

Annual Operating & Capital Budget



Fiscal Year 2014

*Lancaster County,
South Carolina*

Lancaster County, South Carolina

Annual Budget

Fiscal Year July 1, 2013 – June 30, 2014



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 2014 budget. This section also includes the approved budget ordinance and fee schedule.

INTRODUCTION

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

BUDGET SUMMARY

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

FUNDS

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

APPENDIX

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

Table of Contents

BUDGET MESSAGE	9
<i>Fiscal Year 2014 Budget Ordinance</i>	17
<i>GFOA Award</i>	31
INTRODUCTION.....	32
<i>Community Profile</i>	33
<i>Demographic and Economic Information</i>	36
<i>Organizational Form of Government</i>	39
<i>Organizational Structure</i>	39
<i>Lancaster County Organizational Chart</i>	40
<i>Principal Officials and Finance Committee</i>	41
<i>Lancaster County Management & Finance Department Budget Staff</i>	42
<i>Elected Officials, Boards & Commissions</i>	43
<i>Lancaster County Financial Policies & Budget Process</i>	44
<i>Budget Calendar</i>	52
<i>Strategic Plan</i>	53
<i>Fund Structure</i>	63
<i>Appropriated (Officially Budgeted) Funds</i>	65
BUDGET SUMMARY	67
<i>Overall Budget Summary</i>	68
<i>Position Summary</i>	76
<i>Revenue Summary</i>	77
Major Revenue Source - Property Taxes	78
Major Revenue Source - Other Taxes	81
Major Revenue Source – Intergovernmental Revenue	82
Major Revenue Source – Charges for Services	83
Major Revenue Source - Licenses and Permits	84
<i>Expenditure Summary</i>	85
Major Expenditure - Public Safety & Law Enforcement	86
Major Expenditure - General Government	87

Major Expenditure - Public Works	88
Major Expenditure – Public Health & Welfare.....	89
Other Financing Uses (OFU).....	90
FUNDS.....	91
<i>General Fund - 10</i>	92
<i>General Government</i>	99
Administrator – Department #021	100
Assessor – Department #041	101
Auditor – Department #043.....	102
Building – Department #031	104
Building Maintenance – Department #251	105
County Council – Department #011	106
Council Transfers – Department #012	108
Delinquent Tax – Department #045	109
Direct Assistance – Department #014	110
Farmers Market – Department #095	111
Finance – Department #023	112
GIS – Department #027	114
Human Resources – Department #024	115
MIS (Management of Information Systems) – Department #026	116
Non-Departmental – Department #005.....	117
Planning – Department #032.....	118
Registration & Election – Department #051	119
Register of Deeds – Department #060	120
Risk Management – Department #025	121
Treasurer – Department #044.....	122
Vehicle Maintenance – Department #210	123
Zoning – Department #029.....	125
Capital Leases – Department #999.....	126
<i>Administration of Justice</i>	127
Circuit Court – Department #061	128
Clerk of Court – Department #063.....	129

Family Court – Department #064.....	130
Magistrates - Countywide – Department #070	131
Probate Court – Department #069	132
<i>Public Safety & Law Enforcement</i>	133
Coroner – Department #068.....	134
Emergency Management – Department #140.....	135
Fire Service – Department #141	136
Town of Kershaw-Fire– Department #142	137
Lancaster County Firefighters– Department #144	138
Indian Land Rescue Squad – Department #157	139
Lancaster Rescue Squad – Department #156.....	139
Communications– Department #130.....	140
Detention Center – Department #120	141
School Resource Officers – Department #121	142
Sheriff – Department #110.....	143
Sheriff Department – Town of Kershaw – Department #117.....	145
<i>Public Works</i>	146
Landfill – Solid Waste – Department #310.....	147
Solid Waste Collections – Department #312	148
Roads and Bridges – Department #202	149
<i>Public Health & Welfare</i>	151
Animal Control – Department #318	152
D.S.S. Family Independence – Department #602.....	153
EMS – Department #153.....	154
Environmental Health – Department #320	156
Health Services – Department #330	157
Juvenile Drug Court – Department #400	158
Social Services – Department #601	159
Veteran’s Affairs – Department #610.....	160
<i>Economic Development</i>	161
Economic Development – Department #035	161
<i>Capital Project Sales Tax Special Revenue Fund - 31</i>	162

<i>Other Special Revenue Funds</i>	163
Court Security Fund – 12	165
Victims Services Fund – 13	166
E-911 Fund - 15.....	167
Transportation Fund - 20.....	168
Indian Land Fire District Fund - 22	169
Local Accommodations Tax Fund - 29	170
Joint Recreation Commission Fund – 45.....	171
Lancaster County Airport Commission Fund - 47	173
Pleasant Valley Fire District Fund - 50.....	174
Pleasant Valley GO Bond Purposes & Schedules.....	175
<i>Debt Service Fund - 30</i>	176
Debt Policies	176
Legal Debt Margin	180
Financial Summary	181
Debt Payment Schedules	182
General Obligation Bond Purposes	183
<i>Capital Projects Fund - 11</i>	184
Capital Projects Fund Summary	184
Capital Improvements Program 2013-2022	185
Fiscal Year 2014 Capital Projects.....	190
APPENDIX	193
Glossary of Terms	194
Budget Line Item Detail	198

BUDGET MESSAGE

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

June 30, 2013

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

Dear Mr. Chairman and Members,

On behalf of the County staff, I am pleased to present the Fiscal 2013-2014 Financial Plan for Lancaster County, South Carolina, in the amount of \$55,969,169 as approved by County Council on June 24, 2013. The total budget by funds is listed below:

• General Fund	\$ 38,692,633
• Capital Projects Sales Tax Fund	\$ 7,000,000
• Special Revenue Funds	\$ 6,652,281
• Debt Service Fund	\$ 2,121,755
• Capital Project Fund	\$ 1,502,500

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 Brian Carnes, 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 2013-2014 budget reflects the desire of Council and staff to maintain quality services for our citizens. While we did include a millage increase, the Local Option Sales Tax credit factor also increased in an amount to significantly mitigate the cost to the average property owner.

FISCAL 2013-2014 BUDGET OVERVIEW

As requested by Council, staff initiated the budget process earlier this year. The departments submitted their budget requests in January, which were reviewed by the 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 Brian Carnes, Jack Estridge, and Charlene 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.

Staff and the Finance Committee faced a number of challenges this year. While we are seeing some light at the end of the economic tunnel, we continue to face numerous challenges in the areas of deferred personnel and capital needs. We also faced significant challenges in areas where staff could not exercise any financial control, such as increased insurance and fuel costs.

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

FISCAL 2013-2014 FINANCE COMMITTEE BUDGET HIGHLIGHTS

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

1. A \$25,000 increase in our GASB 45 liability (retiree insurance benefits) payment.
2. A \$102,000 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.
3. A \$35,000 increase in liability/ Worker's Comp insurance premiums. While this past year really showed the results of our risk management efforts, as we won several Platinum and Gold Awards from the Association of Counties, we still have some past bad years and only the passage of time will remove them from our record.
4. An estimated \$145,000 increase in fuel costs. We are hopeful, for everyone's sake, that the recent drop in prices will hold, but we have to budget based on trend data, not hope, which resulted in the increase.
5. A \$340,000 increase in EMS overtime. As Council is aware, we recently changed the methodology of paying our medics. Last year I estimated the amount of overtime needed and I missed the mark by a significant margin. Complicating efforts to address this expense is the fact that we have just enough medics on each shift to cover normal operations. If a single medic is out sick, in training, or on vacation we must either call another medic in on overtime or shut down a station. Options to address this with additional personnel are

somewhat limited in that we use a 24 hour on – 48 hour off shift schedule and medics are 40 hour per week employees. Since medics are not eligible for the “firefighter” exemption under the federal Fair Labor Standards Act, our main option to address this would be to significantly increase the number of medics and transition to a 12 hour shift schedule. This would mean not only adding an entire new shift; we would have to add additional medics per shift to cover normal absences due to sickness, leave, etc.

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

1. Sheriff’s Office: The County Council funded the previously approved four (4) Records staff to provide public service on a 24/7 basis with the new Desk Sergeants approved last year. The previously approved Custodian was also funded since inmates will not be available to clean the new building. Also, a White Collar Crime Investigator that was previously grant funded is now fully funded by Lancaster County. Finally Council approved four (4) new patrol deputies.
2. Detention Center: A career ladder was funded and implemented to attract and retain staff. The SC Department of Corrections is one of the few state agencies scheduled to receive a salary increase in the coming fiscal year. We must remain competitive to retain our staff. We currently operate on average about four positions short in that department due to our low salaries in comparison to adjoining counties.
3. Fire Service: Operational funding for the ten new Firefighters is included within the budget. The salaries are currently grant funded but will be picked up by Lancaster County in the future.
4. Emergency Medical Services: Two (2) new medics were funded, which will allow the Heath Springs Advanced Life Support ambulance to transition from 12 hour status to 24 hour status.
5. Building Inspections: The Council approved two new Building Inspectors. I would note that the salary for the second Building Inspector was offset by a reduction of one position in our IT Department. In addition, Council funded a new Plans Reviewer position.
6. Zoning: Council funded a clerical position for this new department. This will allow all zoning officers to be in the field handling complaints and violations rather than having to leave one in the office to handle calls and walk-in traffic.
7. Planning: A new Transportation Planner was approved within the budget.
8. Probate Court: A new clerical position was included to comply with an unfunded state mandate regarding reporting of persons adjudicated as incapable of possessing or owning a firearm.
9. Roads and Bridges: The position of Road Coordinator was restored. That position has been vacant since Jeff Catoe moved to Public Works Director as a cost savings measure; however, the workload in dealing with CTC projects and repairs where we have to involve the Army Corps of Engineers has increased to the extent we had to restore this position.
10. Funding for a part-time on-site Nurse Practitioner was included. The funding would be offset by current expenses for off-site medical care for minor injuries, workplace screenings, etc.
11. An additional Family Court Bailiff was included in the new budget, which will be funded from dedicated DSS funding.
12. The addition of operational funding for Economic Development is included. Previously Council had only funded personnel costs.
13. A replacement recycling/ convenience center in the panhandle is funded at an estimated cost of \$400,000.

Salary adjustments were budgeted this year, in the same fashion as last year. Council decided to focus our resources on the majority of our work force, which is on the lower end of the pay scale, by including a “floor” 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 Chairman McCullough eloquently phrased it last year, “We have to get our people out of the mud.” The Merit Pool included last year was not funded this year.

Finally, a number of requested additional personnel/ improvements are not included in the Finance Committee budget. These include:

- Website streaming and recording of Council meetings.
- Additional attorneys for both the Solicitor and Public Defender.
- A Buyer in the Procurement Department, which remains a one person operation.
- We reduced plans to transition to a hosted computer network within the County.
- A Court Scheduling staff member in the Clerk of Court’s Office. This is on hold pending legislation to counteract an order from the Supreme Court that removed scheduling from the Solicitors.
- An Administrative Assistant in Probate Court.
- A Criminal Investigator in the Sheriff’s Office.
- Four (4) call-takers in Public Safety Communications.
- Road improvements to Six Mile Creek Road.
- An additional Grass Cutter in Building Maintenance.
- A floating Equipment Operator 1 in Solid Waste.
- A Shelter Technician in Animal Control.

FEE STRUCTURE

Several fees were adjusted or initiated including:

- Road fee – increase from \$25 to \$30.
- EMS – instituting a stand-by fee where off-duty medics are needed at various events. The same fee schedule as the Sheriff’s Office for off-duty deputies is contemplated.
- Animal Control – elimination of the adoption fee component that is returned once an animal is spayed/ neutered. This is time intensive to track and issue refund checks. We contemplate moving to a higher adoption fee and to use the proceeds to begin routine medical screening tests for all incoming animals. The new adoption agreement will include a section whereby the new owner affirms they intend to have the animal spayed or neutered.
- Please refer to the fee schedule (included in the budget ordinance) for a full listing of fees.

CONFORMITY WITH STRATEGIC PLAN

As we did last year, the budget was crafted to closely align the budget to the Strategic Plan as adopted by County Council.

As with any budget, there were some identified areas of focus that we simply couldn't afford this year. That said, major areas from the Strategic Plan that were addressed in the FY 2013-2014 budget include (please note that not all Strategic Plan items were budget related and only budget related items are listed below):

PUBLIC SAFETY

Goal: Cut response time for EMS

Strategies:

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

Grant match funding was approved to acquire new patient monitors and computers for each unit that are compatible with the new Records system. Two (2) new medic positions were authorized.

Goal: Increase police protection services

Strategies:

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

Funding for ten additional personnel was included as was funding for a new panhandle substation. The move into the new facility has been completed. CrimeTrac is operational and the jail study has kicked off with a visit from the National Institute of Corrections.

Goal: Maintain current level of fire protection

Strategies:

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

Daytime Firefighter operational funding was included in the budget proposal.

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

Strategies:

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

911 Center upgrades are in progress. Bond funding for the radio system replacement and a new records management system has been approved.

ECONOMIC DEVELOPMENT

Goal: Achieve consistent revenue sources for development to facilitate infrastructure

Strategies:

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

The development of a dedicated revenue source from FILOT agreements is under development. This funding would be accumulated and would only happen once new projects move onto the tax rolls. If approved, it is anticipated that it would be a minimum of two years before any significant funding would be available. This budget included funding for economic development operations.

Goal: Ensure a trained workforce for economic development opportunities

Strategy:

- Develop a plan to address workforce training

Funding for this initiative was approved and carry-on funding is available in the proposed budget.

FINANCIAL STABILITY

Goal: Minimize costs for legal services

Strategy:

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

Data has been developed and Council will be discussing this in the near future.

CITIZEN AND EMPLOYEE ENGAGEMENT

Goal: Communicate more effectively with the public and the media

Strategies:

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

Training has been conducted but no funding is included for website upgrades, such as streaming of Council meetings.

Goal: Obtain feedback from public on performance

Strategy:

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

No funding for a citizen survey is included.

Goal: Improve effectiveness of boards and commissions

Goal: Develop leadership capabilities of employees

Strategy:

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

No additional funding was included in this year's proposed budget.

GROWTH MANAGEMENT

Goal: Achieve responsible growth in County

Strategies:

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

Funding was approved to begin the B-3 Panhandle Overlay project. In addition, funding for a full rewrite of the Comprehensive Plan was included.

ROADS/ INFRASTRUCTURE

Goal: Provide adequate rail service in County

Strategy:

- Identify funding source for railroad improvements

One potential funding source (Special Source Revenue Credits) is under consideration.

Goal: Improve county road system

Strategies:

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

Funding for the Road Coordinator position was restored.

CONCLUSION

County Council addressed some critical needs with this budget. Concerns in the areas of public safety, public works, and public service have been handled. While much remains to be done, following decades of deferred spending to provide quality services, this was a bold step.

The Fiscal Year 2013-2014 Financial Plan for Lancaster County represents County Council's plan for providing service needs for the upcoming fiscal year. I wish to thank the Chairman and each Council Member for your input and deliberation throughout the process. Special thanks go to our Council Finance Committee members, Brian Carnes, Jack Estridge, and Charlene McGriff. The adoption of a budget is seldom easy or without sacrifice. This is a budget that can and will provide the necessary services to the citizenry. I would also like to recognize Chief Financial Officer Veronica Thompson and 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 2014 Budget Ordinance

FILED
OFFICE OF CLERK
OF COURT
2013 JUN 26 PM 3:21
CLERK OF COURT
LANCASTER, SC

STATE OF SOUTH CAROLINA)	
)	
COUNTY OF LANCASTER)	ORDINANCE NO. 2013-1217

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014 (FY 2013-14); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2013-14; 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, 2013 and ending June 30, 2014 ("FY 2013-14"):

APPROPRIATIONS	AMOUNT
Airport Fund	225,000
Capital Improvement Fund	1,502,500
Capital Project Sales Tax	7,000,000
County Debt	2,121,755
County Transportation Committee Fund	1,601,000
Court Mandated Security	1,124,300
E-911 Fund	510,500
General Fund	38,692,633
Indian Land Fire Protection District Fund	539,000
Local Accommodations Tax Fund	40,000
Pleasant Valley Fire Protection District Fund	370,798
Recreation Fund	2,155,833
Victims Services Fund	85,850

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 2013-14 shall not exceed its revenues and available carry forward funds.

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

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

E. 1. Certain monies are to be received by the County in the form of federal, state and local grants from non-county sources for specified public purposes and these monies, including any match, are budgeted for the specified public purpose upon the acceptance of the monies by majority vote of Council.

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

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

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

Section 3. Tax Levy.

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

General Fund	75.65
Capital Improvement Fund	4.30
County Debt	6.40
USC-L	3.95

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 2013-14, 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 2013-14.

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 2013-14, 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 24th day of June, 2013


SIGNATURES FOLLOW ON NEXT PAGE.

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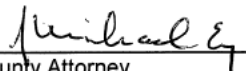
Ordinance No. 1149

LANCASTER COUNTY, SOUTH CAROLINA

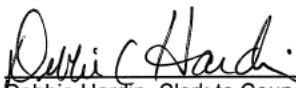

Larry McCullough, Chair, County Council


Jack Estridge, Secretary, County Council

Approved as to form:


County Attorney

ATTEST:


Debbie Hardin, Clerk to Council

1st reading: May 13, 2013
2nd reading: June 10, 2013
3rd reading: June 24, 2013
Public Hearing: June 10, 2013

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2013-2014 ATTACHMENT TO ORDINANCE NO: 2013-2017

1.00 ANIMAL CONTROL FEES

1.01 Adoption Fees	
All animals	\$25.00
1.02 Redemption Fees	
1st Offense	\$25.00
2nd Offense	\$50.00
3rd Offense	\$100.00
4th/ Subsequent Offenses	\$200.00
1.03 Shelter Fees	
Daily shelter fee	\$5.00
Euthanization fee (must also pay applicable daily shelter fee)	\$10.00
Quarantine fee (must also pay applicable daily shelter fee)	\$25.00

2.00 ASSESSOR FEES

Line maps	\$5.00
Overlay maps	\$10.00

3.00 AUDITOR FEES

Temporary tag fee (does not include state charges)	Per tag	\$5.00
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4.00 BUILDING DEPARTMENT FEES

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

4.01 Building Permits	
Description	Fee Amount
Floor area less than 120 sq. ft.	No fee unless inspection required - then \$15.00 per inspection
	*Exception: Building Permits shall not be required for one-story detached accessory structures which are valued at \$5,000.00 and less. Zoning permits are required for all structures.
Floor area of 120 sq. ft. or greater	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by the National Building Valuation Data and Modifiers dated April 15, 1994 and thereafter by the updated revisions.
No Inspection Exception	\$25.00 Agricultural structures which require no subsequent electrical, gas, mechanical, plumbing, or structural inspection. Zoning permits are required for all structures.
Plan Review	When a set of plans is required by Section 106 of the International Building Code or by the building official and a plan review thereof, a plan review fee shall be submitted at the time of submitting the plans and specification for checking said plan checking fee shall be equal to one-tenth- (1/10) of the building permit fee as set forth above.
1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections (reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00

4.02 Electrical Permit Fees (Schedule of fees for individual permits for particular jobs)	
Minimum Permit Fee	\$15.00
Valuation From/To	Fee Amount
\$0 - \$500	\$15.00
\$501 - \$1,000	\$20.00
\$1,000 - \$150,000	\$20.00 for the first one thousand, plus \$1.50 for each additional thousand or fraction thereof

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES

FISCAL YEAR: 2013-2014

ATTACHMENT TO ORDINANCE NO: 2013-2017

\$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 (reinspection fee increases \$250.00 per additional inspection after 3rd)			\$250.00

4.03 Gas Permit Fees

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

4.05 Mobile Home Permit Fees

Mobile Home - de-stile	Per Instance	\$50.00
Mobile Home - placement and set-up	Per Instance	\$180.00
1st Re-inspection		\$50.00
2nd Re-inspection		\$100.00
3rd/ Subsequent Re-inspections (reinspection fee increases \$250.00 per additional inspection after 3rd)		\$250.00

4.06 Plumbing Permit Fees

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

4.07 Swimming Pool Permit Fees

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2013-2014 ATTACHMENT TO ORDINANCE NO: 2013-2017

Valuation	From/To	Fee Amount
\$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.

4.08 Building Department Miscellaneous Fees	Unit	Amount
Appeal from action of building official	Per Instance	\$200.00
Moving fee - any building or structure	Per Instance	\$50.00
Sign Permit - Commercial	Per Company	\$100.00
Sign Permit - Political	Per Candidate	\$35.00
Sign Permit - Real Estate	Per Company	\$35.00
Sign Permit - Regular	Per Sign	\$35.00

5.00 CLERK OF COURT FEES

Bonds	\$10.00
Bondsmen	
In county	\$150.00
Out of county	\$100.00
Copies	
Certified Copies	\$2.50
Common pleas fees:	
Appeals	\$150.00
Arbitration	\$10.00
Confession	\$10.00
Filing summons and complaint	\$150.00
Foreign judgment	\$150.00
Judgment	\$10.00
Lis Pendens	\$10.00
Motion	\$25.00
Transcript	\$10.00
Enrolling notary public	\$5.00
Expungement	\$35.00

6.00 CORONER FEES

6.01 Cremation Fees	
Cremation by Coroner's Office (Cremation Fee - \$600/ Administrative Fee - \$200/ Transport Fee - \$200) - 10 month payment plan available	\$1,000.00
6.02 Permit Fees	
Cremation Permits	\$10.00
6.03 Report Fees * Note: Fees will not apply to reports marked "NOT FOR LEGAL USE" provided to surviving family members.	
Autopsy Reports	\$100.00
Coroner's Reports	\$75.00
Photographs	\$2.00
Toxicology Reports	\$100.00

7.00 EMERGENCY MANAGEMENT/ FIRE SERVICE FEES

7.01 Fire Marshal/Fire Service Fees	
1st Additional Inspection	\$50.00
2nd Additional Inspection	\$100.00
3rd Additional Inspection	\$250.00
Inspection fee increase per inspection following 3rd inspection	\$250.00
Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
7.02 Hazardous Materials Fees	
Application for operational permit	\$1,000.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES

FISCAL YEAR: 2013-2014

ATTACHMENT TO ORDINANCE NO: 2013-2017

Emergency response to hazardous materials incident	Initial Charge	\$500.00
Emergency response to hazardous materials incident	Career Personnel	Actual Costs
Emergency response to hazardous materials incident	Volunteer Personnel	\$20.58 per hr
Emergency response to hazardous materials incident	Materials Cost	Actual Costs
Emergency response to hazardous materials incident	Apparatus & Equipment Costs	FEMA Schedule of Rates

7.03 Special Tax District Uniform Service Charge	
Equivalent Residential Unit fee	\$75.00

8.00 EMERGENCY MEDICAL SERVICE FEES

ALS Emerg Treat/No Transport	\$150.00
ALS Unit, non-urgent, No ALS Tx	\$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
Standby Service (per employee)	Per hour \$25.00
Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
ALS with Treatment and Emergency Transport	Base Fee \$200.00
Bariatric 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 \$200.00
	Mas Airway \$90.50
	Management \$18.00
	Albuterol \$5.00
	Aspirin \$24.00
	Atrovent \$18.00
	Bag D5W \$58.50
	Bag D5 Lac \$58.50
	Ringers \$58.50
	Bag NS \$35.00
	Bandaging \$18.00
	Benadryl \$18.00
	Bicarb \$39.00
	BP Monitor \$35.00
	Burn Sheet \$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 \$24.00
	Epinephrine \$216.00
	Glucose \$18.50
	Intubation - Airway \$125.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES

FISCAL YEAR: 2013-2014

ATTACHMENT TO ORDINANCE NO: 2013-2017

	Ipecac	\$10.50
	IV D Sticks	\$21.00
	IV Intracaseous	\$150.00
	IV Started	\$55.00
	Labetalol	\$72.00
	Lasix	\$24.00
	Lidocaine HCL	\$21.00
	Morphine Sulphate	\$24.00
	Nalbuphine HCL	\$20.00
	Narcan	\$24.00
	Nitro	\$5.50
	O B Kit	\$50.00
	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	\$38.00
	Terbutaline Sulfate	\$24.00
	Urinal/Bedpan	\$18.00
	Valium	\$38.50
	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	same as Road Maintenance Fee
Tax billing	Per bill	\$0.73

