314	66,804	201,500	134,696
Capitalized Expenditures		108,967		-108,967
Total	468,581	491,733	468,888	-22,845
Positions	6	7	6	

## Assessor – Department #041

### Contact Information

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

**Hours:**  
8:30 a.m. - 5:00 p.m.

Norman Anderson, Assessor  
Phone (803) 285-6964

### Department Duties

The primary functions of the Assessor's office is to identify, map, classify, appraise and assess residential, commercial, agricultural and vacant property in Lancaster County for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Lancaster County Ordinances. The Assessor provides annual real estate assessments to the County Auditor for the generation of real estate

tax notices. The department reappraises and reassesses all property every five years in accordance with Section 12-43-217 of the SC Code of Laws.

Other duties of the Assessor's office:

Responsible for application process for Legal Residence Discount (4%)

Responsible for application process for agricultural use

Responsible for application for change of address for real property tax notices

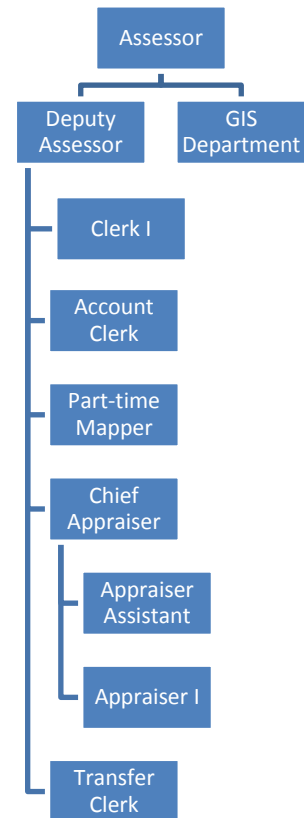
Responsible for maintenance of tax maps and online GIS data

### Budget Highlights

The FY 2013 Budget increased by \$45,959 or 6.98% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum \$1200) raise for employees. Operating expenditures include increases for fuel costs and maintenance.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	578,238	580,356	613,750	33,394
Operating Expenditures	89,600	78,335	90,900	12,565
Capitalized Expenditures				
Total	667,838	658,691	704,650	45,959
Positions	12	12	12	



## Auditor – Department #043

### Contact Information

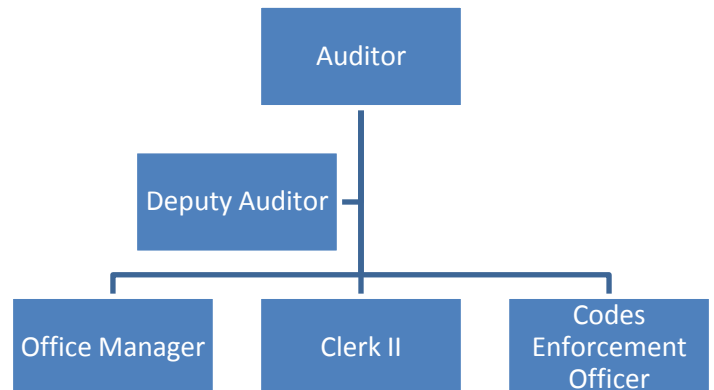
**Location:**  
Administration Building  
101 N. Main Street  
P.O. Box 2016  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

Cheryl Morgan, Auditor  
Phone (803) 285-7424

### Department Duties

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



that has an elected auditor.

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

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

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

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

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



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

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



### Budget Highlights

The FY 2013 Budget increased by \$22,986 or 6.89% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum \$1,200) raise for employees.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	291,910	288,636	303,130	14,494
Operating Expenditures	41,951	44,848	53,340	8,492
Capitalized Expenditures				
Total	333,861	333,484	356,470	22,986
Positions	7	7	7	

## Building & Zoning – Department #031

### Contact Information

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

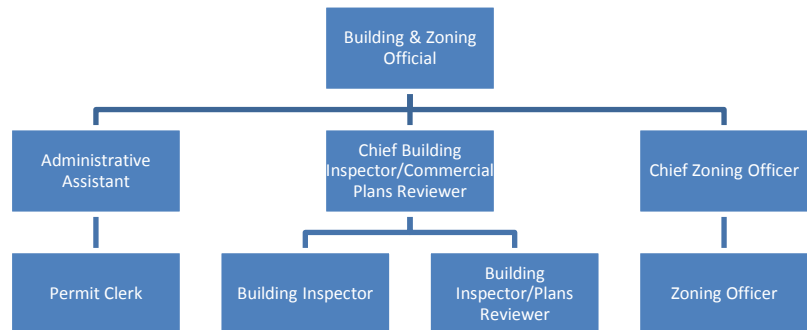
**Hours:**  
8:30 a.m. - 5:00 p.m.

Hector Soliman, Building  
Official  
Phone (803) 285-1969

### 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.



### Budget Highlights

The FY 2013 Budget increased by \$171,133 or 23.21% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum \$1,200) raise for employees. FY12 vacant positions were also budgeted in FY13. Operating expenditures was impacted by an additional \$52,000 in demolition expense and increases in gas & maintenance. The \$25,000 in capital expenditures is for the purchase of new building & zoning permit software.



### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	722,017	641,545	720,300	78,755
Operating Expenditures	83,481	95,772	163,150	67,378
Capitalized Expenditures			25,000	25,000
Total	805,498	737,317	908,450	171,133
Positions	13	13	13	

## Building Maintenance – Department #251

### Contact Information

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

**Hours:**  
8:30 a.m. - 5:00 p.m.

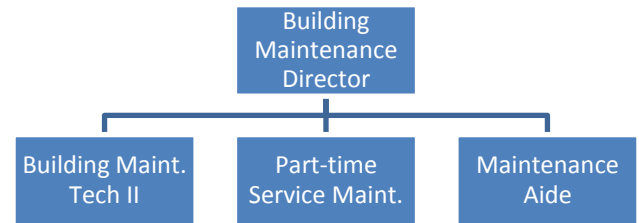
Jimmy Barton, Director  
Phone (803) 285-1565

### 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. This department

maintains safety standards for all county buildings.



### Budget Highlights

The FY 2013 Budget decreased by -\$11,134 or - 0.89% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum \$1,200) raise for employees. One employee was move to the Clerk of Court department. Operating expenditures decreased due to replacing the cleaning contract for the new courthouse with two employees that are budgeted in the Clerk of Court budget.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	277,174	282,379	299,100	16,721
Operating Expenditures	617,768	962,007	919,152	-42,855
Capitalized Expenditures	8,478		15,000	15,000
Total	903,420	1,244,386	1,233,252	-11,134
Positions	7	7	6	



## County Council – Department #011

### Contact Information

#### **Location:**

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

Kathy Sistare, Chairwoman  
Phone (803) 285-6785

### **Department Duties**

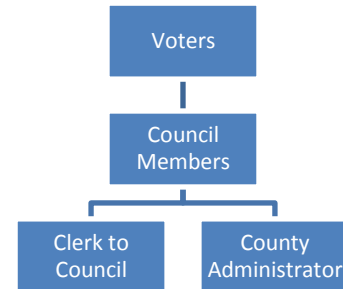
County Council makes policy decisions for Lancaster County as established by State law, sets primary policies establishing the community vision, and states the organizational mission. The Council is elected for four (4) year

terms and elections are held in even numbered years, with three (3)

members one election and the other four (4) members the following election. While elections are held in November, the terms of office begin on January 1, of the following year. At the first meeting in January after an election, the Council appoints one member to be Chair, one member to be Vice Chair, and one member to be Secretary. The Council meets the second and fourth Monday's of each month. The public portion of the meeting begins at 6:30 PM unless a holiday forces a move of the normally scheduled date. In addition, from time to time there may be special meetings and workshops called by the Council. The public is welcome at all meetings of the Council.

### **Location of meetings:**

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

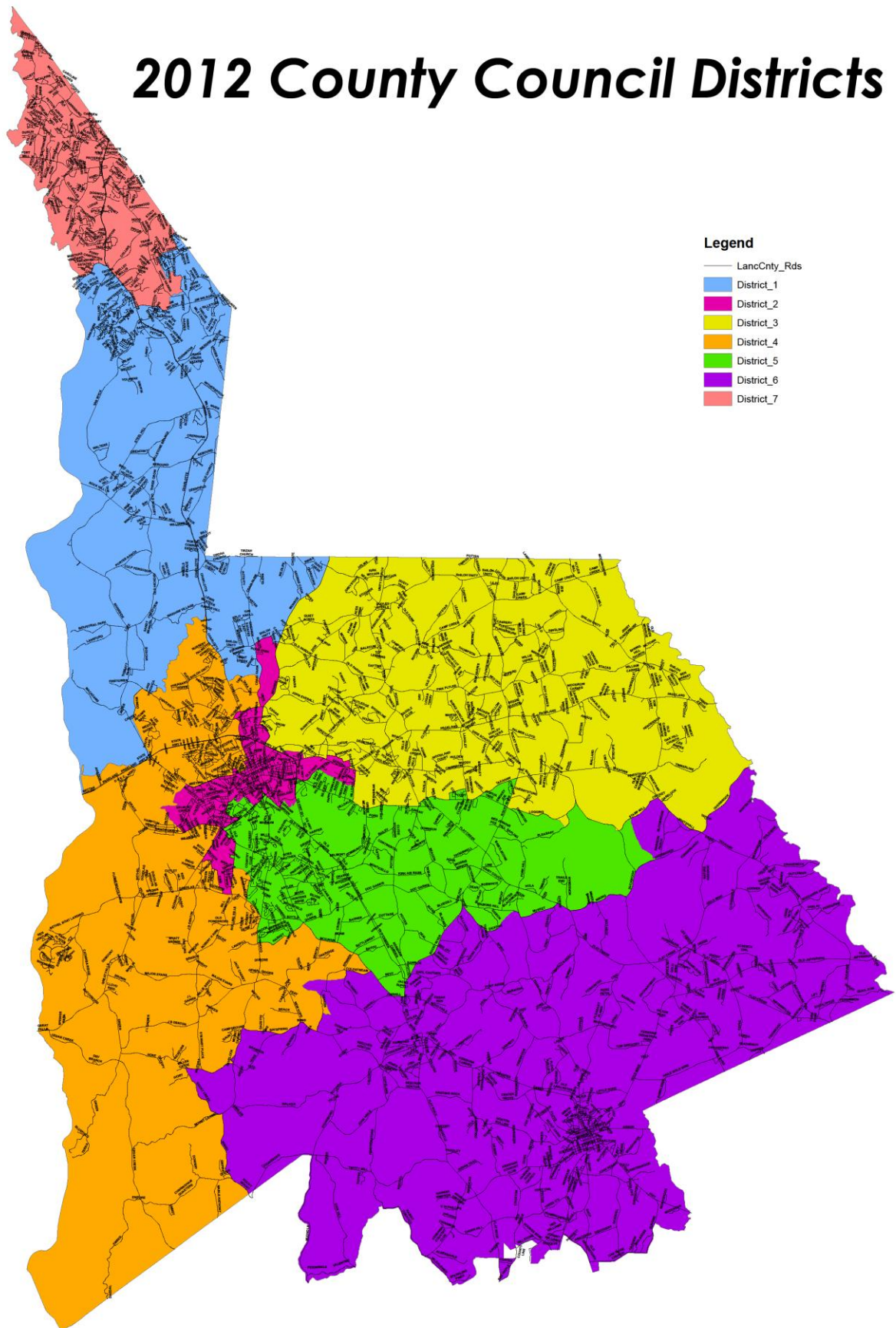


Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during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

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

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

# 2012 County Council Districts



### Budget Highlights

The FY 2013 Budget decreased by -\$870,833 or -48.12% over FY 12 estimated expenditures. The reduction in operating expenditures was chiefly due to a decrease in legal fees (nonrecurring event/lawsuit) over the FY12 estimated budget. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System and an increase in health insurance. The capitalized expenditures for FY13 will be used to upgrade the sound system in Council Chambers.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	97,460	98,079	101,401	3,322
Operating Expenditures	924,144	1,629,587	817,547	-812,040
Capitalized Expenditures		41,494	20,000	-21,494
OFU		40,621		-40,621
Total	1,021,604	1,809,781	938,948	-870,833
Positions	7	7	7	

## Council Transfers – Department #012

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

### Budget Highlights

The FY 2013 transfers approved include: Recreation \$880,428 & Airport \$40,000. FY2012 included a transfer of \$100,000 to Pleasant Valley Fire District.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures				
Capitalized Expenditures				
OFU	920,428	1,020,428	920,428	-100,000
Total	920,428	1,020,428	920,428	-100,000
Positions				

## Delinquent Tax – Department #045

### Contact Information

#### **Location:**

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

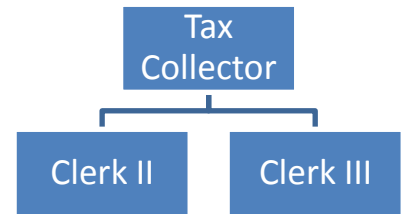
#### **Hours:**

8:30 a.m. - 5:00 p.m.

Lee Weeks, Tax Collector  
Phone (803) 283-8885

### Department Duties

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



### Budget Highlights

The FY 2013 Budget increased by \$66,134 or 23.80% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum \$1,200) raise for employees. The increase of \$51,999 in operating expenditures was primarily due to unspent funds in FY12. Actual costs fluctuate based on the number of delinquencies. These costs relate to contractual services to hire a third party to post property notices and professional services to pay for legal fees related to deed research.

### Fiscal Plan

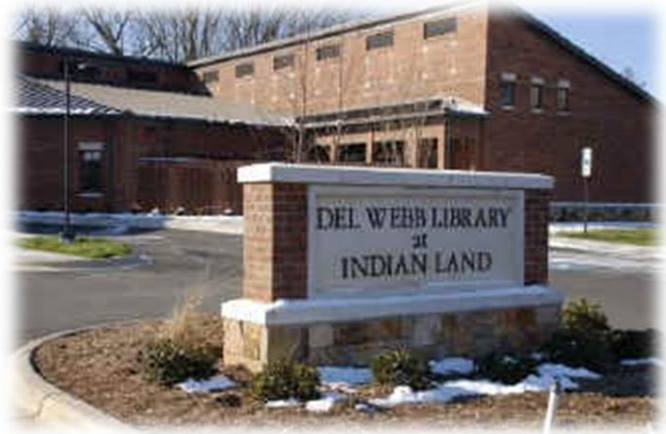
	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	139,882	159,730	173,865	14,135
Operating Expenditures	130,216	118,201	170,200	51,999
Capitalized Expenditures				
Total	270,098	277,931	344,065	66,134
Positions	4	4	4	

## 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
- Transfers to the Lancaster County Library (OFU)



### Budget Highlights

The FY 2013 Budget decreased by -\$155,107 or -8.63% over FY 12 estimated expenditures. Several agencies were cut in the FY 13 budget. Major funding in this department includes \$127,000 to the Public Defender, \$189,000 to the Sixth Judicial Circuit Court, \$113,627 to USC Lancaster for academic building fund, & \$992,919 to the Lancaster County Library.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	665,356	844,025	650,209	-193,816
Capitalized Expenditures				
OFU	954,210	954,210	992,919	-38,709
Total	1,619,566	1,798,235	1,643,128	-155,107
Positions				



## Farmers Market – Department #095

### Contact Information

**Location:**  
Farmer's Market  
1920 Pageland Hwy  
P.O. Box 1809  
Lancaster, SC 29721

**Hours (Seasonal):**  
Tues., Thurs., & Sat.  
7:00am to 4:00pm

Phone (803) 285-1565

### Department Duties

The purpose of the Lancaster County Farmers Market is to promote the establishment and operation of the farmers market in Lancaster County for the mutual benefit of farmers and consumers in this area. They operate, maintain, supervise and generally control the county farmers' market, prepare and recommend to the council an annual operating budget, interview and recommend to council any needs for employees, recommend to council such fees and charges for the use of the facilities of the farmers market, prepare and recommend to the council any rules and regulations for use and operation of the market, collect and remit to the county all fees and charges of the farmers' market on a weekly basis during operation of the market, disseminate information concerning the use and advantages of the farmers' market, and promote and facilitate the use by producers and consumers of Lancaster County of the farmers' market.



- **Authority:** Ordinance adopted by the Lancaster County Council on 7/25/94 (#238).
- **Governing Body:** The Lancaster County Farmers Market is composed of 7 members representing the 7 County Council Districts. Residency in the council member's district is not required.
- **Term of Office:** 4-year terms. Members may serve 2 consecutive terms, but will thereafter be ineligible for appointment for a period of two years.
- **Meetings:** Bi-monthly and at other times as the call of the chair.

### Budget Highlights

The FY 2013 Budget decreased by -\$209 over FY12 estimated expenditures. The adopted budget actually reflects funding at a continuation level because the FY 2012 budget was not fully expended.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	6,068	4,809	4,600	-209
Capitalized Expenditures				
Total	6,068	4,809	4,600	-209
Positions				

## Finance – Department #023

### Contact Information

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

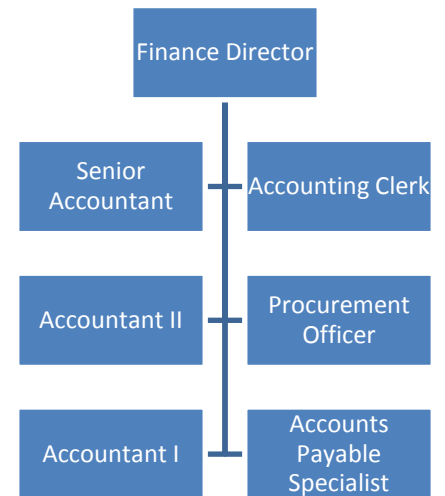
**Hours:**  
8:30 a.m. - 5:00 p.m.

Veronica Thompson,  
Director  
Phone (803) 416-9301

### Department Duties

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

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



Accounting - Insure transactions are recorded properly in compliance with GAAP and GASB, monitors the operating, capital, & special revenue budgets, sends in reimbursement request for County grants, reconciles health insurance & retirement contributions, performs monthly reconciliation of all bank accounts, maintains & records County's capital assets & inventory, and maintains County financial records.

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

Accounts Payable/Receivable - makes sure vendors are properly & timely paid for their services to the County and billed for miscellaneous services the County provides to other entities.



Payroll - Processes bi-weekly payroll for 600 employees of the County.

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

### **Budget Highlights**

The FY 2013 Budget increased by \$28,363 or 6.25% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees.

### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	413,327	416,520	434,730	18,210
Operating Expenditures	37,522	30,997	41,350	10,353
Capitalized Expenditures		6,200	6,000	-200
Total	450,849	453,717	482,080	28,363
Positions	7	7	7	



## GIS – Department #027

### Contact Information

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

**Hours:**  
8:30 a.m. - 5:00 p.m.

Kevin Granata, Director  
Phone (803) 285-6964

### Department Duties

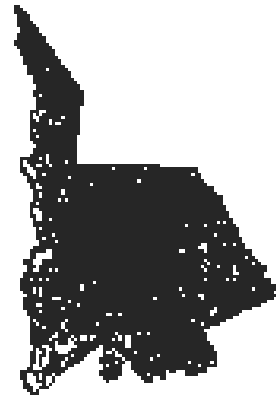
The Lancaster County GIS Department maintains the County Geographic Information System Mapping database. The department updates acreage and property boundry lines according to recorded plats and deeds to ensure the most accurate and up-to-date maps.

GIS  
Director

GIS  
Mapper

### Budget Highlights

The FY 2013 Budget increased by \$11,838 or 7.45% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. FY2013 operating expenditures increased due to a new operating lease for a plotter replaced in FY12.



### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	104,927	103,212	111,060	7,848
Operating Expenditures	18,551	44,308	59,600	15,292
Capitalized Expenditures		11,302		-11,302
Total	123,478	158,822	170,660	11,838
Positions	2	2	2	

## Human Resources – Department #024

### Contact Information

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

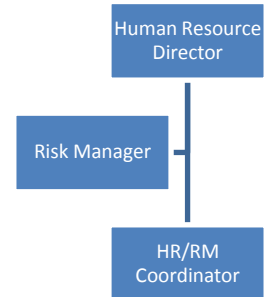
**Hours:**  
8:30 a.m. - 5:00 p.m.

Lisa Robinson, Director  
Phone (803) 416-9423

### Department Duties

The Human Resource Department is responsible for managing and directing the County's human resource function which involves classification, employee relations, recruitment, benefits administration, 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.



### Budget Highlights

The FY 2013 Budget increased by \$13,328 or 4.15% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. This category was also affected by a new line item (Employee Merit Pool) designated for employee merit raises. Under the operating category, \$10,000 was approved for an updated employee compensation study.



### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	163,178	162,858	205,344	42,486
Operating Expenditures	136,130	158,658	129,500	-29,158
Capitalized Expenditures				
Total	299,308	321,516	334,844	13,328
Positions	3	3	3	

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

### Contact Information

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

**Hours:**  
8:30 a.m. - 5:00 p.m.

Nick Parris, Director  
Phone (803) 416-9448

### Department Duties

*The mission of Lancaster County Management of Information Systems (MIS) is to promote informed decision-making and to improve county efficiency by providing the citizens and staff of Lancaster County informational resources through existing and emerging technologies.*

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.



### Budget Highlights

The FY 2013 Budget decreased by -\$62,874 or -11.58% over FY 12 estimated expenditures. This was primarily due to capitalized expenditures not being budgeted in FY13. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees.



### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	112,505	115,362	123,435	8,073
Operating Expenditures	278,469	366,243	356,700	-9,543
Capitalized Expenditures	34,450	61,404		-61,404
Total	425,424	543,009	480,135	-62,874
Positions	2	2	2	

## Non-Departmental – Department #005

### Department Duties

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

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

### Budget Highlights

The FY 2013 Budget increased by \$127,575 or 12.48% over FY 12 estimated expenditures. This increase was mainly due to increases of 12% in liability insurance and increases of 16% in payments to the medically indigent fund. Personal services increased due to \$35,000 being budgeted for worker's compensation for volunteers in FY13.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	244,752	253,848	286,000	32,152
Operating Expenditures	756,162	768,630	864,053	95,423
Capitalized Expenditures				
Total	1,000,914	1,022,478	1,150,053	127,575
Positions				

## Planning – Department #032

### Contact Information

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

**Hours:**  
8:30 a.m. - 5:00 p.m.

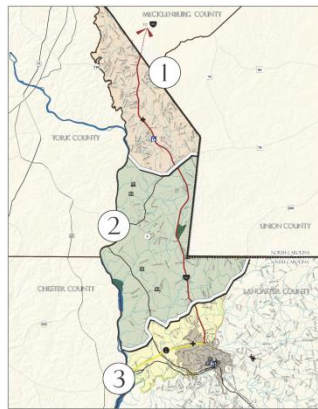
Vacant, Director  
Phone (803) 285-6005

### Department Duties

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

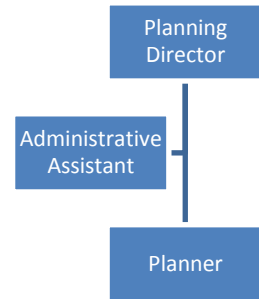
The Lancaster County Planning Department is responsible for all of the planning activities which take place within Lancaster County, and the Towns of Heath Springs and Kershaw. The department is responsible for

writing all of the regulations which govern four jurisdictions and providing technical Municipal Councils, the Lancaster County the Lancaster County Board of Zoning topics and makes recommendations on Planning Commission prior to these items councils.



US 521/SC 9 Corridor Study Map

development within these support to the County and Planning Commission and Appeals on all planning items which are before the being heard by the various



### Budget Highlights

The FY 2013 Budget increased by \$15,161 or 5.55% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increase due to the costs associated with updating the Comprehensive Plan for the County.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	251,588	242,435	251,380	8,945
Operating Expenditures	28,092	30,884	37,100	6,216
Capitalized Expenditures				
Total	279,680	273,319	288,480	15,161
Positions	4	4	4	

## Registration & Election – Department #051

### Contact Information

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

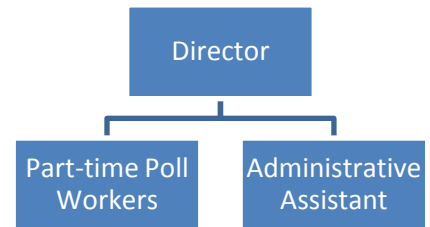
**Hours:**  
8:30 a.m. - 5:00 p.m.

Mary Ann Hudson, Director  
Phone (803) 285-2969

### Department Duties

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

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



### Budget Highlights

The FY 2013 Budget increased by \$24,564 or 10.3% over FY 11 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. This category was also affected by increases in staff requirements for the 2012 presidential election.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	172,585	141,280	185,500	44,220
Operating Expenditures	73,241	97,276	77,620	-19,656
Capitalized Expenditures				
Total	245,826	238,556	263,120	24,564
Positions	174	174	174	

## Register of Deeds – Department #060

### Contact Information

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

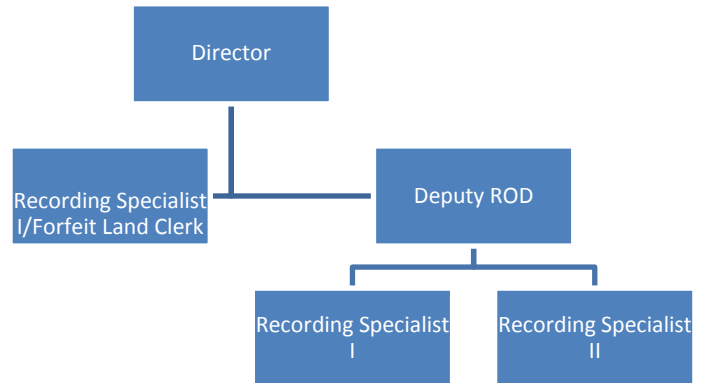
**Hours:**  
8:30 a.m. - 5:00 p.m.

John Lane, Director  
Phone (803) 416-9440

### Department Duties

*The Mission of the Lancaster County Register of Deeds Office is to provide for the recordation, maintenance and availability of county records dealing with real and personal property. Our ultimate Goal is to provide the*

*best and most efficient services possible to all citizens.*



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.

### Budget Highlights

The FY 2013 Budget increased by \$28,265 or 10.05% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	209,647	206,464	221,750	15,286
Operating Expenditures	71,269	74,771	87,750	12,979
Capitalized Expenditures	10,451			
Total	291,367	281,235	309,500	28,265
Positions	4	4	4	

## Treasurer – Department #044

### Contact Information

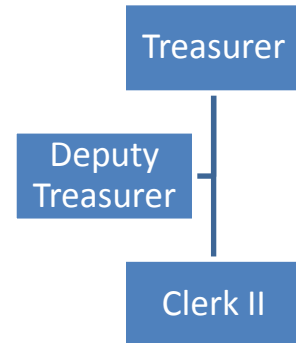
**Location:**  
Administration Building  
101 N. Main Street  
P.O. Box 729  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

Carrie Helms, Treasurer  
Phone (803) 285-7939

### Department Duties

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



### Budget Highlights

The FY 2013 Budget increased by \$64,995 or 18.70% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees.

Operating expenditures increased chiefly due to increases in the postage and printing line items. It was also affected by increases in costs associated with online bill payments.



### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	238,880	246,845	265,125	18,280
Operating Expenditures	117,574	100,635	147,350	46,715
Capitalized Expenditures				
Total	356,454	347,480	412,475	64,995
Positions	6	6	6	



## Vehicle Maintenance – Department #210

### Contact Information

#### **Location:**

Vehicle Maintenance Shop  
1960 Pageland Hwy.  
P.O. Box 1809  
Lancaster, SC 29721

#### **Hours:**

6:30 a.m. - 4:00 p.m.

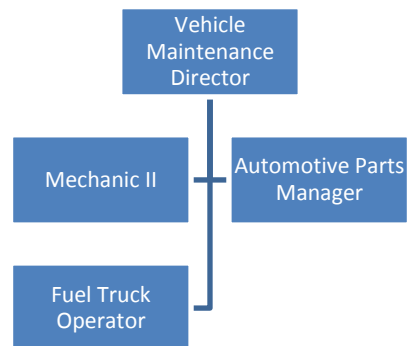
Brandon Elliott, Director  
Phone (803) 285-6939

### **Department Duties**

#### **Vehicle and Equipment Acquisition, Outfitting and Disposal**

Fleet Services (*Vehicle Maintenance*) provides the Purchasing Department with all vehicle and equipment specifications and possible vendors. The department checks all vehicle and equipment bids and assists departments in bid decisions.

We also inspect & ensure that the vehicles and equipment meet specifications at the time of delivery. Fleet Services outfits all vehicles and equipment with a first aid kit, fire extinguisher and affixes County seals. After the useful life of vehicles or equipment, all radios, lights, safety equipment, and signage are removed. Vehicles are then prepared and sold at auction on [www.govdeals.com](http://www.govdeals.com).



### **History**

Fleet Services provides safe, high quality and low cost repairs and preventive maintenance for all Lancaster County vehicles and equipment. This department also maintains 24-hour minor repair services for EMS and Sheriff's



Department vehicles to minimize down time. Fleet Services delivers fuel for equipment and generators. We are responsible for vehicle and equipment specifications, acquisitions, outfitting and disposal for the County.



### **Facts**

- 6,000 square-foot shop
- Performed over 725 preventive maintenance services
- Recently implemented monthly preventive maintenance reminders
- Performed over 1,340 repairs this fiscal year and 2,007 last fiscal year.
- Service trucks have delivered over 10,400 gallons of fuel and have made over 500 repairs in the field



## Budget Highlights

The FY 2013 Budget increased by \$42,949 or 11.20% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased mainly due to \$9,500 increase in the equipment-general line item. These funds will be used to replace various equipment items used in the department. A Gantry Crane is required to be replaced to comply with OSHA standards.

## Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	276,859	299,905	333,900	33,995
Operating Expenditures	79,371	74,072	92,525	18,453
Capitalized Expenditures	15,999	9,499		-9,499
Total	372,229	383,476	426,425	42,949
Positions	7	7	7	

## Capital Leases – Department #999

This department accounts for the payments on certain capital leases. Fiscal year 2013 budgeted lease payments are for payments on the energy management project.

## Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures				
Capitalized Expenditures				
Debt Service	130,016	139,094	148,444	9,350
Total	130,016	139,094	148,444	9,350
Positions				

## *Administration of Justice*

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Historic Courthouse (L)    New Courthouse (R)

The administration of justice function is comprised of judicial and court system departments of the County. This function represents \$1,771,937 of the annual budget. Offices included in the General Fund and their fiscal year 2013 budgets are listed below:

Administration of Justice		
Circuit Court - 061	\$	53,552
Clerk of Court - 063		267,150
Family Court - 064		325,332
Magistrate-Countywide - 070		750,450
Probate Court - 069		375,453
	\$	<u>1,771,937</u>

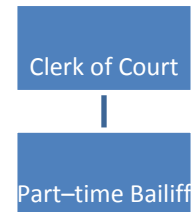
Detailed information about each department listed above is included on the pages that follow.

## 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 expenditures and supplies for Lancaster County Circuit Court.

### Organization Chart



### Budget Highlights

The FY 2013 Budget increased by \$21,399 or 66.55% over FY 12 estimated expenditures. The majority of this was due to the FY 12 expenditures coming in under budget. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	19,650	14,606	22,052	7,446
Operating Expenditures	23,483	17,547	31,500	13,953
Capitalized Expenditures				
Total	43,133	32,153	53,552	21,399
Positions	2	2	2	

## Clerk of Court – Department #063

### Contact Information

#### **Location:**

County Courthouse  
104 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721

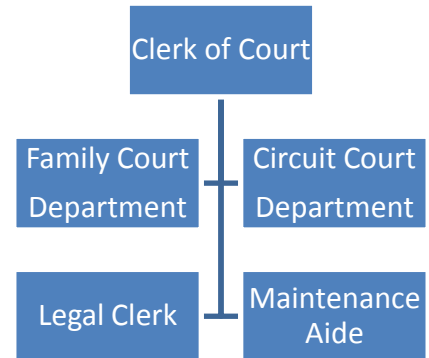
#### **Hours:**

8:30 a.m. - 5:00 p.m.

Jeff Hammond, Clerk of Court  
Phone (803) 285-1581

### **Department Duties**

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



### **Budget Highlights**

The FY 2013 Budget increased by 30.15% over FY 12 estimated Personal services expenditures by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. This category also includes 2 employees to replace the current cleaning contract paid for out of the building maintenance department in the prior year. One employee was transferred from the building maintenance account and the other position was new in FY13.

\$61,884 or expenditures. were impacted

### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	178,753	179,867	242,900	63,033
Operating Expenditures	21,293	25,399	24,250	-1,149
Capitalized Expenditures				
Total	200,046	205,266	267,150	61,884
Positions	4	4	6	

## Family Court – Department #064

### Contact Information

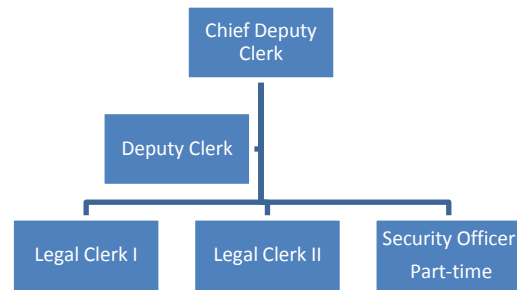
#### **Location:**

County Courthouse  
104 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721

#### **Hours:**

8:30 a.m. - 5:00 p.m.

Carol Williams, Chief Deputy  
Clerk of Court  
Phone (803) 285-6961



### **Department Duties**

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

### **Budget Highlights**

The FY 2013 Budget increased by \$53,225 or 19.56% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased due to the SP-DSS Incentive line item increasing over the prior year estimated expenditures.

### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	212,708	210,797	235,800	25,003
Operating Expenditures	88,220	61,310	89,532	28,222
Capitalized Expenditures				
Total	300,928	272,107	325,332	53,225
Positions	8	8	8	



## Magistrates - Countywide – Department #070

### Contact Information

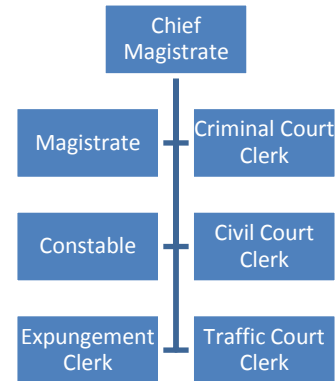
**Location:**  
Centralized Magistrate Court  
761 Lanc. Bypass East  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

Jackie Pope, Chief Magistrate  
Phone (803) 283-3983

### Department Duties

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



### Budget Highlights

The FY 2013 Budget increased by \$61,482 or 8.92% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased due to increases in gasoline and adding a clothing line item for the constables.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	611,357	620,831	670,250	49,419
Operating Expenditures	65,968	68,137	80,200	12,063
Capitalized Expenditures				
Total	677,325	688,968	750,450	61,482
Positions	14	14	14	

## Probate Court – Department #069

### Contact Information

#### **Location:**

County Courthouse  
104 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721

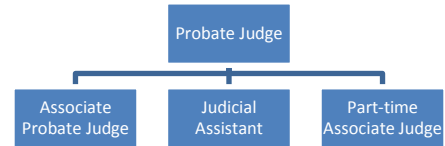
#### **Hours:**

8:30 a.m. - 5:00 p.m.

Sandra Estridge, Judge  
Phone (803) 283-3379

### **Department Duties**

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



### History of Probate Court

The forerunner to the Probate Court was the Court of the Ordinary. The founding of the Colony in 1670 led to the creation of the original Probate Court. In the court's early days, the Royal Governors or their secretaries were the only Ordinaries in the province. Beginning in 1778, the S.C. Commons House of Assembly was to appoint Ordinaries for each of the province's seven court districts; however, due to the presence of British forces in South Carolina, no District Ordinaries were appointed until 1782. In 1787, duties of the District Ordinaries were transferred to county courts. County courts were abolished in 1799. Within the year, the S.C. General Assembly created 24 circuit court districts whose Ordinaries they appointed until 1815 when they became elected. The S.C. Constitution of 1868 replaced the Court of the Ordinary with the Probate Court. Changes to the S.C. Constitution in 1895 required the Probate Court to be dependent on the General Assembly for funding and legal procedures. Unlike other judges in South Carolina, the probate judge is selected by popular election to a four-year term.

### **Budget Highlights**

The FY 2013 Budget increased by \$47,315 or 14.42% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. One new position, part-time associate judge, was also included in the FY13 budget. Operating expenditures increased mainly due to increases in training requirements and an additional copier lease.

### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	276,158	292,467	334,803	42,336
Operating Expenditures	27,304	35,671	40,650	4,979
Capitalized Expenditures				
Total	303,462	328,138	375,453	47,315
Positions	6	6	7	



## *Public Safety & Law Enforcement*

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The public safety & law enforcement function is comprised of law enforcement and emergency management departments of the County. This function represents \$11,068,707 of the annual budget. Offices included in the General Fund and their fiscal year 2013 budgets are listed below:

Public Safety & Law Enforcement		
Coroner - 068	\$	381,815
Emergency Management - 140		334,875
Fire Service - 141		1,185,020
Town of Kershaw - Fire - 142		90,749
Indian Land Rescue Squad - 157		40,150
Lancaster Rescue Squad - 156		26,104
Communication - 130		1,325,000
Detention Center - 120		1,858,719
School Resource Officer - 121		-
Sheriff - 110 & 111		5,363,175
Sheriff - Town of Kershaw - 117		463,100
Victim's Assistance - 116		-
	\$	<u>11,068,707</u>



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

## Coroner – Department #068

### Contact Information

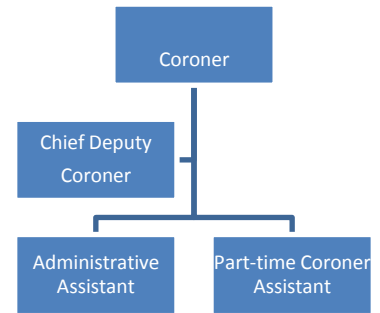
**Location:**  
Lancaster County Coroner  
717 S. Main Street  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

Michael Morris, Coroner  
Phone (803) 416-9909

### Department Duties

Our mission is to provide the citizens of Lancaster County the most thorough investigation possible to determine the cause and manner of death of a loved one. We strive to continually better ourselves through education and training. It is our commitment to always go above and beyond what is expected to better serve the citizens of Lancaster County and address their needs in a time of loss. We pride ourselves on helping our families cope with death and understanding the processes that follow in the months after.



The current location of our facility and the staff was a vision for many years for Coroner Mike Morris and his Deputy Coroners. Once bound to a single room as office space, using the morgue at Springs Memorial Hospital with limited holding, and limited funding for additional full time staff, the duties of being Coroner and a Deputy Coroner were becoming almost unbearable as the population of the county grew. While other agencies were growing in numbers with the needs of the public, it seemed as though there wasn't much thought being given to the simple fact that with an increase in death. The vision July of 2007 when Mike was for a Chief Deputy Coroner and space. A full time Administrative Mike and his staff graduated from facility that boasts 5 offices, an and a fully equipped morgue that the third Coroner facility in the an eye and tissue procurement site.

Coroner's Office - Main Street



population growth, there also comes slowly began coming to fruition in approved to add a full time position graduated to a two room office Assistant was added in March 2010. the two room office space to a new evidence room, a conference room, proudly earned the honors of being state to be approved by Life Point as

### Budget Highlights

The FY 2032 Budget increased by \$87,610 or 29.78% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. This category also includes one new full-time deputy coroner. Operating expenditures includes increases in training, supplies, and gasoline.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	177,529	162,500	231,475	68,975
Operating Expenditures	88,534	131,705	150,340	18,635
Capitalized Expenditures				
Total	266,063	294,205	381,815	87,610
Positions	6	6	6	

## Emergency Management – Department #140

### Contact Information

**Location:**  
Emergency Operations Ctr.  
111 Covenant Place  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

Morris Russell, Director  
Phone (803) 285-7333

### Department Duties

Lancaster County Emergency Management is the agency of Lancaster County charged with prevention, preparedness and management of emergencies, disasters, and other such related incidents or events. Lancaster County Emergency Management meets the obligations of this charge through the performance of the six point mission outlined below:

- Prepare the citizens of Lancaster County through prevention and training for emergencies and disasters.
- Warn of impending danger.
- When required, support local municipal disaster operations with timely, effective deployment of County resources.
- Through the public information process, working with the media as a team member, keep affected residents informed about the situation and convey how they can take protective actions.
- Coordinate restoration and recovery operations within the County when local municipal government resources are exhausted.
- Assess local needs and coordinate support from adjacent counties not impacted by the event as well as state and federal resources.



### Budget Highlights

The FY 13 Budget decreased by -\$434,173 or -56.46% over FY 12 estimated expenditures. This decrease was primarily due to the completion of renovating/furnishing the new EOC building in FY12. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditure increases were due to increases in utilities, radio maintenance, and telephone service.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	178,017	181,639	195,875	14,236
Operating Expenditures	102,001	73,411	139,000	65,589
Capitalized Expenditures		513,998		-513,998
Total	280,018	769,048	334,875	-434,173
Positions	3	3	3	

## Fire Service – Department #141

### Contact Information

#### **Location:**

Emergency Operations Ctr.  
111 Covenant Place  
P.O. Box 1809  
Lancaster, SC 29721

#### **Hours:**

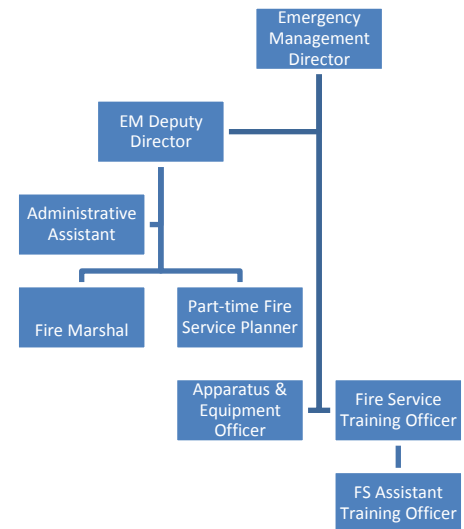
8:30 a.m. - 5:00 p.m.

Morris Russell, Director  
Phone (803) 285-7333

### **Department Duties**

The Lancaster County Fire Service is comprised of 18 volunteer fire departments and one career department. This department serves the citizens of Lancaster County by protecting lives, property, and the environment from fire, disasters and emergency

incidents. The Lancaster County Fire Service makes decisions on funding based on information and requests from all fire departments.



### **Budget Highlights**

The FY 2013 Budget increased by \$5,479 or .46% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Increases in operating expenditures were mainly due to increases in insurance (\$11,500) and gasoline. Capitalized expenditures in the FY13 budget are for a required upgrade to the FireHouse software.



### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	236,969	296,450	312,520	16,070
Operating Expenditures	688,175	847,829	867,500	19,671
Capitalized Expenditures	34,450	35,262	5,000	-30,262
Debt Service	73,434			
Total	1,033,028	1,179,541	1,185,020	5,479
Positions	6	6	6	

## Town of Kershaw-Fire- Department #142

### Contact Information

**Location:**  
Emergency Operations Ctr.  
111 Covenant Place  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

Morris Russell, Director  
Phone (803) 285-7333

### Department Duties

The Town of Kershaw-Fire department serves the citizens of the Town of Kershaw by protecting lives, property, and the environment from fire, disasters and emergency incidents.

Lancaster County is reimbursed for expenditures at a contract rate from the Town of Kershaw.

Fire Service  
Director



Firefighter



Part-time  
Firefighter

### Budget Highlights

The FY 2013 Budget increased by \$7,951 or 9.60% over FY 12 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 an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. FY13 also includes one new position, firefighter.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	79,934	79,817	87,749	7,932
Operating Expenditures	3,037	2,981	3,000	19
Capitalized Expenditures				
Total	82,971	82,798	90,749	7,951
Positions	5	5	6	

## Indian Land Rescue Squad – Department #157

### Department Duties

The Indian Land Rescue Squad provides specialty rescue services such as extrication, water rescue, and high-level rescue to the citizens of Lancaster County in the Panhandle area of the County. The department is only partially funded by Lancaster County. It is a volunteer department and is supported through community donations.

### Budget Highlights

There was a small decrease in the FY 2013 Budget over the prior year but the adopted budget actually reflects funding at a continuation level.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	26,231	34,716	40,150	5,434
Capitalized Expenditures		5,727		-5,727
Total	26,231	40,443	40,150	-293
Positions				

## Lancaster Rescue Squad – Department #156

### Department Duties

Lancaster County Rescue Squad provides specialty rescue services such as extrication, water rescue, and high-level rescue to the citizens of Lancaster County. The department is only partially funded by Lancaster County. It is a volunteer department and is supported through community donations.

### Budget Highlights

There was an increase in the FY 2013 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY12 budget was not fully expended.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services			710	710
Operating Expenditures	47,714	19,546	25,394	5,848
Capitalized Expenditures				
Total	47,714	19,546	26,104	6,558
Positions				

## Communications– Department #130

### Contact Information

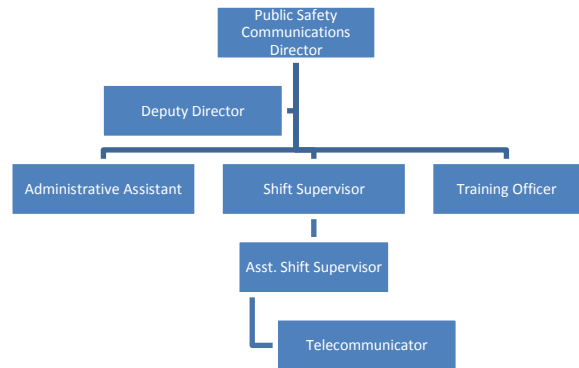
**Location:**  
 Sheriff's Office  
 1941 Pageland Hwy.  
 P.O. Box 908  
 Lancaster, SC 29721

**Hours:**  
 E911 communications is  
 available 24 hours a day.

Chris Nunnery, Director  
 Phone (803) 313-2188

### Department Duties

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



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

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



### Budget Highlights

This is a new budget for FY13. Part of the budget (\$695,000) was previously funded in the Sheriff's budget. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. The FY13 budget also includes funding for 8 new employees, telecommunicators. Capitalized expenditures approved include \$32K to purchase and equip a new vehicle, and \$160K to partially fund equipment and building improvements for the department. Bond funds will be used for the rest of the costs for this upfit in the 911 system.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services			1,042,000	1,042,000
Operating Expenditures			91,000	91,000
Capitalized Expenditures			192,000	192,000
Total			1,325,000	1,325,000
Positions	0	0	32	

## Detention Center – Department #120

### Contact Information

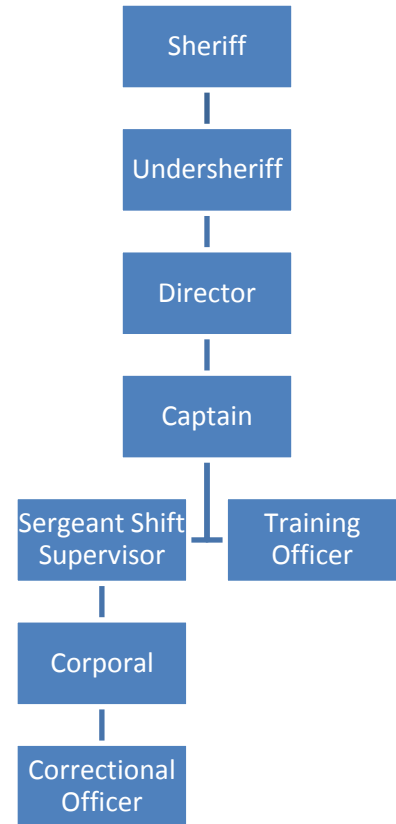
**Location:**  
 Sheriff's Office  
 1941 Pageland Hwy.  
 P.O. Box 908  
 Lancaster, SC 29721

**Hours:**  
 The detention center is  
 open 24 hours a day.

Debbie Horne, Director  
 Phone (803) 313-2125

### Department Duties

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



### Budget Highlights

The FY 2013 Budget increased by \$81,064 or 4.56% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. The budget also includes one new employee, Training Officer. Operating expenditures increased primarily due to increases in employee training. There were no capitalized expenditures budgeted in FY13.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	1,156,222	1,202,873	1,311,500	108,627
Operating Expenditures	451,081	535,940	547,219	11,279
Capitalized Expenditures		38,842		-38,842
Total	1,607,303	1,777,655	1,858,719	81,064
Positions	28	28	29	



## School Resource Officers – Department #121

### Contact Information

**Location:**  
Sheriff's Office  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721

**Hours:**  
The Sheriff's office is open  
24 hours a day.

Barry Faile, Sheriff  
Phone (803) 313-2121

### Department Duties

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

### Budget Highlights

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

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	75,485	84,323		
Operating Expenditures				
Capitalized Expenditures				
Total	75,485	84,323		
Positions	4	2		

## Sheriff – Department #110

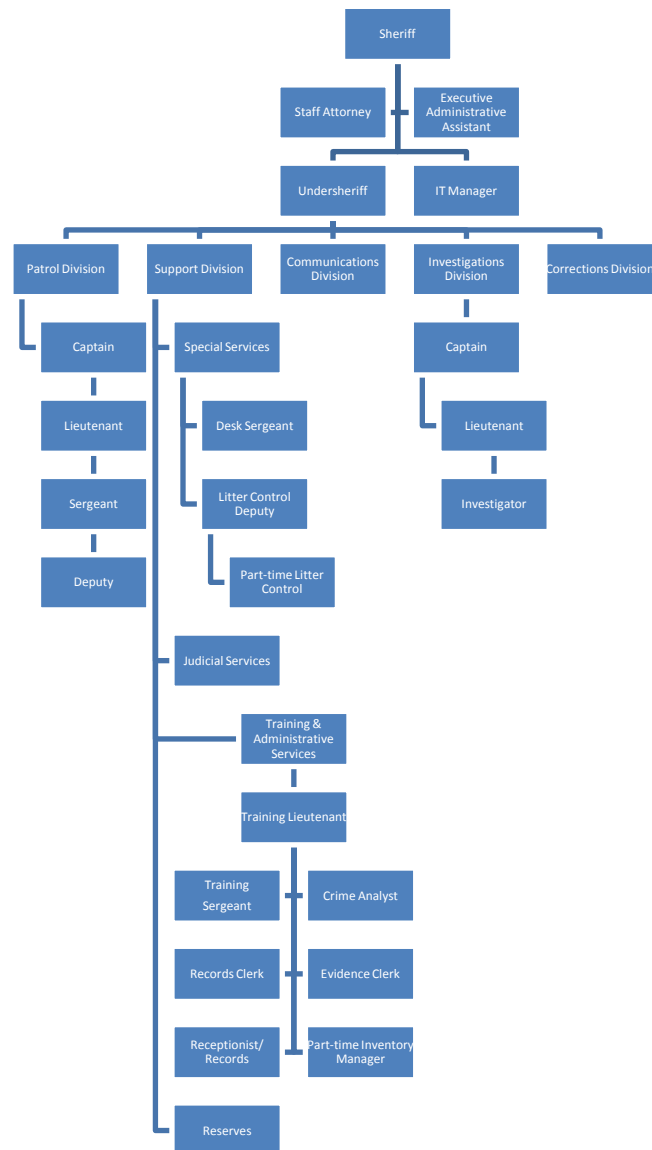


# LANCASTER COUNTY

## OFFICE OF THE SHERIFF



### Organization Chart



Contact Information

**Location:**  
Sheriff's Office  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721

**Hours:**  
Sheriff Department is  
available 24 hours a day.

Barry Faile, Sheriff  
Phone (803) 313-2121

## Department Duties

*The mission of the Lancaster County Sheriff's Office is to provide efficient, innovative and professional law enforcement services tailored to the needs of individual communities to improve their quality of life and keep them safe.*

Multiple functions are under the Sheriff's Office responsibilities. Some of those functions are law enforcement, investigations, patrol, support services, crime prevention, K-9 team, SWAT, training,

records, communications, corrections, court security, victim services, safety, and the civil process.



## Budget Highlights

The FY 2013 Budget decreased by -\$9,820 or -.18% over FY 11 estimated expenditures. Primarily this was due to the communications department (\$695,000) being separated in FY13 to its own department. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. The budget also includes 4 new employees, desk sergeants, to begin in January or half the fiscal year. Operating expenditures had increases in the communications (radios) and gasoline line items. There were no capitalized expenditures budgeted in FY13.

## Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	4,352,412	4,497,119	4,515,925	18,806
Operating Expenditures	758,640	831,546	847,250	15,704
Capitalized Expenditures	54,091	44,330		-44,330
Total	5,165,143	5,372,995	5,363,175	-9,820
Positions	110	108	88	

## 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

This department's budget is adopted based on the contract to provide police services to the Town of Kershaw. The FY 2013 Budget decreased by -\$8,205 or -1.74% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. There was no capital expenditures budgeted in FY13.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	370,643	376,108	407,100	30,992
Operating Expenditures	31,321	57,507	56,000	-1,507
Capitalized Expenditures		37,690		-37,690
Total	401,964	471,305	463,100	-8,205
Positions	8	8	8	

## Victim's Assistance– Department #116

### Contact Information

**Location:**  
Sheriff's Office  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721

**Hours:**  
Sheriff's department is  
available 24 hours a day.

Barry Faile, Sheriff  
Phone (803) 313-2121

### Department Duties

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

The Lancaster County Victims Services Unit is dedicated to providing direct, personal service to victims and their families throughout Lancaster County as well as assisting those outside our county. Its goal is to assure victims that they will not be left behind during the criminal justice process and during all phases of the criminal justice system.

Victim's assistance is available for such crimes as: Homicide, Criminal Domestic Violence, Robberies, Burglaries, Assaults, Stalking, Arson, Rapes, Shootings, Theft and Fraud, Vandalism and Juvenile Sexual and Physical Assaults.