11.00 GIS MAPPING FEES **Note: Fees waived when item requested by LCEDC for business/ industrial recruitment purposes.*

11.01 Black and White Plotter Maps	
Letter	\$2.50
Legal	\$5.00
18 by 24	\$10.00
24 by 36 (line map - no aerial)	\$5.00
24 by 36	\$12.00
36 by 44	\$15.00
Poster up to 60	\$30.00

11.02 Color Plotter Maps	
Letter	\$5.00
Legal	\$10.00
18 by 24	\$20.00
24 by 36	\$25.00
36 by 44	\$30.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2013-2014 ATTACHMENT TO ORDINANCE NO: 2013-2017

Poster up to 60	\$40.00
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11.03 Digital Data Fees		
2011 aerial photo (entire county)		\$1,500.00
CAMA data in text format		\$500.00
Parcel layer with attributes (entire county)		\$1,000.00
Street centerline layer		\$250.00
Other digital data	Per hour	\$30.00

12.00 LIBRARY FEES

12.01 Overdue and Lost Fees		
Overdue book fee (maximum charge of \$2.00)	Per day	\$0.10
Lost book fee	Per book	Replacement cost

12.02 Miscellaneous Fees		
Out of state library membership	Per year	\$25.00
Duplication machine reproduction fee - general	Per Page	\$0.10
Facsimile charge	First page	\$0.50
Facsimile charge	Subsequent pages	\$0.50

13.00 911 FEES

Enhanced 911 Emergency Service System		
Uniform service charge	Per line	\$1.00

14.00 PLANNING FEES

14.01 Ordinance Fees		
Copy of Ordinance	Mailed	\$30.00
Copy of Ordinance	Picked up	\$25.00

14.02 Development Fees		
Development Agreements		
Per acre of highland proposed		\$25.00 not to exceed \$20,000
Planned Development Districts: *In addition to Development Agreement Fee		
Rezoning	\$2,000.00	
Amendment- PDD	\$2,000.00	

14.03 Development Review Application Fee		
Review application	Per review	\$75.00

14.04 Subdivision Fees		
Preliminary plat - 1 to 10 lots	Per lot	\$25.00
Preliminary plat: 11 or more lots	per lot	\$300 plus \$10 for each lot
Final plat	Per plat	\$100 plus \$10 for each lot or building permit
Subdivision variance	Per instance	\$200.00

14.06 Zoning Fees		
Appeal from action of zoning official		\$300.00
Use permitted on review		\$150.00
Variance		\$200.00
Rezoning application- single parcel		\$250.00
Rezoning application- multi parcel		\$500.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2013-2014 ATTACHMENT TO ORDINANCE NO: 2013-2017

2nd rezoning fee (within 1 month)	\$250.00
Text amendment Fee	\$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
Telecommunication Towers Review	Each	\$200 plus 1% of cost of tower
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00

15.00 PROBATE COURT FEES

15.01 Cost of Court: Estate Fees - Regular Estate

Property valuation less than \$5,000	\$25.00
Property valuation of \$5,000 but less than \$20,000	\$45.00
Property valuation \$20,000 but less than \$60,000	\$67.50
Property valuation \$60,000 but less than \$100,000	\$95.00
Property valuation of \$100,000 but less than \$500,000	\$95.00 plus 0.0015 in excess of \$100,000
Property valuation \$500,000 or more	\$845.00 plus 0.0025 in excess of \$500,000

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 prior	
CD copy of hearing	\$10.00
Search fee	\$7.00

15.04 Probate Court Fees

Appointment of Special Administrator or temporary fiduciary	\$22.50
Certified marriage certificates	\$5.00
Certifying appeal record	\$10.00
Filing - any summons, complaint, or petition	\$150.00
Filing conservatorship accounting	\$10.00
Filing demand for notice	\$5.00
Filing of will only	\$10.00
Issuing certified copies	\$5.00
Issuing exemplified/ authenticated copies	\$20.00
Recording authenticated or certified copies	\$20.00
Reforming or correcting marriage record	\$6.75
Reopening closed estates	\$22.50

15.06 Weddings

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 testing fee	Actual cost plus 20%

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2013-2014 ATTACHMENT TO ORDINANCE NO: 2013-2017

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	\$5.00 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	\$5.00 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	\$5.00 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	\$5.00 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

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2013-2014 ATTACHMENT TO ORDINANCE NO: ~~2013-2017~~

18.00 ROAD FEES

County Road Improvement and Maintenance Fee		
Per County Code section 25-34	Per Vehicle	\$30.00

19.00 SHERIFFS FEES

19.01 Detention Center Fees		
Per Diem for municipal court prisoners	Solely Municipal Charges	\$34.17

19.02 Miscellaneous Fees		
Item	Unit	Amount
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 multi-family		
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 Mobile Home Fees		
Item	Unit	Amount
Mobile Home decal	each	\$5.00
Mobile Home - change of ownership	Per Instance	\$5.00
Mobile Home - movement	Per Instance	\$25.00

22.03 Miscellaneous Fees		
Item	Unit	Amount
Administrative fee - failure to abate property violations	Per Instance	\$50.00 or 15%
Alarm system registration	Per alarm system	\$10.00
Demolition fee - any building or structure	Per Instance	\$50.00
Septic license- South Carolina	Per Instance	\$10.00
Septic license- North Carolina	Per Instance	\$100.00
Zoning fee	Per Instance	\$35.00

23.00 OTHER COUNTY FEES AND CHARGES

23.01 Historic Courthouse Rental		
Item	Unit	Amount
Facility usage	Per hour	\$25.00
Penalty for time overage	Every 10 minutes	\$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

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2013-2014 ATTACHMENT TO ORDINANCE NO: 2013-2017

23.02	Miscellaneous County Fees		
	Item	Unit	Amount
	Airport hanger rental	Per Month	\$100.00
	Bad Check fee	Per Instance	\$30.00
	Cable television franchise fee	Per Year	5%
	Duplication machine reproduction fee - general	Per Page	\$0.25
	Duplication machine reproduction fee - general (color)	Per Page	\$1.75
	Private ambulance service - franchise application fee	Per Instance	\$100.00



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **County of Lancaster, South Carolina** for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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 and as a historical museum. The courthouse was designated as a National Historic Landmark in 1973 by the U.S. Department of Interior.

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



Famous Lancastrians



Andrew Jackson

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



Charles Duke

LANCASTER COUNTY SEAL

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

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



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

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
2012(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)

2008	\$1,620,517
2009	\$1,752,832
2010	\$1,822,945
2011	\$1,450,946
2012	\$1,504,248

Per Capita Income

2008	\$22,080
2009	\$23,090
2010	\$23,441
2011	\$18,929
2012	\$19,308

Unemployment Rates (fiscal year)

2008	10.1%
2009	19.1%
2010	16.4%
2011	15.3%
2012	13.0%

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>
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
2012	83.00	183.50	3.60	143.50	69.90

Assessed Value of Taxable Property (fiscal year)

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
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
2012	\$221,005,620	\$70,046,034	\$291,051,654

Ten Largest Taxpayers Fiscal Year 2012

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

Education

<u>Public Schools (FY 2012)</u>		<u>Private Schools</u>	
Elementary Schools	10	K-12	2
Middle Schools	5		
High Schools	4	<u>Higher Education</u>	
Special Program Schools	<u>1</u>	USC-L	
Total	20	York Technical College (Kershaw)	

Public Health & Safety

Emergency Medical Services (FY 2012)

EMS Stations	8
Number of calls	12,313

Fire Service (FY 2012)

Fire Stations	18
Number of calls	3,612

Police Protection (FY 2012)

Police Stations	5
Criminal arrests	2,083



Public Works (FY 2012)



Recycling Convenience Centers

Number of Sites	11
Tons of recyclables collected	1,500

Items Accepted for Recycling

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

Organizational Form of Government

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

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

General Government – This area of the county government is comprised of administrative and financial departments of the County. Offices in this area are County Council, Administration, Finance, Human Resources, Risk Management, MIS, GIS, Building, Zoning, Planning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Register of Deeds, Farmer's Market, 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, Lancaster Fire Fighters, Rescue Squad, E911, Court Security, and Fire Protection Districts.

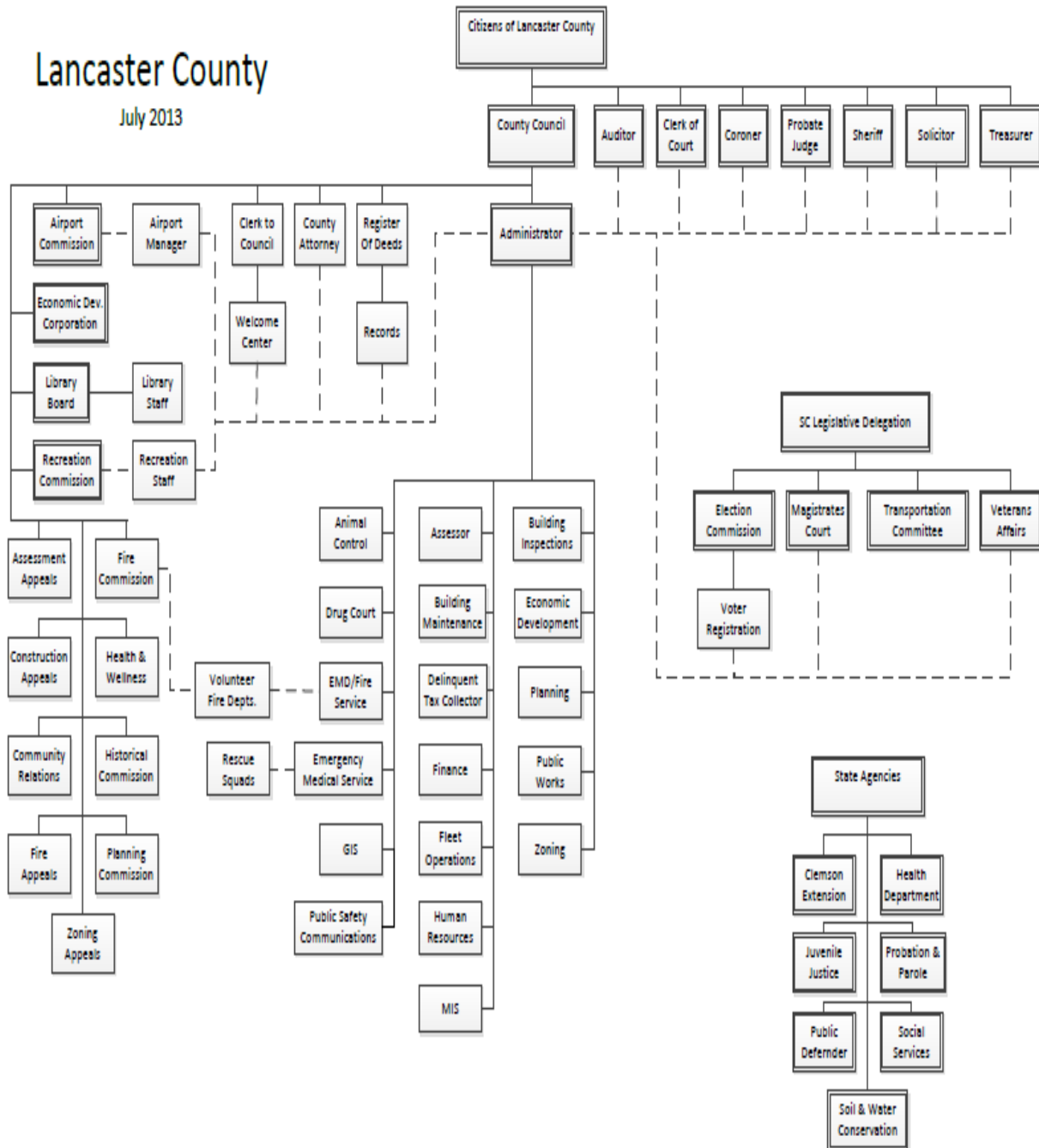
Public Works – This area of county government is comprised of Roads & Bridges, Solid Waste, and CTC Transportation departments.

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

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

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

Lancaster County Organizational Chart



Lancaster County Council



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

Council Members	District	Term Expires
Larry McCullough	1	12/31/2016
Charlene McGriff	2	12/31/2014
Bob Bundy	3	12/31/2016
Larry Honeycutt	4	12/31/2014
Steve Harper	5	12/31/2016
Jack Estridge	6	12/31/2014
Brian Carnes	7	12/31/2016

Administrator, Steve Willis
Clerk to Council, Debbie Hardin

Council Finance Committee

Brian Carnes, Jack Estridge, and Charlene McGriff

Lancaster County Management & Finance Department Budget Staff

Norman Anderson, Director
Assessor

Jeff Hammond, Clerk of Court
Family Court

Kevin Granata, Director
GIS/MIS

Paul Moses, Manager
Airport

Robin Helms, Director
Veterans Affairs

Jacqueline Pope, Chief Magistrate
Magistrate Court

Jimmy Barton, Director
Building Maintenance

Lisa Robinson, Director
Human Resource

Clay Catoe, Director
EMS

Ryan Whitaker, Risk Manager
Risk Management

Joel Hinson, Director
Animal Control

Morris Russell, Director
Emergency Management/Fire Service

Hal Hiott, Director
Recreation/Farmer's Market

Mary Ann Hudson, Director
Registration and Election

Debbie Horne, Director
Detention Center

Vacant, Building Official
Building

Penelope Karagounis
Planning

Kenneth Cauthen, Zoning Official
Zoning

John Lane, Director
Register of Deeds

Lee Weeks, Tax Collector
Delinquent Tax

Brandon Elliott, Director
Vehicle Maintenance

Jeff Catoe, Director
Public Works/Solid Waste

Keith Tunnell, Director
Economic Development

Jeffrey Phillips, Director
Juvenile Drug Court

Chris Nunnery, Director
E911/Public Safety Communications

Finance Department - Budget Staff

Veronica Thompson, Director
Sarah Jenkins, Senior Accountant

Elected Officials, Boards & Commissions

ELECTED OFFICIALS

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

BOARDS AND COMMISSIONS

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

Lancaster County Financial Policies & Budget Process

Fund Balance

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

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

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

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

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

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

Risk Management

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

Capital Assets and Inventory

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

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

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

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

Financial System Data Security

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

Budget Policy and Preparation

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

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

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

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

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

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

(F) The operating and capital budget must conform to the requirements of GAAP and must be prepared on a modified accrual basis (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 15th and July 15th (or the first business day thereafter), which is 45 days prior to the March 1st and September 1st interest payment dates on the Bonds.

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

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

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

Budget Calendar

January 2013: Budget packages sent to Department Heads.

February 2013: Budget requests received from departments.

March 2013: Administrator and Finance Director complete preparation of revenue estimates for the new budget year with assistance from department heads and staff.

March 26, 2013: Council Finance Committee Meeting

April 4, 2013: Council Finance Committee Meeting

April 24, 2013: Council Finance Committee Meeting

May 1, 2013: Council Finance Committee Meeting

May 7, 2013: Budget work session with County Council.

May 13, 2013: Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2014 budget.

May 15, 2013: Budget work session with County Council.

May 20, 2013: Second Reading of Fiscal Year 2014 budget

May 24, 2013: Notice of advertisement of Public Hearing posted in *The Lancaster News*.

May 24, 2013: Council Finance Committee Meeting

June 10, 2013: Public hearing on proposed budget.

June 18, 2013: Council Finance Committee Meeting

June 24, 2013: Third Reading and adoption of Fiscal Year 2014 Budget Ordinance #2013-1217

June 30, 2013: Finance Department prepares account ledgers and enters new payroll information for the Fiscal Year 2014 budget.

July 1, 2013: Begin new fiscal year with implementation of adopted budget.

August 2013: Budget document is published and posted on the County's website. To view online, go to: <http://www.mylancastersc.org/> and click on:

- Departments
- Finance
- Documents
- Annual Budget Documents

Strategic Plan

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.

2013 STRATEGIC PLAN GOALS AND STRATEGIES

Vision

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

Mission

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

Values

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

2013 Strategic Priorities

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

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

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

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

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

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

Goals and Strategies

Public Safety

Goal: Cut response time for EMS

Strategies:

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

Goal: Increase police protection services

Strategies:

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

Goal: Maintain current level of fire protection

Strategies:

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

Goal: Improve school safety

Strategy:

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

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

Strategies:

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

Economic Development

Goal: Achieve consistent revenue sources for development to facilitate infrastructure

Strategies:

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

Goal: Ensure a trained workforce for economic development opportunities

Strategy:

- Develop a plan to address workforce training

Goal: Collaborate with other organizations on economic development opportunities

Strategies:

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

Financial Stability

Goal: Maintain reserve fund: six months as of July 1; three months as of November 30th

Goal: Minimize costs for legal services

Strategy:

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

Goal: Attain A+ bond rating by December 2015

Goal: Maintain positive cash flow

Goal: Have an unqualified audit

2030 Strategic Plan

Goal: Lancaster is recognized as a top tier county

Strategies:

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

Citizen and Employee Engagement

Goal: Communicate more effectively with the public and the media

Strategies:

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

Goal: Obtain feedback from public on performance

Strategy:

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

Goal: Communicate more effectively with employees

Strategy:

- Share strategic plan with employees

Goal: Improve effectiveness of boards and commissions

Strategy:

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

Goal: Develop leadership capabilities of employees

Strategy:

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

Growth Management

Goal: Achieve responsible growth in County

Strategies:

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

Goal: Growth pays for growth

Strategy:

- Evaluate revenue sources for services required by growth

Goal: Protect Lancaster County's natural resources

Strategies:

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

Roads/ Infrastructure

Goal: Provide adequate rail service in County

Strategy:

- Identify funding source for railroad improvements

Goal: Improve county road system

Strategies:

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

I. Public Safety

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

Goals-

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

Strategies-

- Implement and fund 911-Phase I (911 Committee/911 Director/Council)
- Work with fire commission to evaluate fire fee (Fire Commission/Council)
- Work with Sheriff to provide appropriate law enforcement staffing needs (Council)
- Begin transition to 4th 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

Fund Accounting

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

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

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

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

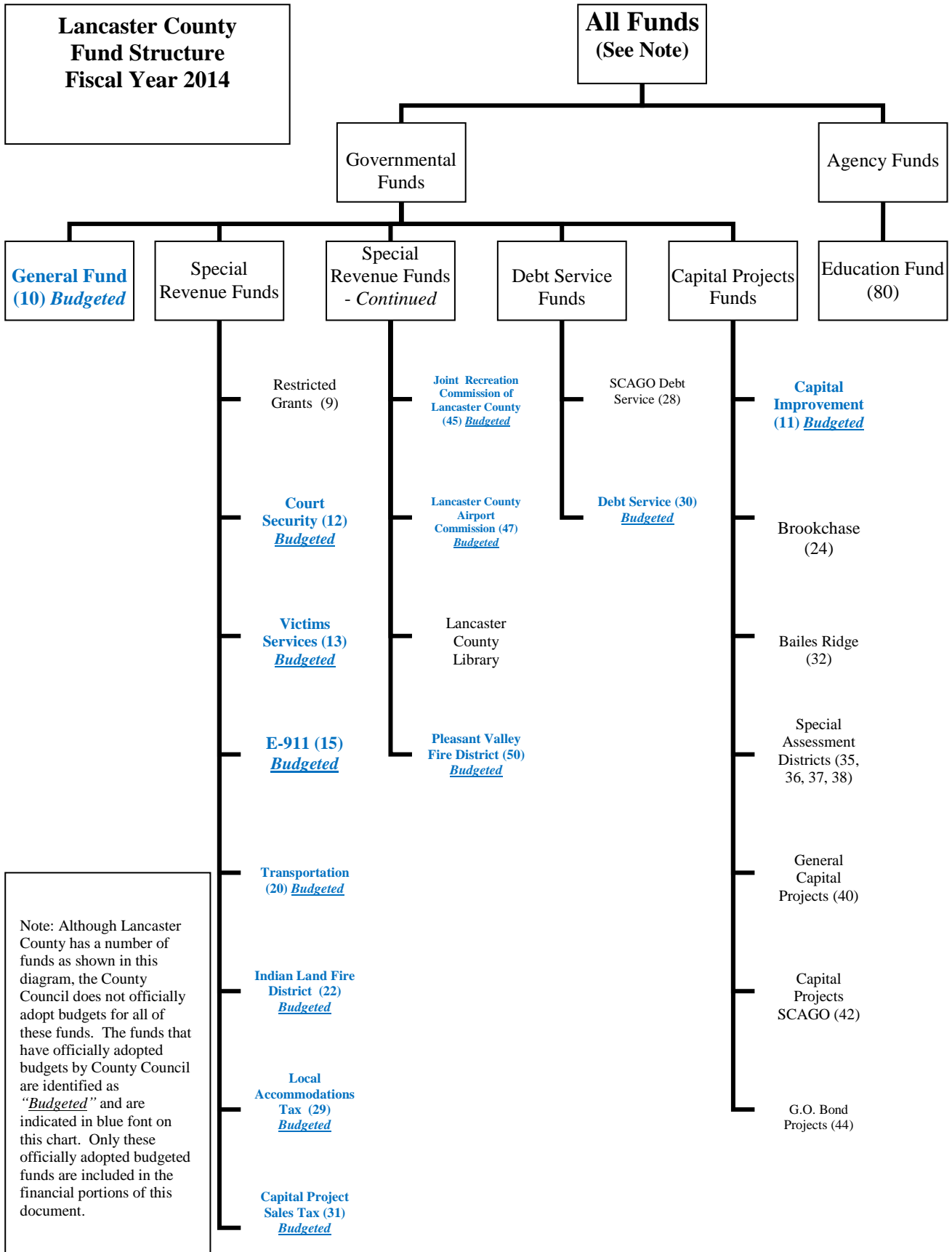
Lancaster County Governmental Funds

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

Lancaster County Agency Funds

Education Fund

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



Appropriated (Officially Budgeted) Funds

General Fund

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

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, some 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	X												
Auditor	X	X												
Building	X	X												
Building Maintenance	X	X												
County Council	X	X												
Council Transfers	X							X						
Delinquent Tax	X	X												
Direct Assistance	X							X						
Farmers Market	X													
Finance	X													
GIS	X													
Human Resources	X													
MIS	X	X												
Non-Departmental	X													
Planning	X	X												
Reg. & Elections	X													
Register of Deeds	X													
Risk Management	X													
Treasurer	X													
Vehicle Maintenance	X	X												
Zoning	X													
Capital Lease	X													
Circuit Court	X													
Family Court	X													
Magistrates	X	X												
Probate Court	X													
Coroner	X	X												
Emergency Mgt.	X													
Fire Service	X	X												
Kershaw Fire	X													
Lanc Co Firefighters	X													
IL Rescue Squad	X													
Lanc. Rescue Squad	X													
Communications	X													
Detention Center	X													
Sheriff	X	X	X											
Kershaw Sheriff	X													
Victim's Assistance				X										
Landfill Solid Waste	X													
Solid Waste Collect	X	X												
Roads & Bridges	X	X												
Animal Control	X	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	X												
Economic Dev.	X													
Capital Proj. ST										X				
E911					X									
Transportation CTC						X								
IL Fire Dist.							X							
Local Accomm.								X						
Recreation		X									X			
Airport												X		
Pleas. Valley Fire													X	
County Debt									X					

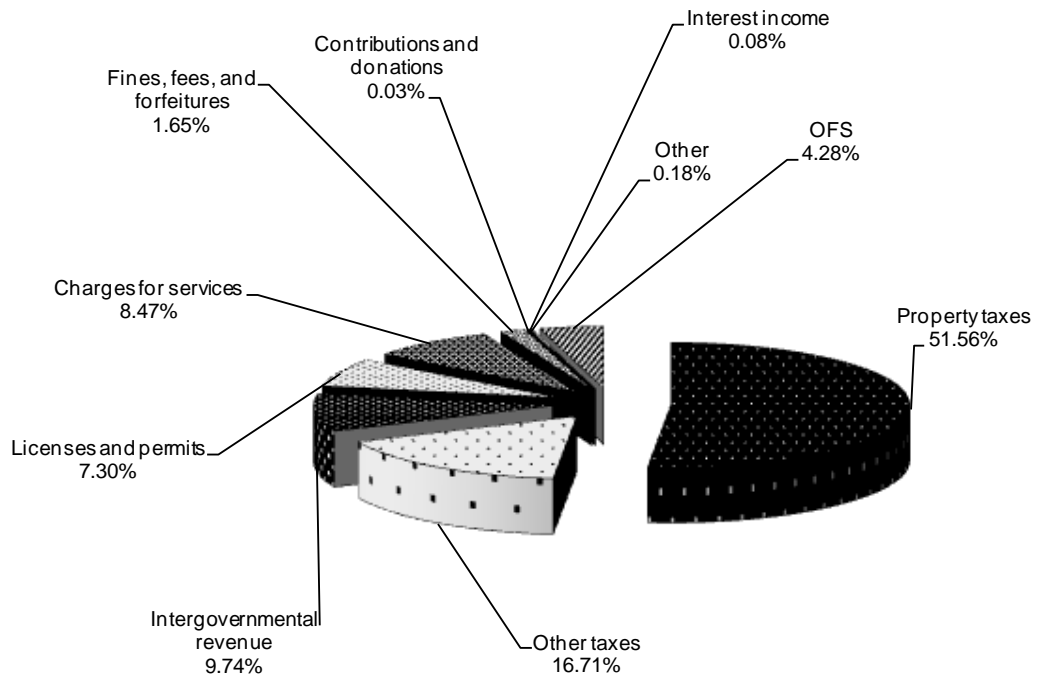
BUDGET SUMMARY

Overall Budget Summary

The table below summarizes the fiscal year 2014 Budget by each fund. More details on the revenue & expenditure classifications are presented in the charts and tables on the pages that follow. Each fund is discussed separately in the *Funds* section of this document. The personal services category was a major cost driver in this budget and included increases of \$2,407,658 over the prior fiscal year expenditures. A 2% cost of living (minimum of \$900) raise for employees, 19 new staff positions, health insurance increases of \$102,000, worker's compensation insurance increases of \$35,000, and EMS overtime increases of \$340,000 are all included in the personal services category. Other major cost drivers in this budget year included increases in gasoline (\$145,000) and the costs for relocating the recycling/convenience center in the Indian Land area (\$400,000.)

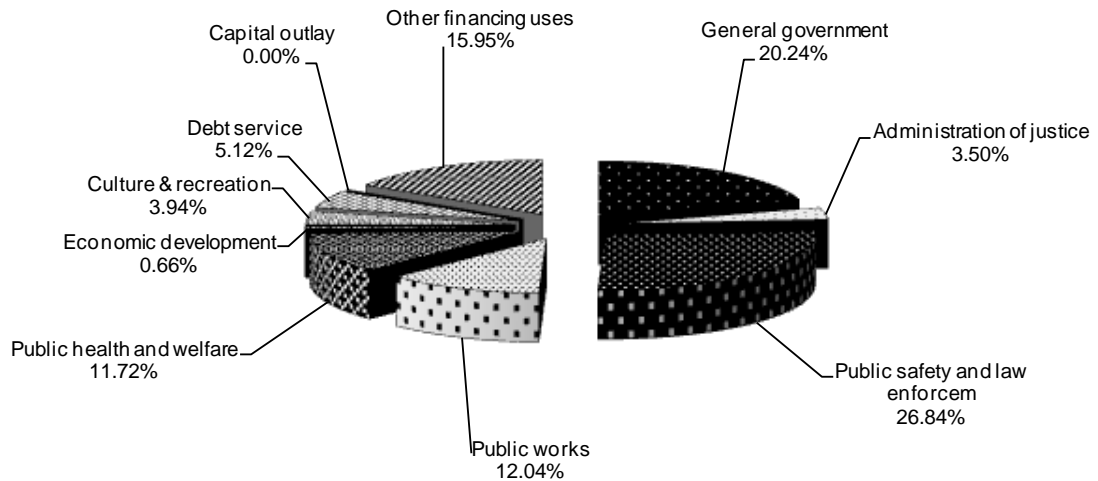
Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2014		
General Funds		
General Fund		38,692,633
Capital Project Sales Tax Special Revenue Fund		
Capital Project Sales Tax		7,000,000
Other Special Revenue Funds		
Court Security	\$ 1,124,300	
Victims Services	85,850	
E-911	510,500	
Transportation	1,601,000	
Indian Land Fire District	539,000	
Local Accommodations Tax	40,000	
Joint Recreation Commission	2,155,833	
Lancaster County Airport Commission	225,000	
Pleasant Valley Fire District	370,798	
	\$ 6,652,281	6,652,281
Debt Service Funds		
Debt Service		2,121,755
Capital Project Fund		
Capital Improvement		1,502,500
Total All Budgeted Funds		\$ 55,969,169

**Lancaster County, SC
FY2014
Budget
Revenues & OFS By Type**



The top categories of revenues (Property taxes, Other taxes, Intergovernmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of this document. These revenue sources represent 94% of the total revenues budgeted for fiscal year 2014.

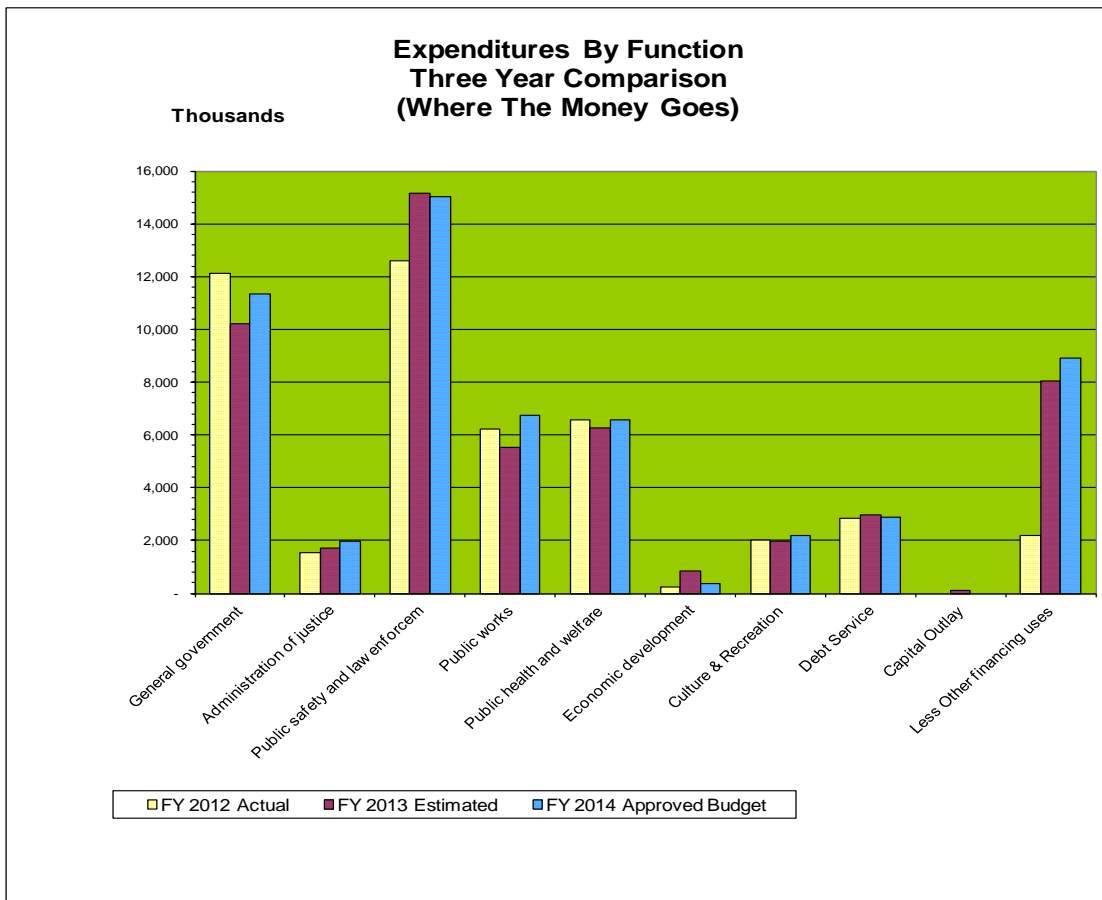
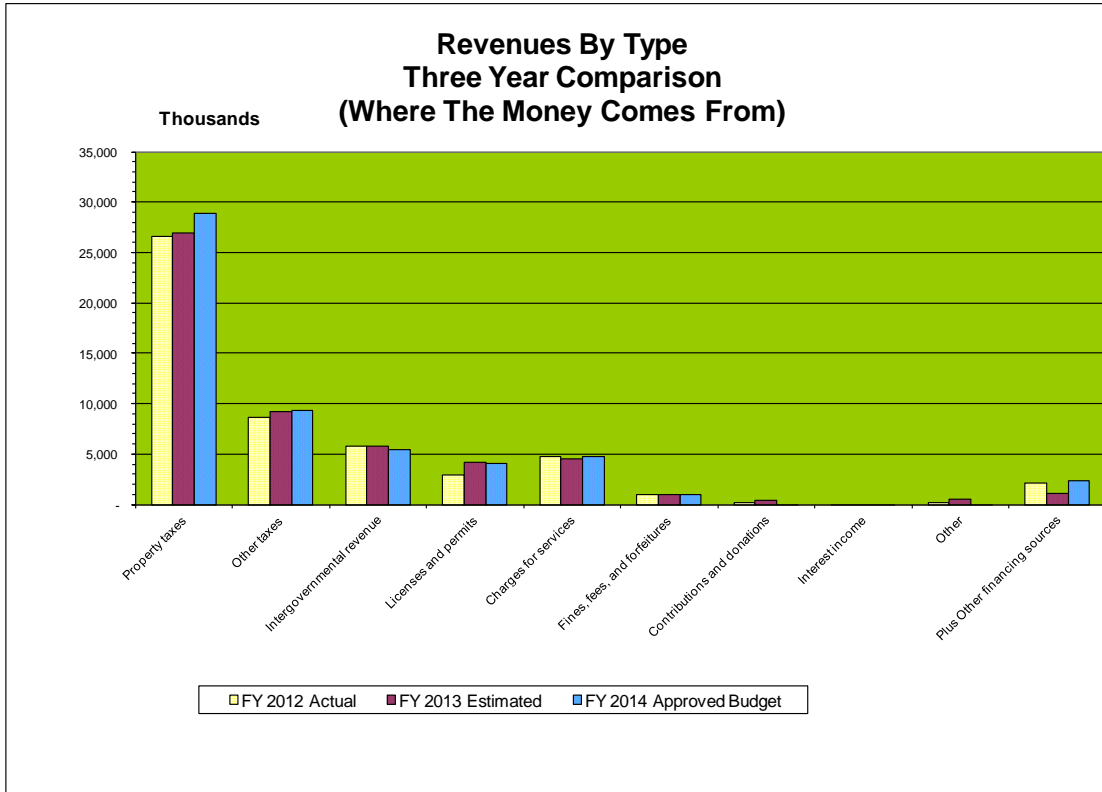
**Lancaster County, SC
FY2014
Budget
Expenditures & OFU By Function**



Public safety and law enforcement represents the largest portion of budgeted expenditures with 27% of the budget. General government expenditures represent the second largest portion of the budget with 20% 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 12% of the FY14 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. These use of funds represents 16% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2012, 2013 & 2014. The actual figures for 2012 differ from the audited 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 2012 Actual	FY 2013 Estimated	FY 2014 Approved Budget
Revenues			
Property taxes	\$ 26,598,473	\$ 26,964,498	\$ 28,857,337
Other taxes	8,579,956	9,220,550	9,353,500
Intergovernmental revenue	5,721,596	5,734,901	5,452,514
Licenses and permits	2,873,627	4,160,128	4,085,754
Charges for services	4,718,939	4,505,986	4,741,966
Fines, fees, and forfeitures	993,674	991,999	923,600
Contributions and donations	126,492	381,861	18,000
Interest income	48,911	26,213	44,250
Other	163,279	479,662	98,000
Total revenues	\$ 49,824,947	52,465,798	53,574,921
Expenditures			
General government	12,119,851	10,214,377	11,329,138
Administration of justice	1,527,651	1,702,355	1,956,896
Public safety and law enforcement	12,597,152	15,138,568	15,020,557
Public works	6,222,246	5,543,301	6,738,276
Public health and welfare	6,567,001	6,264,036	6,557,344
Economic development	245,509	826,294	368,263
Culture & Recreation	1,997,008	1,961,326	2,203,333
Debt Service	2,860,793	2,953,471	2,867,015
Capital Outlay	-	94,926	-
Total expenditures	44,137,211	44,698,654	47,040,822
Excess of revenues over (under) expenditures	5,687,736	7,767,144	6,534,099
Less Other financing uses	8,129,994	8,027,257	8,928,347
Plus Other financing sources	2,170,934	1,038,220	2,394,248
Net changes in fund balance	(271,324)	778,107	-
Fund balances beginning of fiscal year	27,205,409	26,934,085	27,712,192
Fund balances end of fiscal year	\$ 26,934,085	\$ 27,712,192	\$ 27,712,192



Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2012 (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
Revenues						
Property taxes	\$ 22,224,415		\$ 987,740	\$ 2,165,743	\$ 1,220,575	\$ 26,598,473
Other taxes	1,179,862	\$ 6,924,788	475,306			8,579,956
Intergovernmental revenue	3,449,162		2,158,458	113,976		5,721,596
Licenses and permits	2,873,627					2,873,627
Charges for services	3,008,911		1,710,028			4,718,939
Fines, fees, and forfeitures	906,290		87,384			993,674
Contributions and donations	126,492					126,492
Interest income	42,675	3,194	2,406	636		48,911
Other	121,650		41,629			163,279
Total revenues	33,933,084	6,927,982	5,462,951	2,280,355	1,220,575	49,824,947
Expenditures						
General government	11,380,053	11,050	489,098		239,650	12,119,851
Administration of justice	1,527,651				-	1,527,651
Public safety and law enforcement	10,070,244		2,379,192		147,716	12,597,152
Public works	4,231,933		1,869,433		120,880	6,222,246
Public health and welfare	6,418,803				148,198	6,567,001
Economic development	245,509					245,509
Culture & Recreation			1,839,825		157,183	1,997,008
Debt Service	429,059		207,648	2,067,810	156,276	2,860,793
Capital Outlay						-
Total expenditures	34,303,252	11,050	6,785,196	2,067,810	969,903	44,137,211
Excess of revenues over (under) expenditures	(370,168)	6,916,932	(1,322,245)	212,545	250,672	5,687,736
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases	1,020,000					1,020,000
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)	(37,501)			(8,129,994)
Total other fin. sources (uses)	(936,228)	(6,062,234)	1,039,402	-	-	(5,959,060)
Net change in fund balances	(1,306,396)	854,698	(282,843)	212,545	250,672	(271,324)
Fund Balances July 1, 2011	17,687,804	5,108,251	3,519,672	503,296	386,386	27,205,409
Fund Balances, June 30, 2012	\$ 16,381,408	\$ 5,962,949	\$ 3,236,829	\$ 715,841	\$ 637,058	\$ 26,934,085

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2013 (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
Revenues						
Property taxes	\$ 22,842,897		\$ 983,768	\$ 1,859,071	\$ 1,278,762	\$ 26,964,498
Other taxes	1,525,959	\$ 7,225,680	\$ 468,911			9,220,550
Intergovernmental revenue	3,878,003		1,742,922	113,976		5,734,901
Licenses and permits	4,160,128					4,160,128
Charges for services	2,749,017		1,756,969			4,505,986
Fines, fees, and forfeitures	893,708		98,291			991,999
Contributions and donations	381,861					381,861
Interest income	15,670	7,360	2,462	721		26,213
Other	432,375		42,620		4,667	479,662
Total revenues	36,879,618	7,233,040	5,095,943	1,973,768	1,283,429	52,465,798
Expenditures						
General government	9,747,381	15,195	230,767		221,034	10,214,377
Administration of justice	1,693,799				8,556	1,702,355
Public safety and law enforcement	11,514,371		3,150,609		473,588	15,138,568
Public works	4,151,772		1,132,629		258,900	5,543,301
Public health and welfare	5,881,779				382,257	6,264,036
Economic development	826,294					826,294
Culture & Recreation	-		1,842,397		118,929	1,961,326
Debt Service	488,410		209,798	2,098,987	156,276	2,953,471
Capital Outlay	-		94,926			94,926
Total expenditures	34,303,806	15,195	6,661,126	2,098,987	1,619,540	44,698,654
Excess of revenues over (under) expenditures	2,575,812	7,217,845	(1,565,183)	(125,219)	(336,111)	7,767,144
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets	77,792					77,792
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	25,000	15,000	920,428			960,428
Transfers (out)	(1,913,347)	(6,088,910)	(25,000)			(8,027,257)
Total other fin. sources (uses)	(1,810,555)	(6,073,910)	895,428	-	-	(6,989,037)
Net change in fund balances	765,257	1,143,935	(669,755)	(125,219)	(336,111)	778,107
Fund Balances July 1, 2012	16,381,408	5,962,949	3,236,829	715,841	637,058	26,934,085
Fund Balances, June 30, 2013	\$ 17,146,665	\$ 7,106,884	\$ 2,567,074	\$ 590,622	\$ 300,947	\$ 27,712,192

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2014 (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
Revenues						
Property taxes	\$ 24,656,435		\$ 1,034,187	\$ 1,883,215	\$ 1,283,500	\$ 28,857,337
Other taxes	1,928,500	\$ 7,000,000	\$ 425,000			9,353,500
Intergovernmental revenue	3,945,411		1,507,103			5,452,514
Licenses and permits	4,085,754					4,085,754
Charges for services	2,805,475		1,936,491			4,741,966
Fines, fees, and forfeitures	835,250		88,350			923,600
Contributions and donations	18,000					18,000
Interest income	41,000		2,500	750		44,250
Other	63,000		35,000			98,000
Total revenues	38,378,825	7,000,000	5,028,631	1,883,965	1,283,500	53,574,921
Expenditures						
General government	10,766,138	15,000	250,000		298,000	11,329,138
Administration of justice	1,932,896				24,000	1,956,896
Public safety and law enforcement	12,177,507		2,363,050		480,000	15,020,557
Public works	4,862,276		160,100		275,000	6,738,276
Public health and welfare	6,179,344				378,000	6,557,344
Economic development	368,263					368,263
Culture & Recreation			2,155,833		47,500	2,203,333
Debt Service	492,862		252,398	2,121,755		2,867,015
Capital Outlay						-
Total expenditures	36,779,286	15,000	6,622,281	2,121,755	1,502,500	47,040,822
Excess of revenues over (under) expenditures	1,599,539	6,985,000	(1,593,650)	(237,790)	(219,000)	6,534,099
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance sources	283,808		703,222	237,790	219,000	1,443,820
Fund Balance (uses)		(883,006)				(883,006)
Transfers in	30,000		920,428			950,428
Transfers (out)	(193,347)	(6,101,994)	(30,000)			(8,045,341)
Total other fin. sources (uses)	(1,599,539)	(6,985,000)	1,593,650	237,790	219,000	(6,534,099)
Net change in fund balances	-	-	-	-	-	-
Fund Balances July 1, 2013	17,146,665	7,106,884	2,567,074	590,622	300,947	27,712,192
Fund Balances, June 30, 2014	\$ 17,146,665	\$ 7,106,884	\$ 2,567,074	\$ 590,622	\$ 300,947	\$ 27,712,192

Position Summary

Lancaster County, South Carolina
All Funds
Number of Positions (full & part time) by Department

	FY2012	FY2013	FY2014 Budget	Changes from Prior Year
General Fund				
General Government				
Administrator	7	6	5	Combined 2 part-time positions
Assessor	12	12	12	
Auditor	7	7	7	
Building	13	13	13	3 moved to Zoning; 3 new positions
Building Maintenance	7	5	5	
County Council	7	7	7	
Delinquent Tax	4	4	4	
Finance	7	7	7	
GIS	2	2	2	
Human Resources	3	3	2	1 moved to Risk Mgt.
MIS	2	2	1	1 position combined with GIS Director
Planning	4	4	5	1 new position
Registration & Elections	208	208	208	(206 are part-time poll-workers)
Register of Deeds	5	5	5	
Risk Management	0	0	1	1 moved from Human Resources
Treasurer	6	6	6	
Vehicle Maintenance	7	7	7	
Zoning	0	0	4	3 moved from Building; 1 new position
Administration of Justice				
Circuit Court	2	2	2	
Clerk of Court	4	6	6	
Family Court	8	8	9	1 new position
Magistrates - Countywide	14	14	14	
Probate Court	6	7	8	1 new position
Public Safety & Law Enforcement				
Coroner	6	7	7	
Emergency Management	3	3	3	
Fire Service	6	6	6	
Lancaster County Firefighters	0	10	10	
Communications	0	24	24	
Detention Center	28	29	29	
School Resource Officers	2	2	2	
Sheriff	108	88	99	1 moved from fund 13; 10 new positions
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	5	6	6	
Public Works				
Solid Waste Collections	25	26	26	
Roads & Bridges	22	24	25	1 new position
Public Health & Welfare				
Animal Control	5	5	5	
EMS	87	89	91	2 new positions
Juvenile Drug court	1	1	1	
Veteran's Affairs	3	3	3	
Economic Development				
Economic Development	4	4	4	
Court Security Fund				
Public Safety & Law Enforcement				
Sheriff - Court Security	19	19	19	
Victim Services Fund				
Public Safety & Law Enforcement				
Victim Services	2	2	1	
E911 Fund				
Public Safety & Law Enforcement				
E-911	1	1	1	
Indian Land Fire District Fund				
Public Safety & Law Enforcement				
Indian Land Fire	9	7	7	
Recreation Fund				
Culture & Recreation				
Recreation	106	135	135	
Airport Fund				
General Government				
Airport	1	1	1	
Pleasant Valley Fire District Fund				
Public Safety & Law Enforcement				
Pleasant Valley Fire	8	8	8	
Total All Positions	794	843	861	

Revenue Summary

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

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

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

Seventeen 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 10% of the total revenues budgeted.

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

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

The County's other revenue classifications are listed below:

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

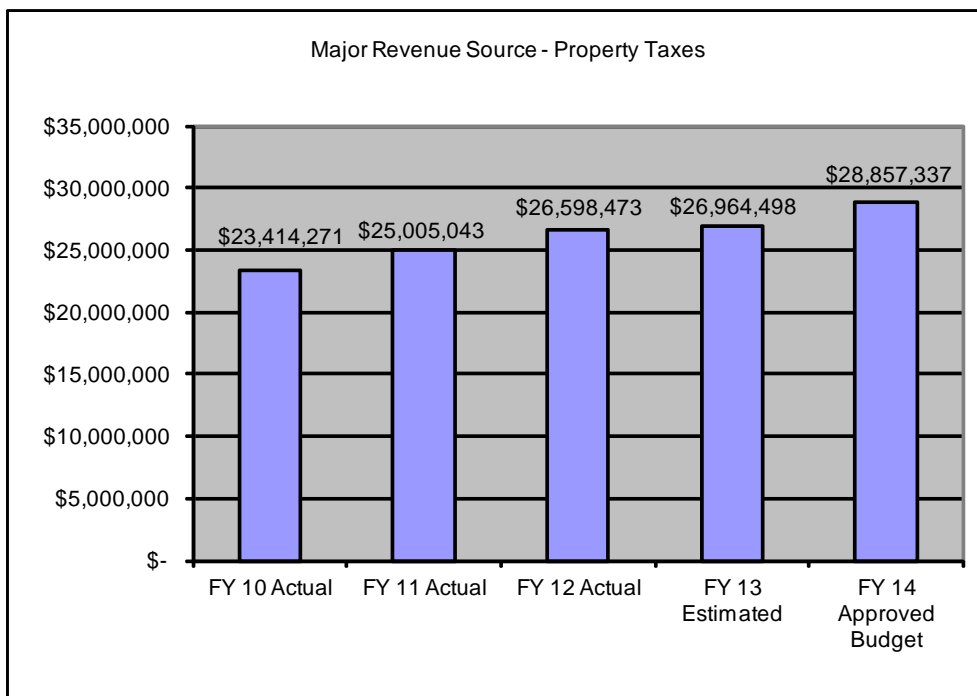
The following pages give more detailed information on the major revenue sources for Lancaster County and the details for Other Financing Sources.