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

### Budget Highlights

The FY 2012 & FY2013 Budget for Victim Services is no longer funded in the general fund. It is now accounted for in the Special Revenue Fund 13 so that it can be totally segregated from other funds.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	88,055			
Operating Expenditures	7,998			
Capitalized Expenditures				
Total	96,053			
Positions	3			

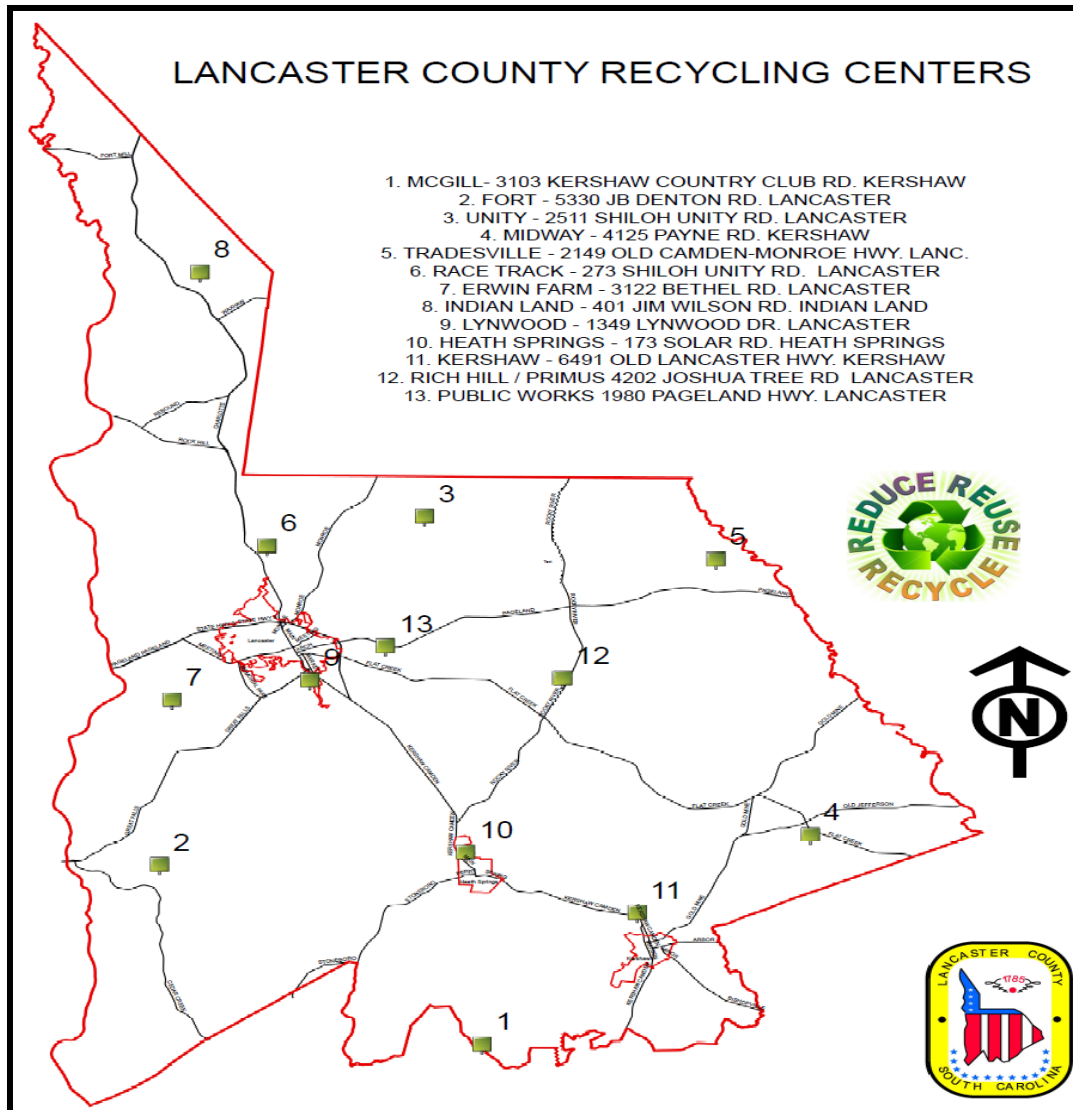
Sheriff

Chief  
Deputy

Victims  
Advocate

## Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$4,260,011 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2013 budgets are listed below.



Public Works		
Landfill - Solid Waste - 310	\$	57,000
Solid Waste Collections - 3		1,991,391
Roads & Bridges - 202		2,211,620
	\$	<u>4,260,011</u>

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

## Landfill – Solid Waste – Department #310

### Contact Information

**Location:**  
Public Works  
1980 Pageland Hwy  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
6:30 a.m. - 4:30 p.m. M-Th  
7:30 a.m. - 4:00 p.m. F

Jeff Catoe, Director  
Phone (803) 283-2101

### Department Duties

This department maintains records for the Lancaster County Landfill post-closure expenditures. The South Carolina Department of Health and Environmental Control (DHEC) requires landfill operators to provide for inspection and maintenance of the physical characteristics of the site, as well as monitoring and maintenance of the groundwater and gas monitoring systems and the leachate collection and treatment system, for a period of thirty years following the closing. DHEC also requires that operators cover the landfill with a minimum cover of a certain permeability. The landfill was closed as of June 30, 1995 and the county considers it to be at 100 percent of capacity.

### Budget Highlights

There was an increase in the FY 2013 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2012 budget was not fully expended.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	8,535	27,843	57,000	29,157
Capitalized Expenditures				
Total	8,535	27,843	57,000	29,157
Positions				

## Solid Waste Collections – Department #312

### Contact Information

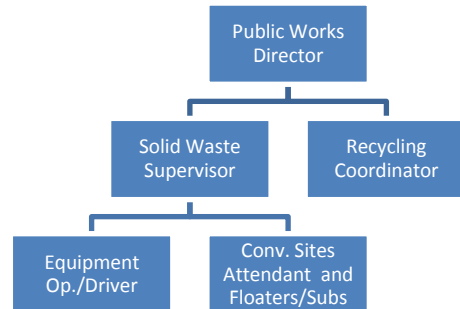
**Location:**  
Public Works  
1980 Pageland Hwy  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
6:30 a.m. - 4:30 p.m. M-Th  
7:30 a.m. - 4:00 p.m. F  
Convenience Centers - varies

Jeff Catoe, Director  
Phone (803) 283-2101

### Department Duties

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



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



### WHY RECYCLE?

#### TO SAVE NATURAL RESOURCES

- For each ton of recycled glass used to make new glass, nine gallons of fuel are saved.
- 58 percent less water is used to make recycled paper than when using raw materials.

#### TO SAVE ENERGY

- Recycling one aluminum can saves enough energy to run a television for three hours.
- Two gallons of recycled motor oil have enough energy to run the average household for 24 hours.

#### TO SAVE LANDFILL SPACE

- Landfills are expensive to build and maintain. Why put recyclables in the landfill? Save valuable landfill space.

### Budget Highlights

The FY 2013 Budget increased by \$80,095 or 4.19% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. The FY13 budget also includes funding for one new employee, Recycling Coordinator.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	571,878	547,334	621,430	74,096
Operating Expenditures	1,270,171	1,363,962	1,369,961	5,999
Capitalized Expenditures				
Total	1,842,049	1,911,296	1,991,391	80,095
Positions	25	25	26	



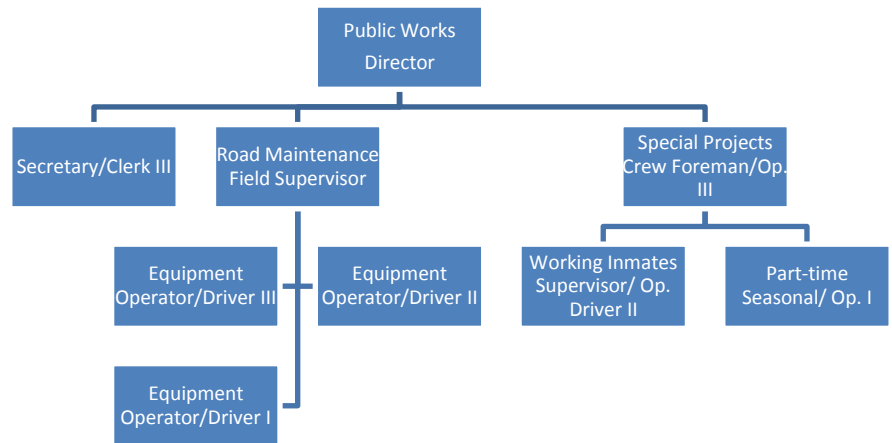
## Roads and Bridges – Department #202

### Contact Information

**Location:**  
Public Works  
1980 Pageland Hwy  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
6:30 a.m. - 4:30 p.m. M-Th  
7:30 a.m. - 4:00 p.m. F

Jeff Catoe, Director  
Phone (803) 283-2101



### Department Duties

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

### Core Services Provided:

1) Road Maintenance- Lancaster County Public Works responsible for road maintenance for all County maintained paved and unpaved roads. Services include, but not limited to, routine grading of the roadways, asphalt pothole patching, drainage maintenance (closed and open drainage), regulatory and street marker sign maintenance, right of way cutting, tree removal, and other associated tasks involved with public safety and travel access.



2) CTC / Capital Project Management/Construction- Assist Transportation Committee in County Road paving projects. Estimate, design, and oversee other contracted projects related to roadway improvements, or intradepartmental design and

construction of light and heavy construction projects.

3) New Construction / Subdivision inspection- Perform all inspection of new subdivision infrastructure, plan review of these projects, and preconstruction meetings of these projects.

4) Intradepartmental aid- Assist other departments with any tasks within the capabilities of PW staff and equipment



### Budget Highlights

The FY 2013 Budget increased by \$56,764 or 2.63% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Also include in this category are 3 new employees for the department, Equipment Operator/Driver. FY 13 operating expenditures increased primarily due to increases in gasoline. No capitalized expenditures were budgeted in FY13.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	977,587	911,301	1,091,700	180,399
Operating Expenditures	848,581	1,105,816	1,119,920	14,104
Capitalized Expenditures		137,739		-137,739
Total	1,826,168	2,154,856	2,211,620	56,764
Positions	22	22	25	

## Public Health & Welfare

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

This function represents \$5,762,886 of the annual general fund budget. Offices included in the general fund and their fiscal year 2013 budgets are listed below.



Public Health & Welfare		
Animal Control - 318	\$	297,795
D.S.S. Family Independenc		60,427
EMS - 153		4,978,065
Envioronmental Health - 32		5,825
Health Services - 330		99,300
Juvenile Drug Court - 400		107,004
Social Services - 601		64,210
Veterans Affairs - 610		150,260
	\$	5,762,886

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

## Animal Control – Department #318

### Contact Information

**Location:**  
Animal Control  
118 Kennel Lane  
P.O. Box 1809  
Lancaster, SC 29721

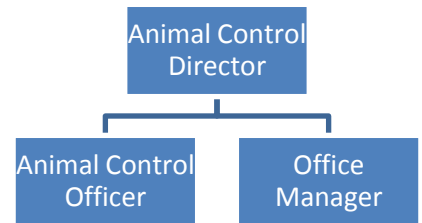
**Hours:**  
8:00 a.m. – 5:00 p.m. M-F  
8:00 a.m. – 12:00 p.m. Sat

Joel Hinson, Director  
Phone (803) 286-8103



### Department Duties

The primary function of the Lancaster County Animal Control is to assist the Lancaster County residents in solving problems with stray or unrestrained animals. To accomplish this goal, we can remove the animals or talk with owners and advise them of restraint law and work with them to secure animals. If this approach does not work, the owner of animal may be issued a citation to appear in court for not restraining animal. All Animal Control Officers are sworn code enforcement officers, and can issue citations for violations of any County Ordinance regarding animals.



Each year between 4,500 and 5,500 animals are surrendered by residents or picked up by officers. Eighty (80%) percent of dogs and up to Ninety-four (94%) percent of cats never make it out.

All animals at the Shelter go through a holding period and are evaluated before being considered available for adoption. Once available, Animal Control tries to place animals with a suitable adopter. The adopter is responsible for having the animal sterilized and provides proof to Animal Control. After proof is shown the adopter will be mailed a check for the sterilization deposit.

### Budget Highlights

The FY 2013 Budget increased by \$40,444 or 15.72% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures was impacted by the rising cost of fuel, supplies and training.



### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	166,382	190,644	225,295	34,651
Operating Expenditures	54,261	66,707	72,500	5,793
Capitalized Expenditures				
Total	220,643	257,351	297,795	40,444
Positions	4	5	5	

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

### Department Duties

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

### Budget Highlights

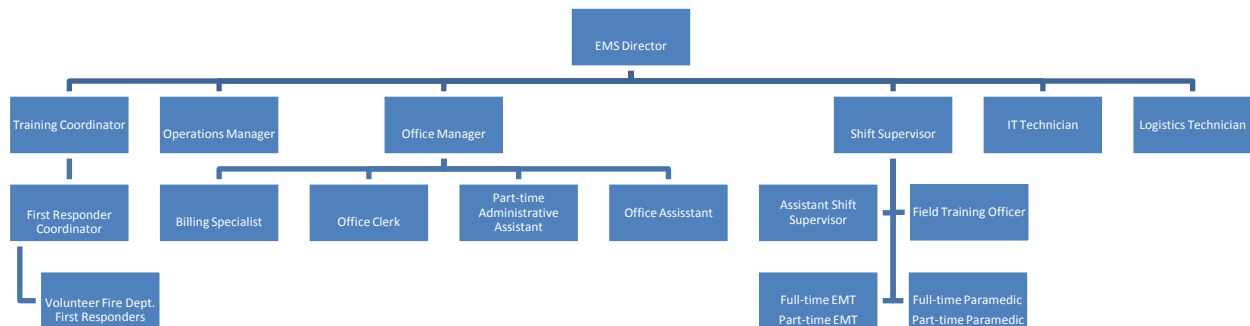
The FY 2013 Budget reflects funding at a continuation level. The budget was not fully expended in FY12.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	58,022	57,775	60,427	2,652
Capitalized Expenditures				
Total	58,022	57,775	60,427	2,652
Positions				

## EMS – Department #153

### Organization Chart



#### Contact Information

##### **Location:**

EMS  
2006 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721

##### **Hours:**

8:00 a.m. – 5:00 p.m.  
Emergency 24 hours a day

Clay Catoe, Director  
Phone (803) 283-4134  
Emergency call 911

#### **Department Duties**

Lancaster County Emergency Medical Services is a top performing EMS System which provides Advanced Life Support response and transport to the 78,000 residents in Lancaster County.

We cover approximately 454 square miles with seven Paramedic Ambulances, one Quick Response vehicle and One EMS

Supervisor with average annual responses of 13,000. Lancaster EMS remains on the cutting edge of technology with state of the art equipment such as 15 Lead EKG, RSI, CPAP, pulse oximetry, and capnometry. We operate under an aggressive set of patient care protocols which includes Cardiac and Stroke Care programs sponsored by Springs Memorial Hospital.



## Budget Highlights

The FY 2013 Budget decreased by -\$1,034,196 or -17.20% over FY 12 estimated expenditures. This was mainly due to the settlement of a class action lawsuit in FY12 and the payments (personal services and operating) associated with this settlement of approximately \$1.5M. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Two new employees, paramedic & IT, were also funded in the FY13 budget. There were four new employees hired to staff the new Walnut Creek station mid-year in FY12 and they are funded for a full year in FY13. Increases in utilities, gasoline, and vehicle maintenance impacted operating expenditures in FY13. Capitalized expenditures of \$48,000 were budgeted in FY13. These funds will be used to replace various equipment items in the department.



## Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	3,906,644	4,446,089	3,916,500	-529,589
Operating Expenditures	684,209	1,276,206	723,600	-552,606
Capitalized Expenditures	31,537		48,000	48,000
Debt Service	379,702	289,966	289,965	-1
Total	5,002,092	6,012,261	4,978,065	-1,034,196
Positions	83	87	89	

## Environmental Health – Department #320

### Department Duties

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

### Budget Highlights

The FY 2013 Budget reflects funding at a continuation level. The annual budget for FY 2013 remained the same as the FY 2012 budget. The FY 2012 budget was not fully expended.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	2,650	3,318	5,825	2,507
Capitalized Expenditures				
Total	2,650	3,318	5,825	2,507
Positions				



## Health Services – Department #330

### Department Duties

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

### Budget Highlights

The FY 2013 Budget reflects funding at a continuation level. The FY 2012 budget was not fully expended.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	78,024	82,367	99,300	16,933
Capitalized Expenditures				
Total	78,024	82,367	99,300	16,933
Positions				

## Juvenile Drug Court – Department #400

### Contact Information

**Location:**  
County Courthouse  
104 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

Jeffrey Phillips, Director  
Phone (803) 416-9377

### Department Duties

**Mission:** By providing education and counseling about the harmful effects of drug & alcohol abuse, controlling anger, handling negative peer pressure, working with authority figures and strengthening family relationships: Our mission is to reduce substance abuse and repeated criminal behavior among youth who have been charged with committing crimes in Lancaster County by helping them start a new path to a better future and explore the consequences of their past decisions so they can use their mistakes as learning opportunities for making lasting, positive changes in their lives.



*Drawing by a graduate from the program*

Lancaster County's Juvenile Drug Court is an intensive rehabilitation program for youth who have been charged with a crime and have a history of substance abuse (drugs or alcohol), or for youth who have been charged with a crime related to drugs or alcohol, such as possession, distribution, etc. The program accepts juvenile offenders who have been adjudicated in Family Court and placed on probation with the South Carolina Department of Juvenile Justice, or who have been referred to a court diversion program such as The Juvenile Arbitration Program with the Sixth Circuit Solicitor's Office.

The Juvenile Drug Court's vision is to offer youth in our community who have been charged with crimes an opportunity to forge a better future for themselves by taking responsibility and making a commitment to change in order to learn from their mistakes, become aware of their own strengths and weaknesses, and develop new skills and positive attitudes for successful change so they can build a better future and live a life of personal freedom and responsibility.

### Budget Highlights

The FY 2013 adopted budget increased by \$4,703 or 4.60% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	59,214	59,041	62,055	3,014
Operating Expenditures	45,104	43,260	44,949	1,689
Capitalized Expenditures				
Total	104,318	102,301	107,004	4,703
Positions	1	1	1	

## Social Services – Department #601

### Department Duties

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

### Budget Highlights

There was an increase of \$3,450 or 5.68% in the FY 2013 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2012 budget was not fully expended.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	58,616	60,760	64,210	3,450
Capitalized Expenditures				
Total	58,616	60,760	64,210	3,450
Positions				

## Veteran's Affairs – Department #610

### Contact Information

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

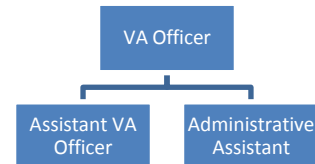
**Hours:**  
8:30 a.m. - 5:00 p.m.

Robin Helms, Director  
Phone (803) 283-2469

### Department Duties

The Lancaster County Veterans Affairs Office is an advocate for veterans and/or their surviving dependents to provide the assistance needed in applying for benefits from the U.S. Department of Veterans Affairs and VA Hospitals.

The Veterans Affairs Director is appointed by the Lancaster County Legislative Delegation. The Lancaster County Veteran Affairs Office serves approximately 6,000 veterans. Veterans and their dependents bring in more than 12.5 million dollars in annual revenues to Lancaster County.



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



### Budget Highlights

The FY 2013 Budget increased by \$10,659 or 7.64% over FY 12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased due to an increase in the postage and supplies line items.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	125,433	126,104	135,510	9,406
Operating Expenditures	11,695	13,497	14,750	1,253
Capitalized Expenditures				
Total	137,128	139,601	150,260	10,659
Positions	3	3	3	

## *Economic Development*

The Economic Development function within the General Fund is comprised of only one department. Details for this department are listed below:

### **Economic Development – Department #035**

#### Contact Information

**Location:**  
Economic Development  
210 W. Gay Street  
P.O. Box 973  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. - 5:00 p.m.

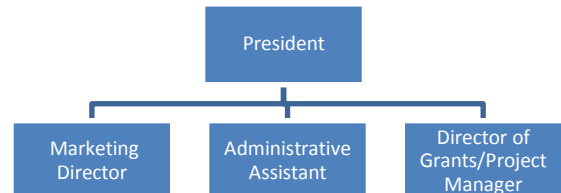
Keith Tunnell, Director  
Phone (803) 285-9471

#### **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. Lancaster County also funds various economic development special projects.



#### **Budget Highlights**

The FY 2013 Budget increased by \$29,151 or 11.87% over FY12 estimated expenditures.

Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures decreased due to the completion of special projects. Workforce software, \$10,000, is funded in FY13.



#### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	206,398	215,123	264,660	49,537
Operating Expenditures	341,286	30,386	10,000	-20,386
Capitalized Expenditures				
Total	547,684	245,509	274,660	29,151
Positions	4	4	4	

## *Capital Project Sales Tax Special Revenue Fund - 31*

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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (31)			
	FY 2011 Actual	FY 2012 Estimated	FY 2013 Approved Budget
<b>Revenues</b>			
Other taxes	\$ 6,385,293	\$ 6,924,788	\$ 6,116,844
Interest income	11,362	3,194	
Total revenues	6,396,655	6,927,982	6,116,844
<b>Expenditures</b>			
General government	5,000	11,050	15,000
Total expenditures	5,000	11,050	15,000
<b>Excess of revenues over (under) expenditures</b>	6,391,655	6,916,932	6,101,844
<b>Other financing sources (uses)</b>			
Fund Balance sources			
Transfers in		15,000	
Transfers (out)	(5,706,009)	(6,077,234)	(6,101,844)
Total other fin. sources (uses)	(5,706,009)	(6,062,234)	(6,101,844)
<b>Net change in fund balances</b>	685,646	854,698	-
<b>Fund balances beginning of fiscal year</b>	4,422,605	5,108,251	5,962,949
<b>Fund balances end of fiscal year</b>	\$ 5,108,251	\$ 5,962,949	\$ 5,962,949

## *Other Special Revenue Funds*

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

Special Tax Districts are included in Special Revenue Funds. The County is authorized pursuant to Section 4-9-30(5) of the Code of Laws of SC 1976, as amended, to assess property and levy ad valorem property taxes and uniform service charges, including the power to tax different areas at different rates related to the nature and level of governmental services provided. Section 6-1-330 of the Code of Laws of SC authorizes the County to charge and collect a service or user fee, which by definition includes uniform service charges, subject to the following requirements:

- (1) The imposition of the uniform service charge must be accomplished by ordinance approved by a vote for adoption by a majority of the member of the entire Council.
- (2) Council must provide public notice of the service charge being considered and hold a public hearing prior to final adoption.
- (3) Revenue derived from a uniform service charge to finance the provision of public services must be used to pay costs related to the provision of the service or program for which the uniform service charge is paid.

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

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

***Court Security Fund - \$1,082,900***

***Victims Services Fund - \$139,897***

***E-911 Fund - \$1,312,136***

***Transportation CTC Fund - \$1,501,000***

***Indian Land Fire District Fund - \$401,000***

***Local Accommodations Tax Fund - \$45,000***

***Recreation Commission Fund - \$1,998,773***

***Airport Commission Fund - \$270,000***

***Pleasant Valley Fire District Fund - \$310,698***

Lancaster County, South Carolina  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Other Special Revenue Funds (12,13,15,20,22,29,45,47,50)

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 958,674	\$ 985,698	\$ 1,033,687
Other taxes	416,856	429,629	445,000
Intergovernmental revenue	4,050,886	2,158,458	1,592,903
Charges for services	1,471,805	1,709,072	1,920,940
Fines, fees, and forfeitures	4,529	87,383	103,385
Interest income	20,338	2,407	2,500
Other	36,550	41,629	30,000
Total revenues	6,959,638	5,414,276	5,128,415
<b>Expenditures</b>			
General government	312,671	211,732	300,000
Public safety and law enforcem	1,456,059	2,377,409	3,026,833
Public works	1,284,070	2,388,578	1,501,000
Culture & Recreation	1,790,812	1,785,490	1,891,671
Debt Service	198,408	207,648	209,798
Capital Outlay	1,858,927	327,147	107,102
Total expenditures	6,900,947	7,298,004	7,036,404
<b>Excess of revenues over (under) expenditures</b>	58,691	(1,883,728)	(1,907,989)
<b>Other financing sources (uses)</b>			
Issuance of Debt			
Sale of Capital Assets	3,359	3,353	
Fund Balance sources			1,012,561
Fund Balance (uses)			
Transfers in	920,428	1,073,550	920,428
Transfers (out)	(15,000)	(25,000)	(25,000)
Total other fin. sources (uses)	908,787	1,051,903	1,907,989
<b>Net change in fund balances</b>	967,478	(831,825)	-
<b>Fund balances beginning of fiscal year</b>	2,552,191	3,519,669	2,687,844
<b>Fund balances end of fiscal year</b>	\$ 3,519,669	\$ 2,687,844	\$ 2,687,844



## Court Security Fund – 12

### Contact Information

**Location:**  
County Courthouse  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721

**Hours:**  
Sheriff's department is  
available 24 hours a day.

Barry Faile, Sheriff  
Phone (803) 313-2121

### Department Duties

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

Sheriff

Captain

Lieutenant

Sergeant

Corporal

Deputy

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

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

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

### Budget Highlights

The FY 2013 Budget increased by \$100,232 or 10.20% over FY12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased primarily due to increases in the clothing and gasoline line items. There were no capitalized expenditures funded in the FY13 budget.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	761,770	868,449	953,900	85,451
Operating Expenditures	80,122	92,622	129,000	36,378
Capitalized Expenditures	86,085	21,597		-21,597
Total	916,977	982,668	1,082,900	100,232
Positions	19	19	19	

## Victims Services Fund – 13

### Contact Information

**Location:**  
 Sheriff's Office  
 1941 Pageland Hwy.  
 P.O. Box 908  
 Lancaster, SC 29721

**Hours:**  
 Sheriff's department is  
 available 24 hours a day.

Barry Faile, Sheriff  
 Phone (803) 313-2121

### Department Duties

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

The Lancaster County Victims Services Unit is dedicated to providing direct, personal service to victims and their families throughout Lancaster County as well as assisting those outside our county. Its goal is to assure victims that they will

not be left behind during the criminal justice process and during all phases of the criminal justice system. Victim's assistance is available for such crimes as: Homicide, Criminal Domestic Violence, Robberies, Burglaries, Assaults, Stalking, Arson, Rapes, Shootings, Theft and Fraud, Vandalism and Juvenile Sexual and Physical Assaults.

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

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

### Budget Highlights

The County chose to add a new fund beginning in fiscal year 2012 so that the funds for Victim's Services are completely segregated and will be more transparent for auditing purposes. These funds were previously accounted for in the general fund under the Victim Services department 117. The FY 2013 Budget increased by \$39,482 or 39.31% over FY12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased for direct assistance payments (\$25,000) to the Palmetto Citizen's Against Sexual Assault organization.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services		89,609	97,897	8,288
Operating Expenditures		10,806	42,000	31,194
Capitalized Expenditures				
Total		100,415	139,897	39,482
Positions		2	2	

Sheriff

Victims  
Advocate

## E-911 Fund - 15

### Contact Information

**Location:**  
Sheriff's Office  
1941 Pageland Hwy.  
P.O. Box 908  
Lancaster, SC 29721

**Hours:**  
E911 communications is  
available 24 hours a day.

Chris Nunnery, Director  
Phone (803) 313-2188

### Department Duties

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

The Lancaster County Sheriff's Office provides 9-1-1 intake, Teletype and dispatch services for all unincorporated areas of Lancaster County and the incorporated towns of Kershaw and Heath Springs. 9-1-1 intake includes all emergency calls for fire, EMS and law enforcement

emergencies. This fund pays for equipment, phone lines, supplies, training, and salaries & benefits for E911 addressing staff as allowed by State Law. County 911 operators are not paid for by this fund. They are funded in the General Fund under the Communications department.