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.

Major Revenue Source - Property Taxes

	Total Revenues (includes OFS)	Property Taxes	% Of Total Revenues
FY 10 Actual	\$48,153,892	\$ 23,414,271	49%
FY 11 Actual	\$54,119,531	\$ 25,005,043	46%
FY 12 Actual	\$51,995,881	\$ 26,598,473	51%
FY 13 Estimated	\$53,504,018	\$ 26,964,498	50%
FY 14 Approved E	\$55,969,169	\$ 28,857,337	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 total estimated assessed value of property as of June 30, 2013 is listed below:

▪ Real	\$229,500,000
▪ Manufacturing	\$ 11,500,000
▪ Trans. & Utilities	\$ 14,000,000
▪ Vehicles	\$ 26,000,000
▪ 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:

Assessed Value (appraised value minus exemptions multiplied by rate)

X Millage Rate

- LOST Credit (if applicable = appraised value multiplied by LOST credit factor)

= Tax Due

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
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
2014	75.65	7.20	4.30	3.30	0.000706	145.00	43.00	3.95	0.00	75.00	0.002281	154.70	0.002200

Assessment rates as determined by the State of South Carolina:

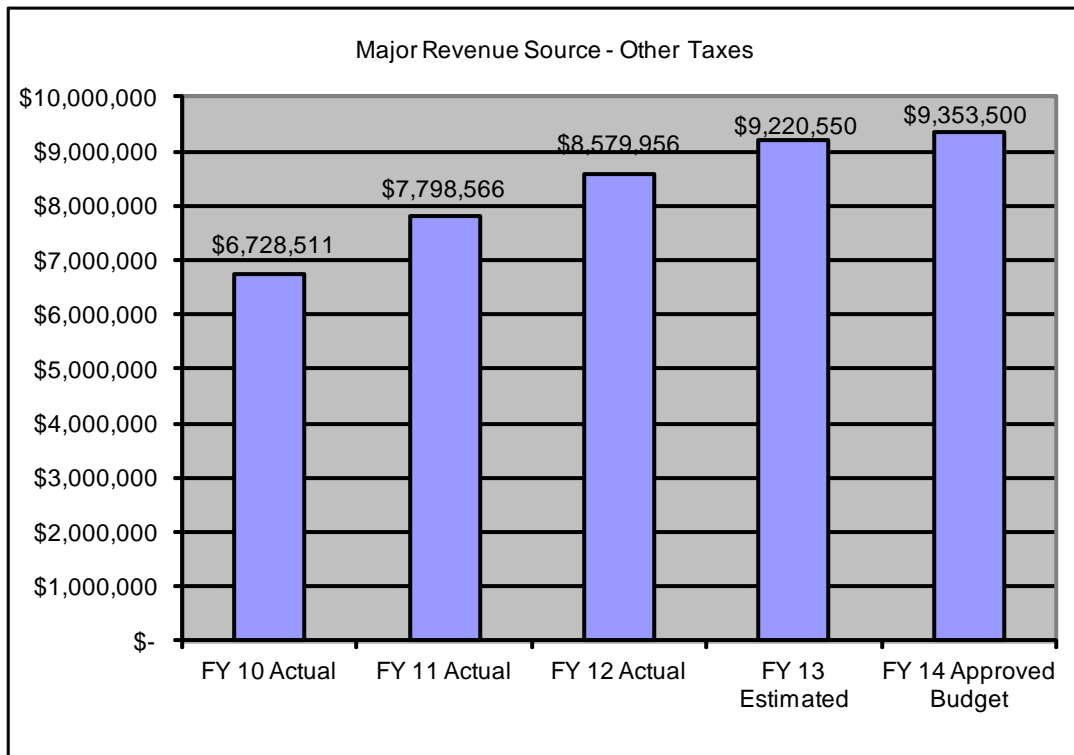
Legal Residential: 4.00%
 Rental & Secondary Property (non legal residency): 6.00%
 Agricultural Real Property (private): 4.00%
 Agricultural Real Property (corporate) 6.00%
 Commercial Real Property 6.00%
 Manufacturing Real and Personal Property: 10.50%
 Utility Real and Personal Property: 10.50%
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

Major Revenue Source - Other Taxes

Other Taxes is the second largest revenue source for Lancaster County with 17% of total revenues. The majority (\$7,000,000) of these anticipated FY2014 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. The road improvement fee was increased from \$25 per vehicle to \$30 in the current budget.

Major Revenue Source - Other Taxes

	Total Revenues (includes OFS)	Other Taxes	% Of Total Revenues
FY 10 Actual	\$48,153,892	\$ 6,728,511	14%
FY 11 Actual	\$54,119,531	\$ 7,798,566	14%
FY 12 Actual	\$51,995,881	\$ 8,579,956	17%
FY 13 Estimated	\$53,504,018	\$ 9,220,550	17%
FY 14 Approved E	\$55,969,169	\$ 9,353,500	17%

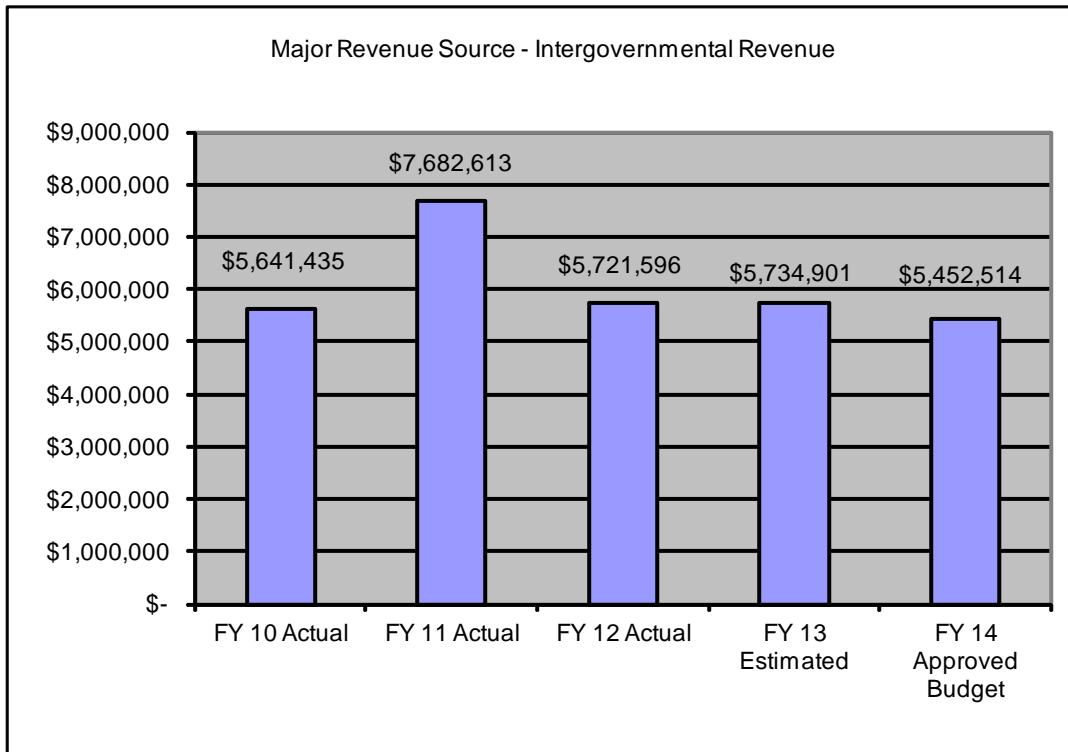


Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$5,452,514 or 10% of the total revenues budgeted. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments. The main revenue in this source is the State Aid to Subdivisions and the anticipated revenue for FY2014 is \$2,900,000.

Major Revenue Source - Intergovernmental Revenue

	Total Revenues (includes OFS)	Intergovernmental Revenue	% Of Total Revenues
FY 10 Actual	\$48,153,892	\$ 5,641,435	12%
FY 11 Actual	\$54,119,531	\$ 7,682,613	14%
FY 12 Actual	\$51,995,881	\$ 5,721,596	11%
FY 13 Estimated	\$53,504,018	\$ 5,734,901	11%
FY 14 Approved E	\$55,969,169	\$ 5,452,514	10%

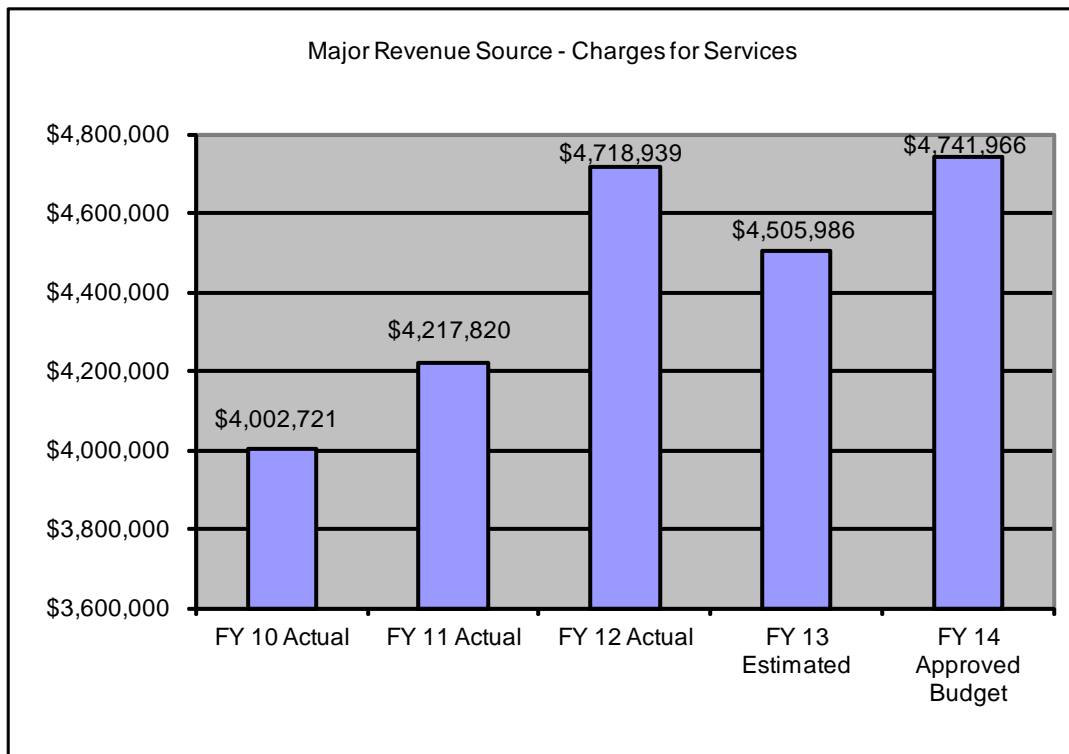


Major Revenue Source – Charges for Services

Charges for Services is the fourth largest revenue source for Lancaster County with 8% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,300,000 FY2014) 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% of total revenues.

Major Revenue Source - Charges for Services

	Total Revenues (includes OFS)	Charges for Services	% Of Total Revenues
FY 10 Actual	\$48,153,892	\$ 4,002,721	8%
FY 11 Actual	\$54,119,531	\$ 4,217,820	8%
FY 12 Actual	\$51,995,881	\$ 4,718,939	9%
FY 13 Estimated	\$53,504,018	\$ 4,505,986	8%
FY 14 Approved E	\$55,969,169	\$ 4,741,966	8%

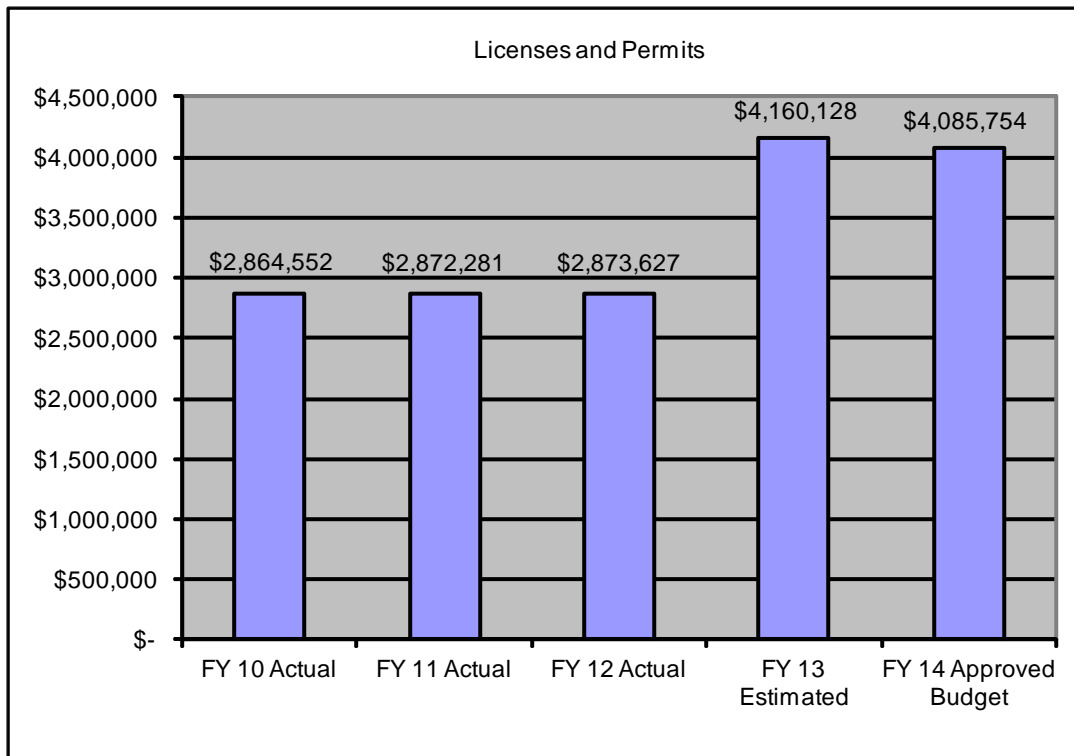


Major Revenue Source - Licenses and Permits

Seven percent (7%) of the annual budgeted revenues come from Licenses and Permits. This is the 5th largest revenue category for the fiscal year 2014 budget. These revenues are associated with land ownership transfers and new home and commercial construction. Lancaster County had seen a sharp decline in these revenues beginning in fiscal year 2010 with the housing market decline seen nationwide, but is now seeing and anticipating an upswing in the housing market and therefore an increase in the related revenues. The majority (\$2,936,600) of FY2014 budgeted revenues in this category come from building and zoning permits.

Licenses and Permits

	Total Revenues (includes OFS)	Licenses and Permits	% Of Total Revenues
FY 10 Actual	\$48,153,892	\$ 2,864,552	6%
FY 11 Actual	\$54,119,531	\$ 2,872,281	5%
FY 12 Actual	\$51,995,881	\$ 2,873,627	6%
FY 13 Estimated	\$53,504,018	\$ 4,160,128	8%
FY 14 Approved E	\$55,969,169	\$ 4,085,754	7%



Expenditure Summary

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 27% of total expenditures. These expenditures are for the sheriff's department, communications, court security, & the detention center as well as emergency management, fire service, and E911.

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

Public Works is the third largest expenditure type with 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 12% 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 16% 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, operating costs, 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%

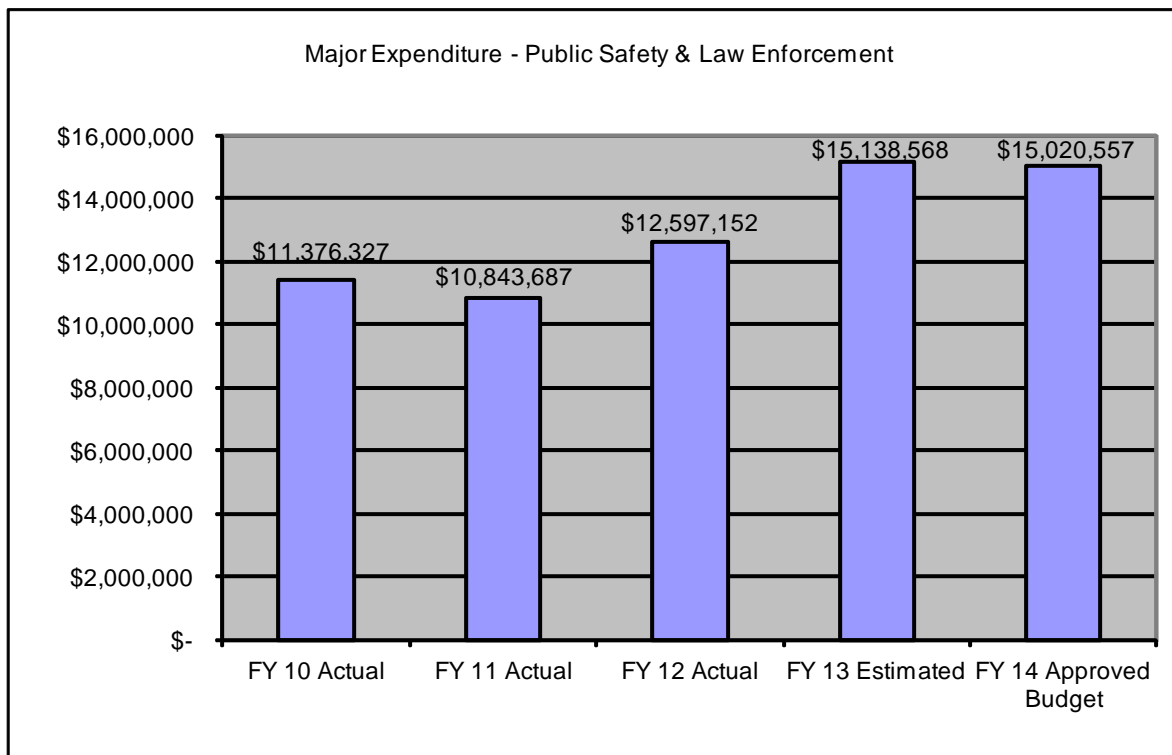
The following pages give more detailed information on the four major expenditure types for Lancaster County and presents details for the OFU category.

Major Expenditure - Public Safety & Law Enforcement

Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 27%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, the new full-time firefighter department, emergency management, public safety communications, and E911. The majority of the expenditures in this function (\$10,504,543) are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that commitment.

Major Expenditure - Public Safety & Law Enforcement

	Total Expenditures (includes OFU)	Public Safety & Law Enforcement	% Of Total Revenues
FY 10 Actual	\$45,753,969	\$11,376,327	25%
FY 11 Actual	\$51,143,879	\$10,843,687	21%
FY 12 Actual	\$52,267,205	\$12,597,152	24%
FY 13 Estimated	\$52,725,911	\$15,138,568	29%
FY 14 Approved Budget	\$55,969,169	\$15,020,557	27%

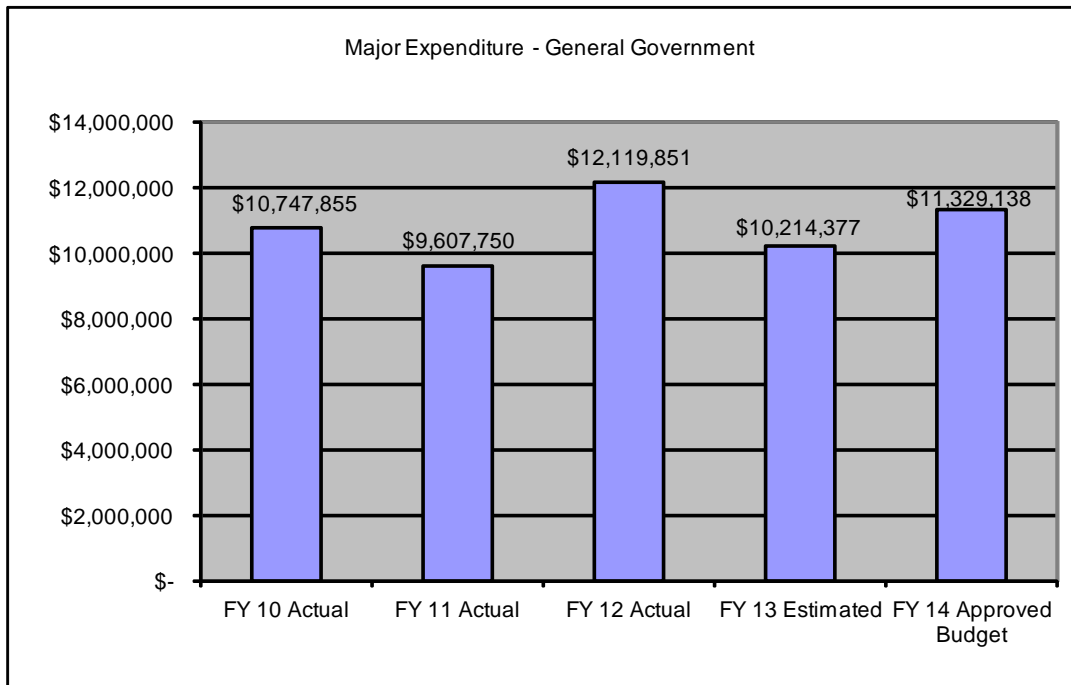


Major Expenditure - General Government

General Government is a major expenditure and represents the second largest portion of the FY2014 budget with 20% of total expenditures. These are the general operating costs of the County and include non-departmental, county council, administration, finance, human resources, risk management, MIS, GIS, building, zoning, planning, assessor, treasurer, auditor, register of deeds, registration & election, delinquent tax, vehicle maintenance, building maintenance, and the airport general operations. Only \$5,265,934 (less than half) of these budgeted expenditures are for salaries & fringe. The operating cost and capital equipment expenditures are the largest portion of expenditures in the general government type.

Major Expenditure - General Government

	Total Expenditures (includes OFU)	General Government	% Of Total Revenues
FY 10 Actual	\$45,753,969	\$10,747,855	23%
FY 11 Actual	\$51,143,879	\$ 9,607,750	19%
FY 12 Actual	\$52,267,205	\$12,119,851	23%
FY 13 Estimated	\$52,725,911	\$10,214,377	19%
FY 14 Approved Budget	\$55,969,169	\$11,329,138	20%

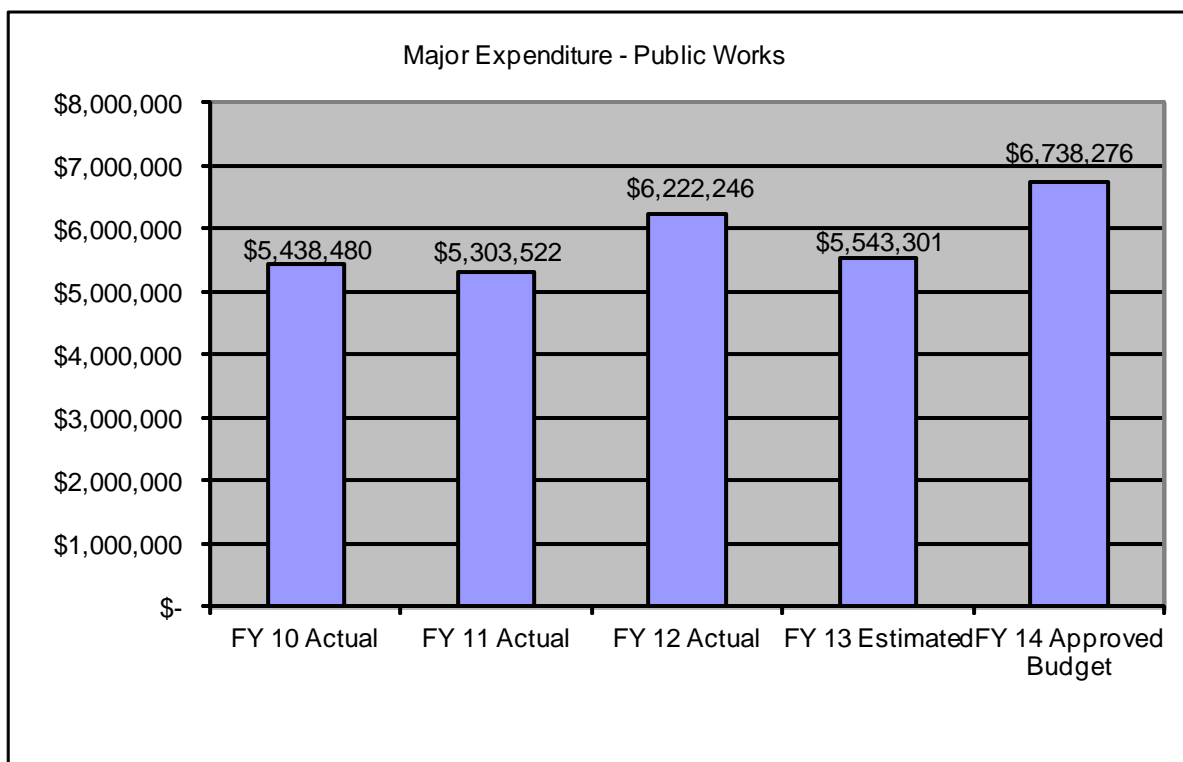


Major Expenditure - Public Works

Public Works is the third largest expenditure type with 12% of budgeted expenditures. This function includes roads & bridges as well as solid waste. \$1,780,326 of the total Public Works budgeted expenditures are for salaries & fringe, \$275,000 is budgeted for capital equipment purchases, and the remaining expenditures are for operating cost. The transportation Fund (road paving) expenditures of \$1,601,000 are included in this category as well.

Major Expenditure - Public Works

	Total Expenditures (includes OFU)	Public Works	% Of Total Revenues
FY 10 Actual	\$45,753,969	\$ 5,438,480	12%
FY 11 Actual	\$51,143,879	\$ 5,303,522	10%
FY 12 Actual	\$52,267,205	\$ 6,222,246	12%
FY 13 Estimated	\$52,725,911	\$ 5,543,301	11%
FY 14 Approved Budget	\$55,969,169	\$ 6,738,276	12%

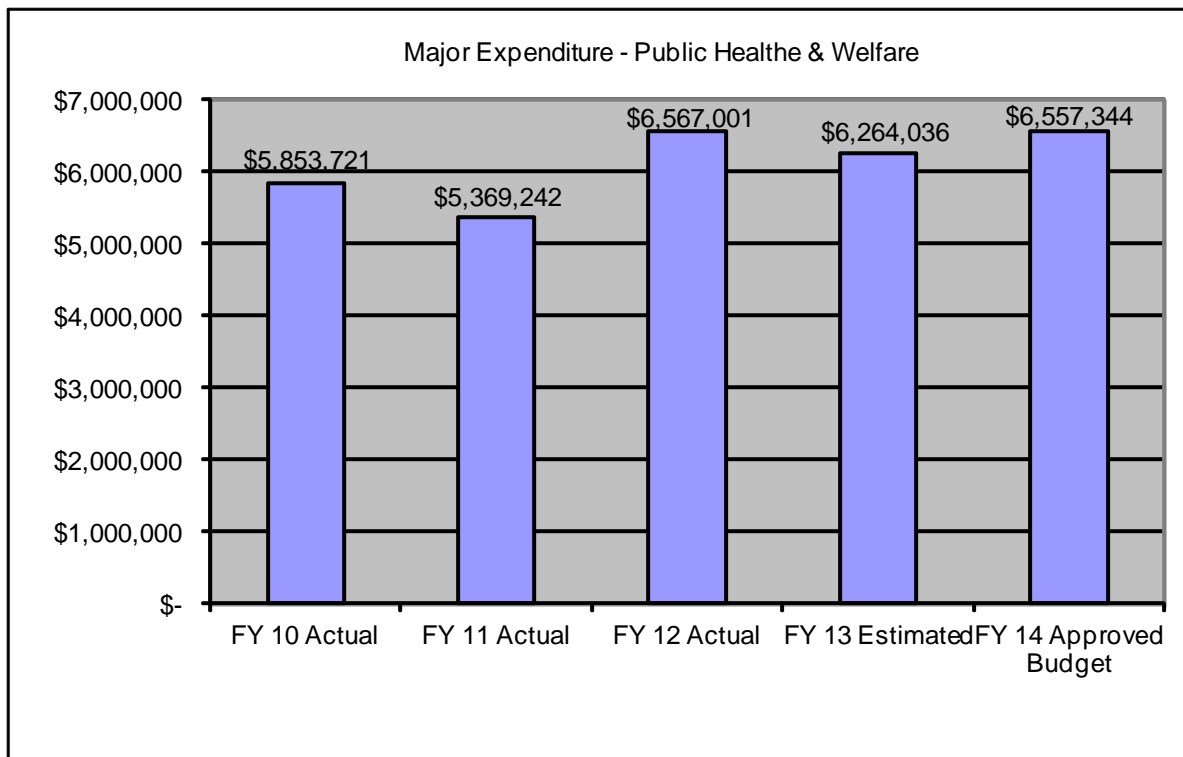


Major Expenditure – Public Health & Welfare

Public Health & Welfare comes in at number four with 12% 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 \$4,952,880 or 76% of the total budget for the public health & welfare function.

Major Expenditure - Public Health & Welfare

	Total Expenditures (includes OFU)	Public Health & Welfare	% Of Total Revenues
FY 10 Actual	\$45,753,969	\$ 5,853,721	13%
FY 11 Actual	\$51,143,879	\$ 5,369,242	10%
FY 12 Actual	\$52,267,205	\$ 6,567,001	13%
FY 13 Estimated	\$52,725,911	\$ 6,264,036	12%
FY 14 Approved Budget	\$55,969,169	\$ 6,557,344	12%

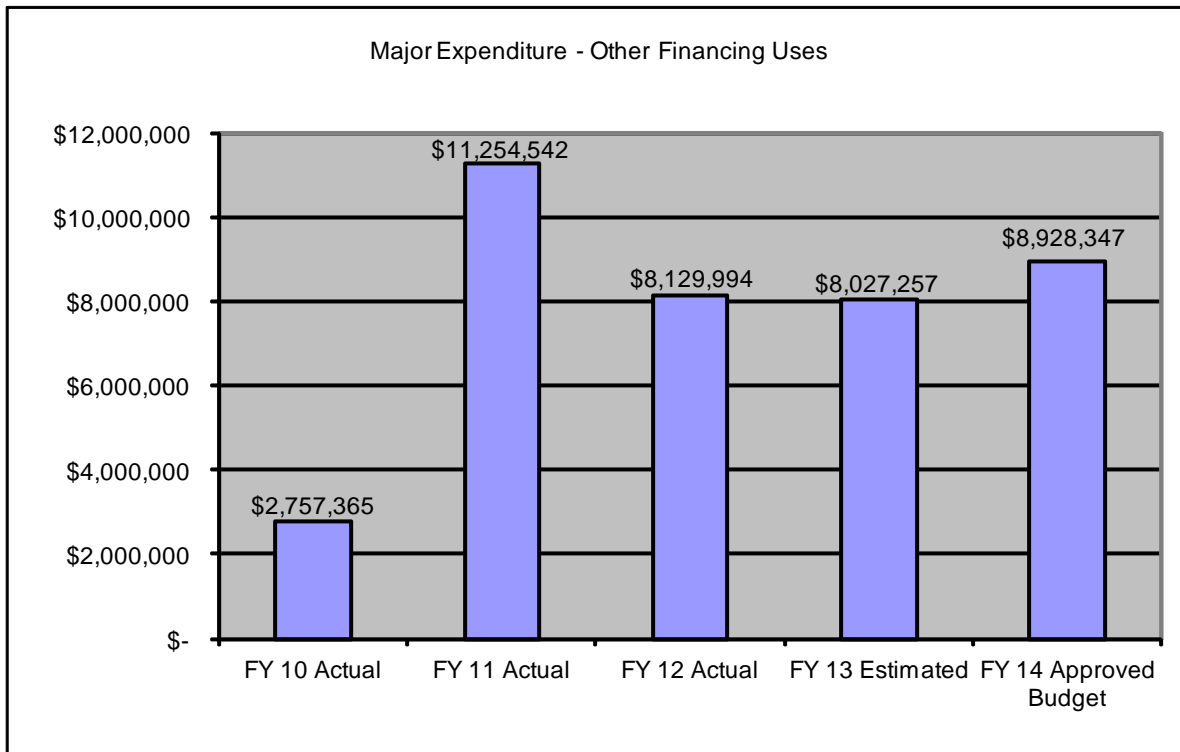


Other Financing Uses (OFU)

Other Financing Uses represents 16% of the FY2014 budget. This includes transfers to other funds and fund balance appropriations. The transfers approved for FY2014 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 \$6,985,000 to the SCAGO Debt Service Fund to pay the debt payments on the new County courthouse. The Pleasant Valley Fire District Fund has budgeted transfers of \$15,000 to the General Fund for repayment of funds paid for equipment. There is also a \$15,000 transfer budgeted in the Accommodations Tax Fund to the General Fund for repayment of funds paid for a tourism event.

Major - Other Financing Uses

	Total Expenditures (includes OFU)	Other Financing Uses	% Of Total Revenues
FY 10 Actual	\$45,753,969	\$ 2,757,365	6%
FY 11 Actual	\$51,143,879	\$11,254,542	22%
FY 12 Actual	\$52,267,205	\$ 8,129,994	16%
FY 13 Estimated	\$52,725,911	\$ 8,027,257	15%
FY 14 Approved Budget	\$55,969,169	\$ 8,928,347	16%



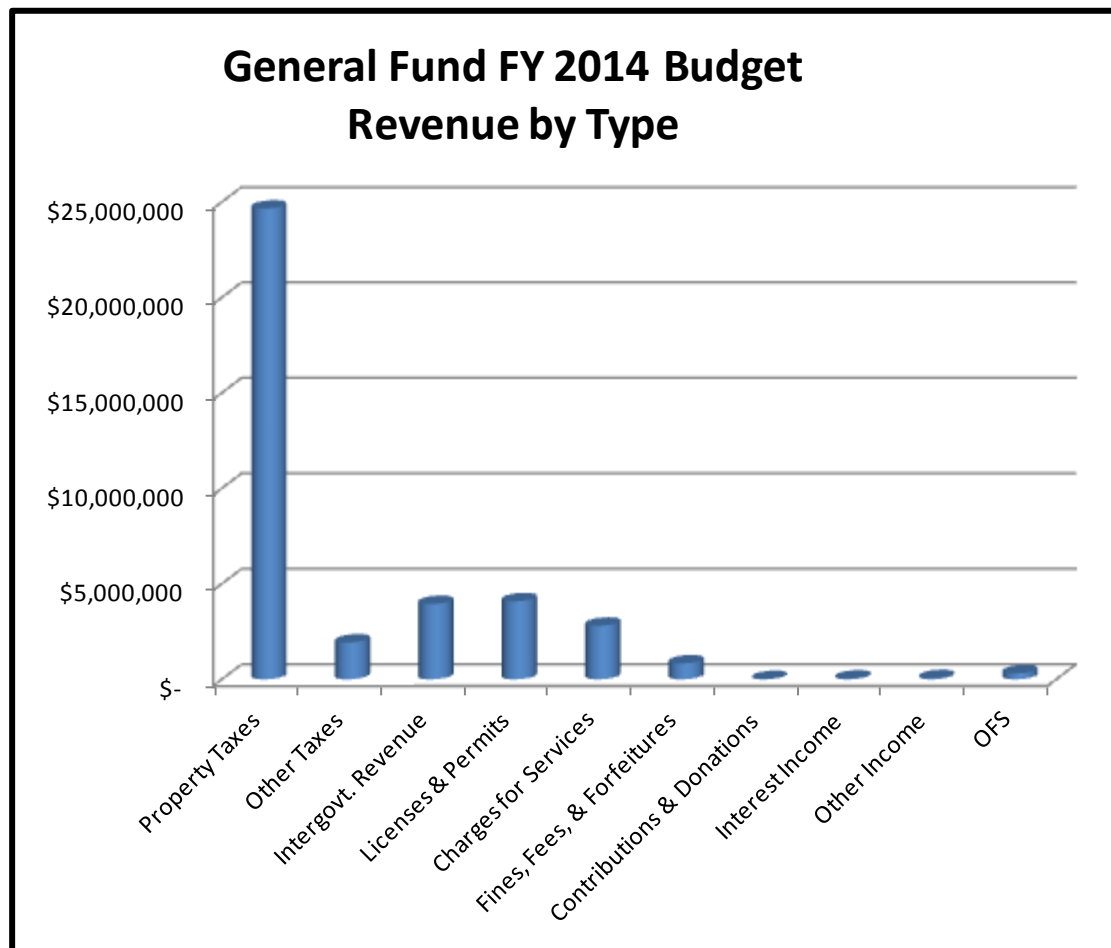
FUNDS

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.

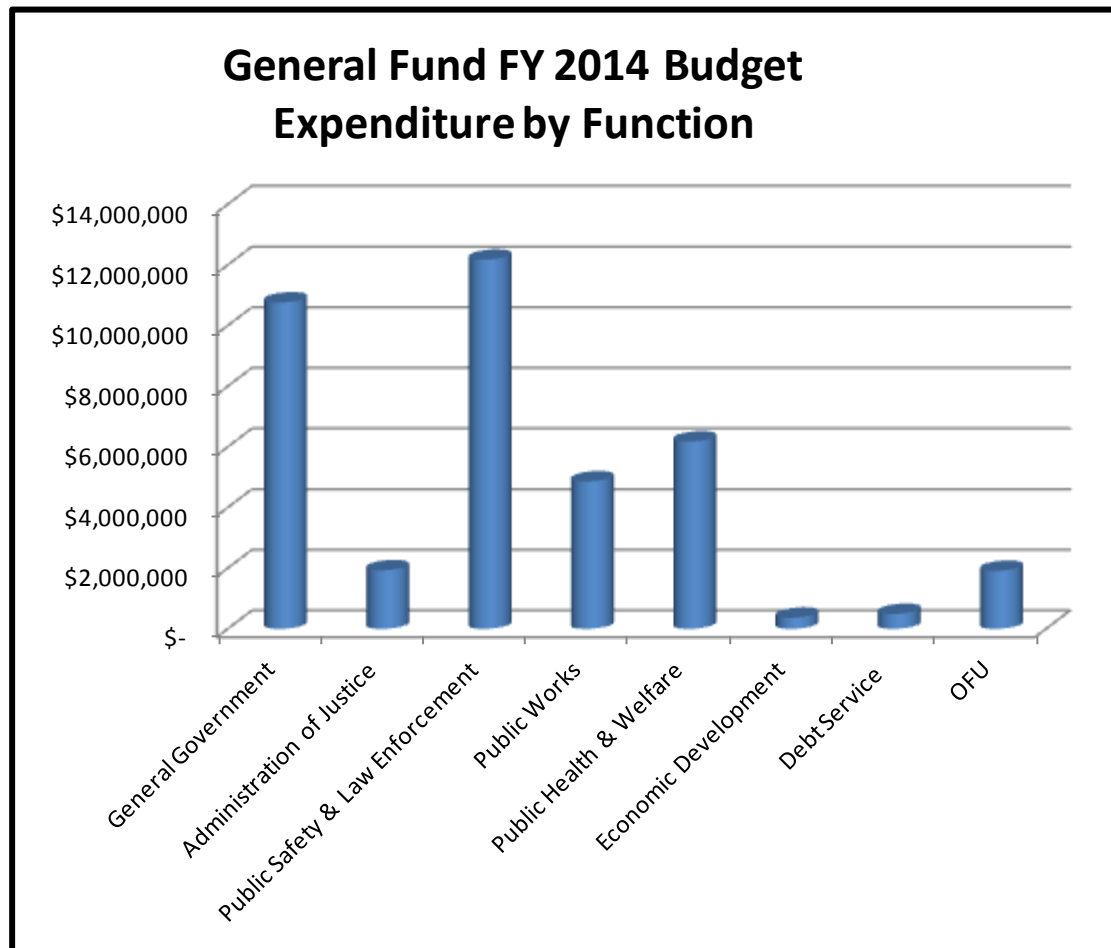
Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances General Fund			
	FY 2012 Actual	FY 2013 Estimated	FY 2014 Approved Budget
Revenues			
Property taxes	\$ 22,224,415	\$ 22,842,897	\$ 24,656,435
Other taxes	1,179,862	1,525,959	1,928,500
Intergovernmental revenue	3,449,162	3,878,003	3,945,411
Licenses and permits	2,873,627	4,160,128	4,085,754
Charges for services	3,008,911	2,749,017	2,805,475
Fines, fees, and forfeitures	906,290	893,708	835,250
Contributions and donations	126,492	381,861	18,000
Interest income	42,675	15,670	41,000
Other	121,650	432,375	63,000
Total revenues	33,933,084	36,879,618	38,378,825
Expenditures			
General government	11,380,053	9,747,381	10,766,138
Administration of justice	1,527,651	1,693,799	1,932,896
Public safety and law enforcement	10,070,244	11,514,371	12,177,507
Public works	4,231,933	4,151,772	4,862,276
Public health and welfare	6,418,803	5,881,779	6,179,344
Economic development	245,509	826,294	368,263
Debt Service	429,059	488,410	492,862
Total expenditures	34,303,252	34,303,806	36,779,286
Excess of revenues over (under) expenditures	(370,168)	2,575,812	1,599,539
Other financing sources (uses)			
Proceeds from capital leases	1,020,000		
Sale of Capital Assets	34,031	77,792	
Fund Balance sources			283,808
Transfers in	25,000	25,000	30,000
Transfers (out)	(2,015,259)	(1,913,347)	(1,913,347)
Total other fin. sources (uses)	(936,228)	(1,810,555)	(1,599,539)
Net change in fund balances	(1,306,396)	765,257	-
Fund balances beginning of fiscal year	17,687,804	16,381,408	17,146,665
Fund balances end of fiscal year	\$ 16,381,408	\$ 17,146,665	\$ 17,146,665

General Fund FY2014 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
24,656,435	1,928,500	3,945,411	4,085,754	2,805,475	835,250	18,000	41,000	63,000	313,808	38,692,633
63.72%	4.98%	10.20%	10.56%	7.25%	2.16%	0.05%	0.11%	0.16%	0.81%	100.00%



This chart breaks up the fiscal year 2014 General Fund budgeted revenues by type. Property taxes represent the largest portion with 64% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 10% of the general fund budget; the majority of this is State Aid to Subdivisions. License and permits represent 11% of the budget. This is primarily construction building permits. Another 7% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

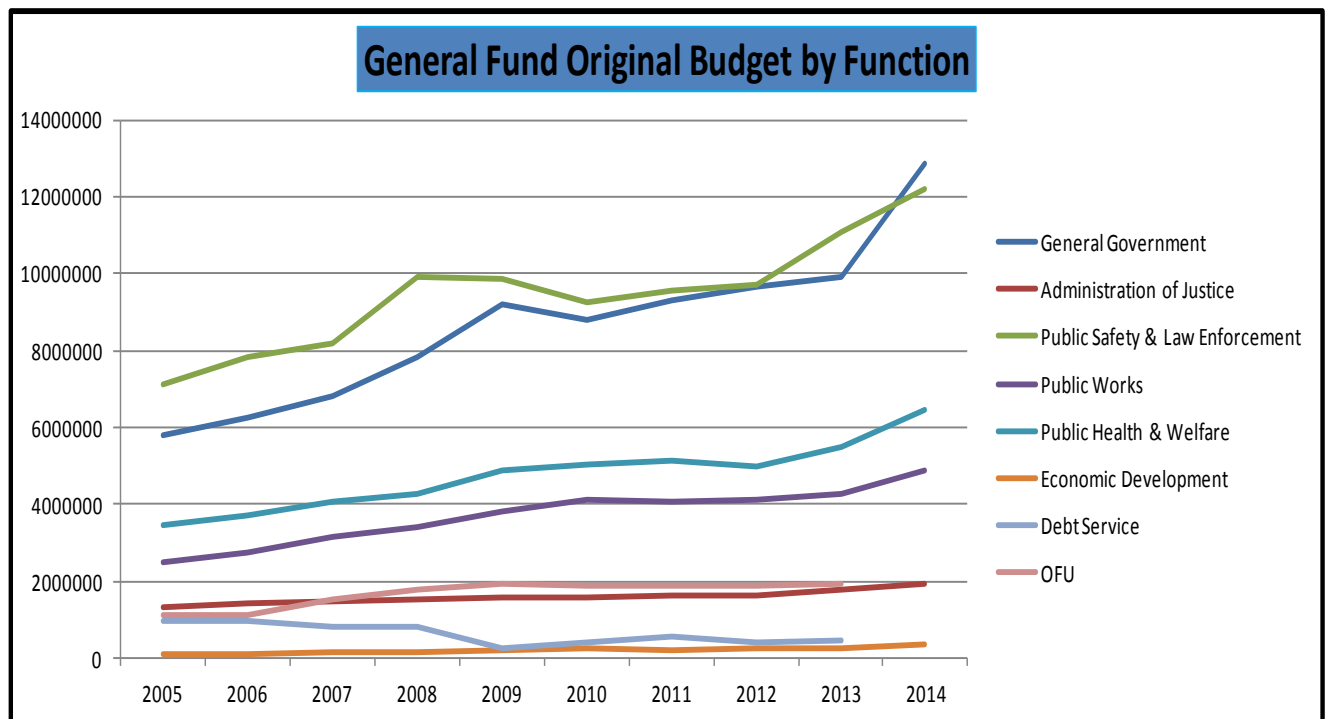
General Fund FY2014 Budgeted Expenditures by Function								
General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
10,766,138	1,932,896	12,177,507	4,862,276	6,179,344	368,263	492,862	1,913,347	38,692,633
27.82%	5.00%	31.47%	12.57%	15.97%	0.95%	1.27%	4.94%	100.00%



This chart breaks up the fiscal year 2014 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion, 31 % or \$12,177,507 of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, Lancaster Firefighters, Rescue Squad, & E911. General government represents the second largest portion, 28% or \$10,766,138 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 \$6,179,344 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 13% 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
2014	10,766,138	1,932,896	12,177,507	4,862,276	6,179,344	368,263	492,862	1,913,347	38,692,633



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

Most functions have increased at a steady rate over the time period. Other financing uses and debt service functions fluctuated due to financing capital equipment leases in the general fund. Most of these capital equipment items are now accounted for in the Capital Improvement Fund. The debt services function will continue to decrease as the capital leases are paid off. OFU 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 departmental summaries break down the appropriations in five categories: personal services, operating expenditures, capitalized expenditures, debt service (if included in the department,) and other financing uses (if included in the department.) These categories are defined as follows:

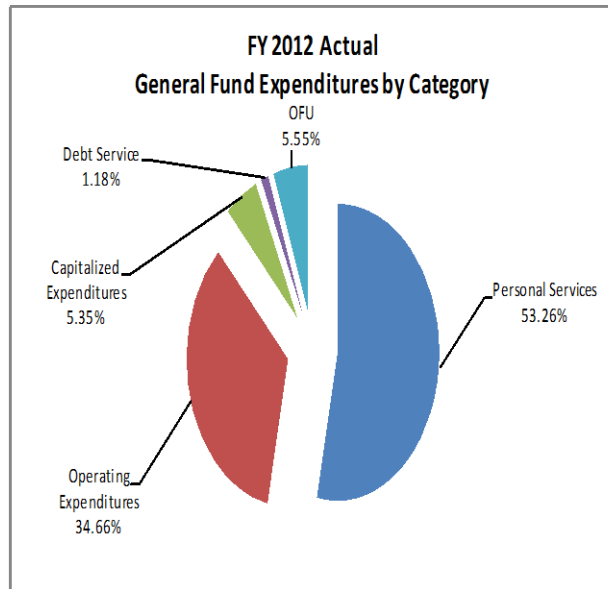
1. Personal Services reflects all paid salaries and associated benefits. It includes full and part-time payroll, overtime pay, mandatory county contributions to the South Carolina Retirement System, Social Security and Medicare taxes, employer paid insurance premiums, and worker's compensation payments.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