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

Director

E911 Addressing  
Coordinator

### Budget Highlights

The FY 2013 Budget increased by \$1,047,650 or 396.11% over FY12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased due to increases in gasoline, training, & maintenance service agreement line items. Workforce software, \$10,000, is funded in FY13. Capitalized expenditures in FY13 include funding for radio replacement \$312K, phone system upgrades \$362K, CAD upgrades \$137K, and GIS equipment \$139K.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	35,306	35,672	39,136	3,464
Operating Expenditures	284,415	228,814	323,000	94,186
Capitalized Expenditures	24,405		950,000	950,000
Total	344,126	264,486	1,312,136	1,047,650
Positions	1	1	1	

## Transportation Fund - 20

### Contact Information

**Location:**  
Public Works  
1980 Pageland Hwy  
P.O. Box 1809  
Lancaster, SC 29721

**Hours:**  
6:30 a.m. - 4:30 p.m. M-Th  
7:30 a.m. - 4:00 p.m. F

Jeff Catoe, Director  
Phone (803) 283-2101

### Department Duties

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

### Lancaster County Transportation Committee (CTC)

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

**Body:** The County Transportation Committee is composed of 7 members representing the 7 County Council Districts. Members are recommended by County Council members and are appointed by the Lancaster County Legislative Delegation. **Term of Office:** Members serve at the pleasure of the County Legislative Delegation or until a letter of resignation is received by the Lancaster County Council.



### Budget Highlights

The FY 2013 Budget decreased by -\$887,578 or -37.16% over FY13 estimated expenditures. This was primarily due to fund balance being utilized in FY12 for projects.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	904,710	2,388,578	1,501,000	-887,578
Capitalized Expenditures	379,360			
Total	1,284,070	2,388,578	1,501,000	-887,578
Positions				

## Indian Land Fire District Fund - 22

### Contact Information

**Location:**  
Indian Land Fire Dept.  
185 Six Mile Creek Rd.  
Lancaster, SC 29720

**Hours:**  
Fire service is available 24  
hours a day.

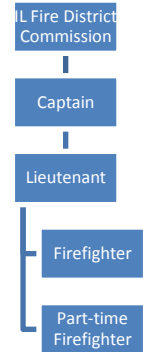
Raymond Griffin, Chief  
Phone (803) 547-2747

### Department Duties

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

**Indian Land Fire District Commission:** The purpose of the Commission is to operate the District. At each meeting of the Commission, the treasurer shall report to the Commission on the revenues and expenditures of the District for the then current fiscal year. Each year, the Commission shall establish a budget for the District in the same manner as other County boards and commissions

establish budgets. The Commission shall make recommendations to the County Council for appropriations to the District and other District funding matters. Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council. **Authority:** Act 564 of 1978, Codified as Section 4-9-35 et seq., South Carolina Code of Laws of 1976. Ordinance #1083 was adopted by the Lancaster County Council on February 1, 2011. **Governing Body:** The Indian Land Fire Protection District consists of five members. Four of the five members shall be appointed by Council and these four members must reside within the District. The Fire Chief for Indian Land Fire Department or the designee of the Indian Land Fire Department shall serve as ex-officio and as a full voting member. **Terms of Office:** 4-year staggered terms. Members may serve 2 consecutive terms, but will thereafter be ineligible for appointment for a period of two years.



### Budget Highlights

The FY 2013 Budget increased by \$71,141 or 21.57% over FY12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased primarily due to an increase (40K) in the special projects line item for building improvements.

### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	93,347	197,380	228,400	31,020
Operating Expenditures	3,314	132,479	172,600	40,121
Capitalized Expenditures				
Total	96,661	329,859	401,000	71,141
Positions	9	9	9	

## Local Accommodations Tax Fund - 29



### Department Duties

Local accommodations taxes are authorized under SC Code of Laws, Title 6, Article 5, Section 6-1-500. These are taxes derived from the rental or charges for accommodations furnished to transients and are collected by the local governments imposing the tax. These funds are restricted and are used to promote tourism in the County. The amount of

the tax is 3% on the gross proceeds derived from rental or charges for accommodations, collected on a monthly basis. This tax became effective in Lancaster County on March 1, 2008 with Ordinance #874.



### Budget Highlights

Fiscal year 2013 included funding for the following:

1. Supplies - \$2,000
2. Special Projects - \$12,000 (includes \$10K for a hotel study)
3. Transfer to General Fund - \$15,000 for reimbursement for Air Show
4. Bundy Performing Arts - \$16,000

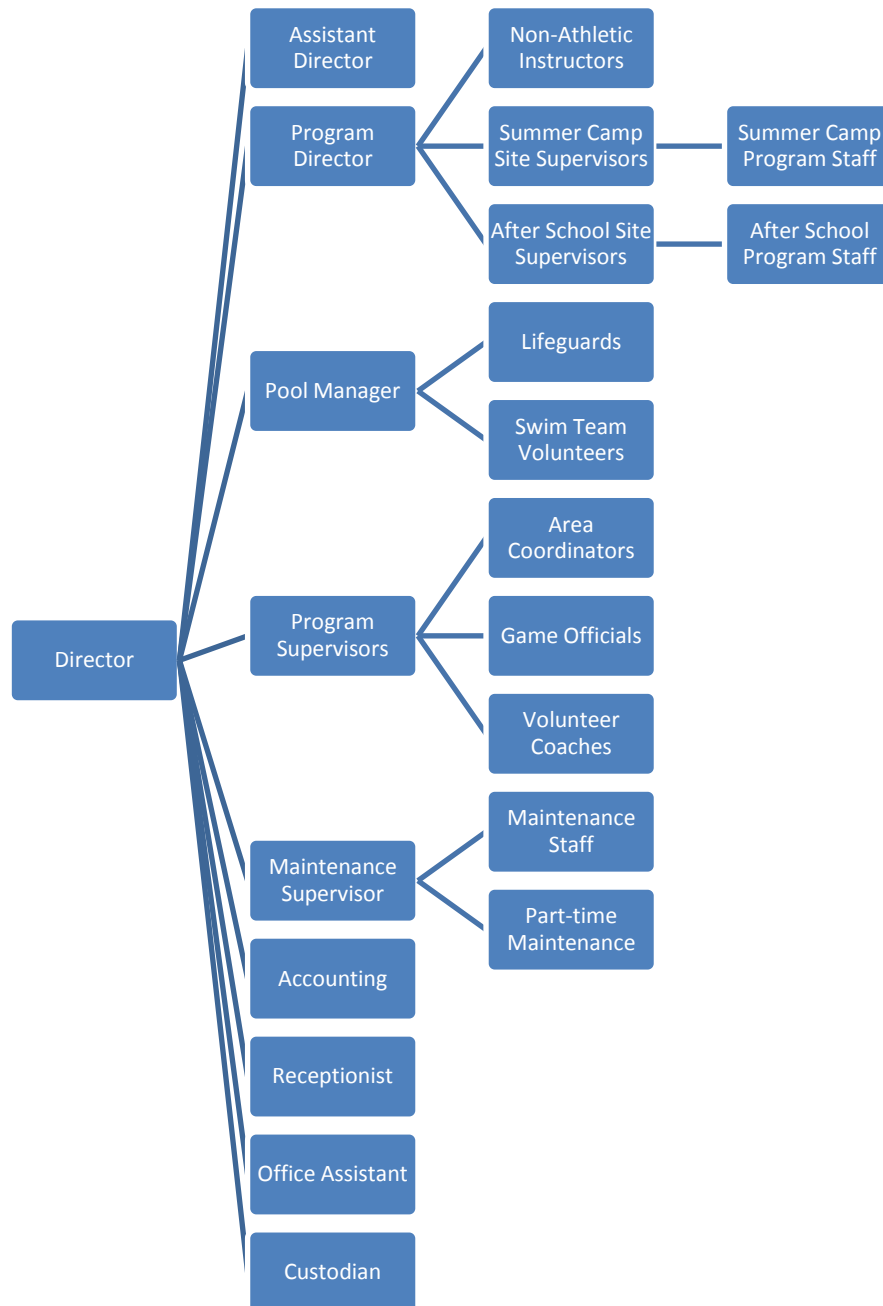


### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	38,005	17,302	30,000	12,698
Capitalized Expenditures				
OFU	15,000	25,000	15,000	-10,000
Total	53,005	42,302	45,000	2,698
Positions				

## Joint Recreation Commission Fund – 45

### Organization Chart





#### Contact Information

**Location:**  
Springdale Recreation  
Center  
260 S. Plantation Rd.  
P.O. Box 243  
Lancaster, SC 29721

**Hours:**  
8:30 a.m. – 5:00 p.m.

Sherry Wilson, Director  
Phone (803) 285-5545

#### Department Duties

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, project revenues, and OFS (transfers from the general fund.)

#### Springdale Recreation Center



#### Mission Statement

*Lancaster County Parks and Recreation shall provide quality parks and facilities and recreation and leisure activities. We shall provide organized youth programs that assist in the socialization of*

*individuals by stressing participation, sportsmanship, competition and fun. Be an agent to combat obesity and respond to quality of life issues that promote Lancaster County as a great place to live.*



#### Budget Highlights

The FY 2013 Budget increased by \$161,890 or 8.81% over FY12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well

as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. One new employee was added to the department to manage the new Walnut Creek facility. Operating expenditures increased primarily due to an increase in fuel, utilities, and maintenance. Capitalized expenditures that were approved for FY13 include \$54K in equipment and \$53K in projects.



#### Fiscal Plan

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	1,004,861	1,034,903	1,127,416	92,513
Operating Expenditures	836,339	720,868	764,255	43,387
Capitalized Expenditures	36,818	81,112	107,102	25,990
Total	1,878,018	1,836,883	1,998,773	161,890
Positions	111	111	112	



## Lancaster County Airport Commission Fund - 47

### Contact Information

#### **Location:**

Lancaster County Airport  
286 Aviation Blvd.  
Lancaster, SC 29720

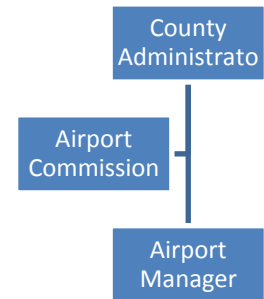
#### **Hours:**

8:00 a.m. – 5:00 p.m.

Paul Moses, Manager  
Phone (803) 285-1513

### **Department Duties**

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



**Airport Commission:** The Lancaster County Airport Commission administers the handling of all matters affecting airports and establishes rules, policies, plans and procedures for the Lancaster County Airport. **Authority:** Established by the South Carolina General Assembly by Act #106 of 1965. Ordinance adopted by the Lancaster County Council on 7/25/94 (#237) **Governing Body:** The Lancaster County Airport Commission is composed of 7 members representing the 7 County Council Districts. Residency in the council member's district is not required. **Term of Office:** 4-year terms. Members may serve 2 consecutive terms, but will thereafter be ineligible for appointment for a period of two years.



### **Budget Highlights**

The FY 2013 Budget decreased by -\$200,188 or -42.57% over FY12 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for the SC Retirement System/Police Officer Retirement System and an increase in health insurance, as well as a 2% (minimum of \$900 & maximum of \$1,200) raise for employees. Operating expenditures increased due to increases in training, gasoline, and insurance. Capitalized expenditures decrease due to a project being completed in FY12.

### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	24,318	26,753	32,495	5,742
Operating Expenditures	233,775	161,810	237,505	75,695
Capitalized Expenditures	150,613	281,621		-281,621
Total	408,706	470,184	270,000	-200,184
Positions	1	1	1	

## Pleasant Valley Fire District Fund - 50

### Contact Information

#### **Location:**

*Pleasant Valley Fire Dept.  
9370 Possum Hollow Rd.  
Indian Land, SC 29707*

#### **Hours:**

*Fire service is available 24  
hours a day.*

*Greg Nicholson, Chief  
Phone (803) 548-5600*

### **Department Duties**

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

### **Pleasant Valley Fire District**

**Commission:** The purpose of the Commission is to operate the District. At each meeting of the Commission,

the treasurer shall report to the Commission on the revenues and expenditures of the District for the then current fiscal year. Each year, the Commission shall establish a budget for the District in the same manner as other County boards and commissions establish budgets. The Commission shall make recommendations to the County Council for appropriations to the District and other District funding matters. Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council. **Authority:** Ordinance adopted by the Lancaster County Council on 2/27/2006 (#724). **Governing Body:** The Commission shall consist of five members. Four of the five members shall be appointed by County Council and these four members must reside within the District. The Fire Chief for the Pleasant Valley Fire Department, or the designee of the Fire Department, shall serve ex-officio and as a full voting member. **Term of Office:** 4 year staggered terms.



Pleasant Valley  
Fire District  
Commission

PT - Firefighters

### **Budget Highlights**

The FY 2013 Budget decreased by -\$596,931 or -65.77 % over FY12 estimated expenditures. This was primarily due to the completion of a capital project in FY12. Debt service payments are for a GO revenue bond that was issued in FY10 to build a new fire station. OFU for FY13 include a transfer of \$10,000 to the general fund to help pay for a new fire truck that was purchased in FY12 for the department.

### **Fiscal Plan**

	FY 2011 Actual	FY 2012 Estimated	FY 2013 Adopted	Change From Prior Year
Personal Services	52,461	52,797	50,000	-2,797
Operating Expenditures	34,834	38,469	40,900	2,431
Capitalized Expenditures	1,637,681	608,715		-608,715
Debt Service	198,408	207,648	209,798	2,150
OFU			10,000	10,000
Total	1,923,384	907,629	310,698	-596,931
Positions	8	8	8	

## *Debt Service Fund - 30*

### **Debt Policies**

#### **Debt Management**

- (A) Tax anticipation notes shall be retired not later than ninety days from the date as of which the taxes may be paid without penalty.
- (B) Bond anticipation notes shall be retired not later than one year following the date of issuance, provided, however, the bond anticipation note may be refunded or renewed.
- (C) For long-term debt (debt maturing beyond a one year period), it is the policy of the County to:
- (1) not use long-term debt for operating purposes;
  - (2) require the average life of a bond issue to not exceed the average useful life of projects financed by that bond issue;
  - (3) use general obligation bonds to finance capital projects of the County;
  - (4) use revenue bonds, when allowed by state and federal law, to finance public improvements which can be shown to be self-supporting by dedicated revenue sources for infrastructure or economic development; and
  - (5) consider lease-purchases only when the useful life of the item is equal to or greater than the length of the lease and to require all annual lease-purchase payments to be included in the originating department's approved budget.
- (D) Special assessment district type debt may be used, when allowed by state and federal law, to finance public improvements on behalf of property owners, provided, that the debt must be retired by assessments billed to the property owners and under no circumstances shall the special assessment district type debt be a general obligation of the County.
- (E) General obligation debt may be incurred by the County in an amount not exceeding eight percent of the assessed value of all taxable property in the County. The eight percent limit does not apply to general obligation debt approved in a referendum.
- (F) Full disclosure of the County's financial operations shall be made to the bond rating agencies and other users of County financial information. The County staff, with the assistance of its financial advisor, feasibility consultant, and bond counsel, shall prepare the necessary materials for presentation to the rating agencies and shall assist in the production of official statements and other similar type documents.

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

- (A) The County has issued two series of Build America Bonds (the “Bonds”). Build America Bonds were created by the American Recovery and Reinvestment Act of 2009 as an alternative to tax-exempt governmental organization bonds. The County has elected to sell “issuer subsidy” Build America Bonds (also called “Direct Payment” Build America Bonds), meaning, the U.S. Treasury Department will provide a subsidy directly to the County. The subsidy will be paid semi-annually in an amount equal to 35% of the total interest payable on the Bonds and the County will treat the subsidy payment as revenue.
- (B) This procedure is designed to ensure the County maintains compliance with Federal tax requirements.
- (C) The County’s Finance Director is the primary person responsible for maintaining compliance with Federal tax requirements.
- (D) The bond counsel and financial advisor selected by the County have procedures in place to ensure that none of the maturities of the Direct Pay Bonds are issued with more than a de minimis amount of premium as required by Internal Revenue Code (“IRC” or “Code”) Section 54AA(d)(2)(C). The bond counsel is responsible for completing and filing Form 8038-G with the IRS at the time of bond settlement but to be filed no later than 30 days prior to the requirement for the filing of Form 8038-CP (45-90 days before interest payment due). Form 8038-G must have the debt service schedule attached with submission. The Finance Director coordinates with bond counsel to ensure that, for each bond-financed project, bond proceeds do not exceed 2% of the proceeds of sale per IRC Section 54A(e)(4)(A)(ii).
- (E) A de minimis amount of premium on a Direct Pay Bond is an amount that is not greater than 1/4 of 1 percent of the stated redemption price at maturity for the bond, multiplied by the number of complete years to the earlier of the maturity date for the bond or the first optional redemption date for the bond, if applicable. Generally, up to 2.5 percent of premium over the stated principal amount of the bond may be considered to be de minimis premium for bonds that mature in 10 or more years.
- (F) The Treasurer’s Office is responsible for receiving the bond proceeds and maintains the bond proceeds in a separate investment account which are never comingled with other County monies, provided, that pooled investment mechanisms may be used if allowed by federal law.
- (G) Section 54A of the Code requires that 100 percent of the available project proceeds of qualified tax credit bonds must be used within the three-year period that begins on the date of issuance. Available project proceeds are proceeds from the sale of the bond issue less issuance costs (not to exceed two percent) and any investment earnings on such sale proceeds. To the extent less than 100 percent of the available project proceeds are used to finance qualified projects during the three-year spending period, bonds will continue to qualify as qualified tax credit bonds if unspent proceeds are used within 90 days from the end of such three-year period to redeem bonds.

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

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

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

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

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

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

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

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

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

## Legal Debt Margin

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 five 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, 2011.

Lancaster County, South Carolina Legal Debt Margin Information Last Five Fiscal Years					
	2007	2008	2009	2010	2011
Debt Limit	\$ 18,405,935	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417	\$ 21,508,152
Total net debt applicable to limit	9,115,000	15,737,402	14,764,408	13,278,341	18,868,707
Legal debt margin	9,290,935	2,737,198	6,096,635	8,257,076	2,639,445
Total net debt applicable to the limit as a percentage of debt limit	49.52%	85.18%	70.78%	61.66%	87.73%
<b>Legal Debt Margin Calculation for Fiscal Year 2011</b>					
Assessed value (1)					\$ 267,289,829
Add back: exempt Merchant Inventory (2)					\$ 1,562,070
Total assessed value					268,851,899
Debt limit (8% of assessed value) (3)					21,508,152
Debt applicable to limit:					
Total general obligation bonds					21,278,707
Less G.O. bonds not applicable to 8% debt limit (4)					(2,410,000)
Net G.O. bonds applicable to limit					18,868,707
Legal debt margin without a referendum (5)					\$ 2,639,445
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.					
(4) 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.					

## Financial Summary

The majority of revenues in the Debt Service Fund are from property taxes levied on the citizens of Lancaster County and State reimbursements for property taxes. The intergovernmental revenue collected is for the bond subsidy payments from the federal government on the Build America Bonds. Other revenues are interest earned. All expenditures are related to the issuance of debt or the repayment of debt. This chart summarizes the Debt Service Fund over a three year period.

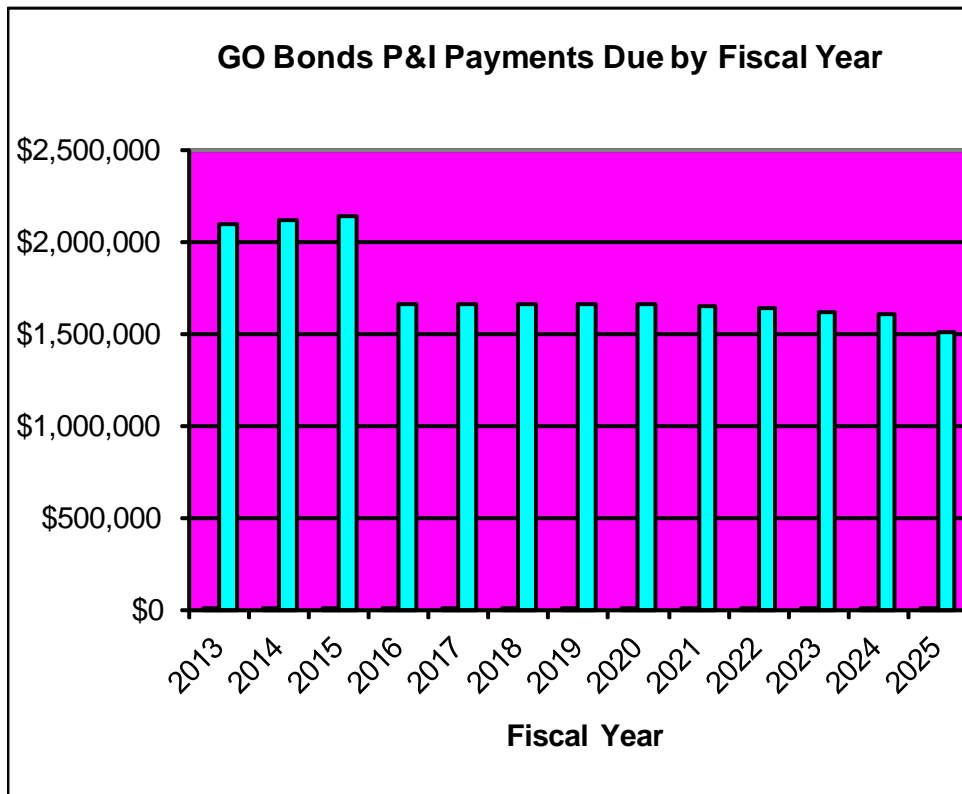
Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	Fiscal Year 2011 Actual	Fiscal Year 2012 Estimated	Fiscal Year 2013 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 2,082,511	\$ 2,161,464	\$ 2,095,555
Intergovernmental	\$ 24,378	\$ 113,976	
Interest income	3,340	636	1,000
Other			
Total revenues	2,110,229	2,276,076	2,096,555
<b>Expenditures</b>			
Debt Service	2,104,983	2,067,810	2,096,555
Capital Outlay			
Total expenditures	2,104,983	2,067,810	2,096,555
<b>Excess of revenues over (under) expenditures</b>	5,246	208,266	-
<b>Other financing sources (uses)</b>			
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	-	-
<b>Net change in fund balances</b>	53,328	208,266	-
<b>Fund balances beginning of fiscal year</b>	449,970	503,298	711,564
<b>Fund balances end of fiscal year</b>	\$ 503,298	\$ 711,564	\$ 711,564



## Debt Payments

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

Fiscal Year	Series 2008	Series 2009 (REF)	2010C (BAB)	2010D (REF)	Total
2013	1,166,287.50	395,872.50	325,645.00	203,750.00	2,091,555.00
2014	1,197,162.50	367,097.50	325,645.00	221,850.00	2,111,755.00
2015	1,233,137.50	348,972.50	325,645.00	229,550.00	2,137,305.00
2016	-	391,172.50	555,645.00	710,800.00	1,657,617.50
2017	-	401,747.50	542,940.00	712,500.00	1,657,187.50
2018	-	386,672.50	559,277.50	708,600.00	1,654,550.00
2019	-	381,760.00	559,152.50	714,250.00	1,655,162.50
2020	-	361,530.00	578,362.50	714,150.00	1,654,042.50
2021	-	361,030.00	1,285,602.50	-	1,646,632.50
2022	-	359,560.00	1,274,647.50	-	1,634,207.50
2023	-	362,400.00	1,253,965.00	-	1,616,365.00
2024	-	364,000.00	1,236,827.50	-	1,600,827.50
2025	-	-	1,505,000.00	-	1,505,000.00
	3,596,587.50	4,481,815.00	10,328,355.00	4,215,450.00	22,622,207.50



## General Obligation Bond Purposes

### SERIES 2008

Series 2008 G.O. bonds were issued on June 1, 2008 in the amount of \$5,600,000. The bond proceeds were used to purchase fire trucks and other capitalized equipment for the fire service department and to pay for certain issuance costs associated with the bonds.

### SERIES 2009 (REF)

On June 1, 2009, the County issued \$4,630,000 General Obligation Refunding Bonds, Series 2009 (REF.) The County issued the bonds to advance refund \$525,000 of outstanding General Obligation Bonds, Series 1996, \$3,790,000 of outstanding General Obligation Bonds, Series 1999, and to pay certain issuance costs. The proceeds of the Series 2009 bonds were deposited into an irrevocable trust with an escrow agent to provide for all future debt service payments related to the Series 1996 and Series 1999 bonds being refunded. This advanced refunding reduced total debt service payments by approximately \$395,000.

### SERIES 2010C BAB (Build America Bonds)

Series 2010C (BAB) G.O. bonds were issued in the amount of \$7,000,000 on December 14, 2010. These bonds were issued and the proceeds were used to fund various capital projects for the County including the acquisition of property and the construction of a new Buford EMS Station, Administration Building renovations, Sheriff's department renovations and acquisition of property, the acquisition of property and construction costs associated with the new Airport Industrial Park. Also funded were costs associated with the issuance of these bonds. This is a Build America Bond and the federal government provides a 35% subsidy on the total interest requirements. The interest is paid to the County on a semi-annual basis corresponding with the interest payments to the bond holders.

### SERIES 2010D (REF)

Series 2010D (REF) G.O. bonds were issued on December 14, 2010 in the amount of \$3,660,000. These bonds were issued and the proceeds were used to refund \$3,535,000 of outstanding General Obligation Bonds, Series 2001, and to pay certain issuance costs. This refunding bond reduced total debt service payments by approximately \$118,120.