The charts on the next two pages 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 2012 Actual	% Of Total Budget	FY 2013 Estimated	% Of Total Budget	FY 2014 Approved Budget	% Of Total Budget
Administrator - 021	492,841	1.36%	390,477	1.08%	401,923	1.04%
Assessor - 041	658,926	1.81%	696,013	1.92%	709,732	1.83%
Auditor - 043	333,633	0.92%	345,739	0.95%	367,726	0.95%
Building - 031	751,033	2.07%	816,654	2.25%	835,615	2.16%
Building Maintenance - 251	1,228,256	3.38%	1,204,105	3.32%	1,462,028	3.78%
County Council - 011	2,850,019	7.85%	1,337,805	3.69%	1,088,883	2.81%
Council Transfers - 012	1,020,428	2.81%	920,428	2.54%	920,428	2.38%
Delinquent Tax - 045	278,035	0.77%	261,988	0.72%	303,517	0.78%
Direct Assistance - 014	1,798,199	4.95%	1,615,334	4.46%	1,642,621	4.25%
Farmers Market - 095	4,809	0.01%	2,174	0.01%	4,600	0.01%
Finance - 023	454,058	1.25%	464,761	1.28%	498,883	1.29%
GIS - 027	158,822	0.44%	152,756	0.42%	184,095	0.48%
Human Resource - 024	321,811	0.89%	340,461	0.94%	214,913	0.56%
MIS - 026	470,642	1.30%	432,423	1.19%	533,859	1.38%
Non-Departmental - 005	1,045,835	2.88%	1,092,361	3.02%	1,230,579	3.18%
Planning - 032	274,441	0.76%	319,003	0.88%	481,118	1.24%
Registration & Election - 051	238,756	0.66%	227,262	0.63%	257,154	0.66%
Register of Deeds - 060	281,746	0.78%	304,538	0.84%	328,588	0.85%
Risk Management - 025		0.00%		0.00%	115,309	0.30%
Treasurer - 044	347,594	0.96%	363,021	1.00%	397,143	1.03%
Vehicle Maintenance Garage - 21	385,426	1.06%	423,425	1.17%	443,787	1.15%
Zoning - 029		0.00%		0.00%	306,984	0.79%
Capital Leases - 999	139,093	0.38%	148,444	0.41%	152,897	0.40%
Circuit Court - 061	32,153	0.09%	28,317	0.08%	79,202	0.20%
Clerk of Court - 063	205,404	0.57%	271,710	0.75%	297,076	0.77%
Family Court - 064	272,290	0.75%	297,179	0.82%	324,805	0.84%
Magistrate-Countywide - 070	689,242	1.90%	741,074	2.05%	797,700	2.06%
Probate Court - 069	328,563	0.90%	355,519	0.98%	434,113	1.12%
Coroner - 068	294,326	0.81%	321,166	0.89%	387,666	1.00%
Emergency Management - 140	769,048	2.12%	344,424	0.95%	343,509	0.89%
Fire Service - 141	1,181,677	3.25%	1,218,594	3.36%	1,300,071	3.36%
Town of Kershaw - Fire - 142	82,798	0.23%	108,576	0.30%	143,000	0.37%
Lanc. Co Firefighters - 144		0.00%	269,317	0.74%	113,515	0.29%
Indian Land Rescue Squad - 157	31,894	0.09%	47,821	0.13%	24,500	0.06%
Lancaster Rescue Squad - 156	19,546	0.05%	8,545	0.02%	18,604	0.05%
Communications - 130		0.00%	1,222,127	3.37%	1,282,022	3.31%
Detention Center - 120	1,796,256	4.95%	1,821,556	5.03%	1,948,675	5.04%
School Resource Officer - 121	84,323	0.23%	84,306	0.23%		0.00%
Sheriff - 110 & 111	5,372,303	14.79%	5,566,385	15.37%	6,111,918	15.80%
Sheriff - Town of Kershaw - 117	438,073	1.21%	501,554	1.38%	504,027	1.30%
Victim's Assistance - 116		0.00%		0.00%		0.00%
Landfill - Solid Waste - 310	27,843	0.08%	43,692	0.12%	57,000	0.15%
Solid Waste Collections - 312	1,952,340	5.38%	2,004,730	5.54%	2,435,092	6.29%
Roads & Bridges - 202	2,251,751	6.20%	2,103,350	5.81%	2,370,184	6.13%
Animal Control - 318	257,557	0.71%	293,920	0.81%	312,972	0.81%
D.S.S. Family Independence - 602	57,775	0.16%	58,516	0.16%	58,330	0.15%
EMS - 153	6,004,883	16.53%	5,425,441	14.98%	5,677,948	14.67%
Environmental Health - 320	3,318	0.01%	2,294	0.01%	2,525	0.01%
Health Services - 330	82,367	0.23%	82,946	0.23%	90,600	0.23%
Juvenile Drug Court - 400	102,301	0.28%	101,596	0.28%	108,091	0.28%
Social Services - 601	60,760	0.17%	61,568	0.17%	64,210	0.17%
Veterans Affairs - 610	139,807	0.38%	145,464	0.40%	154,633	0.40%
Economic Development - 035	245,509	0.68%	826,294	2.28%	368,263	0.95%
	\$36,318,510	100.00%	36,217,153	100.00%	38,692,633	100.00%

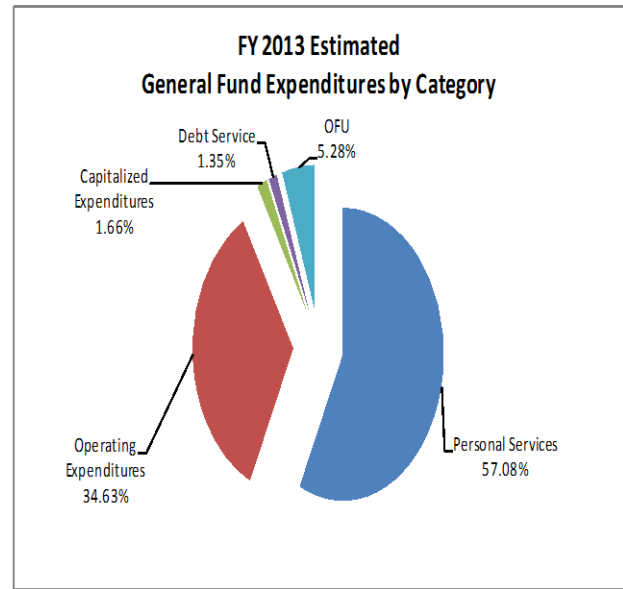
Fiscal Year 2012 Actual

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
\$ 19,344,981	\$ 12,586,885	\$ 1,942,326	\$ 429,059	\$ 2,015,259	\$36,318,510



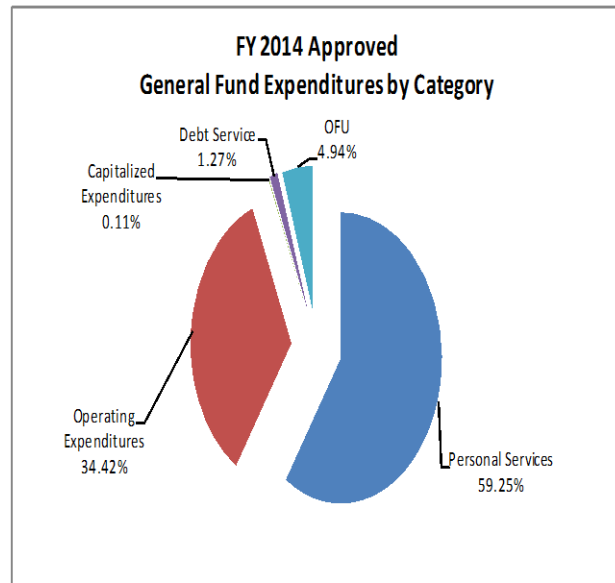
Fiscal Year 2013 Estimated

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
20,672,797	12,541,575	601,024	488,410	1,913,347	\$36,217,153



Fiscal Year 2014 Approved Budget

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
22,925,155	13,318,769	42,500	492,862	1,913,347	\$38,692,633



Personal services is the largest category with 59% of expenditures. FY2013 was 57% and FY2012 was 53% of expenditures. Operating expenditures remained flat with 34% of budgeted expenditures. Capitalized expenditures will usually fluctuate from year to year. The majority of capital expenditures are not normally accounted for in the General Fund budget. OFU & Debt Services categories remained steady with 5% & 1% of the total budget.

General Government

The general government function is comprised of administrative and financial departments of the County. This function represents \$12,882,382 of the FY 2014 budget. Offices included in the General Fund and their fiscal year 2014 budgets are listed below:

General Government	
Administrator - 021	\$ 401,923
Assessor - 041	709,732
Auditor - 043	367,726
Building - 031	835,615
Building Maintenance - 251	1,462,028
County Council - 011	1,088,883
Council Transfers - 012	920,428
Delinquent Tax - 045	303,517
Direct Assistance - 014	1,642,621
Farmers Market - 095	4,600
Finance - 023	498,883
GIS - 027	184,095
Human Resource - 024	214,913
MIS - 026	533,859
Non-Departmental - 005	1,230,579
Planning - 032	481,118
Registration & Election - 051	257,154
Register of Deeds - 060	328,588
Risk Management - 025	115,309
Treasurer - 044	397,143
Vehicle Maintenance Garage - 210	443,787
Zoning - 029	306,984
Capital Leases - 999	152,897
	<u>\$ 12,882,382</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.

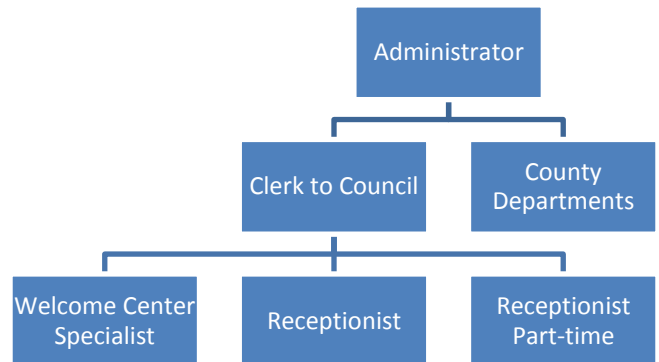
Steve Willis, County
Administrator
Phone (803) 416-9300

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 2014 Budget increased by \$11,446 or 2.93% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. The two part-time welcome center employees were replaced with one full-time employee who will also serve as a deputy clerk to council. The Welcome Center hours were reduced to allow this position to float between departments. The position of Deputy Administrator was also not included in the FY2013 or FY2014 budgets. Operating expenditures include a new line item of \$50,000 to pay for a nurse practitioner who will administer required physicals, vaccinations, etc. to employees.

Fiscal Plan

Administrator - 021	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	316,011	276,056	276,423	367
Operating Expenditures	67,863	114,421	125,500	11,079
Capitalized Expenditures	108,967	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	492,841	390,477	401,923	11,446

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:

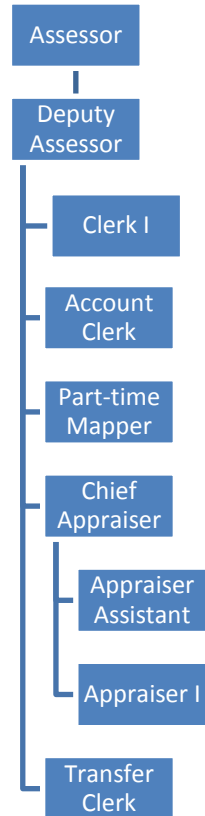
- Responsible for application process for Legal Residence Discount (4%)
- Responsible for application process for agricultural use
- Responsible for application for change of address for real property tax notices
- Responsible for maintenance of tax maps and online GIS data

Budget Highlights

The FY 2014 Budget increased by \$13,719 or 1.97% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures decreased due to the fact that fiscal year 2014 will not be a reassessment year and related expenses were not budgeted.

Fiscal Plan

Assessor - 041	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	580,356	612,948	632,132	19,184
Operating Expenditures	78,570	83,065	77,600	(5,465)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	658,926	696,013	709,732	13,719



Auditor – Department #043

Contact Information

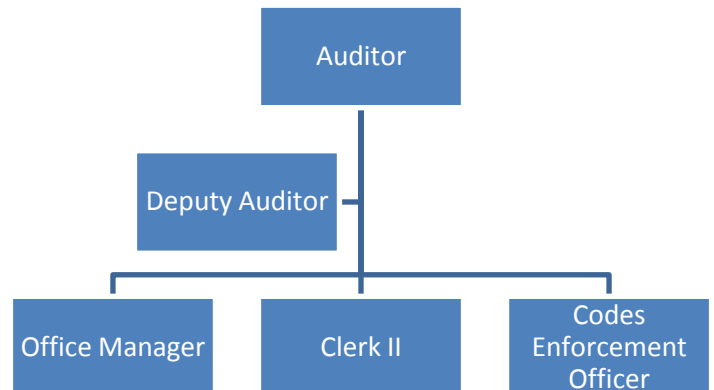
Location:
Administration Building
101 N. Main Street
P.O. Box 2016
Lancaster, SC 29721

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 2014 Budget increased by \$21,987 or 6.36% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased mainly due to increases in special projects and contractual services.

Fiscal Plan

Auditor - 043	2012	2013	2014	Change From
	Actual	Estimated	Adopted	Prior Year
Personal Services	288,636	302,784	312,186	9,402
Operating Expenditures	44,997	42,955	55,540	12,585
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	333,633	345,739	367,726	21,987

Building – Department #031

Contact Information

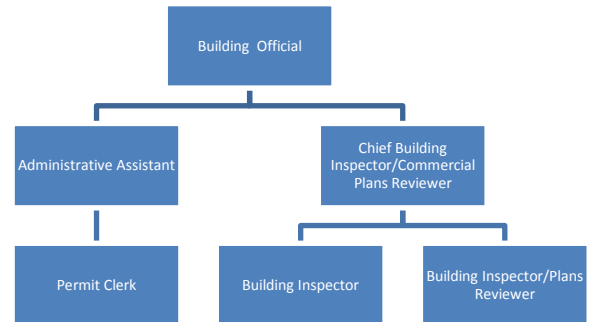
Location:
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721

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

Vacant, Building Official
Phone (803) 285-1969

Department Duties

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



Budget Highlights

In FY2014 the Building and Zoning departments were separated into their own departments. This would have resulted in a substantial decrease in the departmental budget, but there were several new positions added to the FY2014 Building department budget. The FY 2014 Budget increased by \$18,961 or 2.32% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also, two new building inspectors and one new plan reviewer position was added to handle the growing demands in residential and commercial building. Operating expenditures was impacted by the costs associated with the new staff such as training, telephone, supplies, & equipment.



Fiscal Plan

Building - 031	2012 Actual	2013 Estimated	2014 Adopted	Change From Prior Year
Personal Services	654,893	698,832	734,065	35,233
Operating Expenditures	96,140	102,322	101,550	(772)
Capitalized Expenditures	-	15,500	-	(15,500)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	751,033	816,654	835,615	18,961

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.

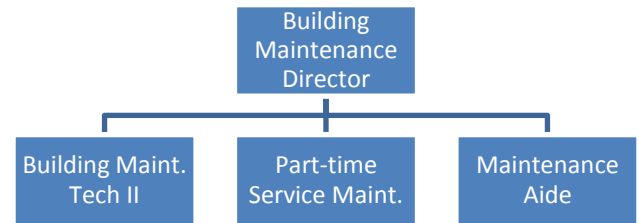
Jimmy Barton, Director
Phone (803) 285-1565

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 2014 Budget increased by \$257,923 or 21.42% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased substantially due to the utility, security, and maintenance (including landscaping) costs associated with operating the new Sheriff Complex (four buildings) and new Economic Development building (old Founders building.) The utilities cost (\$100,000) at the Detention Center were also transferred to the Building Maintenance department for FY 2014.

Fiscal Plan

Building Maintenance - 251	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	285,986	291,314	296,628	5,314
Operating Expenditures	942,270	883,262	1,155,400	272,138
Capitalized Expenditures	-	29,529	10,000	(19,529)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,228,256	1,204,105	1,462,028	257,923

County Council – Department #011

Contact Information

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

Larry McCullough,
Chairman
Phone (803) 802-5888

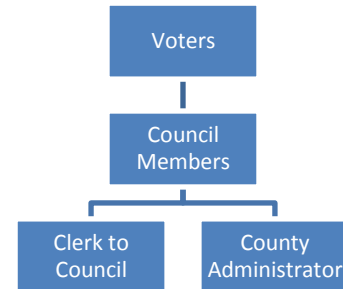
Department Duties

County Council makes policy decisions for Lancaster County as established by State law, sets primary policies establishing the community vision, and

states the organizational mission. The Council is elected for four (4) year terms and elections are held in even numbered years, with three (3)

members one election and the other four (4) members the following election. While elections are held in November, the terms of office begin on January 1, of the following year. At the first meeting in January after an election, the Council appoints one member to be Chair, one member to be Vice Chair, and one member to be Secretary. The Council meets the second and fourth Monday's of each month.

The public portion of the meeting begins at 6:30 PM unless a holiday forces a move of the normally scheduled date. In addition, from time to time there may be special meetings and workshops called by the Council. The public is welcome at all meetings of the Council.



Location of meetings:

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

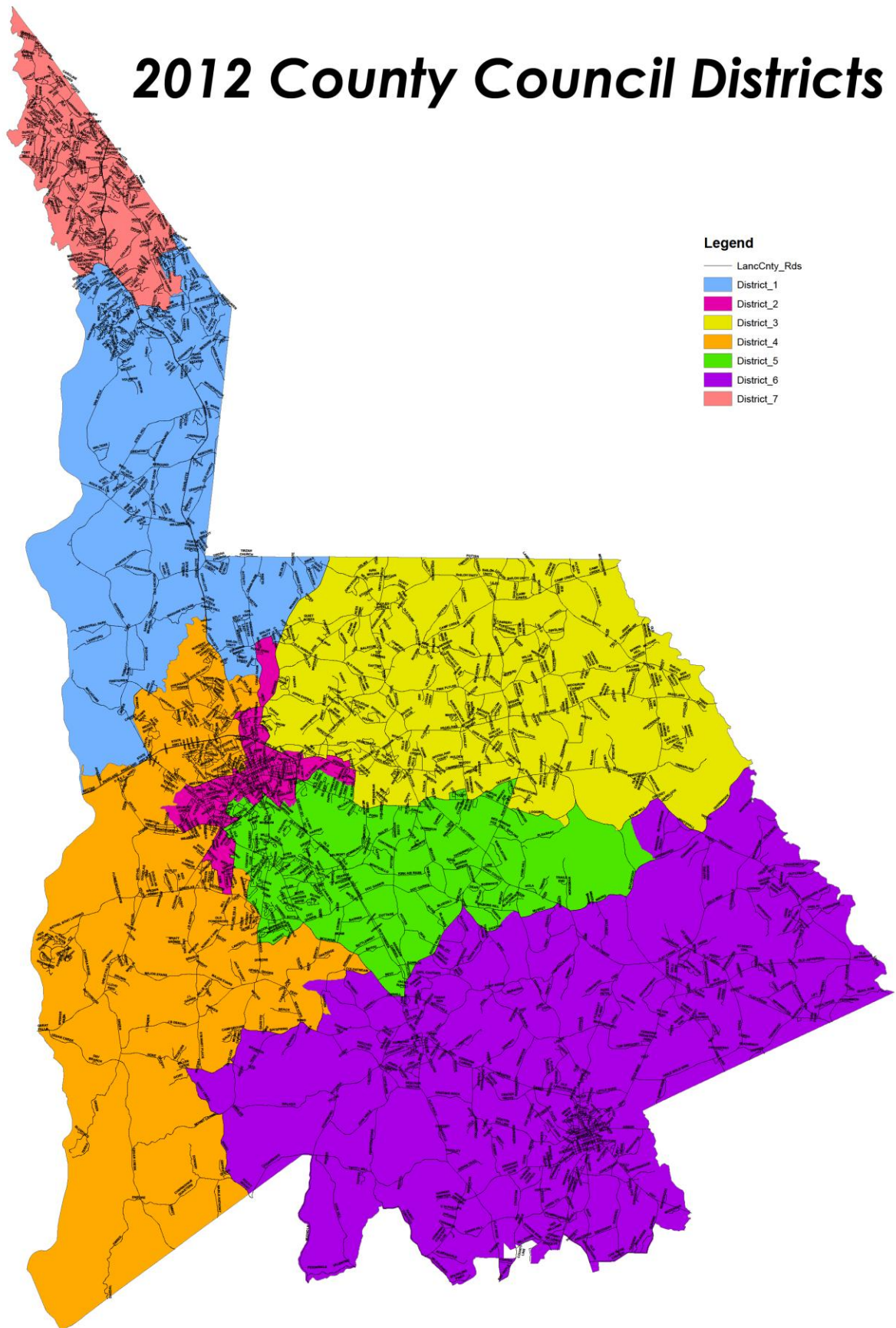


Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during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

Should any person, group or organization request to be heard at a regular meeting of Council upon any matter which falls under Council's authority or jurisdiction, the deadline for placing such items on the agenda is the close of business (5:00 pm) on the Monday prior to the regular Monday council meeting. A written request should be submitted to the Clerk to Council, P O Box 1809, Lancaster SC 29721, or by fax at 803-285-3361, or by e-mail to 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 2014 Budget decreased by -\$248,922 or -18.61% over FY 13 estimated expenditures. The reduction in operating expenditures was chiefly due to a decrease in contractual services and legal fees over the FY13 estimated expenditures. Personal services expenditures were impacted by an increase in the employer contributions rate for worker's compensation insurance and an increase in health insurance. Also, there were no capitalized expenditures budgeted in FY14.

Fiscal Plan

County Council - 011	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	98,079	108,429	113,575	5,146
Operating Expenditures	1,686,778	1,157,031	925,308	(231,723)
Capitalized Expenditures	1,024,541	22,345	-	(22,345)
Debt Service	-	50,000	50,000	
Other Financing Uses	40,621	-	-	
Total	2,850,019	1,337,805	1,088,883	(248,922)

Council Transfers - Department #012

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

Budget Highlights

The FY 2014 transfers approved include: Recreation \$880,428 & Airport \$40,000. These are transfers that are done each year to assist the departments with operating costs. FY2012 included a transfer of \$100,000 to Pleasant Valley Fire District to help the department purchase a fire truck.

Fiscal Plan

Council Transfers - 012	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	
Other Financing Uses	1,020,428	920,428	920,428	
Total	1,020,428	920,428	920,428	-

Delinquent Tax – Department #045

Contact Information

Location:

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

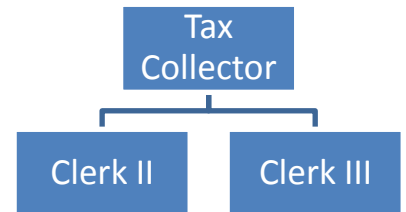
Hours:

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 2014 Budget increased by \$41,529 or 15.85% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. The increase of \$28,701 in operating expenditures was primarily due to unspent funds in FY13. 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

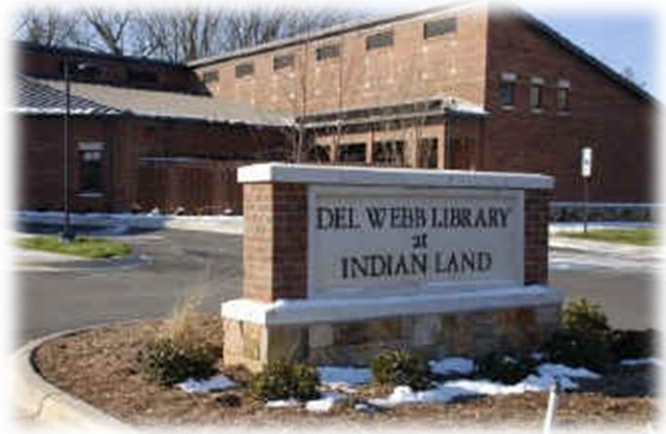
Delinquent Tax - 045	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	159,730	155,619	168,447	12,828
Operating Expenditures	118,305	106,369	135,070	28,701
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	278,035	261,988	303,517	41,529

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 2014 Budget increased by \$27,287 or 1.69% over FY 13 estimated expenditures. Major funding in this department includes \$127,000 to the Public Defender, \$189,000 to the Sixth Judicial Circuit Court, \$74,725 to USC Lancaster for academic building fund, & \$992,919 to the Lancaster County Library. One new line item, Workforce Development, was added for \$34,000 in the FY2014 budget.

Fiscal Plan

Direct Assistance - 014	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	843,989	622,415	649,702	27,287
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	954,210	992,919	992,919	
Total	1,798,199	1,615,334	1,642,621	27,287

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. In fiscal year 2013 the administrative responsibilities of the Farmer's Market were transferred to the Recreation Department and the Farmer's Market Commission board was dissolved.

Budget Highlights

The FY 2014 Budget increased by \$2,426 over FY13 estimated expenditures. The adopted budget actually reflects funding at a continuation level because the FY 2013 budget was not fully expended.

Fiscal Plan

Farmers Market - 095	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	-	-
Operating Expenditures	4,809	2,174	4,600	2,426
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	4,809	2,174	4,600	2,426

Finance – Department #023

Contact Information

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

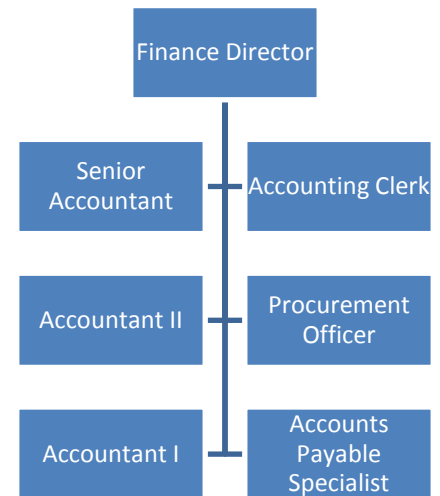
Hours:
8:30 a.m. - 5:00 p.m.

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.

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



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



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

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

Budget Highlights

The FY 2014 Budget increased by \$34,122 or 7.34% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased primarily due to increases in certification training for the procurement officer. Capital expenditures increased to purchase a new server.

Fiscal Plan

Finance - 023	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	416,520	427,126	449,583	22,457
Operating Expenditures	31,338	37,635	41,800	4,165
Capitalized Expenditures	6,200	-	7,500	7,500
Debt Service	-	-	-	
Other Financing Uses	-	-	-	
Total	454,058	464,761	498,883	34,122

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

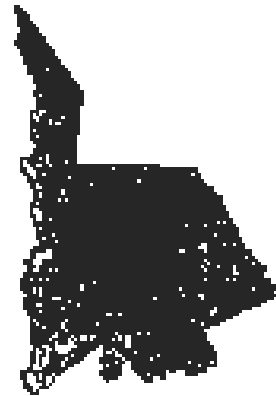
The Lancaster County GIS Department maintains the County Geographic Information System Mapping database. The department updates acreage and property boundary lines according to recorded plats and deeds to ensure the most accurate and up-to-date maps.

GIS/MIS
Director

GIS
Mapper

Budget Highlights

The FY 2014 Budget increased by \$31,339 or 20.52% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. FY2014 operating expenditures increased primarily due to increases in contractual services for Catawba Regional Council of Governments GIS services provided to the County.



Fiscal Plan

GIS - 027	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	103,212	117,290	123,995	6,705
Operating Expenditures	55,610	25,566	60,100	34,534
Capitalized Expenditures	-	9,900	-	(9,900)
Debt Service	-	-	-	
Other Financing Uses	-	-	-	
Total	158,822	152,756	184,095	31,339

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.



Budget Highlights

The FY 2014 Budget decreased by -\$125,548 or -36.88% over FY 13 estimated expenditures. The primary reason for this reduction is because the Risk Management function was moved to its own department. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures also decreased mainly due to the elimination of one line item...employee merit pool. Council chose not to fund this item in the FY2014 budget.



Fiscal Plan

Human Resource - 024	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	162,858	211,516	135,913	(75,603)
Operating Expenditures	158,953	128,945	79,000	(49,945)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	321,811	340,461	214,913	(125,548)

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.

Kevin Granata, GIS Director
Phone (803) 416-9310

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.

GIS/MIS
Director

MIS
Technician

Budget Highlights

The FY 2014 Budget increased by \$101,436 or 23.46% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting the personal services category was the decision to leave the position of MIS director vacant and rely more on contractual services for this function. This move also affected the contractual services line item under operating expenditures. Also, the Utilities-Telephone line item was increased by \$40,000 for the Fiber Redundancy E-911 project.



Fiscal Plan

MIS - 026	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	115,362	83,739	47,159	(36,580)
Operating Expenditures	297,409	338,195	486,700	148,505
Capitalized Expenditures	57,871	10,489	-	(10,489)
Debt Service	-	-	-	
Other Financing Uses	-	-	-	
Total	470,642	432,423	533,859	101,436

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 15th 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 2014 Budget increased by \$138,218 or 12.65% over FY 13 estimated expenditures. The increase in personal services was mainly due to increases in our GASB 45 liability (retiree insurance benefits) payment. Operating expenditures increased due to an 11% increase in general tort & liability insurance.

Fiscal Plan

Non-Departmental - 005	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	277,204	234,187	311,000	76,813
Operating Expenditures	768,631	858,174	919,579	61,405
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,045,835	1,092,361	1,230,579	138,218

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.

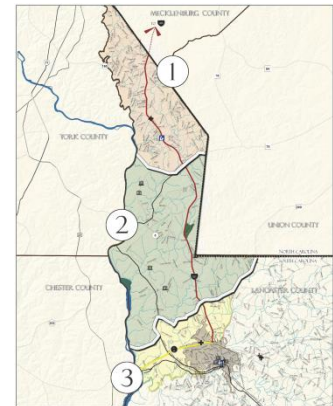
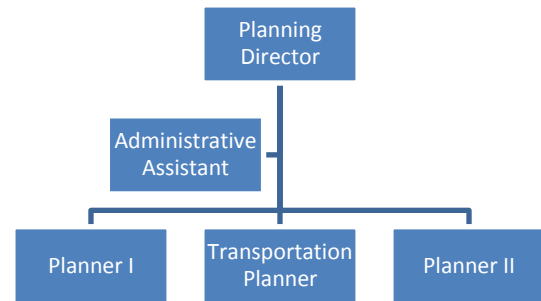
Penelope Karagounis,
Director
Phone (803) 285-6005

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 development within these four jurisdictions and providing technical support to the County and Municipal Councils, the Lancaster County Planning Commission and the Lancaster County Board of Zoning Appeals on all planning topics and makes recommendations on items which are before the Planning Commission prior to these items being heard by the various councils.



US 521/SC 9 Corridor Study Map

Budget Highlights

The FY 2014 Budget increased by \$162,115 or 50.82% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting the personal services category was the addition of one new position, transportation planner, to the department. Operating expenditures increased primarily for contractual services (\$100,000) related to the rewrite of the Comprehensive Plan and UDO to bring sections into compliance with amendments that were made. Other items affecting the operating expenditures were additions of \$5,000 to the travel and training line item for RFATS & Connect our Future meetings, national APA conference, and planner certification.

Fiscal Plan

Planning - 032	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	242,435	283,715	323,593	39,878
Operating Expenditures	32,006	35,288	157,525	122,237
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	274,441	319,003	481,118	162,115

Registration & Election – Department #051

Contact Information

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

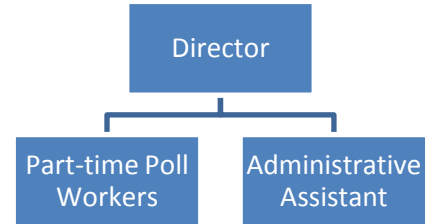
Hours:
8:30 a.m. - 5:00 p.m.

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 2014 Budget increased by \$29,892 or 13.5% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased by \$9,000 for voting machine batteries, \$2,400 to image records, \$2,000 for travel, and \$10,000 for maintenance contract on voting machines.

Fiscal Plan

Registration & Election - 051	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	141,280	156,860	162,604	5,744
Operating Expenditures	97,476	70,402	94,550	24,148
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	238,756	227,262	257,154	29,892

Register of Deeds – Department #060

Contact Information

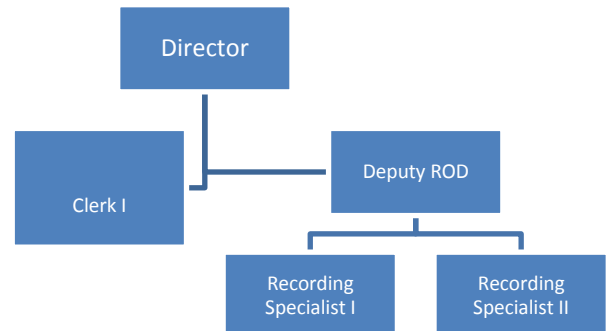
Location:
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721

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 and sells passports to the public.

Budget Highlights

The FY 2014 Budget increased by \$24,050 or 7.9% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased primarily due to the operating cost of issuing passports such as training and postage.

Fiscal Plan

Register of Deeds - 060	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	206,464	226,811	239,338	12,527
Operating Expenditures	75,282	77,727	89,250	11,523
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	281,746	304,538	328,588	24,050

Risk Management – Department #025

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.

Ryan Whitaker, Safety Officer
Phone (803) 416-9490

Department Duties

The Risk Management Department ensures that the risks of the County's assets, liabilities and employees are adequately insured. This office handles all workers' compensation, property, vehicle, equipment, liability insurance matters. Insurance claims are reviewed, reported and processed by this department.

Additionally, the Risk Management Department ensures that all County employees are provided a safe and healthful work environment as required by the General Duty Clause from the U.S. Occupational Safety and Health Administration (OSHA) and other pertinent regulations as mandated by OSHA.

The Safety Officer reports violations to the concerned department head for corrective action and, if necessary, can report any hazard violation and recommend corrective action directly to the County Administration Office.

A Safety Committee, comprised of employees representing a cross section of County departments, meets quarterly and assists this office in developing policy and identifying and resolving unsafe working conditions.

Budget Highlights

This is a new department for the FY2014 Budget. It was previously funded in the Human Resources department. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees.

Fiscal Plan

Risk Management - 025	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	76,309	76,309
Operating Expenditures	-	-	39,000	39,000
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	
Other Financing Uses	-	-	-	
Total	-	-	115,309	115,309



Treasurer – Department #044

Contact Information

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

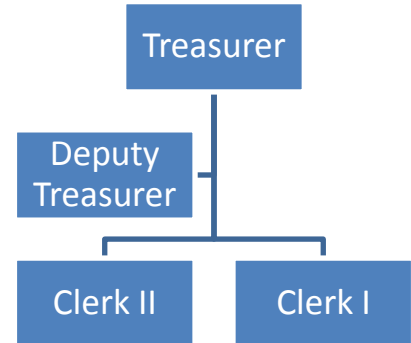
Hours:
8:30 a.m. - 5:00 p.m.

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 2014 Budget increased by \$34,122 or 9.4% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees.

Operating expenditures increased chiefly due to increases in the postage, contractual services, and printing line items.



Fiscal Plan

Treasurer - 044	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	246,845	258,558	270,143	11,585
Operating Expenditures	100,749	104,463	127,000	22,537
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	347,594	363,021	397,143	34,122

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.

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

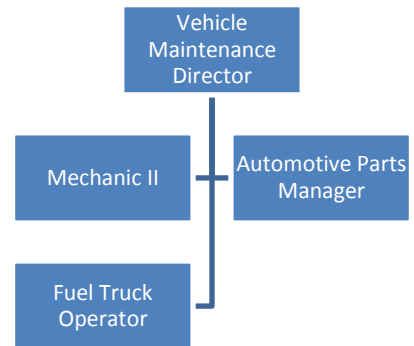


Department vehicles to minimize down time. Fleet Services delivers fuel for equipment and generators. We are responsible for vehicle and equipment specifications, acquisitions, outfitting and disposal for the County.



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 2014 Budget increased by \$20,362 or 4.81% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased due to \$4,000 increase in the training line item for certified Ford training and to begin ASE certification process. Also affecting this category was a \$4,000 increase in hand tools. There were no capitalized expenditures in the FY2014 Budget.

Fiscal Plan

Vehicle Maintenance Garage - 210	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	299,905	327,752	343,262	15,510
Operating Expenditures	76,022	90,544	100,525	9,981
Capitalized Expenditures	9,499	5,129	-	(5,129)
Debt Service	-	-	-	
Other Financing Uses	-	-	-	
Total	385,426	423,425	443,787	20,362

Zoning – Department #029

Contact Information

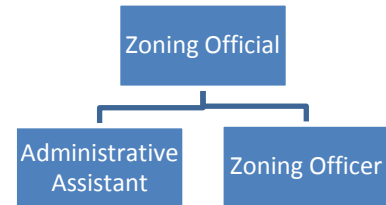
Location:
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721

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

*Kenneth Cauthen, Zoning
Official*
Phone (803) 416-9777

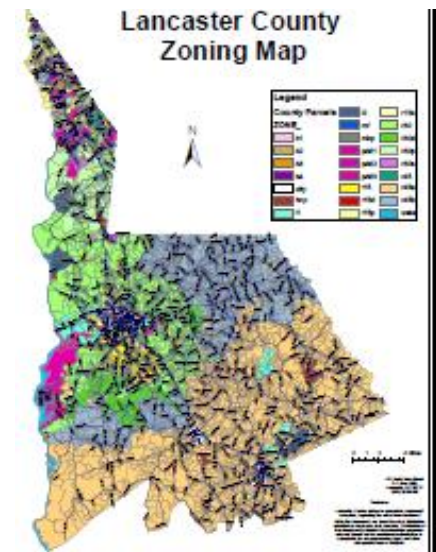
Department Duties

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



Budget Highlights

This is a new department for FY2014 Budget. It was previously funded in the Building & Zoning department. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting this category is a new clerical position to handle the office while the zoning officers are in the field and to issue permits.



Fiscal Plan

Zoning - 029	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	203,684	203,684
Operating Expenditures	-	-	103,300	103,300
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	
Other Financing Uses	-	-	-	
Total	-	-	306,984	306,984

Capital Leases – Department #999

This department accounts for the payments on certain capital leases that are funded in the General Fund. Fiscal year 2014 budgeted lease payments are for payments on the energy management project.

Fiscal Plan

Capital Leases - 999	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capitalized Expenditures	-	-	-	-
Debt Service	139,093	148,444	152,897	
Other Financing Uses	-	-	-	
Total	139,093	148,444	152,897	4,453

Administration of Justice



Historic Courthouse (L) New Courthouse (R)

The administration of justice function is comprised of judicial and court system departments of the County. This function represents \$1,932,896 of the annual budget. Offices included in the General Fund and their fiscal year 2014 budgets are listed below:

Administration of Justice	
Circuit Court - 061	\$ 79,202
Clerk of Court - 063	297,076
Family Court - 064	324,805
Magistrate-Countywide - 070	797,700
Probate Court - 069	434,113
	<u>\$ 1,932,896</u>

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

Circuit Court – Department #061

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

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.

Clerk of Court

Part-time Bailiff

Budget Highlights

The FY 2014 Budget increased by \$50,885 or 179.7% over FY 13 estimated expenditures. The majority of this was due to the FY 13 expenditures coming in under budget. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. The operating expenditures category includes an additional \$25,000 to change the pay structure for jurors from \$10/day plus mileage to a flat rate of \$15/day. This increase also reflects an anticipated increase in the number of weeks required for General Sessions court hearings.

Fiscal Plan

Circuit Court - 061	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	14,606	9,240	22,202	12,962
Operating Expenditures	17,547	19,077	57,000	37,923
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	32,153	28,317	79,202	50,885

Clerk of Court – Department #063

Contact Information

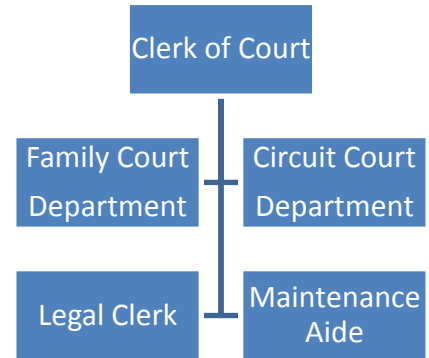
Location:
County Courthouse
104 N. Main Street
P.O. Box 1809
Lancaster, SC 29721

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 6th 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 2014 Budget increased by \$25,366 or 9.34% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees.

Fiscal Plan

Clerk of Court - 063	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	179,867	241,831	267,326	25,495
Operating Expenditures	25,537	29,879	29,750	(129)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	205,404	271,710	297,076	25,366

Family Court – Department #064

Contact Information

Location:

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

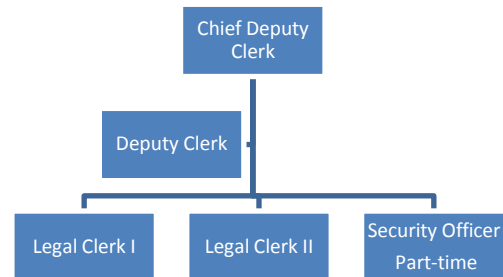
Hours:

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 2014 Budget increased by \$27,626 or 9.3% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting this category was the addition of one new employee, Family Court Bailiff. Operating expenditures were affected by increases in postage, telephone, and lease copiers.

Fiscal Plan

Family Court - 064	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	210,797	229,268	235,273	6,005
Operating Expenditures	61,493	67,911	89,532	21,621
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	272,290	297,179	324,805	27,626

Magistrates - Countywide – Department #070

Contact Information

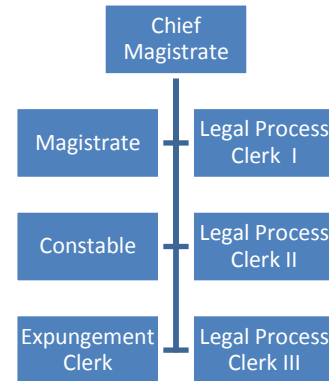
Location:
Centralized Magistrate
Court
761 Lanc. Bypass East
P.O. Box 1809
Lancaster, SC 29721

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 2014 Budget increased by \$56,626 or 7.64% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting this category was an increase of \$3,500 to the Salaries-Overtime line item to handle the increased caseloads that the department is experiencing. The increased caseloads also affected the operating expenditures supplies line item.

Fiscal Plan

Magistrate-Countywide - 070	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	620,831	678,882	711,400	32,518
Operating Expenditures	68,411	62,192	86,300	24,108
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	689,242	741,074	797,700	56,626

Probate Court – Department #069

Contact Information

Location:

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

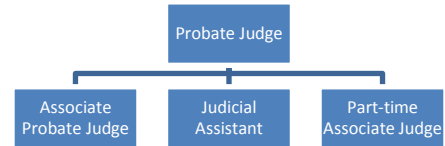
Hours:

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 2014 Budget increased by \$78,594 or 22.11% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. One new clerical position was also included in the FY13 budget. This position will handle the duties to comply with an unfunded state mandate regarding reporting of persons adjudicated as incapable of possessing or owning a firearm. Operating expenditures increased mainly due to increases in equipment and supplies.

Fiscal Plan

Probate Court - 069	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	292,467	323,294	387,213	63,919
Operating Expenditures	36,096	32,225	46,900	14,675
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	328,563	355,519	434,113	78,594

Public Safety & Law Enforcement



The public safety & law enforcement function is comprised of law enforcement and emergency management departments of the County. This function represents \$12,177,507 of the annual budget. Offices included in the General Fund and their fiscal year 2014 budgets are listed below:

Public Safety & Law Enforcement		
Coroner - 068	\$	387,666
Emergency Management - 140		343,509
Fire Service - 141		1,300,071
Town of Kershaw - Fire - 142		143,000
Lanc. Co Firefighters - 144		113,515
Indian Land Rescue Squad - 157		24,500
Lancaster Rescue Squad - 156		18,604
Communications - 130		1,282,022
Detention Center - 120		1,948,675
School Resource Officer - 121		-
Sheriff - 110 & 111		6,111,918
Sheriff - Town of Kershaw - 117		504,027
Victim's Assistance - 116		-
	\$	<u>12,177,507</u>



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

Coroner – Department #068

Contact Information

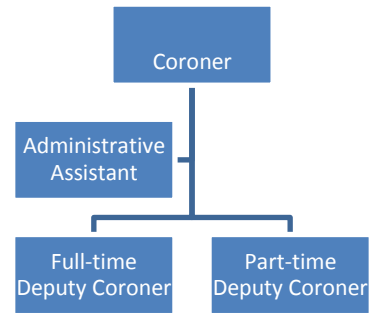
Location:
Lancaster County Coroner
717 S. Main Street
P.O. Box 1809
Lancaster, SC 29721

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 2014 Budget increased by \$66,500 or 20.71% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures includes increases in telephone, gasoline, and profession services.

Fiscal Plan

Coroner - 068	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	162,500	210,338	224,916	14,578
Operating Expenditures	131,826	110,828	162,750	51,922
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	294,326	321,166	387,666	66,500

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 14 Budget decreased by -\$915 or -0.27% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees.

Fiscal Plan

Emergency Management - 140	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	181,639	189,592	196,509	6,917
Operating Expenditures	118,368	154,832	147,000	(7,832)
Capitalized Expenditures	469,041	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	769,048	344,424	343,509	(915)

Fire Service – Department #141

Contact Information

Location:

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

Hours:

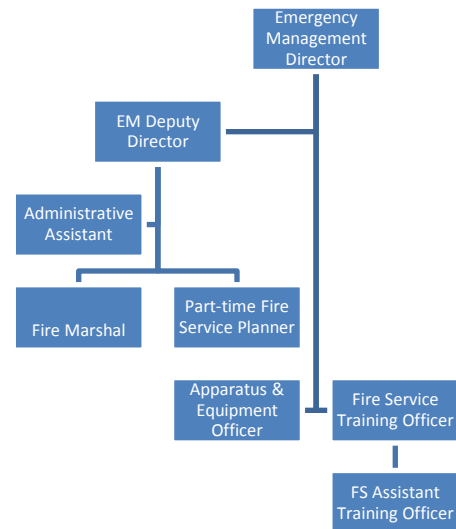
8:30 a.m. - 5:00 p.m.

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 2014 Budget increased by \$81,477 or 6.69% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Increases in operating expenditures were mainly due to increases in supplies, utilities, special projects (\$50,000 over prior year expenditures) and gasoline. There were no capitalized expenditures in the FY2014 budget.



Fiscal Plan

Fire Service - 141	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	296,478	336,248	333,071	(3,177)
Operating Expenditures	843,259	873,817	967,000	93,183
Capitalized Expenditures	41,940	8,529	-	(8,529)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,181,677	1,218,594	1,300,071	81,477

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 2014 Budget increased by \$34,424 or 31.7% over FY 13 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 worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees.



Fiscal Plan

Town of Kershaw - Fire - 142	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	79,817	104,912	136,900	31,988
Operating Expenditures	2,981	3,664	6,100	2,436
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	82,798	108,576	143,000	34,424

Lancaster County Firefighters- Department #144

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

repairs, hose testing, preplanning commercial buildings, and preparation for special events.

Fire Service
Director

Firefighter



Budget Highlights

This was a newly funded department in FY2013 that came about as a result of the County being awarded a SAFER grant from the Department of Homeland Security. The grant will fund 10 firefighter salaries (not overtime) and benefits for three years. The County is funding items not covered by the grant such as overtime, training, equipment and uniforms. After the grant ends, the County will fund the entire department including an estimated annual cost of \$500,000 in wages and benefits. The FY2014 Budget includes funding for a full year of operating costs. Most one-time and start-up costs were funded in the FY2013 budget.

Fiscal Plan

Lanc. Co Firefighters - 144	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	24,060	76,515	52,455
Operating Expenditures	-	245,257	37,000	(208,257)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	-	269,317	113,515	(155,802)

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 2014 Budget in operating expenditures over the prior year but the adopted budget actually reflects funding at a continuation level for this category. There was no funding for capitalized expenditures in the FY 2014 Budget.

Fiscal Plan

Indian Land Rescue Squad - 157	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	1,000	1,000
Operating Expenditures	26,167	29,717	23,500	(6,217)
Capitalized Expenditures	5,727	18,104	-	(18,104)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	31,894	47,821	24,500	(23,321)

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 2014 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY13 budget was not fully expended.

Fiscal Plan

Lancaster Rescue Squad - 156	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	366	710	344
Operating Expenditures	19,546	8,179	17,894	9,715
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	19,546	8,545	18,604	10,059

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

The FY 2014 Budget increased by \$59,895 or 4.9% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased due to increases in supplies, clothing, maintenance service agreements, lease copiers, and special projects.