## *Capital Projects Fund - 11*

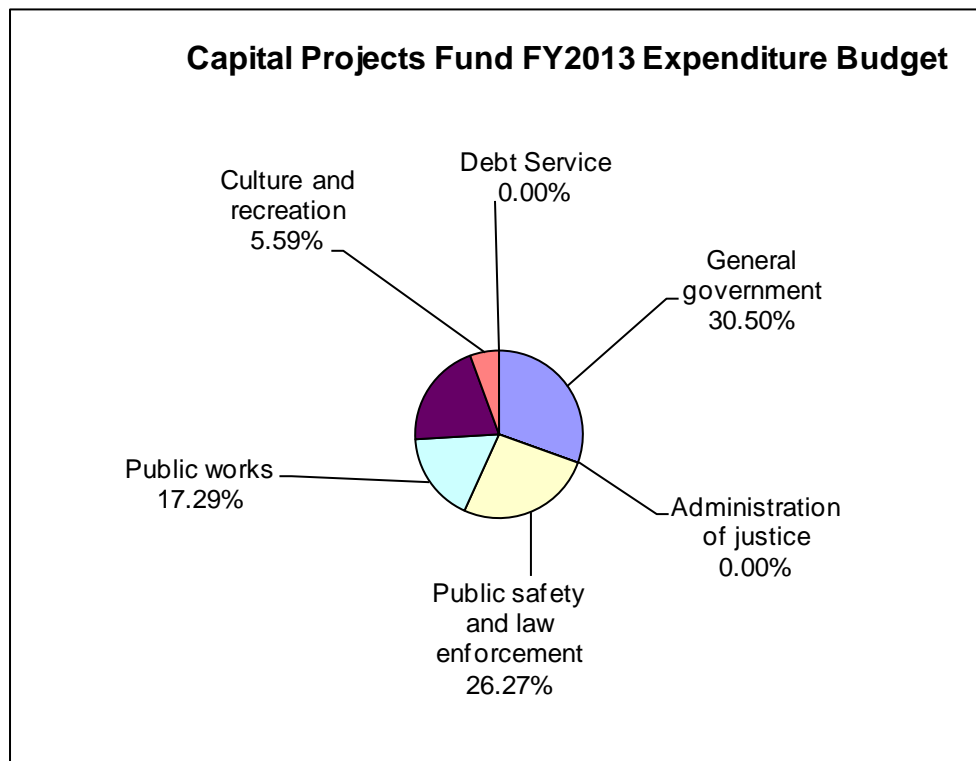
### Capital Projects Fund Summary

The County budget includes one officially adopted Capital Projects Fund. This fund is the Capital Improvement Fund (Fund 11) which accounts for capitalized equipment purchases, capital lease payments, and for the property taxes that are collected for this purpose. Other capital projects, such as those funded by G.O. bonds and special revenue bonds, are usually accounted for in other funds and are budgeted on a project basis and therefore are not included in this budget document. The chart below summarizes three fiscal years of revenues and expenditures for this capital project fund.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Fund (11)			
	FY 2011 Actual	FY 2012 Estimated	FY 2013 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,125,023	\$ 1,217,838	\$ 1,233,500
Other	116,929		
Total revenues	1,241,952	1,217,838	1,233,500
<b>Expenditures</b>			
General government	302,226	239,651	529,000
Administration of justice	-	8,602	-
Public safety and law enforcement	379,089	147,716	455,650
Public works	342,700	140,770	300,000
Public health and welfare	87,451	148,198	353,000
Culture and recreation	-	158,696	97,000
Debt Service	156,276	156,276	
Total expenditures	1,267,742	999,909	1,734,650
<b>Excess of revenues over (under) expenditures</b>	(25,790)	217,929	(501,150)
<b>Other financing sources (uses)</b>			
Fund Balance sources			501,150
Total other fin. sources (uses)	-	-	501,150
<b>Net change in fund balances</b>	(25,790)	217,929	-
<b>Fund balances beginning of fiscal year</b>	412,176	386,386	604,315
<b>Fund balances end of fiscal year</b>	\$ 386,386	\$ 604,315	\$ 604,315

Various capital projects are funded each year. Following are the items approved for the fiscal year 2013 budget:

- **General Government:** County Council department \$375,000 for Historic Jail stabilization, computer upgrades, & partial E-911 upgrades; Computer system upgrades of \$25,000 for the Library; New service truck for Vehicle Maintenance \$48,000; Building Maintenance: Van to transport inmates \$31,000, Animal Control roof \$7,650 and new metal doors \$11,200, New light fixtures at Magistrate's Office \$5,000, and one new truck for department \$26,000
- **Public Safety & Law Enforcement:** Ten (10) Sheriff department vehicles \$405,650; One new brush truck for Fire Service \$50,000
- **Public Works:** Road & Bridges equipment \$200,000; Convenience site upgrade in the Solid Waste department \$100,000
- **Public Health & Welfare:** Two new ambulances and one new generator for EMS \$353,000
- **Culture & Recreation:** One new bus for the Recreation Department \$97,000



## **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 1<sup>st</sup> and ends the following June 30<sup>th</sup>.

**Fund:** A self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulation, restrictions, or limitations.

**Generally Accepted Accounting Principles (GAAP):** A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Ledger:** A book, file or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**General Obligation (GO) Bonds:** When the County pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is used to refer to bonds which are repaid from taxes and other general revenue.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for government entities.

**Governmental Funds:** Those funds through which more governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through government funds.

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

**Interfund Transfers:** Amounts transferred from one fund to another, generally for expenses incurred but paid from another fund for services rendered or for account tracking purposes.

**Intergovernmental Revenue:** Revenue received from other governments, whether local, state or federal, usually in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Levy:** To impose taxes, special assessments, or service charges for the support of County activities.



**Mill:** A tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**Modified Accrual Accounting:** A basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are only recognized under modified accrual accounting to the degree that they are available to finance expenditures of the fiscal period.

**Ordinance:** A formal legislative enactment by the governing board of a county. If it is not in conflict with any higher form of law, such as, a State statute, a Federal law, or constitutional provision, it has the full force and effect of law within the county to which it applies. The difference between an ordinance and a resolution is that the latter requires less formality and has a lower legal status.

**Personal Services:** The costs, including fringe benefits, associate with compensating employees for their labor.

**Revenue:** Income received or anticipated from taxes or other sources, such as licenses & permits, user fees, fines, and investments.

**Special Assessments:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Supplemental Appropriation:** An additional appropriation made by County Council after the budget year has begun.

## Budget Line Item Detail

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</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	35,000.00
10-7-005-520-40	CNT - RETIREMENT MATCH	6,000.00
10-7-005-520-45	GASB 45	200,000.00
10-7-005-593-00	MAINTENANCE-SERVICE	10,000.00
10-7-005-604-01	AUDIT	55,000.00
10-7-005-625-04	DA-MED IND FUND	177,434.00
10-7-005-650-00	INSURANCE-GENERAL	615,619.00
10-7-005-781-00	MISCELLANEOUS EXPENSE	6,000.00
005 NON-DEPARTMENTAL		<u>1,150,053.00</u>
011 COUNTY COUNCIL		
10-7-011-500-10	WAGES & SALARIES PART-TIME	74,000.00
10-7-011-510-00	FICA-EMPLOYERS CONTRIB.	5,700.00
10-7-011-510-05	SC RET EMPLOYERS CONTRIB	5,618.00
10-7-011-510-10	S.C. POLICE RET EMPLOYER	2,583.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	10,500.00
10-7-011-510-25	WORKERS COMPENSATION	3,000.00
10-7-011-530-00	TRAVEL, TRAINING, DUES	50,000.00
10-7-011-540-00	SUPPLIES-GENERAL	12,500.00
10-7-011-560-00	EQUIPMENT - CAPITALIZED	20,000.00
10-7-011-571-00	UTILITIES-TELEPHONE	14,000.00
10-7-011-600-00	CONTRACTUAL SERVICES (CS)	300,000.00
10-7-011-604-04	PS-LEGAL/GENERAL	200,000.00
10-7-011-670-00	ADVERTISING	3,500.00
10-7-011-690-00	SPECIAL PROJECTS	84,327.00
10-7-011-691-01	SP - PROMOTIONS	34,000.00
10-7-011-740-30	CP-LAND/BLDG ACQUISITION	50,000.00
10-7-011-781-00	MISCELLANEOUS EXPENSE	67,720.00
10-7-011-781-27	BONDS - SURETY	1,500.00
011 COUNTY COUNCIL		<u>938,948.00</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	10,738.00
10-7-014-625-06	DA-COUNTY AGENT	45,400.00
10-7-014-625-08	DA-HEALTH & WELLNESS COMM.	1,470.00
10-7-014-625-11	DA-COMMUNITY RELATIONS	1,500.00
10-7-014-625-13	DA-PROBATION & PAROLE	5,000.00
10-7-014-625-14	DA-PUBLIC DEFENDER	127,000.00
10-7-014-625-17	DA-LANCASTER SOIL & WATER	44,685.00

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-014-625-22	DA-CATAWBA RPC	53,748.00
10-7-014-625-29	DA - SC HIGHWAY PATROL	500.00
10-7-014-625-31	DA-L.C. COUNCIL ON AGING	37,500.00
10-7-014-625-32	DA-RED CROSS	0.00
10-7-014-625-35	DA-HISTORIC COMMISSION	5,000.00
10-7-014-625-37	DA-DEPARTMENT OF REVENUE	2,000.00
10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	189,000.00
10-7-014-625-47	DA- YORK TECHNICAL COLLEGE	0.00
10-7-014-625-60	DA - USC-LANCASTER	113,627.00
10-9-014-950-14	DA-COUNTY LIBRARY	992,919.00
014 DIRECT ASSISTANCE		<u>1,643,128.00</u>
021 ADMINISTRATOR		
10-7-021-500-00	WAGES & SALARIES FULL TIME	172,500.00
10-7-021-500-05	SALARIES - OVERTIME	1,000.00
10-7-021-500-10	WAGES & SALARIES PART-TIME	28,000.00
10-7-021-510-00	FICA-EMPLOYERS CONTRIB.	15,500.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	18,500.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	27,500.00
10-7-021-510-25	WORKERS COMPENSATION	4,388.00
10-7-021-530-00	TRAVEL, TRAINING, DUES	13,000.00
10-7-021-540-00	SUPPLIES-GENERAL	7,500.00
10-7-021-549-05	SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-590-00	MAINTENANCE - VEHICLES	2,000.00
10-7-021-590-05	GASOLINE	1,500.00
10-7-021-600-00	CONTRACTUAL SERVICES (CS)	147,000.00
10-7-021-690-00	SPECIAL PROJECTS	16,500.00
10-7-021-750-00	LEASE- COPIERS	10,000.00
021 ADMINISTRATOR		<u>468,888.00</u>
023 FINANCE		
10-7-023-500-00	WAGES & SALARIES FULL TIME	322,500.00
10-7-023-500-05	SALARIES- OT	1,000.00
10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	24,750.00
10-7-023-510-05	SC RET EMPLOYERS CONTRIB	34,250.00
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	48,500.00
10-7-023-510-25	WORKERS COMPENSATION	3,730.00
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	750.00
10-7-023-690-00	SPECIAL PROJECTS	1,500.00
10-7-023-750-00	LEASE- COPIERS	5,000.00
023 FINANCE		<u>482,080.00</u>
024 HR/ Risk Management		

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-024-500-00 WAGES & SALARIES FULL TIME	122,350.00
10-7-024-500-05 SALARIES- OVERTIME	150.00
10-7-024-510-00 FICA-EMPLOYERS CONTRIB.	9,400.00
10-7-024-510-05 SC RET EMPLOYERS CONTRIB	13,000.00
10-7-024-510-15 HEALTH/LIFE INS EMPLOYERS	18,750.00
10-7-024-510-25 WORKERS COMPENSATION	3,475.00
10-7-024-520-10 EMPLOYEE MERIT POOL	31,719.00
10-7-024-520-30 SMALL CLAIMS	6,500.00
10-7-024-530-00 TRAVEL, TRAINING, DUES	7,000.00
10-7-024-540-00 SUPPLIES-GENERAL	8,000.00
10-7-024-571-00 UTILITIES-TELEPHONE	2,500.00
10-7-024-600-00 CONTRACTUAL SERVICES (CS)	30,000.00
10-7-024-670-00 ADVERTISING	8,000.00
10-7-024-690-00 SPECIAL PROJECTS	70,000.00
10-7-024-750-00 LEASE- COPIERS	4,000.00
024 HR/ Risk Management	<u>334,844.00</u>
026 MIS	
10-7-026-500-00 WAGES & SALARIES FULL TIME	87,400.00
10-7-026-500-05 SALARIES- OVERTIME	750.00
10-7-026-510-00 FICA-EMPLOYERS CONTRIB.	6,785.00
10-7-026-510-05 SC RET EMPLOYERS CONTRIB	9,350.00
10-7-026-510-15 HEALTH/LIFE INS EMPLOYERS	15,900.00
10-7-026-510-25 WORKERS COMPENSATION	3,250.00
10-7-026-530-00 TRAVEL, TRAINING, DUES	1,000.00
10-7-026-540-00 SUPPLIES-GENERAL	5,000.00
10-7-026-542-00 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	40,000.00
10-7-026-590-00 MAINTENANCE - VEHICLES	2,200.00
10-7-026-590-05 GASOLINE	2,500.00
10-7-026-600-00 CONTRACTUAL SERVICES (CS)	10,000.00
10-7-026-605-02 MSA-DP SW MTN	210,000.00
10-7-026-750-00 LEASE- COPIERS	3,000.00
026 MIS	<u>480,135.00</u>
027 GIS	
10-7-027-500-00 WAGES & SALARIES FULLTIME	83,000.00
10-7-027-500-05 SALARIES- OVERTIME	500.00
10-7-027-510-00 FICA-EMPLOYERS CONTRIB	6,400.00
10-7-027-510-05 SC RET EMPLOYERS CONTRIB	8,800.00
10-7-027-510-15 HEALTH/LIFE INS EMPLOYERS	12,000.00
10-7-027-510-25 WORKERS COMPENSATION	360.00
10-7-027-530-00 TRAVEL	4,000.00
10-7-027-540-00 SUPPLIES - GENERAL	5,000.00
10-7-027-541-00 SUPPLIES-POSTAGE	100.00
10-7-027-571-00 UTILITIES-TELEPHONE	2,000.00

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10-7-027-600-00	CONTRACTUAL SERVICES(CS)	35,000.00
10-7-027-750-00	LEASE- COPIERS	13,500.00
027 GIS		<u>170,660.00</u>
031 BUILDING & ZONING		
10-7-031-500-00	WAGES & SALARIES FULL TIME	537,500.00
10-7-031-500-05	SALARIES - OVERTIME	500.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	41,200.00
10-7-031-510-05	SC RET EMPLOYERS CONTRIB	57,100.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	66,000.00
10-7-031-510-25	WORKERS COMPENSATION	18,000.00
10-7-031-530-00	TRAVEL, TRAINING, DUES	20,600.00
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
10-7-031-590-00	MAINTENANCE-VEHICLES	7,500.00
10-7-031-590-05	GASOLINE	14,300.00
10-7-031-593-00	MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-031-613-00	DEMOLITION EXPENSE	80,000.00
10-7-031-670-00	ADVERTISING	250.00
10-7-031-750-00	LEASE- COPIERS	5,000.00
031 BUILDING & ZONING		<u>908,450.00</u>
032 PLANNING		
10-7-032-500-00	WAGES & SALARIES FULL TIME	185,700.00
10-7-032-500-05	SALARIES - OVERTIME	1,000.00
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	14,280.00
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	19,800.00
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	24,500.00
10-7-032-510-25	WORKERS COMPENSATION	6,100.00
10-7-032-530-00	TRAVEL, TRAINING, DUES	3,600.00
10-7-032-540-00	SUPPLIES-GENERAL	5,000.00
10-7-032-571-00	UTILITIES-TELEPHONE	3,000.00
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	6,000.00
10-7-032-750-00	LEASE- COPIERS	13,000.00
032 PLANNING		<u>288,480.00</u>
035 ECONOMIC DEVELOPMENT		
10-7-035-500-00	WAGES & SALARIES FULL TIME	200,500.00
10-7-035-500-05	SALARIES- OVERTIME	250.00
10-7-035-510-00	FICA-EMPLOYERS CONTRIB.	15,365.00
10-7-035-510-05	SC RET EMPLOYERS CONTRIB	21,250.00
10-7-035-510-15	HEALTH/LIFE INS EMPLOYERS	24,000.00
10-7-035-510-25	WORKERS COMPENSATION	3,295.00
10-7-035-690-00	SPECIAL PROJECTS	10,000.00
035 ECONOMIC DEVELOPMENT		<u>274,660.00</u>

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041 ASSESSOR		
10-7-041-500-00	WAGES & SALARIES FULL TIME	438,500.00
10-7-041-500-05	SALARIES - OVERTIME	5,000.00
10-7-041-500-10	WAGES & SALARIES PART-TIME	21,000.00
10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	35,600.00
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	49,300.00
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	52,750.00
10-7-041-510-25	WORKERS COMPENSATION	11,600.00
10-7-041-530-00	TRAVEL, TRAINING, DUES	15,000.00
10-7-041-540-00	SUPPLIES-GENERAL	5,000.00
10-7-041-541-00	SUPPLIES-POSTAGE	1,500.00
10-7-041-571-00	UTILITIES-TELEPHONE	8,500.00
10-7-041-590-00	MAINTENANCE-VEHICLES	3,900.00
10-7-041-590-05	GASOLINE	4,800.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	23,000.00
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	20,000.00
10-7-041-750-00	LEASE- COPIERS	4,500.00
041 ASSESSOR		<u>704,650.00</u>
043 AUDITOR		
10-7-043-500-00	WAGES & SALARIES FULL TIME	230,500.00
10-7-043-500-05	SALARIES- OT	500.00
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	17,700.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	24,500.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	26,500.00
10-7-043-510-25	WORKERS COMPENSATION	3,430.00
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	500.00
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)	20,000.00
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>356,470.00</u>
044 TREASURER		
10-7-044-500-00	WAGES & SALARIES FULL TIME	195,500.00
10-7-044-500-05	SALARIES - OVERTIME	4,000.00
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	15,300.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	21,225.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	28,000.00
10-7-044-510-25	WORKERS COMPENSATION	1,100.00
10-7-044-530-00	TRAVEL, TRAINING, DUES	2,000.00

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10-7-044-540-00	SUPPLIES-GENERAL	12,800.00
10-7-044-541-00	SUPPLIES-POSTAGE	30,000.00
10-7-044-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-044-600-00	CONTRACTUAL SERVICES (CS)	25,300.00
10-7-044-605-00	CS-PRINTING	67,000.00
10-7-044-670-00	ADVERTISING	500.00
10-7-044-690-00	SPECIAL PROJECTS	3,000.00
10-7-044-750-00	LEASE- COPIERS	1,550.00
10-7-044-781-20	BANK CHARGES	1,000.00
10-7-044-781-26	BONDS EXPENSE	500.00
10-7-044-782-00	OVER/SHORTAGE	200.00
044 TREASURER		<u>412,475.00</u>
045 DELINQUENT TAX		
10-7-045-500-00	WAGES & SALARIES FULL TIME	117,100.00
10-7-045-500-05	SALARIES - OVERTIME	500.00
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	9,000.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	12,500.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	34,000.00
10-7-045-510-25	WORKERS COMPENSATION	765.00
10-7-045-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-045-540-00	SUPPLIES-GENERAL	4,000.00
10-7-045-541-00	SUPPLIES-POSTAGE	69,000.00
10-7-045-551-00	EQUIPMENT-GENERAL	1,500.00
10-7-045-571-00	UTILITIES-TELEPHONE	3,200.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	35,000.00
10-7-045-604-00	PROFESSIONAL SERVICES	10,000.00
10-7-045-605-00	CS - PRINTING	2,500.00
10-7-045-670-00	ADVERTISING	39,000.00
10-7-045-680-00	FEE REIMBURSEMENT	1,200.00
10-7-045-750-00	LEASE- COPIERS	1,350.00
10-7-045-781-26	BONDS EXPENSE	300.00
10-7-045-782-00	OVER/SHORTAGE	150.00
045 DELINQUENT TAX		<u>344,065.00</u>
051 REGISTRATION & ELECTION		
10-7-051-500-00	WAGES & SALARIES FULL TIME	64,250.00
10-7-051-500-05	SALARIES- OVERTIME	3,500.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	78,000.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	11,500.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	9,500.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	16,000.00
10-7-051-510-25	WORKERS COMPENSATION	2,750.00
10-7-051-530-00	TRAVEL, TRAINING, DUES	7,500.00
10-7-051-540-00	SUPPLIES-GENERAL	16,500.00
10-7-051-541-00	SUPPLIES- POSTAGE	7,000.00
10-7-051-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-051-571-00	UTILITIES-TELEPHONE	3,500.00



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10-7-051-593-00	MAINTENANCE-SERVICE	27,920.00
10-7-051-605-00	CS-PRINTING	6,700.00
10-7-051-670-00	ADVERTISING	2,000.00
10-7-051-690-00	SPECIAL PROJECTS	1,000.00
10-7-051-750-00	LEASE- COPIERS	3,000.00
051 REGISTRATION & ELECTION		263,120.00
060 Register of Deeds		
10-7-060-500-00	WAGES & SALARIES FULL TIME	162,500.00
10-7-060-500-05	SALARIES- OT	1,000.00
10-7-060-500-10	WAGES & SALARIES PARTTIME	2,000.00
10-7-060-510-00	FICA-EMPLOYERS CONTRIB.	12,750.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	17,450.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	23,500.00
10-7-060-510-25	WORKERS COMPENSATION	2,550.00
10-7-060-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-060-540-00	SUPPLIES-GENERAL	6,000.00
10-7-060-551-00	EQUIPMENT-GENERAL	4,000.00
10-7-060-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	61,500.00
10-7-060-750-00	LEASE- COPIERS	7,000.00
10-7-060-782-00	OVER/SHORT	250.00
060 Register of Deeds		309,500.00
061 CIRCUIT COURT		
10-7-061-500-10	WAGES & SALARIES PARTTIME	19,602.00
10-7-061-510-00	FICA-EMPLOYERS CONTRIB	1,500.00
10-7-061-510-25	WORKERS COMPENSATION	950.00
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	25,000.00
061 CIRCUIT COURT		53,552.00
063 CLERK OF COURT		
10-7-063-500-00	WAGES & SALARIES FULL TIME	173,500.00
10-7-063-500-05	SALARIES OVERTIME	500.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	13,500.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	18,500.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	31,400.00
10-7-063-510-25	WORKERS COMPENSATION	5,500.00
10-7-063-530-00	TRAVEL, TRAINING, DUES	1,000.00
10-7-063-540-00	SUPPLIES-GENERAL	8,500.00
10-7-063-542-00	SUPPLIES - CLOTHING	750.00
10-7-063-571-00	UTILITIES-TELEPHONE	10,000.00
10-7-063-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-063-600-00	CONTRACTUAL SERVICES (CS)	1,500.00
10-7-063-750-00	LEASE- COPIERS	2,000.00
063 CLERK OF COURT		267,150.00

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064 FAMILY COURT	
10-7-064-500-00	WAGES & SALARIES FULL TIME 158,000.00
10-7-064-500-05	SALARIES OVERTIME 500.00
10-7-064-500-10	SALARIES- PART TIME 10,000.00
10-7-064-510-00	FICA-EMPLOYERS CONTRIB. 13,500.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB 18,150.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS 34,750.00
10-7-064-510-25	WORKERS COMPENSATION 900.00
10-7-064-540-00	SUPPLIES-GENERAL 32,000.00
10-7-064-571-00	UTILITIES-TELEPHONE 7,000.00
10-7-064-593-00	MAINTENANCE-SERVICE AGREE. 500.00
10-7-064-690-12	SP-DSS INCENTIVE 47,032.00
10-7-064-750-00	LEASE- COPIERS 3,000.00
064 FAMILY COURT	<u>325,332.00</u>
068 CORONER	
10-7-068-500-00	WAGES & SALARIES FULL TIME 141,500.00
10-7-068-500-10	WAGES & SALARIES PARTTIME 18,000.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB. 11,650.00
10-7-068-510-05	SC RET EMPLOYERS CONTRIB 15,025.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS 40,000.00
10-7-068-510-25	WORKERS COMPENSATION 5,300.00
10-7-068-530-00	TRAVEL, TRAINING, DUES 9,000.00
10-7-068-540-00	SUPPLIES-GENERAL 10,000.00
10-7-068-551-00	EQUIPMENT-GENERAL 2,500.00
10-7-068-571-00	UTILITIES-TELEPHONE 8,400.00
10-7-068-590-00	MAINTENANCE - VEHICLES 2,500.00
10-7-068-590-05	GASOLINE 9,600.00
10-7-068-600-00	CONTRACTUAL SERVICES (CS) 14,800.00
10-7-068-604-10	PS-MEDICAL 90,000.00
10-7-068-750-00	LEASE- COPIERS 3,540.00
068 CORONER	<u>381,815.00</u>
069 PROBATE COURT	
10-7-069-500-00	WAGES & SALARIES FULL TIME 212,500.00
10-7-069-500-05	SALARIES - OVERTIME 253.00
10-7-069-500-10	WAGES & SALARIES PART-TIME 18,750.00
10-7-069-510-00	FICA-EMPLOYERS CONTRIB. 17,800.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB 15,400.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO 8,400.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS 58,500.00
10-7-069-510-25	WORKERS COMPENSATION 3,200.00
10-7-069-530-00	TRAVEL, TRAINING, DUES 9,500.00
10-7-069-540-00	SUPPLIES-GENERAL 10,000.00
10-7-069-551-00	EQUIPMENT-GENERAL 0.00
10-7-069-571-00	UTILITIES-TELEPHONE 5,500.00
10-7-069-593-00	MAINTENANCE-SERVICE AGREE. 200.00
10-7-069-600-00	CONTRACTUAL SERVICES (CS) 9,500.00

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10-7-069-670-00            ADVERTISING	250.00
10-7-069-750-00            LEASE- COPIERS	5,000.00
10-7-069-781-26            BONDS EXPENSE	700.00
069 PROBATE COURT	<u>375,453.00</u>
070 MAG-COUNTYWIDE	
10-7-070-500-00            WAGES & SALARIES FULL TIME	483,600.00
10-7-070-500-05            SALARIES OVERTIME	1,500.00
10-7-070-510-00            FICA-EMPLOYERS CONTRIB.	37,200.00
10-7-070-510-05            SC RET EMPLOYERS CONTRIB	32,250.00
10-7-070-510-10            SC POLICE RET EMPLOYERS CO	22,700.00
10-7-070-510-15            HEALTH/LIFE INS EMPLOYERS	78,000.00
10-7-070-510-25            WORKERS COMPENSATION	15,000.00
10-7-070-530-00            TRAVEL, TRAINING, DUES	5,000.00
10-7-070-540-00            SUPPLIES-GENERAL	15,000.00
10-7-070-542-00            SUPPLIES - CLOTHING	1,200.00
10-7-070-570-00            UTILITIES-GENERAL	17,000.00
10-7-070-571-00            UTILITIES-TELEPHONE	4,000.00
10-7-070-590-00            MAINTENANCE-VEHICLES	2,000.00
10-7-070-590-05            GASOLINE	8,000.00
10-7-070-593-00            MAINTENANCE-SERVICE AGREE.	1,500.00
10-7-070-750-00            LEASE- COPIERS	4,000.00
10-7-070-780-05            PDC-JURORS	20,000.00
10-7-070-781-27            BONDS - SURETY	2,500.00
070 MAG-COUNTYWIDE	<u>750,450.00</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	3,017,000.00
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.	247,500.00
10-7-110-510-05            SC RET EMPLOYERS CONTRIB	26,000.00
10-7-110-510-10            SC POLICE RET EMPLOYERS CO	365,725.00
10-7-110-510-15            HEALTH/LIFE INS EMPLOYERS	518,000.00
10-7-110-510-25            WORKERS COMPENSATION	139,700.00
10-7-110-530-00            TRAVEL, TRAINING, DUES	56,000.00
10-7-110-540-00            SUPPLIES-GENERAL	25,000.00
10-7-110-540-10            SUPPLIES-SEX OFF REGISTRY	1,000.00
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	30,000.00

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10-7-110-551-45	PROTECTIVE CLOTHING	13,000.00
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	295,000.00
10-7-110-591-00	MAINTENANCE-GENERAL	0.00
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>5,363,175.00</u>
117 SHERIFF DEPT-TOWN OF KERS		
10-7-117-500-00	WAGES & SALARIES FULL TIME	268,000.00
10-7-117-500-05	SALARIES- OVERTIME	10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	21,000.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	34,000.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	61,500.00
10-7-117-510-25	WORKERS COMPENSATION	12,600.00
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>463,100.00</u>
120 DENTENTION CENTER		
10-7-120-500-00	WAGES & SALARIES FULL TIME	867,300.00
10-7-120-500-05	SALARIES - OVERTIME	20,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	68,700.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	110,500.00
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	191,000.00
10-7-120-510-25	WORKERS COMPENSATION	42,000.00
10-7-120-520-25	PERSONNEL DISEASE PREV.	12,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES	10,000.00
10-7-120-540-00	SUPPLIES-GENERAL	20,000.00
10-7-120-540-15	SUPPLIES-INMATE (COMM.	10,000.00
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	150,000.00
10-7-120-543-15	SUPPLIES-BOARD/LODGING	15,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-120-551-00	EQUIPMENT-GENERAL	0.00
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	200,069.00
10-7-120-690-00	SPECIAL PROJECTS	0.00
10-7-120-750-00	LEASE- COPIERS	3,000.00
10-7-120-781-50	DYS SERVICE CONTRACT	17,000.00
120 DENTENTION CENTER		<u>1,858,719.00</u>
130 COMMUNICATIONS		
10-7-130-500-00	WAGES & SALARIES FULLTIME	710,000.00
10-7-130-500-05	SALARIES OVERTIME	56,000.00
10-7-130-510-00	FICA-EMPLOYERS CONTRIB	59,000.00
10-7-130-510-05	SC RET EMPLOYERS CONTRIB	85,100.00
10-7-130-510-15	HEALTH/LIFE INS EMPLOYERS	122,000.00
10-7-130-510-25	WORKERS COMPENSATION	9,900.00
10-7-130-530-00	TRAVEL	6,000.00
10-7-130-540-00	SUPPLIES - GENERAL	17,000.00
10-7-130-542-00	SUPPLIES - CLOTHING	12,500.00
10-7-130-551-00	EQUIPMENT-GENERAL	14,000.00
10-7-130-560-00	EQUIPMENT - CAPITALIZED	32,000.00
10-7-130-571-00	UTILITIES-TELEPHONE	15,000.00
10-7-130-591-00	MAINTENANCE - GENERAL	3,000.00
10-7-130-593-00	MAINTENANCE-SERVICE AGREE	12,000.00
10-7-130-600-00	CONTRACTUAL SERVICES(CS)	5,000.00
10-7-130-690-00	SPECIAL PROJECTS	160,000.00
10-7-130-750-00	LEASE- COPIERS	6,500.00
130 COMMUNICATIONS		<u>1,325,000.00</u>
140 EMERGENCY MANAGEMENT		
10-7-140-500-00	WAGES & SALARIES FULL TIME	134,800.00
10-7-140-500-05	SALARIES - OVERTIME	4,000.00
10-7-140-500-10	WAGES & SALARIES PARTTIME	0.00
10-7-140-510-00	FICA-EMPLOYERS CONTRIB.	11,500.00
10-7-140-510-05	SC RET EMPLOYERS CONTRIB	3,500.00
10-7-140-510-10	S.C. POLICE RET EMPLOYER	14,025.00
10-7-140-510-15	HEALTH/LIFE INS EMPLOYERS	16,750.00
10-7-140-510-25	WORKERS COMPENSATION	11,300.00
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	29,000.00
10-7-140-571-00	UTILITIES-TELEPHONE	28,000.00
10-7-140-593-00	MAINTENANCE-SERVICE AGREE	51,000.00
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>		<u>APPROVED</u>
140 EMERGENCY MANAGEMENT		334,875.00
141 FIRE SERVICE		
10-7-141-500-00	WAGES & SALARIES FULL TIME	182,500.00
10-7-141-500-05	SALARIES- OVERTIME	16,500.00
10-7-141-500-10	WAGES & SALARIES PARTTIME	18,600.00
10-7-141-510-00	FICA-EMPLOYERS CONTRIB.	16,200.00
10-7-141-510-05	SC RET EMPLOYERS CONTRIB	3,370.00
10-7-141-510-10	S.C. POLICE RET EMPLOYER	22,500.00
10-7-141-510-15	HEALTH/LIFE INS EMPLOYERS	36,750.00
10-7-141-510-25	WORKERS COMPENSATION	14,600.00
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	32,000.00
10-7-141-542-00	SUPPLIES-CLOTHING	4,500.00
10-7-141-551-00	EQUIPMENT-GENERAL	135,000.00
10-7-141-551-45	EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-560-00	EQUIPMENT - CAPITALIZED	0.00
10-7-141-570-00	UTILITIES-GENERAL	111,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	85,000.00
10-7-141-590-05	GASOLINE	70,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	30,000.00
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	35,000.00
10-7-141-604-10	PS-MEDICAL	35,000.00
10-7-141-650-00	INSURANCE-GENERAL	46,000.00
10-7-141-690-00	SPECIAL PROJECTS	139,000.00
10-7-141-691-01	SP - PROMOTIONS	30,000.00
10-7-141-760-00	MATCHING FUNDS	38,000.00
141 FIRE SERVICE		1,185,020.00
142 TOWN OF KERSHAW- FIRE		
10-7-142-500-00	WAGES & SALARIES FULLTIME	34,500.00
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	5,400.00
10-7-142-510-05	SC RET EMPLOYERS CONTRIB	408.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	6,936.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	30.00
10-7-142-510-25	WORKERS COMPENSATION	5,475.00
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		90,749.00
153 LANCASTER EMS		
10-7-153-500-00	WAGES & SALARIES FULL TIME	1,842,000.00
10-7-153-500-05	SALARIES - OVERTIME	657,000.00
10-7-153-500-10	WAGES & SALARIES PART-TIME	150,000.00
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	217,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-153-510-05	SC RET EMPLOYERS CONTRIB	281,500.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	412,000.00
10-7-153-510-25	WORKERS COMPENSATION	340,000.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	17,000.00
10-7-153-530-00	TRAVEL, TRAINING, DUES	40,000.00
10-7-153-540-00	SUPPLIES-GENERAL	50,000.00
10-7-153-541-00	SUPPLIES- POSTAGE	13,000.00
10-7-153-541-10	SUPPLIES-MEDICAL	185,000.00
10-7-153-542-00	SUPPLIES-CLOTHING	44,000.00
10-7-153-543-00	SUPPLIES-LAUNDRY	10,000.00
10-7-153-551-00	EQUIPMENT-GENERAL	27,000.00
10-7-153-551-30	COMMUNICATIONS	6,000.00
10-7-153-560-00	EQUIPMENT - CAPITALIZED	48,000.00
10-7-153-570-00	UTILITIES-GENERAL	40,000.00
10-7-153-571-00	UTILITIES-TELEPHONE	35,000.00
10-7-153-590-00	MAINTENANCE-VEHICLES	100,000.00
10-7-153-590-05	GASOLINE	120,000.00
10-7-153-591-00	MAINTENANCE-GENERAL	15,000.00
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>4,978,065.00</u>
156 LANCASTER RESCUE SQUAD		<u><u>                    </u></u>
10-7-156-510-25	WORKERS COMPENSATION	510.00
10-7-156-520-25	PERSONNEL DISEASE PREV.	200.00
10-7-156-530-00	TRAVEL, TRAINING, DUES	2,500.00
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		<u>26,104.00</u>
157 INDIAN LAND RESCUE SQUAD		<u><u>                    </u></u>
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		<u>40,150.00</u>

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
202 ROADS & BRIDGES		
10-7-202-500-00	WAGES & SALARIES FULL TIME	728,000.00
10-7-202-500-05	SALARIES - OVERTIME	15,000.00
10-7-202-500-10	WAGES & SALARIES PART-TIME	10,000.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	58,000.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	79,000.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	125,000.00
10-7-202-510-25	WORKERS COMPENSATION	75,500.00
10-7-202-520-25	PERSONNEL DISEASE	1,200.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	5,500.00
10-7-202-540-00	SUPPLIES-GENERAL	10,000.00
10-7-202-542-00	SUPPLIES-CLOTHING	16,000.00
10-7-202-544-00	SUPPLIES-CONSTRUCTION PIPE	100,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	60,000.00
10-7-202-544-10	SUPPLIES-STONE	350,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	55,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	3,000.00
10-7-202-570-00	UTILITIES-GENERAL	10,000.00
10-7-202-571-00	UTILITIES-TELEPHONE	15,120.00
10-7-202-590-00	MAINTENANCE-VEHICLES	200,000.00
10-7-202-590-05	GASOLINE	120,000.00
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	90,000.00
10-7-202-750-00	LEASE- COPIERS	2,000.00
202 ROADS & BRIDGES		<u>2,211,620.00</u>
210 VEHICLE MAINT GARAGE		
10-7-210-500-00	WAGES & SALARIES FULL TIME	222,800.00
10-7-210-500-05	SALARIES - OVERTIME	5,700.00
10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	17,500.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	24,400.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	50,500.00
10-7-210-510-25	WORKERS COMPENSATION	13,000.00
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	5,000.00
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	6,000.00
10-7-210-750-00	LEASE- COPIERS	1,600.00
210 VEHICLE MAINT GARAGE		<u>426,425.00</u>



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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
251 BUILDING MAINTENANCE		
10-7-251-500-00	WAGES & SALARIES FULL TIME	191,500.00
10-7-251-500-05	SALARIES - OVERTIME	5,000.00
10-7-251-500-10	WAGES & SALARIES PART-TIME	14,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	16,100.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	21,000.00
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	38,000.00
10-7-251-510-25	WORKERS COMPENSATION	13,500.00
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	3,000.00
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	60,000.00
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	58,000.00
10-7-251-594-05	MAINT-BUILDING CLEANING	55,252.00
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>1,233,252.00</u>
310 LANDFILL-SOLID WASTE		
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	57,000.00
310 LANDFILL-SOLID WASTE		<u>57,000.00</u>
312 SOLID WASTE COLLECTIONS		
10-7-312-500-00	WAGES & SALARIES FULL TIME	192,000.00
10-7-312-500-05	SALARIES - OVERTIME	30,000.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	245,000.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	36,000.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	24,100.00
10-7-312-510-10	S.C. POLICE RET EMPLOYER	4,080.00
10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	48,500.00
10-7-312-510-25	WORKERS COMPENSATION	41,750.00
10-7-312-530-00	TRAVEL, TRAINING, DUES	2,000.00
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

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-312-590-00	MAINTENANCE-VEHICLES	70,000.00
10-7-312-590-05	GASOLINE	120,000.00
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)	10,000.00
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,100,000.00
10-7-312-670-00	ADVERTISING	500.00
10-7-312-690-00	SPECIAL PROJECTS	15,000.00
312 SOLID WASTE COLLECTIONS		<u>1,991,391.00</u>
318 ANIMAL CONTROL		
10-7-318-500-00	WAGES & SALARIES FULL TIME	143,000.00
10-7-318-500-05	SALARIES - OVERTIME	8,000.00
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	11,600.00
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	12,800.00
10-7-318-510-10	SC POLICE RET EMPLOYERS CO	4,845.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	37,500.00
10-7-318-510-25	WORKERS COMPENSATION	4,550.00
10-7-318-520-25	PERSONNEL DISEASE PREV.	3,000.00
10-7-318-530-00	TRAVEL, TRAINING, DUES	6,000.00
10-7-318-540-00	SUPPLIES-GENERAL	11,000.00
10-7-318-541-10	SUPPLIES-MEDICAL	7,000.00
10-7-318-542-00	SUPPLIES-CLOTHING	3,000.00
10-7-318-547-00	SUPPLIES-ANIMAL FOOD	2,000.00
10-7-318-570-00	UTILITIES-GENERAL	18,000.00
10-7-318-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-318-590-00	MAINTENANCE-VEHICLES	2,000.00
10-7-318-590-05	GASOLINE	16,000.00
10-7-318-600-00	CONTRACTUAL SERVICES (CS)	2,000.00
318 ANIMAL CONTROL		<u>297,795.00</u>
320 ENVIRONMENTAL HEALTH		
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		<u>5,825.00</u>
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		<u>99,300.00</u>
400 JUVENILE DRUG COURT		
10-7-400-500-00	WAGES & SALARIES FULLTIME	46,800.00
10-7-400-510-00	FICA-EMPLOYERS CONTRIB	3,978.00
10-7-400-510-05	SC RET EMPLOYERS CONTRIB	4,998.00
10-7-400-510-10	S.C. POLICE RET EMPLOYER	969.00

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-400-510-15	HEALTH/LIFE INS EMPLOYERS	4,800.00
10-7-400-510-25	WORKERS COMPENSATION	510.00
10-7-400-530-00	TRAVEL, TRAINING, & DUES	900.00
10-7-400-540-00	SUPPLIES - GENERAL	200.00
10-7-400-571-00	UTILITIES-TELEPHONE	1,000.00
10-7-400-600-00	CONTRACTUAL SERVICES(CS)	39,849.00
10-7-400-786-05	DONATIONS- CITY	3,000.00
400 JUVENILE DRUG COURT		<u>107,004.00</u>
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		<u>64,210.00</u>
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		<u>60,427.00</u>
610 VETERANS AFFAIRS		
10-7-610-500-00	WAGES & SALARIES FULL TIME	94,700.00
10-7-610-500-05	SALARIES OVERTIME	250.00
10-7-610-510-00	FICA-EMPLOYERS CONTRIB.	7,250.00
10-7-610-510-05	SC RET EMPLOYERS CONTRIB	10,050.00
10-7-610-510-15	HEALTH/LIFE INS EMPLOYERS	22,750.00
10-7-610-510-25	WORKERS COMPENSATION	510.00
10-7-610-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-610-540-00	SUPPLIES-GENERAL	3,500.00
10-7-610-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-610-593-00	MAINTENANCE-SERVICE	600.00
10-7-610-650-01	INSURANCE- OTHER	400.00
10-7-610-750-00	LEASE- COPIERS	2,250.00
610 VETERANS AFFAIRS		<u>150,260.00</u>
999 LEASES		
10-7-999-771-16	LEASE PMTS-ENERGY MGT PRO	148,444.00
999 LEASES		<u>148,444.00</u>
10 GENERAL FUND		<u>35,127,296.00</u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
11 CAPITAL IMPROVEMENT FUND		
011 COUNTY COUNCIL		
11-7-011-560-00	EQUIPMENT - CAPITALIZED	375,000.00
011 COUNTY COUNCIL		<u>375,000.00</u>
026 MIS		
11-7-026-560-00	EQUIPMENT - CAPITALIZED	25,000.00
026 MIS		<u>25,000.00</u>
068 CORONER		
11-7-068-560-00	EQUIPMENT - CAPITALIZED	0.00
068 CORONER		<u>0.00</u>
110 SHERIFF		
11-7-110-560-00	EQUIPMENT - CAPITALIZED	405,650.00
110 SHERIFF		<u>405,650.00</u>
141 FIRE SERVICE		
11-7-141-560-00	EQUIPMENT - CAPITALIZED	50,000.00
141 FIRE SERVICE		<u>50,000.00</u>
153 LANCASTER EMS		
11-7-153-560-00	EQUIPMENT - CAPITALIZED	353,000.00
153 LANCASTER EMS		<u>353,000.00</u>
202 ROADS & BRIDGES		
11-7-202-560-00	EQUIPMENT - CAPITALIZED	200,000.00
202 ROADS & BRIDGES		<u>200,000.00</u>
210 VEHICLE MAINT GARAGE		
11-7-210-560-00	EQUIPMENT - CAPITALIZED	48,000.00
210 VEHICLE MAINT GARAGE		<u>48,000.00</u>
251 BUILDING MAINTENANCE		
11-7-251-560-00	EQUIPMENT - CAPITALIZED	81,000.00
251 BUILDING MAINTENANCE		<u>81,000.00</u>
312 SOLID WASTE COLLECTIONS		
11-7-312-560-00	EQUIPMENT - CAPITALIZED	100,000.00
312 SOLID WASTE COLLECTIONS		<u>100,000.00</u>
318 ANIMAL CONTROL		
11-7-318-560-00	EQUIPMENT - CAPITALIZED	0.00
318 ANIMAL CONTROL		<u>0.00</u>
801 RECREATION, OPERATIONS		
11-7-801-560-00	EQUIPMENT - CAPITALIZED	97,000.00
801 RECREATION, OPERATIONS		<u>97,000.00</u>
11 CAPITAL IMPROVEMENT FUND		<u>1,734,650.00</u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
12 COURT MANDATED SECURITY		
110 SHERIFF		
12-7-110-500-00	WAGES & SALARIES FULLTIME	655,500.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	51,700.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	82,600.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	112,000.00
12-7-110-510-25	WORKERS COMPENSATION	31,100.00
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	15,000.00
12-7-110-551-00	EQUIPMENT-GENERAL	1,500.00
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	0.00
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	35,000.00
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	12,500.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	12,500.00
110 SHERIFF		<u>1,082,900.00</u>
12 COURT MANDATED SECURITY		<u><u>1,082,900.00</u></u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
13 VICTIMS SERVICES FUND	
116 VICTIMS ASSISTANCE	
13-7-116-500-00 WAGES & SALARIES FULL TIME	68,595.00
13-7-116-500-05 SALARIES-OVERTIME	947.00
13-7-116-510-00 FICA-EMPLOYERS CONTRIB	5,300.00
13-7-116-510-05 SC RET EMPLOYERS CONTRIB	7,395.00
13-7-116-510-15 HEALTH/LIFE INS EMPLOYERS	13,800.00
13-7-116-510-25 WORKERS COMPENSATION	1,860.00
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	2,500.00
13-7-116-590-05 GASOLINE	10,000.00
13-7-116-690-00 SPECIAL PROJECTS	25,000.00
116 VICTIMS ASSISTANCE	<u>139,897.00</u>
13 VICTIMS SERVICES FUND	<u><u>139,897.00</u></u>

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COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
15 E-911 FUND		
034 E-911		
15-7-034-500-00	WAGES & SALARIES FULL TIME	27,350.00
15-7-034-500-05	SALARIES- OVERTIME	776.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	2,100.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	2,900.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	5,000.00
15-7-034-510-25	WORKERS COMPENSATION	1,010.00
15-7-034-530-00	TRAVEL, TRAINING, & DUES	10,000.00
15-7-034-540-00	SUPPLIES-GENERAL	8,000.00
15-7-034-560-00	EQUIPMENT - CAPITALIZED	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	2,000.00
15-7-034-590-05	GASOLINE	2,000.00
15-7-034-593-00	MAINTENANCE-SERVICE AGREE	138,000.00
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>1,312,136.00</u>
15 E-911 FUND		<u><u>1,312,136.00</u></u>

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COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</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	1,000,000.00
20-7-206-600-03            CS-STATE	400,000.00
20-7-206-670-00            ADVERTISING	1,000.00
206 CTY TRANSPORTATION COMM	<u>1,501,000.00</u>
20 LANC CTY TRANSP COMM FUND	<u><u>1,501,000.00</u></u>



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COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-7-917-500-00	WAGES & SALARIES FULLTIME	144,200.00
22-7-917-500-05	SALARIES-OVERTIME	10,000.00
22-7-917-500-10	WAGES & SALARIES PARTTIME	14,000.00
22-7-917-510-00	FICA-EMPLOYERS CONTRIB	13,000.00
22-7-917-510-10	S.C. POLICE RET EMPLOYER	19,000.00
22-7-917-510-15	HEALTH/LIFE INS EMPLOYERS	16,000.00
22-7-917-510-25	WORKERS COMPENSATION	11,600.00
22-7-917-520-25	PERSONNEL DISEASE PREV.	600.00
22-7-917-530-00	TRAVEL , TRAINING, DUES	15,000.00
22-7-917-540-00	SUPPLIES - GENERAL	4,500.00
22-7-917-542-00	SUPPLIES - CLOTHING	5,200.00
22-7-917-551-00	EQUIPMENT-GENERAL	64,000.00
22-7-917-570-00	UTILITIES - GENERAL	2,000.00
22-7-917-571-00	UTILITIES-TELEPHONE	3,200.00
22-7-917-591-00	MAINTENANCE - GENERAL	3,000.00
22-7-917-593-00	MAINTENANCE-SERVICE AGREE	7,500.00
22-7-917-600-00	CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00	INSURANCE - GENERAL	8,000.00
22-7-917-690-00	SPECIAL PROJECTS	59,200.00
917 INDIAN LAND FIRE DISTRICT		<u>401,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		<u><u>401,000.00</u></u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
29 LOCAL ACCOMMODATIONS TAX FUND	
011 COUNTY COUNCIL	
29-7-011-540-00          SUPPLIES - GENERAL	2,000.00
29-7-011-690-00          SPECIAL PROJECTS	12,000.00
29-9-011-950-05          TRANSFER TO/FROM OTHER FD	15,000.00
011 COUNTY COUNCIL	<u>29,000.00</u>
014 DIRECT ASSISTANCE	
29-7-014-625-56          DA-BUNDY PERFORMING ARTS	16,000.00
014 DIRECT ASSISTANCE	<u>16,000.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND	<u>45,000.00</u>

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

FY 2012 - 2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-7-016-770-00	DS PRINCIPAL - GENERAL	1,415,000.00
30-7-016-770-05	DS FEES	5,000.00
30-7-016-770-10	DS INTEREST - GENERAL	676,555.00
016 COUNTY DEBT		<u>2,096,555.00</u>
30 DEBT SERVICE FUND		<u><u>2,096,555.00</u></u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
31 CAPITAL PROJECT SALES TAX FUND	
015 CAPITAL PROJECT SALES TAX	
31-7-015-604-04            PS - LEGAL / GENERAL	15,000.00
31-9-015-950-05            TRANSFER TO FD 28 FOR BASE	6,101,844.00
015 CAPITAL PROJECT SALES TAX	<u>6,116,844.00</u>
31 CAPITAL PROJECT SALES TAX FUND	<u><u>6,116,844.00</u></u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
45 RECREATION FUND		
801 RECREATION, OPERATIONS		
45-7-801-500-00	WAGES & SALARIES FULL TIME	443,131.00
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.	37,740.00
45-7-801-510-05	SC RET EMPLOYERS CONTRIB	44,250.00
45-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	75,000.00
45-7-801-510-20	UNEMPL COMP EXP	50.00
45-7-801-510-25	WORKERS COMPENSATION	20,600.00
45-7-801-530-00	TRAVEL, TRAINING, DUES	12,600.00
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	171,800.00
45-7-801-590-00	MAINTENANCE-VEHICLES	16,000.00
45-7-801-590-05	GASOLINE	37,000.00
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	20,000.00
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	13,000.00
45-7-801-781-20	BANK CHARGES	600.00
801 RECREATION, OPERATIONS		<u>1,040,266.00</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.	34,680.00
45-7-815-510-05	SC RET EMPLOYERS CONTRIB	3,060.00
45-7-815-510-25	WORKERS COMPENSATION	7,905.00
45-7-815-700-55	PROGRAM EXP. RECREATION	395,760.00
815 RECREATION, PROGRAMS		<u>851,405.00</u>
45 RECREATION FUND		<u>1,998,773.00</u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
47 AIRPORT FUND		
215 LANCASTER COUNTY AIRPORT		
47-7-215-500-00	WAGES & SALARIES FULLTIME	25,500.00
47-7-215-500-05	SALARIES OVERTIME	2,000.00
47-7-215-510-00	FICA-EMPLOYERS CONTRIB	1,884.00
47-7-215-510-05	SC RET EMPLOYERS CONTRIB	2,611.00
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	2,250.00
47-7-215-540-00	SUPPLIES-GENERAL	1,100.00
47-7-215-570-00	UTILITIES-GENERAL	30,000.00
47-7-215-590-00	MAINTENANCE - VEHICLES	500.00
47-7-215-590-05	GASOLINE	170,000.00
47-7-215-593-00	MAINTENANCE-SERVICE AGREE.	3,500.00
47-7-215-594-00	MAINTENANCE-BLDG & GROUNDS	7,700.00
47-7-215-600-00	CONTRACTUAL SERVICES (CS)	4,100.00
47-7-215-650-00	INSURANCE-GENERAL	14,000.00
47-7-215-690-00	SPECIAL PROJECTS	200.00
47-7-215-750-00	LEASE- COPIERS	525.00
47-7-215-781-00	MISCELLANEOUS EXPENSE	3,630.00
215 LANCASTER COUNTY AIRPORT		<u>270,000.00</u>
47 AIRPORT FUND		<u><u>270,000.00</u></u>

FY 2012 - 2013

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</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	5,800.00
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	9,000.00
50-7-928-570-00	UTILITIES - GENERAL	8,000.00
50-7-928-590-00	MAINTENANCE - VEHICLES	1,000.00
50-7-928-591-00	MAINTENANCE - GENERAL	2,500.00
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	600.00
50-7-928-650-00	INSURANCE - GENERAL	2,500.00
50-7-928-690-00	SPECIAL PROJECTS	2,000.00
50-7-928-760-00	MATCHING FUNDS	4,000.00
50-9-928-950-00	TRANSFER TO GEN FUND	10,000.00
928 PLEASANT VALLEY FIRE DIST		<u>100,900.00</u>
930 GO DEBT - PLEASANT VALLEY		
50-7-930-770-00	DS PRINCIPAL - GENERAL	100,000.00
50-7-930-770-10	DS INTEREST - GENERAL	109,798.00
930 GO DEBT - PLEASANT VALLEY		<u>209,798.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT		<u><u>310,698.00</u></u>

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COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY13 FINAL VERSION

ACCOUNT NUMBER/DESCRIPTION

APPROVED

TOTALS:

52,136,749.00



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COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
FY13 FINAL VERSION

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10 GENERAL FUND		
011 COUNTY COUNCIL		
10-4-011-400-00	AD VALOREM TAXES - CURRENT	13,776,039.00
10-4-011-400-05	VEHICLE TAXES - COUNTY	1,550,000.00
10-4-011-400-10	MOBILE HOME TAXES	1,000.00
10-4-011-400-15	ROLLBACK TAX - CURRENT	15,000.00
10-4-011-400-20	PENALTIES - CURRENT TAXES	60,000.00
10-4-011-400-75	FEE IN LIEU OF TX-CURRENT	750,000.00
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	1,018,000.00
10-4-011-410-05	ROLLBACK TAX - DELINQUENT	1,000.00
10-4-011-410-10	PENALTIES - DELINQUENT TAX	130,000.00
10-4-011-417-00	HOMESTEAD TAX-STATE REIMB.	984,000.00
10-4-011-417-05	INVENTORY TAX-STATE REIMB.	80,447.00
10-4-011-417-15	STATE REIMB-MANUF EXEMPT	125,000.00
10-4-011-417-20	MOTOR CARRIER IRP	62,500.00
10-4-011-418-00	1% LOCAL OPTION ROLLBACK	3,100,000.00
10-4-011-418-05	1% LOCAL OPTION REVENUE	1,275,000.00
10-4-011-434-20	STATE ACCOMODATIONS TAX	100,000.00
10-4-011-434-50	STATE AID TO SUB DIV	3,000,000.00
10-4-011-441-00	LICENSES - CABLE FRANCHISE	400,000.00
10-4-011-441-05	LICENSE - COIN TELEPHONES	36,000.00
10-4-011-480-05	INTEREST INCOME	50,000.00
10-4-011-490-25	MISCELLANEOUS INCOME	20,000.00
10-4-011-490-50	TRUST FUND OVERAGE	10,000.00
10-4-011-490-61	RENT - HISTORIC COURTHOUSE	5,000.00
10-8-011-801-19	TRF FROM FUND 50	10,000.00
011 COUNTY COUNCIL		<u>26,558,986.00</u>
021 ADMINISTRATOR		
10-4-021-495-01	WELCOME CENTER SALES	3,000.00
021 ADMINISTRATOR		<u>3,000.00</u>
023 FINANCE		
10-4-023-459-50	CHARGES - TAX BILLING	12,000.00
023 FINANCE		<u>12,000.00</u>
031 BUILDING & ZONING		
10-4-031-442-00	PERMITS - BUILDING	1,885,000.00
10-4-031-442-01	PERMITS - MOBILE HOME	20,000.00
10-4-031-442-02	PERMITS SIGN	500.00
10-4-031-442-03	FEES - RE-INSPECTION	25,000.00
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>1,984,000.00</u>
032 PLANNING		
10-4-032-444-00	CHARGES - REZONINGS	3,000.00

COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
FY13 FINAL VERSION

FY 2012 - 2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-4-032-444-01	CHARGES - SUBDIVISION	2,500.00
10-4-032-444-02	CHARGES - PDD REZONINGS	250.00
10-4-032-444-03	CHARGES - PLATS	3,000.00
10-4-032-456-00	SALE OF COPIES	175.00
032 PLANNING		<u>8,925.00</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	5,000.00
041 ASSESSOR		<u>5,000.00</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	2,750.00
044 TREASURER		<u>57,750.00</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	42,000.00
051 REGISTRATION & ELECTION		<u>42,000.00</u>
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-ROD	9,500.00
10-4-060-467-00	PASSPORT FEES	3,000.00
060 Register of Deeds		<u>540,825.00</u>
063 CLERK OF COURT		
10-4-063-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-063-461-20	FINES	7,000.00
10-4-063-461-45	FEES OR PENALTIES	50,000.00
10-4-063-461-55	FEES-3% COST OF COLLECTION	3,000.00
063 CLERK OF COURT		<u>61,575.00</u>
064 FAMILY COURT		
10-4-064-434-56	DSS 4D CHILD SUPPORT-COST	115,000.00
10-4-064-434-57	DSS 4D CHILD SUPPORT-INCEN	30,000.00
10-4-064-434-61	DSS 4D CHILD SUPPORT-F.FEE	11,000.00

COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
FY13 FINAL VERSION

FY 2012 - 2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
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		<u>366,000.00</u>
068 CORONER		
10-4-068-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-068-448-00	CREMATION PERMIT FEES	1,000.00
10-4-068-459-60	CORONER REPORT FEES	2,000.00
068 CORONER		<u>4,575.00</u>
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	14,000.00
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
10-4-069-461-85	FEES- REIMB/THREE RIVERS	500.00
069 PROBATE COURT		<u>139,075.00</u>
070 MAG-COUNTYWIDE		
10-4-070-461-05	FINES-MAGISTRATES	350,000.00
10-4-070-461-70	FEES-ADM. COST FRAUD CHECK	7,500.00
10-4-070-461-95	FEES-CIVIL PAPERS	110,000.00
070 MAG-COUNTYWIDE		<u>467,500.00</u>
095 FARMERS MARKET		
10-4-095-459-00	CHARGES - FARMERS MARKET	1,000.00
095 FARMERS MARKET		<u>1,000.00</u>
110 SHERIFF		
10-4-110-434-60	DSS - PROCESS SERVICE FEES	10,000.00
10-4-110-436-10	Intergovernmental Revenue	23,500.00
10-4-110-457-06	SCRAP METAL BUYER LICENSE	1,000.00
10-4-110-464-00	FEES-SEX OFFENDER REGISTRY	7,000.00
10-4-110-466-00	FEES - CIVIL PAPERS	15,000.00
110 SHERIFF		<u>56,500.00</u>
117 SHERIFF DEPT-TOWN OF KERS		
10-4-117-436-05	REIMB.- TOWN OF KERSHAW	451,036.00
117 SHERIFF DEPT-TOWN OF KERS		<u>451,036.00</u>
120 DENTENTION CENTER		
10-4-120-459-20	SALE OF MEALS	1,000.00
10-4-120-490-35	OTHER INCOME	1,000.00
120 DENTENTION CENTER		<u>2,000.00</u>
140 EMERGENCY MANAGEMENT		
10-4-140-470-10	DONATIONS NUC/PLANNING	15,000.00

COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
140 EMERGENCY MANAGEMENT	15,000.00
142 TOWN OF KERSHAW- FIRE	
10-4-142-436-05 REIMB - TOWN OF KERSHAW	90,749.00
142 TOWN OF KERSHAW- FIRE	90,749.00
153 LANCASTER EMS	
10-4-153-458-00 CHARGES - AMBULANCE	2,200,000.00
153 LANCASTER EMS	2,200,000.00
202 ROADS & BRIDGES	
10-4-202-422-00 ROAD IMPROVEMENT FEES	1,575,000.00
10-4-202-422-05 ROAD IMPROVEMENT FEE-OTHER	3,500.00
10-4-202-450-65 SALE - METAL	1,000.00
10-4-202-480-05 INTEREST INCOME	2,000.00
202 ROADS & BRIDGES	1,581,500.00
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	5,800.00
10-4-312-450-40 SALES-PAPER	15,000.00
10-4-312-450-60 SALES-BATTERIES	2,500.00
10-4-312-450-70 SALES-METAL	20,000.00
10-4-312-450-75 SALE- USED MOTOR OIL	4,000.00
312 SOLID WASTE COLLECTIONS	158,300.00
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
400 JUVENILE DRUG COURT	3,000.00
601 DEPT. OF SOCIAL SERVICES	
10-4-601-434-58 DSS IN LIEU OF RENT	75,000.00
601 DEPT. OF SOCIAL SERVICES	75,000.00
610 VETERANS AFFAIRS	
10-4-610-434-45 STATE VETERANS AFFAIRS	6,000.00
610 VETERANS AFFAIRS	6,000.00
10 GENERAL FUND	35,127,296.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
11 CAPITAL IMPROVEMENT FUND		
011 COUNTY COUNCIL		
11-4-011-400-00	CUR. AD VALOREM TAX - EQUIP	975,000.00
11-4-011-400-05	VEHICLE TAX - EQUIP. FUND	80,000.00
11-4-011-400-15	ROLLBACK TAXES - CURRENT	500.00
11-4-011-400-20	PENALTIES - CURRENT TAXES	3,500.00
11-4-011-400-75	FEE IN LIEU OF TX-CURRENT	45,000.00
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	55,000.00
11-4-011-417-15	STATE REIMB-MANUF EXEMPT	6,500.00
011 COUNTY COUNCIL		<u>1,233,500.00</u>
999 LEASES		
11-8-999-810-04	FUND BALANCE-UNDESIGNATED	<u>501,150.00</u>
999 LEASES		<u>501,150.00</u>
11 CAPITAL IMPROVEMENT FUND		<u><u>1,734,650.00</u></u>

COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
12 COURT MANDATED SECURITY		
011 COUNTY COUNCIL		
12-4-011-400-00	AD VALOREM TAXES - CURRENT	776,000.00
12-4-011-400-05	VEHICLE TAXES - COUNTY	90,000.00
12-4-011-400-20	PENALTIES - CURRENT TAXES	3,500.00
12-4-011-400-75	FEE IN LIEU OF TX-CURRENT	35,000.00
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	68,000.00
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	5,000.00
011 COUNTY COUNCIL		<u>1,033,687.00</u>
110 SHERIFF		
12-8-110-810-04	FUND BALANCE-UNDESIGNATED	49,213.00
110 SHERIFF		<u>49,213.00</u>
12 COURT MANDATED SECURITY		<u>1,082,900.00</u>

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REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
13 VICTIMS SERVICES FUND	
116 VICTIMS ASSISTANCE	
13-4-116-462-05        ASSESS - CRIME VICTIMS	45,000.00
13-4-116-462-15        CONVICTION SURCHARGE	56,385.00
13-8-116-810-08        FB RESERVED- VICTIMS ASSISTANCE	38,512.00
116 VICTIMS ASSISTANCE	<u>139,897.00</u>
13 VICTIMS SERVICES FUND	<u><u>139,897.00</u></u>

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REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</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	210,800.00
15-4-034-480-05	INTEREST INCOME	500.00
15-8-034-810-01	FUND BALANCE-RESERVED	700,836.00
034 E-911		<u>1,312,136.00</u>
15 E-911 FUND		<u><u>1,312,136.00</u></u>



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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
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	2,000.00
20-8-206-810-04            FUND BALANCE-UNDESIGNATED	224,000.00
206 CTY TRANSPORTATION COMM	<u>1,501,000.00</u>
20 LANC CTY TRANSP COMM FUND	<u><u>1,501,000.00</u></u>

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REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
22 INDIAN LAND FIRE PROT. DISTRICT	
917 INDIAN LAND FIRE DISTRICT	
22-4-917-453-00            FIRE DISTRICT FEE	401,000.00
917 INDIAN LAND FIRE DISTRICT	<u>401,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT	<u><u>401,000.00</u></u>

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REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
29 LOCAL ACCOMMODATIONS TAX FUND		
011 COUNTY COUNCIL		
29-4-011-421-00	LOCAL ACCOM. TAX REVENUE	45,000.00
011 COUNTY COUNCIL		<u>45,000.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND		<u><u>45,000.00</u></u>

COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-4-016-400-00	AD VALOREM TAXES - CURRENT	1,634,000.00
30-4-016-400-05	VEHICLE TAXES - COUNTY	138,040.00
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	FEE IN LIEU OF TX-CURRENT	70,000.00
30-4-016-410-00	AD VALOREM TAX-DELINQUENT	110,000.00
30-4-016-410-10	PENALTIES - DELINQUENT TAX	15,000.00
30-4-016-417-00	HOMESTEAD TAX-STATE REIMB.	100,000.00
30-4-016-417-05	INVENTORY TAX-STATE REIMB.	11,715.00
30-4-016-417-15	STATE REIMB-MANUF EXEMPT	10,000.00
30-4-016-417-20	MOTOR CARRIER IRP	300.00
30-4-016-480-05	INTEREST INCOME	1,000.00
016 COUNTY DEBT		<u>2,096,555.00</u>
30 DEBT SERVICE FUND		<u><u>2,096,555.00</u></u>

COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
31 CAPITAL PROJECT SALES TAX FUND	
015 CAPITAL PROJECT SALES TAX	
31-4-015-424-00            1% LOCAL OPT. REV CAPITAL	6,116,844.00
015 CAPITAL PROJECT SALES TAX	<u>6,116,844.00</u>
31 CAPITAL PROJECT SALES TAX FUND	<u><u>6,116,844.00</u></u>

COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT  
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
45 RECREATION FUND	
801 RECREATION, OPERATIONS	
45-8-801-801-01            TRANSFER FROM GENERAL FUND	880,428.00
801 RECREATION, OPERATIONS	<u>880,428.00</u>
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	<u>107,103.00</u>
815 RECREATION, PROGRAMS	
45-4-815-451-00            PROGRAM REV. RECREATION	1,011,242.00
815 RECREATION, PROGRAMS	<u>1,011,242.00</u>
45 RECREATION FUND	<u><u>1,998,013.00</u></u>

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
47 AIRPORT FUND	
215 LANCASTER COUNTY AIRPORT	
47-4-215-459-15 SALES- FUEL	200,000.00
47-4-215-490-60 RENTS - GENERAL	30,000.00
47-8-215-801-01 TRANSFER FROM GENERAL FUND	40,000.00
215 LANCASTER COUNTY AIRPORT	<u>270,000.00</u>
47 AIRPORT FUND	<u><u>270,000.00</u></u>

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT	
928 PLEASANT VALLEY FIRE DIST	
50-4-928-453-00            FIRE DISTRICT FEE	308,698.00
50-4-928-460-00            PENALTY - FIRE FEE	2,000.00
928 PLEASANT VALLEY FIRE DIST	<u>310,698.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT	<u><u>310,698.00</u></u>



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ACCOUNT NUMBER/DESCRIPTION

APPROVED

TOTALS:

52,136,749.00

## **Position Summary**

TYPE	FUND	DEPT#	DEPT NAME	POSITION TITLE	FY11	FY12	FY13	CHANGES
General Government	10	021	ADMINISTRATOR	ADMINISTRATOR	1	1	1	
General Government	10	021	ADMINISTRATOR	CLERK TO COUNCIL	1	1	1	
General Government	10	021	ADMINISTRATOR	DEPUTY ADMINISTRATOR	1	1	0	VACANT POSITION WAS NOT BUDGETED FOR FY13
General Government	10	021	ADMINISTRATOR	PART-TIME RECEPTIONIST	1	1	1	
General Government	10	021	ADMINISTRATOR	RECEPTIONIST	1	1	1	
General Government	10	021	ADMINISTRATOR	PART-TIME WELCOME CENTER SPECIALIST	0	1	2	FY13 CHANGED TO 2 PT INSTEAD OF 1 FT
General Government	10	021	ADMINISTRATOR	WELCOME CENTER SPECIALIST	1	1	0	
General Government	10	041	ASSESSOR	ACCOUNT CLERK	2	2	2	
General Government	10	041	ASSESSOR	APPRAISAL ASSISTANT	1	1	1	
General Government	10	041	ASSESSOR	APPRAISER I	3	3	3	
General Government	10	041	ASSESSOR	ASSESSOR	1	1	1	
General Government	10	041	ASSESSOR	CHIEF APPRAISER	1	1	1	
General Government	10	041	ASSESSOR	CLERK I	1	1	1	
General Government	10	041	ASSESSOR	DEPUTY ASSESSOR	1	1	1	
General Government	10	041	ASSESSOR	PART TIME MAPPER	1	1	1	
General Government	10	041	ASSESSOR	TRANSFER CLERK	1	1	1	
General Government	10	043	AUDITOR	AUDITOR	1	1	1	
General Government	10	043	AUDITOR	CLERK II	3	3	3	
General Government	10	043	AUDITOR	CODES ENFORCEMENT OFFICER	1	1	1	
General Government	10	043	AUDITOR	OFFICE MANAGER	1	1	1	
General Government	10	043	AUDITOR	DEPUTY AUDITOR	1	1	1	
General Government	10	031	BUILDING & ZONING	ADMINISTRATIVE ASSISTANT	1	1	1	
General Government	10	031	BUILDING & ZONING	BUILDING & ZONING OFFICIAL	1	1	1	
General Government	10	031	BUILDING & ZONING	CHIEF BUILDING INSPECTOR/COMMERCIAL	1	1	1	
General Government	10	031	BUILDING & ZONING	COMMERCIAL BUILDING INSPECTOR/ F	1	2	2	
General Government	10	031	BUILDING & ZONING	BUILDING INSPECTOR	3	3	3	
General Government	10	031	BUILDING & ZONING	CHIEF ZONING OFFICER	1	1	1	
General Government	10	031	BUILDING & ZONING	DEPUTY BUILDING OFFICIAL	1	0	0	
General Government	10	031	BUILDING & ZONING	PERMITTING CLERK	2	2	2	
General Government	10	031	BUILDING & ZONING	ZONING OFFICER	2	2	2	
General Government	10	251	BUILDING MAINTENANCE	BUILDING MAINTENANCE DIRECTOR	1	1	1	
General Government	10	251	BUILDING MAINTENANCE	BUILDING MAINTENANCE TECH II	2	2	2	
General Government	10	251	BUILDING MAINTENANCE	MAINTENANCE AIDE	3	3	2	1 MOVED TO CLERK OF COURT DEPT 063 FY13
General Government	10	251	BUILDING MAINTENANCE	PART-TIME SERVICE MAINT.	1	1	1	
General Government	10	011	COUNTY COUNCIL	COUNCIL MEMBER	7	7	7	
General Government	10	045	DELINQUENT TAX	CLERK I	1	0	0	
General Government	10	045	DELINQUENT TAX	CLERK II	1	2	2	
General Government	10	045	DELINQUENT TAX	DELINQUENT TAX COLLECTOR	1	1	1	
General Government	10	045	DELINQUENT TAX	CLERK III	1	1	1	
General Government	10	023	FINANCE	ACCOUNTING CLERK	1	1	1	
General Government	10	023	FINANCE	ACCOUNTANT I	1	1	1	
General Government	10	023	FINANCE	ACCOUNTANT II	1	1	1	
General Government	10	023	FINANCE	ACCOUNTS PAYABLE SPECIALIST	1	1	1	
General Government	10	023	FINANCE	FINANCE DIRECTOR	1	1	1	
General Government	10	023	FINANCE	PROCUREMENT OFFICER	1	1	1	
General Government	10	023	FINANCE	SENIOR ACCOUNTANT	1	1	1	
General Government	10	027	GIS	GIS DIRECTOR	1	1	1	
General Government	10	027	GIS	GIS MAPPER	1	1	1	
General Government	10	024	HR/Risk Management	HR/RM COORDINATOR	1	1	1	
General Government	10	024	HR/Risk Management	HUMAN RESOURCES DIRECTOR	1	1	1	
General Government	10	024	HR/Risk Management	RISK MANAGER	1	1	1	
General Government	10	026	MIS	MIS DIRECTOR	1	1	1	
General Government	10	026	MIS	MIS TECHNICIAN	1	1	1	
General Government	10	032	PLANNING	ADMINISTRATIVE ASSISTANT	1	1	1	
General Government	10	032	PLANNING	PLANNER I	2	2	2	
General Government	10	032	PLANNING	PLANNING DIRECTOR	1	1	1	
General Government	10	060	REGISTER OF DEEDS	DEPUTY ROD	1	1	1	
General Government	10	060	REGISTER OF DEEDS	RECORDING SPECIALIST I	0	1	1	
General Government	10	060	REGISTER OF DEEDS	RECORDING SPECIALIST II	2	1	1	
General Government	10	060	REGISTER OF DEEDS	RECORDING SP I /FORFEITED LAND CL	1	1	1	
General Government	10	060	REGISTER OF DEEDS	ROD/RECORDS DIRECTOR	1	1	1	
General Government	10	051	REGISTRATION & ELECT	VOTER REGISTRATION DIRECTOR	1	1	1	
General Government	10	051	REGISTRATION & ELECT	ADMINISTRATIVE ASSISTANT	1	1	1	
General Government	10	051	REGISTRATION & ELECT	PART-TIME POLL WORKER	172	172	172	
General Government	10	044	TREASURER	CLERK I	1	1	0	
General Government	10	044	TREASURER	CLERK II	3	3	4	POSITION TITLE CHANGED FROM CLERK I TO CLERK II
General Government	10	044	TREASURER	DEPUTY TREASURER	1	1	1	
General Government	10	044	TREASURER	TREASURER	1	1	1	
General Government	10	210	VEHICLE MAINT GARAGE	AUTOMOTIVE PARTS MGR	1	1	1	
General Government	10	210	VEHICLE MAINT GARAGE	FUEL TRUCK OPERATOR	1	1	1	
General Government	10	210	VEHICLE MAINT GARAGE	MECHANIC I	1	1	0	
General Government	10	210	VEHICLE MAINT GARAGE	MECHANIC II	2	2	4	
General Government	10	210	VEHICLE MAINT GARAGE	MECHANIC III	1	1	0	
General Government	10	210	VEHICLE MAINT GARAGE	VEHICLE MAINTENANCE DIRECTOR	1	1	1	
Administration of Justice	10	061	CIRCUIT COURT	PART TIME BALIFF	2	2	2	
Administration of Justice	10	063	CLERK OF COURT	CLERK OF COURT	1	1	1	
Administration of Justice	10	063	CLERK OF COURT	LEGAL CLERK I	3	3	3	
Administration of Justice	10	063	CLERK OF COURT	MAINTENANCE AIDE	0	0	2	1 NEW FY13; 1 MOVED FROM BLD MAINT. DEPT 151
Administration of Justice	10	064	FAMILY COURT	CHIEF DEPUTY CLERK	1	1	1	
Administration of Justice	10	064	FAMILY COURT	DEPUTY CLERK	0	0	0	
Administration of Justice	10	064	FAMILY COURT	LEGAL CLERK I - PART-TIME	1	0	0	
Administration of Justice	10	064	FAMILY COURT	LEGAL CLERK I	1	2	2	
Administration of Justice	10	064	FAMILY COURT	LEGAL CLERK II	3	3	3	

Administration of Justice	10 064	FAMILY COURT	PART-TIME SECURITY OFFICER	2	2	2	
Administration of Justice	10 070	MAG-COUNTYWIDE	CHIEF MAGISTRATE	1	1	1	
Administration of Justice	10 070	MAG-COUNTYWIDE	CIVIL COURT CLERK	2	2	2	
Administration of Justice	10 070	MAG-COUNTYWIDE	CONSTABLE	2	2	2	
Administration of Justice	10 070	MAG-COUNTYWIDE	CRIMINAL COURT CLERK	2	2	2	
Administration of Justice	10 070	MAG-COUNTYWIDE	EXPUNGEMENT CLERK	1	1	1	
Administration of Justice	10 070	MAG-COUNTYWIDE	MAGISTRATE	4	4	4	
Administration of Justice	10 070	MAG-COUNTYWIDE	TRAFFIC COURT CLERK	2	2	2	
Administration of Justice	10 069	PROBATE COURT	ASSOCIATE PROBATE JUDGE	1	1	1	
Administration of Justice	10 069	PROBATE COURT	JUDICIAL ASSISTANT	4	4	4	
Administration of Justice	10 069	PROBATE COURT	PROBATE JUDGE	1	1	1	
Administration of Justice	10 069	PROBATE COURT	PART TIME ASSOCIATE PROB. JUDGE	0	0	1	1 NEW FOR FY13
Public Safety & Law Enforcement	10 068	CORONER	ADMIN ASST	1	1	1	
Public Safety & Law Enforcement	10 068	CORONER	PART-TIME DEPUTY CORONER	1	1	0	MOVED TO FULL-TIME FY13
Public Safety & Law Enforcement	10 068	CORONER	FULL-TIME DEPUTY CORONER	0	0	1	1 NEW FOR FY13
Public Safety & Law Enforcement	10 068	CORONER	PT CORONER ASSISTANT	3	3	3	
Public Safety & Law Enforcement	10 068	CORONER	CORONER	1	1	1	
Public Safety & Law Enforcement	10 120	DETENTION CENTER	CORRECTIONAL OFFICER	18	18	18	
Public Safety & Law Enforcement	10 120	DETENTION CENTER	CAPTAIN	1	1	1	
Public Safety & Law Enforcement	10 120	DETENTION CENTER	CORPORAL	4	4	4	
Public Safety & Law Enforcement	10 120	DETENTION CENTER	DIRECTOR	1	1	1	
Public Safety & Law Enforcement	10 120	DETENTION CENTER	SERGEANT SHIFT SUPERVISOR	4	4	4	
Public Safety & Law Enforcement	10 120	DETENTION CENTER	TRAINING OFFICER	0	0	1	1 NEW FY FY13
Public Safety & Law Enforcement	10 140	EMERGENCY PREP	EMERGENCY MANAGEMENT DIRECTOR	1	1	1	
Public Safety & Law Enforcement	10 140	EMERGENCY PREP	EMERGENCY MANAGEMENT DEP. DIR	1	1	1	
Public Safety & Law Enforcement	10 140	EMERGENCY PREP	EMERGENCY MANAGEMENT PLANNER	1	1	1	
Public Safety & Law Enforcement	10 141	FIRE SERVICE	ADMINISTRATIVE ASSISTANT	1	1	1	
Public Safety & Law Enforcement	10 141	FIRE SERVICE	APPARATUS & EQUIPMENT OFFICER	1	1	1	
Public Safety & Law Enforcement	10 141	FIRE SERVICE	FIRE MARSHAL	1	1	1	
Public Safety & Law Enforcement	10 141	FIRE SERVICE	PART TIME FIRE SERVICE PLANNER	1	1	1	
Public Safety & Law Enforcement	10 141	FIRE SERVICE	FIRE SERVICE TRAINING OFFICER	1	1	1	
Public Safety & Law Enforcement	10 141	FIRE SERVICE	FIRE SERVICE ASSISTANT TRAINING	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	ADMINISTRATIVE ASSISTANT	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	ATTORNEY	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	CAPTAIN	2	2	2	
Public Safety & Law Enforcement	10 110	SHERIFF	CORPORAL	0	0	0	
Public Safety & Law Enforcement	10 110	SHERIFF	CRIME ANALYST	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	DEPUTY - LITTER CONTROL	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	DEPUTY SHERIFF I	3	0	0	
Public Safety & Law Enforcement	10 110	SHERIFF	DEPUTY SHERIFF II	37	40	40	
Public Safety & Law Enforcement	10 110	SHERIFF	DESK SERGEANT	0	0	4	4 NEW IN FY13
Public Safety & Law Enforcement	10 110	SHERIFF	EVIDENCE TECHNICIAN	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	INVESTIGATOR	12	12	12	
Public Safety & Law Enforcement	10 110	SHERIFF	IT TECHNICIAN	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	LIEUTENANT	8	8	8	
Public Safety & Law Enforcement	10 110	SHERIFF	PART-TIME INVENTORY MANAGER	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	PART-TIME LITTER CONTROL	3	3	3	
Public Safety & Law Enforcement	10 110	SHERIFF	RECEPTIONIST/RECORDS	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	RECORDS CLERK	3	3	3	
Public Safety & Law Enforcement	10 110	SHERIFF	SERGEANT	4	4	4	
Public Safety & Law Enforcement	10 110	SHERIFF	TRAINING SERGEANT	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	SHERIFF	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	TRAINING LIEUTENANT	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	UNDERSHERIFF	1	1	1	
Public Safety & Law Enforcement	10 110	SHERIFF	PUBLIC SAFETY COMMUNICATIONS	23	24	0	MOVED TO DEPARTMENT 130 FY13
Public Safety & Law Enforcement	10 116	SHERIFF	VICTIMS ADVOCATE	3	0	0	MOVED TO FUND 13 FY12
Public Safety & Law Enforcement	10 117	SHERIFF DPT- TOWN OF KERSHAW	DEPUTY	8	8	8	
Public Safety & Law Enforcement	10 121	PART-TIME SCHOOL RESOURCE OFFICERS		4	2	2	
Public Safety & Law Enforcement	10 130	PS COMMUNICATIONS DIRECTOR		0	0	1	MOVED FROM DEPARTMENT 110 FY13
Public Safety & Law Enforcement	10 130	PSC DEPUTY DIRECTOR		0	0	1	MOVED FROM DEPARTMENT 110 FY13
Public Safety & Law Enforcement	10 130	TRAINING OFFICER		0	0	1	MOVED FROM DEPARTMENT 110 FY13
Public Safety & Law Enforcement	10 130	SHIFT SUPERVISOR		0	0	4	MOVED FROM DEPARTMENT 110 FY13
Public Safety & Law Enforcement	10 130	ASST. SHIFT SUPERVISOR		0	0	4	MOVED FROM DEPARTMENT 110 FY13
Public Safety & Law Enforcement	10 130	TELECOMMUNICATOR - RADIO		0	0	12	MOVED FROM DEPARTMENT 110 FY13
Public Safety & Law Enforcement	10 130	TELECOMMUNICATOR - CALL		0	0	8	8 NEW FY13
Public Safety & Law Enforcement	10 130	ADMINISTRATIVE ASSISTANT		0	0	1	MOVED FROM DEPARTMENT 110 FY13
Public Safety & Law Enforcement	10 142	Town of KERSHAW- FIRE	FIREFIGHTER	1	1	2	1 NEW FY13
Public Safety & Law Enforcement	10 142	Town of KERSHAW- FIRE	PT FIREFIGHTER	4	4	4	
Public Works	10 202	ROADS & BRIDGES	PW DEPUTY DIRECTOR	1	0	0	
Public Works	10 202	ROADS & BRIDGES	EQUIP. OP./DRIVER I	6	6	6	
Public Works	10 202	ROADS & BRIDGES	EQUIP. OP./DRIVER II	7	7	9	2 NEW FY13
Public Works	10 202	ROADS & BRIDGES	EQUIP. OP./DRIVER III	2	3	4	1 NEW FY13
Public Works	10 202	ROADS & BRIDGES	PART-TIME SEASONAL/ OP. I	1	1	1	
Public Works	10 202	ROADS & BRIDGES	PUBLIC WORKS DIRECTOR	1	1	1	
Public Works	10 202	ROADS & BRIDGES	ROAD MAINTENANCE FIELD SUPERVISOR	1	1	1	
Public Works	10 202	ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	1	1	1	
Public Works	10 202	ROADS & BRIDGES	SPECIAL PROJECTS CREW FOREMAN	1	1	1	
Public Works	10 202	ROADS & BRIDGES	WORKING INMATES SUPERVISOR/ OPERATOR	1	1	1	
Public Works	10 312	SOLID WASTE COLLECT	CONV. SITES ATTENDANT (FLOATERS)	7	7	7	
Public Works	10 312	SOLID WASTE COLLECT	SOLID WASTE SUPERVISOR	1	1	1	
Public Works	10 312	SOLID WASTE COLLECT	CONVENIENCE SITES ATTENDANT	14	14	14	
Public Works	10 312	SOLID WASTE COLLECT	EQUIPMENT OP./DRIVER II	1	1	1	
Public Works	10 312	SOLID WASTE COLLECT	EQUIPMENT OP./DRIVER III	2	2	2	

Public Works	10	312	SOLID WASTE COLLECT	RECYCLING COORDINATOR	0	0	1	1 NEW FY13
Public Health & Welfare	10	318	ANIMAL CONTROL	ANIMAL CONTROL OFFICER	3	3	3	
Public Health & Welfare	10	318	ANIMAL CONTROL	ANIMAL CONTROL DIRECTOR	1	1	1	
Public Health & Welfare	10	318	ANIMAL CONTROL	OFFICE MANAGER	0	1	1	
Public Health & Welfare	10	400	JUVENILE DRUG COURT	DRUG COURT SUPERVISOR	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	ASSISTANT SHIFT SUPERVISOR	3	3	3	
Public Health & Welfare	10	153	LANCASTER EMS	DIRECTOR	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	EMT	8	12	12	
Public Health & Welfare	10	153	LANCASTER EMS	EMT I	13	13	13	
Public Health & Welfare	10	153	LANCASTER EMS	FIELD TRAINING OFFICER	7	7	7	
Public Health & Welfare	10	153	LANCASTER EMS	FIRST RESPONDER COORDINATOR	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	BILLING SPECIALIST	2	2	2	
Public Health & Welfare	10	153	LANCASTER EMS	OFFICE MANAGER	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	OFFICE ASSISSTANT	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	OPERATIONS MANAGER	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	PARAMEDIC	15	15	16	1 NEW FY13
Public Health & Welfare	10	153	LANCASTER EMS	PART TIME ADMIN ASST	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	PART TIME EMT	7	7	7	
Public Health & Welfare	10	153	LANCASTER EMS	PART TIME EMT-I	8	8	8	
Public Health & Welfare	10	153	LANCASTER EMS	PART TIME PARAMEDIC	9	9	9	
Public Health & Welfare	10	153	LANCASTER EMS	SHIFT SUPERVISOR	3	3	3	
Public Health & Welfare	10	153	LANCASTER EMS	IT TECHNICIAN	0	0	1	1 NEW FOR FY13
Public Health & Welfare	10	153	LANCASTER EMS	LOGISTICS TECHNICIAN	1	1	1	
Public Health & Welfare	10	153	LANCASTER EMS	TRAINING OFFICER	1	1	1	
Public Health & Welfare	10	610	VETERANS AFFAIRS	ASSISTANT VA OFFICER	1	1	1	
Public Health & Welfare	10	610	VETERANS AFFAIRS	CLERK	1	1	1	
Public Health & Welfare	10	610	VETERANS AFFAIRS	VETERANS AFFAIRS OFFICER	1	1	1	
Economic Development	10	035	ECONOMIC DEVELOPMENT	ADMINISTRATIVE ASSISTANT	1	1	1	
Economic Development	10	035	ECONOMIC DEVELOPMENT	PRESIDENT	1	1	1	
Economic Development	10	035	ECONOMIC DEVELOPMENT	DIRECTOR OF GRANT/PROJECT MGR	1	1	1	
Economic Development	10	035	ECONOMIC DEVELOPMENT	MARKETING DIRECTOR	1	1	1	
Public Safety & Law Enforce	12	110	SHERIFF COURT SECURITY	CAPTAIN	1	1	1	
Public Safety & Law Enforce	12	110	SHERIFF COURT SECURITY	LIEUTENANT	1	1	1	
Public Safety & Law Enforce	12	110	SHERIFF COURT SECURITY	SERGEANT	1	1	1	
Public Safety & Law Enforce	12	110	SHERIFF COURT SECURITY	CORPORAL	1	1	1	
Public Safety & Law Enforce	12	110	SHERIFF COURT SECURITY	DEPUTY SHERIFF	15	15	15	
Public Safety & Law Enforce	13	116	VICTIMS ASSISTANCE	VICTIMS ADVOCATE	0	2	2	
Public Safety & Law Enforce	15	034	E-911	E911 ADDRESSING TECH	1	1	1	
Public Safety & Law Enforce	22	917	INDIAN LAND FIRE DIST	CAPTAIN	1	1	1	
Public Safety & Law Enforce	22	917	INDIAN LAND FIRE DIST	LIEUTENANT	1	1	1	
Public Safety & Law Enforce	22	917	INDIAN LAND FIRE DIST	FIREFIGHTER	2	2	2	
Public Safety & Law Enforce	22	917	INDIAN LAND FIRE DIST	PT FIREFIGHTER	5	5	5	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PART TIME POOL MANAGER	1	1	1	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PART TIME LIFEGUARD	14	14	14	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PT NON-ATHLETIC INSTRUCTOR	5	5	5	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PT SUMMER CAMP SITE SUPERVISOR	4	4	4	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PT SUMMER CAMP STAFF	43	43	43	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PT BUS DRIVERS	3	3	3	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PT AFTER SCHOOL SITE SUPERVISOR	5	5	5	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PT AFTER SCHOOL STAFF	17	17	17	
Culture & Recreation	45	815	RECREATION,PROGRAMS	PT AREA COORDINATOR	3	3	3	
Culture & Recreation	45	801	RECREATION-OPERATION	PARKS & RECREATION DIRECTOR	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	P&R DEPUTY DIRECTOR	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	REC. PROGRAM SUPERVISOR	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	ATHLETIC COORDINATOR	3	3	3	
Culture & Recreation	45	801	RECREATION-OPERATION	MAINTENANCE SUPERVISOR	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	ACCOUNT CLERK	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	RECEPTIONIST	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	MAINTENANCE STAFF	4	4	5	1 NEW FOR WALNUT CREEK FY13
Culture & Recreation	45	801	RECREATION-OPERATION	CUSTODIAN	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	PART TIME OFFICE ASSISTANT	1	1	1	
Culture & Recreation	45	801	RECREATION-OPERATION	PART TIME MAINTENANCE	1	1	1	
General Government	47	215	AIRPORT	AIRPORT MANAGER	1	1	1	
Public Safety & Law Enforce	50	928	PLEASANT VALLEY FIRE DISTRI	PT FIREFIGHTER	8	8	8	
TOTAL POSITIONS					761	765	787	

## Fee Schedule

### COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2012-2013 ATTACHMENT TO ORDINANCE NO: 1149

#### 1.00 ANIMAL CONTROL FEES

<b>1.01 Adoption Fees</b>	
If no sterilization is required	\$10.00
If sterilization is required ( <i>\$40 refundable if sterilization is completed within specified time frame</i> )	\$70.00

<b>1.02 Redemption Fees</b>	
1st Offense	\$25.00
2nd/ Subsequent Offenses	\$100.00
<b>OR</b>	
Payment to have animal sterilized and vaccinated	\$75.00

<b>1.03 Shelter Fees</b>	
Daily shelter fee	\$5.00
Euthanization fee ( <i>must also pay applicable daily shelter fee</i> )	\$10.00
Quarantine fee ( <i>must also pay applicable daily shelter fee</i> )	\$25.00

#### 2.00 ASSESSOR FEES

Line maps	\$5.00
Overlay maps	\$10.00

#### 3.00 AUDITOR FEES

Temporary tag fee ( <i>does not include state charges</i> )	Per tag	\$5.00
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#### 4.00 BUILDING DEPARTMENT FEES

Fees established by Section will be doubled if work starts prior to obtaining required permits.

<b>4.01 Building Permits</b>	
Description	Fee Amount
Floor area less than 120 sq. ft.	No fee unless inspection required - then \$15.00 per inspection
	*Exception: Building Permits shall not be required for one-story detached accessory structures which are valued at \$5,000.00 and less. Zoning permits are required for all structures.
Floor area of 120 sq. ft. or greater	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by the National Building Valuation Data and Modifiers dated April 15, 1994 and thereafter by the updated revisions.
No Inspection Exception	\$25.00 Agricultural structures which require no subsequent electrical, gas, mechanical, plumbing, or structural inspection. Zoning permits are required for all structures.
Plan Review	When a set of plans is required by Section 106 of the International Building Code or by the building official and a plan review thereof, a plan review fee shall be submitted at the time of submitting the plans and specification for checking said plan chec
1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )	\$250.00

<b>4.02 Electrical Permit Fees (Schedule of fees for individual permits for particular jobs)</b>		
Minimum Permit Fee		\$15.00
<b>Valuation From/To</b>	<b>Fee Amount</b>	
\$0	\$500	\$15.00
\$501	\$1,000	\$20.00
\$1,000	\$150,000	\$20.00 for the first one thousand, plus \$1.50 for each additional thousand or fraction thereof
\$151,000	Or More	\$243.00 for the first \$150,000.00, plus \$2.00 for each additional thousand or fraction thereof
1st Additional Inspection		\$50.00
2nd Additional Inspection		\$100.00
3rd/ Subsequent Additional Inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

<b>4.03 Gas Permit Fees</b>		
Minimum Permit Fee		\$15.00
Inspection Fees	Gas piping at one location - \$5.00 for 1-4 plus \$1.00 each additional outlet Burners/furnaces/incinerators - \$5.00 for 1 plus \$1.00 each additional unit Boilers/heating/air conditioning - \$5.00 for 1 plus \$1.00 each additional unit Vented wall furnaces/water heaters - \$5.00 for 1 plus \$1.00 each additional	
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

4.04

Mechanical Permit Fees		
Minimum Permit Fee		\$25.00
Valuation of \$2,500 or Greater	\$25 plus \$2 per thousand or fraction thereof	
Inspection Fees		
Inspection - Heating/ventilating/ductwork/AC and refrigeration systems		
- First \$1,000 or fraction thereof of valuation		\$10.00
- Each additional \$1,000 or fraction thereof of valuation		\$2.00
Inspection - Repair/alterations/additions to an existing system		
- First \$1,000 or fraction thereof of valuation		\$5.00
- Each additional \$1,000 or fraction thereof of valuation		\$2.00
Inspection - Boilers (based on BTU input / 1 KJ = 1.055 BTU / 1 BHp = 33,475 BTU)		
- 33,000 to 165,000 BTU		\$5.00
- 165,001 to 330,000 BTU		\$10.00
- 330,001 to 1,165,000 BTU		\$15.00
- 1,165,001 to 3,300,000 BTU		\$25.00
- 3,300,001 or more		\$35.00
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

<b>4.05 Mobile Home Permit Fees</b>		
Mobile Home - de-title	Per Instance	\$50.00
Mobile Home - movement	Per Instance	\$25.00
Mobile Home - placement and set-up	Per Instance	\$180.00
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

<b>4.06 Plumbing Permit Fees</b>		
Water Heater Changeout		\$10.00
Minimum Permit Fee		\$15.00
<b>Valuation From/To</b>	<b>Fee Amount</b>	
\$0	\$1,000	\$15.00
\$1,001	\$5,000	\$25.00
\$5,001	Or More	\$25.00 for the first \$5,000.00, plus \$3.00 for each additional thousand or fraction thereof
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

<b>4.07 Swimming Pool Permit Fees</b>		
<b>Valuation From/To</b>	<b>Fee Amount</b>	
\$0	Or More	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by the National Building Valuation Data and Modifiers dated April 15, 1994 and thereafter by the updated revisions.

<b>4.08 Building Department Miscellaneous Fees</b>		<b>Unit</b>	<b>Amount</b>
Alarm system registration		Per alarm system	\$10.00
Appeal from action of building official		Per Instance	\$200.00
Demolition fee - any building or structure		Per Instance	\$50.00
Moving fee - any building or structure		Per Instance	\$50.00
Sign Permit - Commercial		Per Company	\$100.00
Sign Permit - Political		Per Candidate	\$35.00
Sign Permit - Real Estate		Per Company	\$35.00
Sign Permit - Regular		Per Sign	\$35.00

#### **5.00 CLERK OF COURT FEES**

Bonds		\$10.00
Bondsmen		
	In county	\$150.00
	Out of county	\$100.00
Common pleas fees:		
	Appeals	\$150.00
	Arbitration	\$10.00
	Confession	\$10.00
	Filing summons and complaint	\$150.00
	Foreign judgment	\$150.00
	Judgment	\$10.00
	Lis Pendens	\$10.00
	Motion	\$25.00
	Transcript	\$10.00
Enrolling notary public		\$5.00
Expungement		\$35.00
Fireworks license fee		\$50.00
Pawn brokers (sec. 19-44)		\$100.00

#### **6.00 CORONER FEES**

<b>6.01 Permit Fees</b>		
Cremation Permits		\$10.00

<b>6.02 Report Fees * Note: Fees will not apply to reports marked "NOT FOR LEGAL USE" provided to surviving family members.</b>		
Autopsy Reports		\$100.00
Coroner's Reports		\$75.00
Photographs		\$2.00
Toxicology Reports		\$100.00

<b>6.03 Service Charges</b>		
Remains Containers		Actual Cost



## 7.00 EMERGENCY MANAGEMENT/ FIRE SERVICE FEES

<b>7.01 Fire Marshal/Fire Service Fees</b>		
1st Additional Inspection		\$50.00
2nd Additional Inspection		\$100.00
3rd Additional Inspection		\$250.00
Inspection fee increase per inspection following 3rd inspection		\$250.00
Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00
<b>7.02 Hazardous Materials Fees</b>		
Application for operational permit		\$1,000.00
Emergency response to hazardous materials incident	Initial Charge	\$500.00
Emergency response to hazardous materials incident	Career Personnel	Actual Costs
Emergency response to hazardous materials incident	Volunteer Personnel	\$20.58 per hr
Emergency response to hazardous materials incident	Materials Cost	Actual Costs
Emergency response to hazardous materials incident	Apparatus & Equipment Costs	FEMA Schedule of Rates
<b>7.03 Special Tax District Uniform Service Charge</b>		
Equivalent Residential Unit fee	\$90.00 or the amount established by Ordinance, whichever is greater	

## 8.00 EMERGENCY MEDICAL SERVICE FEES

ALS Emerg Treat/No Transport		\$150.00
ALS Unit, non-urgent, No ALS T		\$500.00
ALS Unit, Urgent, No ALS Tx		\$600.00
ALS Emerg Treat - Helicopter at ER		\$150.00
ALS Emerg Treat - Helicopter On Scene		\$600.00
Medical Records		\$15.00
Mileage, ground		\$10.00
Specialty Care Transport		\$610.00
Special Events Standby (Non-Profit Group)	Per hour	\$60.00
Special Events Standby (Standard)	Per hour	\$200.00
Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00
ALS with Treatment and Emergency Transport	Base Fee	\$200.00
Beriatric Unit	Base Fee	\$400.00
Equipment Charges - Added to Base Fees	Activated Charcoal	\$10.50
	Adenocard	\$157.50
	Airway - Combitube	\$200.00
	Airway - CPAP	\$75.00
	Airway - Laryngeal Mas	\$200.00
	Airway Management	\$90.50
	Albuterol	\$18.00
	Aspirin	\$5.00
	Atropine	\$24.00
	Atrovent	\$18.00
	Bag D5W	\$58.50
	Bag DF Lac Ringers	\$58.50
	Bag NS	\$58.50
	Bandaging	\$35.00
	Benadryl	\$18.00
	Bicarb	\$18.00
	BP Monitor	\$39.00
	Burn Sheet	\$35.00
	Calcium Gluconate	\$18.00
	Cardizem	\$75.00
	Cold Pack	\$21.00
	D50	\$24.00
	Defibrillation	\$100.00
	Dopamine	\$18.00
	EKG 12 Lead	\$250.00
	EKG Pads/Paper	\$75.00

Emesis	\$21.00
Basin/Convbag	
Epinephrine	\$24.00
Glucagon	\$216.00
Glucose	\$18.50
Intubation - Airway	\$125.00
Ipecac	\$10.50
IV D Sticks	\$21.00
IV Intraosseous	\$150.00
IV Started	\$56.00
Labetalol	\$72.00
Lasix	\$24.00
Lidocaine HCL	\$21.00
Morphine Sulphate	\$24.00
Nalbuphine HCL	\$20.00
Narcan	\$24.00
Nitro	\$8.50
O B Kit	\$69.00
Oral/Nasal Airway	\$15.00
Oxygen	\$41.00
Oxytocin	\$18.00
Pacemaker	\$97.00
Pleural	\$45.00
Decompress	
Pulse Oximeter	\$30.00
RSI Procedure	\$150.00
Spine Immobilized	\$75.00
Splinting	\$35.00
Sterile Saline	\$28.50
Suction Used	\$39.00
Terbutaline Sulfate	\$24.00
Urinal/Bedpan	\$18.50
Valium	\$36.50
Zofran	\$40.00

#### 9.00 FARMERS MARKET FEES

Rental Fee		
Booth rental	Per day	\$2.00

#### 10.00 FINANCE DEPARTMENT FEES

Departmental Fees		
Dealer tag fee	Per tag	\$15.00
Tax billing	Per bill	\$0.73

**11.00 GIS MAPPING FEES** \*Note: Fees waived when item requested by LCEDC for business/  
industrial recruitment purposes.

<b>11.01 Black and White Plotter Maps</b>		
Letter		\$2.50
Legal		\$5.00
18 by 24		\$10.00
24 by 36 (line map - no aerial)		\$5.00
24 by 36		\$12.00
36 by 44		\$15.00
Poster up to 60		\$20.00

<b>11.02 Color Plotter Maps</b>		
Letter		\$5.00
Legal		\$10.00
18 by 24		\$20.00
24 by 36		\$25.00
36 by 44		\$30.00
Poster up to 60		\$40.00

<b>11.03 Digital Data Fees</b>		
2008 aerial photo (entire county)		\$1,500.00
CAMA data in text format		\$500.00
Parcel layer with attributes (entire county)		\$1,000.00
Street centerline layer		\$250.00
Other digital data	Per hour	\$30.00

**12.00 LIBRARY FEES**

<b>12.01 Overdue and Lost Fees</b>			
Overdue book fee (maximum charge of \$2.00)	Per day		\$0.10
Lost book fee	Per book	Replacement cost	

<b>12.02 Miscellaneous Fees</b>			
Out of state library membership	Per year		\$25.00
Duplication machine reproduction fee - general	Per Page		\$0.10
Facsimile charge	First page		\$0.50
Facsimile charge	Subsequent pages		\$0.50

**13.00 911 FEES**

<b>Enhanced 911 Emergency Service System</b>		
Uniform service charge	Per line	\$1.00

**14.00 PLANNING FEES**

<b>14.01 Ordinance Fees</b>			
Copy of Ordinance	Mailed		\$30.00
Copy of Ordinance	Picked up		\$25.00

<b>14.02 Development Agreement Application Fee</b>		
Up to 200 acres	\$1,500.00	
200.01 acres or more	\$1,500.00 plus \$1.00 per acre , or fraction thereof, over 200.01 acres	

<b>14.03 Development Review Application Fee</b>		
Review application	Per review	\$75.00

14.04

Subdivision Fees		
Preliminary plat - 1 to 10 lots	Per lot	\$5.00
Preliminary plat - 11 to 40 lots	Per plat	\$100.00
Preliminary plat - 41 or more	Per plat	\$250.00
Final plat - 11 or more lots	Per plat	\$75.00
Subdivision variance	Per instance	\$100.00

14.05

Zoning Fees	
Appeal from action of zoning official	\$200.00
Use permitted on review	\$150.00
Variance	\$200.00
Rezoning application	\$250.00
2nd rezoning fee (within 1 month)	\$250.00

14.06

Miscellaneous Fees		
Item	Unit	Amount
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
Corridor Study plan - picked up	Each	\$100.00
Road name change	Per road	\$100.00
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00

15.00

PROBATE COURT FEES

15.01

Cost of Court: Estate Fees - Regular Estate		
Property valuation less than \$5,000		\$25.00
Property valuation of \$5,000 but less than \$20,000		\$45.00
Property valuation \$20,000 but less than \$60,000		\$67.50
Property valuation \$60,000 but less than \$100,000		\$95.00
Property valuation of \$100,000 but less than \$600,000	\$95.00 plus 0.0015 in excess of \$100,000	
Property valuation \$600,00 or more	\$845.00 plus 0.0025 in excess of \$600,000	

15.02

Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property	
Property valuation less than \$99	\$12.50
Property valuation of \$100 but less than \$5,000	\$25.00
Property valuation of \$5,000 but less than \$10,000	\$45.00

15.03

Miscellaneous Fees	
Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable	
CD copy of hearing	\$10.00
Search fee	\$7.00

15.04

Probate Court Fees	
Appointment of Special Administrator or temporary fiduciary	\$22.50
Certified marriage certificates	\$5.00
Certifying appeal record	\$10.00
Filing - any summons, complaint, or petition	\$150.00
Filing conservatorship accounting	\$10.00
Filing demand for notice	\$5.00
Filing of will only	\$10.00
Issuing certified copies	\$5.00
Issuing exemplified/ authenticated copies	\$20.00
Recording authenticated or certified copies.	\$20.00
Reforming or correcting marriage record	\$6.75
Reopening closed estates	\$22.50

<b>15.05 Weddings</b>	
Marriage ceremony	\$50.00
Marriage license - at least one party in-state (includes \$20.00 state fee)	\$50.00
Marriage license - out of state (includes \$20.00 state fee)	\$75.00

**16.00 PUBLIC WORKS FEES**

Driveway pipe - 2nd driveway	\$500.00 or actual cost, whichever is greater		
Road/bridge design review by outside engineer		Actual cost	
Road proof roll - reinspection		\$50.00	
Roadway sign - production/ installation	actual cost plus 10%		
Tire disposal - agricultural	Per tire		\$35.00
Tire disposal - undocumented	Per ton		\$150.00

**17.00 REGISTER OF DEEDS FEES**

Affidavit of partnership	\$10.00 for first 4 pages and \$1.00 per additional page		
Assignment of lease	\$10.00 for first 4 pages and \$1.00 per additional page		
Assignment of leases, rents, and profits	\$10.00 per reference and \$1.00 per additional page		
Assignment of mortgage	\$6.00 for first page and \$1.00 per additional page		
Assumption of agreement	\$10.00 for first 4 pages and \$1.00 per additional page		
Bond to release mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page		
Cancellation of contract of sale	\$10.00 for first 4 pages and \$1.00 per additional page		
Cancellation of lease	\$10.00 for first 4 pages and \$1.00 per additional page		
Certified copy charge	\$5.00		
Charter	\$10.00 for first 4 pages and \$1.00 per additional page		
Contract for sale	\$10.00 for first 4 pages and \$1.00 per additional page		
Deed/ mortgages recording fee	\$10.00 for first 4 pages and \$1.00 per additional page		
Document stamp charge	\$3.70 per thousand		
Duplication machine reproduction certification fee		\$5.00	
Easement	\$10.00 for first 4 pages and \$1.00 per additional page		
Federal tax liens	\$10.00		
Lease	\$10.00 for first 4 pages and \$1.00 per additional page		
Mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page		
Mortgage modification	\$6.00 per reference and \$1.00 per additional page		
Notice of lien	\$10.00 for first 4 pages and \$1.00 per additional page		
Partial release of mortgage	\$6.00 per reference and \$1.00 per additional page		
Partnership agreement/ dissolution	\$10.00 for first 4 pages and \$1.00 per additional page		
Passport Fee		\$25.00	
Plats	Large - \$20.00 / medium - \$10.00 / small - \$5.00		
Power of attorney	\$15.00 for first 4 pages and \$1.00 per additional page		
Project commencement notice	\$15.00		
Real property agreement	\$10.00 for first 4 pages and \$1.00 per additional page		
Revocation of power of attorney	\$10.00 for first 4 pages and \$1.00 per additional page		

Satisfaction of assignment of leases, rents, and profits	\$5.00
Satisfaction of mortgage	\$5.00
SC tax liens	\$10.00
Subordination of mortgage	\$6.00 per reference and \$1.00 per additional page
Trust Indenture	\$10.00 for first 4 pages and \$1.00 per additional page
UCC1 or UCC3	\$8.00 first 2 pages & \$1 per additional page; each additional debtor - more than 2 debtors \$2.00
Waiver	\$10.00 for first 4 pages and \$1.00 per additional page

## 18.00 ROAD FEES

County Road Improvement and Maintenance Fee		
Per County Code section 26-34	Per Vehicle	\$25.00

## 19.00 SHERIFFS FEES

19.01 Detention Center Fees		
Per Diem for municipal court prisoners	Solely Municipal Charges	\$40.75
*The initial 24 hour period, including any day it may include, will be \$40.75. Following that period, the fee shall be applied for any portion of the calendar day the subject is incarcerated.		

19.02 Miscellaneous Fees		
Item	Unit	Amount
Criminal history copies	Per Copy	\$25.00
Fingerprinting (non-LCDC)	Per Set	\$5.00
Response to false alarms in excess of 3 in any calendar year	Per Instance	\$100.00

## 20.00 TAX COLLECTION FEES

Collection fee	\$120.00 or actual cost, whichever is greater
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## 21.00 TREASURER FEES

Convenience fee for SCDMV stickers	\$1.00
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## 22.00 ZONING FEES

22.01 Plan Review Fees - non-residential excluding mult	
Up to 12,000 square feet	\$100.00
12,001 square feet to 25,000 square feet	\$200.00
Exceeding 25,001 square feet	\$300.00

22.02 Miscellaneous Fees		
Item	Unit	Amount
Administrative fee - failure to abate property violations	Per Instance	\$50.00 or 15%,
Zoning fee	Per Instance	\$35.00

## 23.00 OTHER COUNTY FEES AND CHARGES

23.01 Historic Courthouse Rental		
Item	Unit	Amount
Facility usage	Per hour	\$25.00
Refundable security deposit	Per Instance	\$250.00
Room set-up and take-down	Per Instance	\$40.00
Staff assigned to event	Per hour	\$20.00

23.02 Miscellaneous County Fees		
Item	Unit	Amount
Airport hangar rental	Per Month	\$100.00
Bad Check fee	Per Instance	\$30.00
Cable television franchise fee	Per Year	5%
Duplication machine reproduction fee - general	Per Page	\$0.25
Private ambulance service - franchise application fee	Per Instance	\$100.00