Fiscal Plan

Communications - 130	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	958,964	1,099,022	140,058
Operating Expenditures	-	74,287	183,000	108,713
Capitalized Expenditures	-	188,876	-	(188,876)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	-	1,222,127	1,282,022	59,895

Detention Center – Department #120

Contact Information

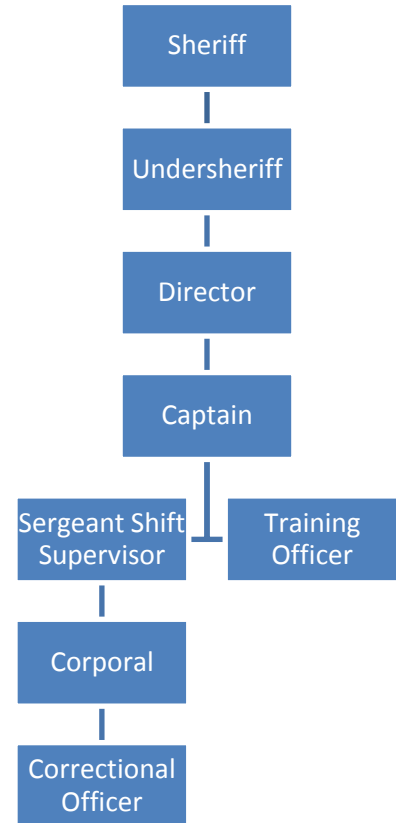
Location:
 Sheriff's Office
 1941 Pageland Hwy.
 P.O. Box 908
 Lancaster, SC 29721

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 2014 Budget increased by \$127,119 or 6.98% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. The implementation of a career ladder to attract and retain staff also affects this category. Operating expenditures decreased primarily because the utilities costs (\$100,000) were transferred to the Building Maintenance department. This category had increases in inmate food supplies, contractual services, and \$10,000 for an engineering analysis of the facilities was funded in the special projects line item.

Fiscal Plan

Detention Center - 120	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	1,222,873	1,246,096	1,428,725	182,629
Operating Expenditures	534,541	575,460	519,950	(55,510)
Capitalized Expenditures	38,842	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,796,256	1,821,556	1,948,675	127,119

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

School Resource Officer - 121	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	84,323	84,306	-	(84,306)
Operating Expenditures	-	-	-	-
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	84,323	84,306	-	(84,306)

Sheriff – Department #110

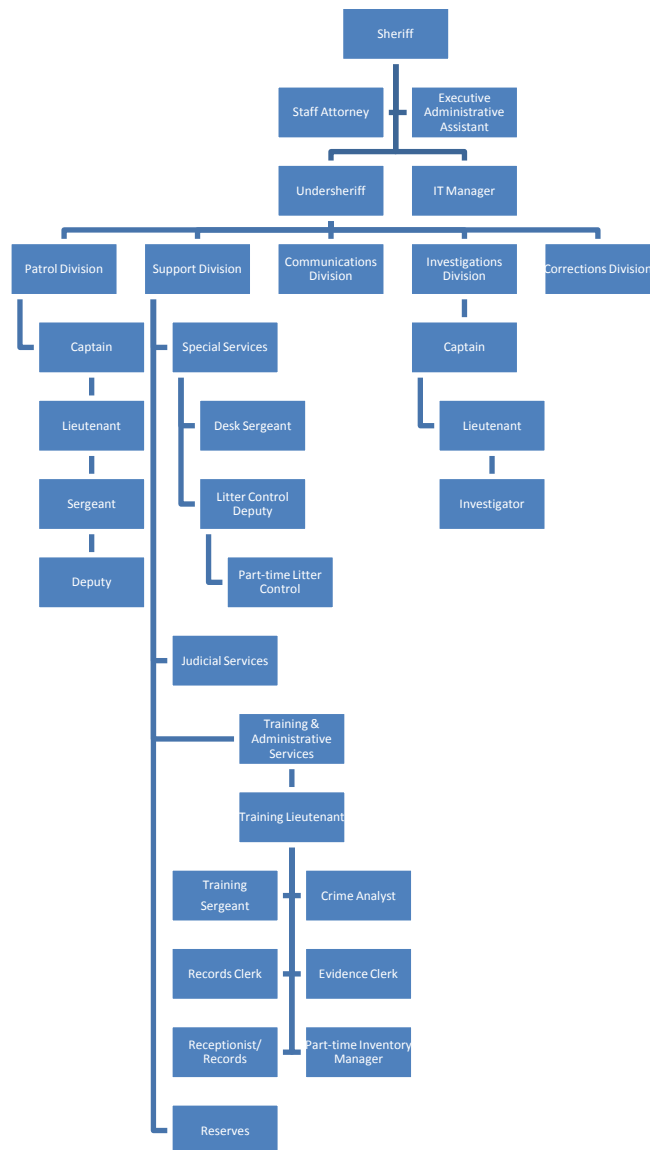


LANCASTER COUNTY

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 2014 Budget increased by \$545,533 or 9.8% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting this category is the addition of 4 new records clerks, 4 new patrol deputies, 1 new white collar crime investigator (previously grant funded) and full-year funding for 4 desk sergeants and 1 custodian. Operating expenditures had increases in the equipment-general, telephone, gasoline, and lease-copiers line items. Also affecting this category was a decrease (-\$50,000) in the equipment-donations line item. There were no capitalized expenditures budgeted in FY14.

Fiscal Plan

Sheriff - 110 & 111	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	4,493,115	4,365,050	5,144,388	779,338
Operating Expenditures	837,229	978,802	967,530	(11,272)
Capitalized Expenditures	41,959	222,533	-	(222,533)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	5,372,303	5,566,385	6,111,918	545,533

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

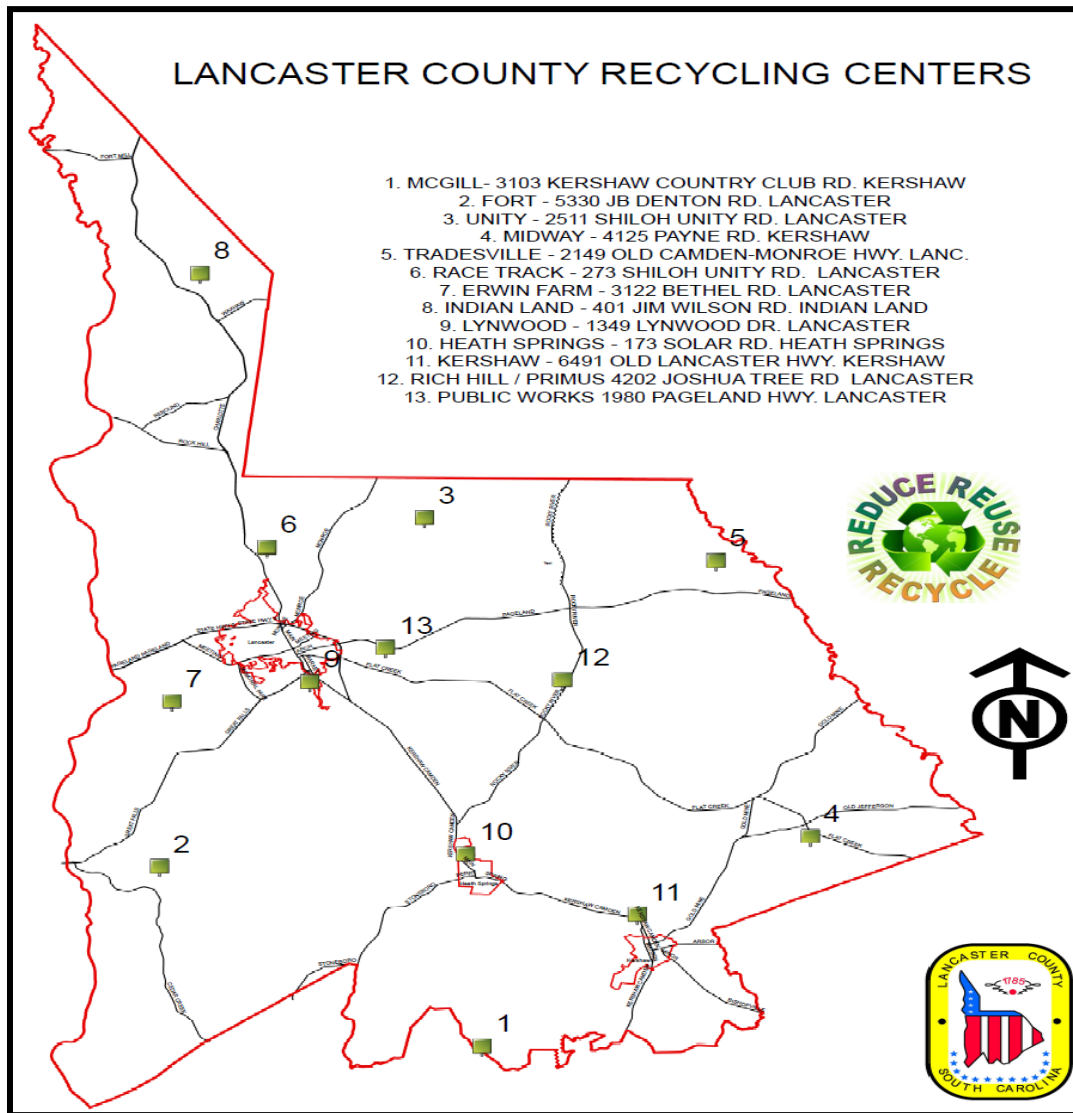
This department's budget is adopted based on the contract to provide police services to the Town of Kershaw. The FY 2014 Budget increased by \$2,473 or .49% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. There was no capital expenditures budgeted in FY14.

Fiscal Plan

Sheriff - Town of Kershaw - 117	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	376,108	394,723	433,027	38,304
Operating Expenditures	61,965	77,563	71,000	(6,563)
Capitalized Expenditures	-	29,268	-	(29,268)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	438,073	501,554	504,027	2,473

Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$4,862,276 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2014 budgets are listed below.



Public Works		
Landfill - Solid Waste - 310	\$	57,000
Solid Waste Collections - 3		2,435,092
Roads & Bridges - 202		2,370,184
	\$	<u>4,862,276</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 2014 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2013 budget was not fully expended.

Fiscal Plan

Landfill - Solid Waste - 310	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	27,843	43,692	57,000	13,308
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	27,843	43,692	57,000	13,308

Solid Waste Collections – Department #312

Contact Information

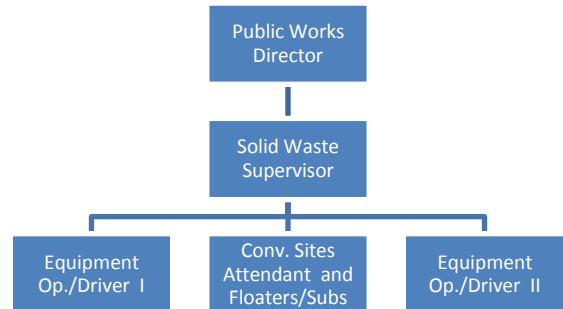
Location:
Public Works
1980 Pageland Hwy
P.O. Box 1809
Lancaster, SC 29721

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 2014 Budget increased by \$430,362 or 21.47% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. The operating expenditures increased in the contractual services line item to pay for the costs associated with the replacement of a recycling/convenience center in the panhandle. The estimated cost for this project is \$400,000.

Fiscal Plan

Solid Waste Collections - 312	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	578,306	569,833	620,842	51,009
Operating Expenditures	1,374,034	1,434,897	1,814,250	379,353
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,952,340	2,004,730	2,435,092	430,362

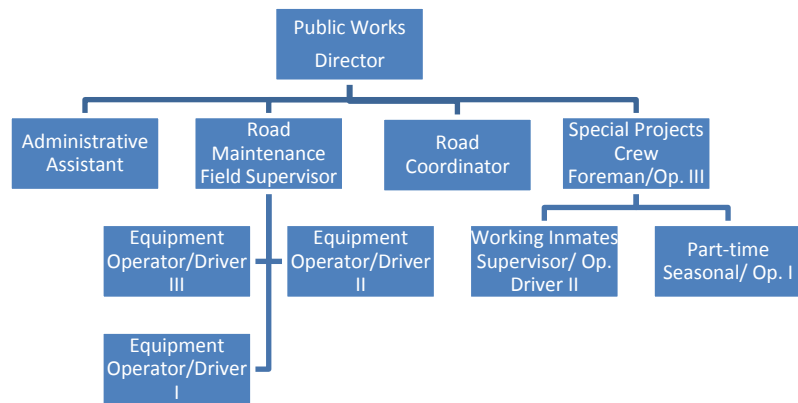
Roads and Bridges – Department #202

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 2014 Budget increased by \$266,834 or 12.69% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also include in this category is one new employee for the department, Road Coordinator. FY 14 operating expenditures increased primarily due to increases in gasoline, professional services, and special projects line items. The FY2014 budget includes \$50,000 for professional services to help with issues that arise such as wetlands permitting. Special Projects include \$50,000 for road repairs and \$75,000 for engineering and materials to construct a bottomless culvert on Gillscreek. This culvert is required the by U.S. Fish & Wildlife Service before the County can proceed with the Gillscreek project. No capitalized expenditures were budgeted in FY13.

Fiscal Plan

Roads & Bridges - 202	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	918,271	1,007,789	1,159,484	151,695
Operating Expenditures	1,195,741	1,095,561	1,210,700	115,139
Capitalized Expenditures	137,739	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	2,251,751	2,103,350	2,370,184	266,834

Public Health & Welfare

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

This function represents \$6,469,309 of the annual general fund budget. Offices included in the general fund and their fiscal year 2014 budgets are listed below.



Public Health & Welfare		
Animal Control - 318	\$	312,972
D.S.S. Family Independenc		58,330
EMS - 153		5,677,948
Envioronmental Health - 32		2,525
Health Services - 330		90,600
Juvenile Drug Court - 400		108,091
Social Services - 601		64,210
Veterans Affairs - 610		154,633
	\$	<u>6,469,309</u>

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

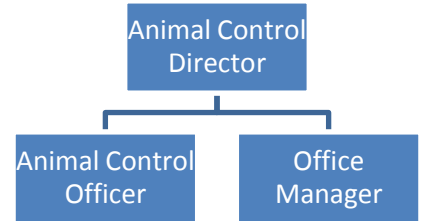
Hours:
8:00 a.m. - 5:00 p.m. M-F
8:00 a.m. - 12:00 p.m. Sat

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 2014 Budget increased by \$19,052 or 6.48% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures was impacted by the rising cost of fuel and supplies.



Fiscal Plan

Animal Control - 318	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	190,850	226,959	236,972	10,013
Operating Expenditures	66,707	66,961	76,000	9,039
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	257,557	293,920	312,972	19,052

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

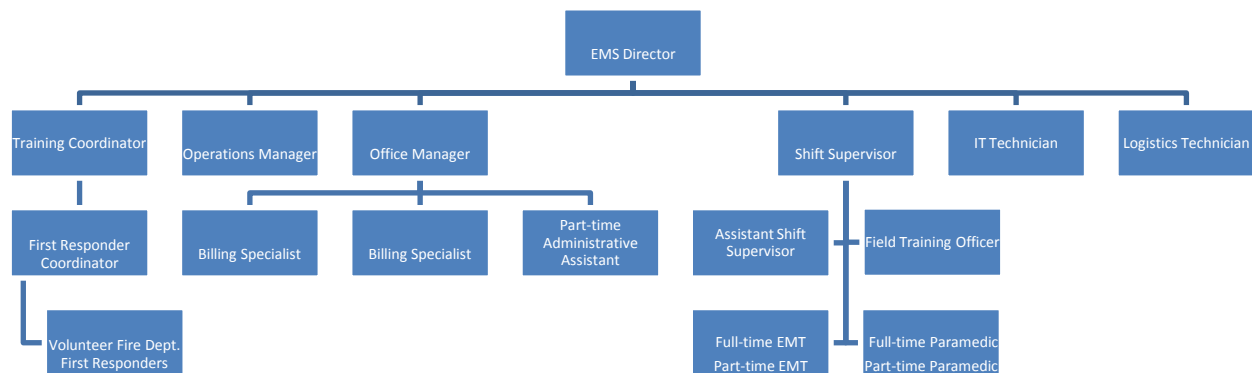
The FY 2014 Budget reflects funding at a continuation level. The budget was not fully expended in FY13.

Fiscal Plan

D.S.S. Family Independence - 602	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	57,775	58,516	58,330	(186)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	57,775	58,516	58,330	(186)

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 2014 Budget increased by \$252,507 or 4.65% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Two new employees, paramedics, were also funded in the FY14 budget. Operating expenditures increased due to increases in maintenance service agreements, medical supplies, and general supplies. Capitalized expenditures of \$25,000 were budgeted in FY14. These funds will be used to replace various equipment items in the department.



Fiscal Plan

EMS - 153	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	4,446,089	4,274,579	4,513,283	238,704
Operating Expenditures	1,268,828	820,074	849,700	29,626
Capitalized Expenditures	-	40,822	25,000	(15,822)
Debt Service	289,966	289,966	289,965	(1)
Other Financing Uses	-	-	-	-
Total	6,004,883	5,425,441	5,677,948	252,507

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 2014 Budget reflects funding at a continuation level. The annual budget for FY 2014 remained the same as the FY 2013 budget. The FY 2013 budget was not fully expended.

Fiscal Plan

Envioronmental Health - 320	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	-	-
Operating Expenditures	3,318	2,294	2,525	231
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	3,318	2,294	2,525	231

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 2014 Budget reflects funding at a continuation level. The FY 2013 budget was not fully expended.

Fiscal Plan

Health Services - 330	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	-	-
Operating Expenditures	82,367	82,946	90,600	7,654
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	82,367	82,946	90,600	7,654

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.

Clerk of Court

Juvenile Drug Court Director



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 2014 adopted budget increased by \$6,495 or 6.39% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased due to additional contractual services costs for drug testing and counseling sessions.

Fiscal Plan

Juvenile Drug Court - 400	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	59,041	61,206	63,142	1,936
Operating Expenditures	43,260	40,390	44,949	4,559
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	102,301	101,596	108,091	6,495

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 \$2,642 or 4.29% in the FY 2014 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2013 budget was not fully expended.

Fiscal Plan

Social Services - 601	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	-	-
Operating Expenditures	60,760	61,568	64,210	2,642
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	60,760	61,568	64,210	2,642

Veteran's Affairs – Department #610

Contact Information

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

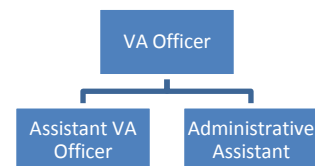
Hours:
8:30 a.m. - 5:00 p.m.

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 2014 Budget increased by \$9,169 or 6.3% over FY 13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased due to an increase in the supplies line item.

Fiscal Plan

Veterans Affairs - 610	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	126,104	131,874	139,483	7,609
Operating Expenditures	13,703	13,590	15,150	1,560
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	139,807	145,464	154,633	9,169

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

P.O. Box 973
Lancaster, SC 29721

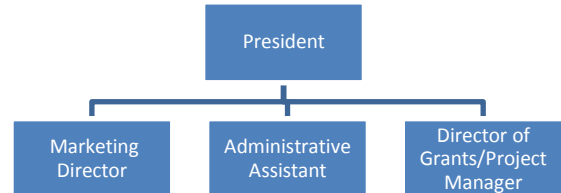
Hours:
8:30 a.m. - 5:00 p.m.

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 and operating cost of the Economic Development Corporation. Lancaster County also funds various economic development special projects.



Budget Highlights

The FY 2014 Budget decreased by -\$458,031 or -55.43% over FY13 estimated expenditures.

Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures decreased due to the completion of special projects.



Fiscal Plan

Economic Development - 035	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	215,123	229,851	273,713	43,862
Operating Expenditures	30,386	596,443	94,550	(501,893)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	245,509	826,294	368,263	(458,031)

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 three more years.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (31)			
	FY 2012 Actual	FY 2013 Estimated	FY 2014 Approved Budget
Revenues			
Other taxes	\$ 6,924,788	\$ 7,225,680	\$ 7,000,000
Interest income	3,194	7,360	
Total revenues	6,927,982	7,233,040	7,000,000
Expenditures			
General government	11,050	15,195	15,000
Total expenditures	11,050	15,195	15,000
Excess of revenues over (under) expenditures	6,916,932	7,217,845	6,985,000
Other financing sources (uses)			
Fund Balance sources			
Transfers in	15,000	15,000	
Transfers (out) & fund balance uses	(6,077,234)	(6,088,910)	(6,985,000)
Total other fin. sources (uses)	(6,062,234)	(6,073,910)	(6,985,000)
Net change in fund balances	854,698	1,143,935	-
Fund balances beginning of fiscal year	5,108,251	5,962,949	7,106,884
Fund balances end of fiscal year	\$ 5,962,949	\$ 7,106,884	\$ 7,106,884

Other Special Revenue Funds

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

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

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

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

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

Court Security Fund - \$1,124,300
Victims Services Fund - \$85,850
E-911 Fund - \$510,000
Transportation CTC Fund - \$1,601,000
Indian Land Fire District Fund - \$539,000
Local Accommodations Tax Fund - \$40,000
Recreation Commission Fund - \$2,155,833
Airport Commission Fund - \$225,000
Pleasant Valley Fire District Fund - \$370,798

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 2012 Actual	FY 2013 Estimated	FY 2014 Approved Budget
Revenues			
Property taxes	\$ 987,740	\$ 983,768	\$ 1,034,187
Other taxes	475,306	468,911	425,000
Intergovernmental revenue	2,158,458	1,742,922	1,507,103
Charges for services	1,710,028	1,756,969	1,936,491
Fines, fees, and forfeitures	87,384	98,291	88,350
Interest income	2,406	2,462	2,500
Other	41,629	42,620	35,000
Total revenues	5,462,951	5,095,943	5,028,631
Expenditures			
General government	489,098	230,767	250,000
Public safety and law enforcem	2,379,192	3,150,609	2,363,050
Public works	1,869,433	1,132,629	1,601,000
Culture & Recreation	1,839,825	1,842,397	2,155,833
Debt Service	207,648	209,798	252,398
Capital Outlay		94,926	
Total expenditures	6,785,196	6,661,126	6,622,281
Excess of revenues over (under) expenditures	(1,322,245)	(1,565,183)	(1,593,650)
Other financing sources (uses)			
Issuance of Debt			
Sale of Capital Assets	3,353		
Fund Balance sources			703,222
Fund Balance (uses)			
Transfers in	1,073,550	920,428	920,428
Transfers (out)	(37,501)	(25,000)	(30,000)
Total other fin. sources (uses)	1,039,402	895,428	1,593,650
Net change in fund balances	(282,843)	(669,755)	-
Fund balances beginning of fiscal year	3,519,672	3,236,829	2,567,074
Fund balances end of fiscal year	\$ 3,236,829	\$ 2,567,074	\$ 2,567,074

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 2014 Budget increased by \$37,156 or 3.42% over FY13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased primarily due to increases in the travel, supplies, clothing, maintenance service agreement, and gasoline line items. There were no capitalized expenditures funded in the FY14 budget.

Fiscal Plan

Court Security Fund - 12	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	868,449	985,904	992,300	6,396
Operating Expenditures	94,053	101,240	132,000	30,760
Capitalized Expenditures	21,597			-
Debt Service				-
Other Financing Uses				-
Total	984,099	1,087,144	1,124,300	37,156

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 FY 2014 Budget decreased by -\$18,358 or -17.61% over FY13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting this category was the elimination of one position, victim's advocate. The decrease in collections of court fines over the past few years has decreased the fund balance for this fund and therefore a reduction to this budget was required.

Fiscal Plan

Victims Services Fund - 13	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	89,609	72,653	52,850	(19,803)
Operating Expenditures	10,806	31,555	33,000	1,445
Capitalized Expenditures				-
Debt Service				-
Other Financing Uses				-
Total	100,415	104,208	85,850	(18,358)

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.

Communications
Director

E911 Addressing
Coordinator

Budget Highlights

The FY 2014 Budget decreased by -\$837,853 or -6.21% over FY13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating expenditures increased due to increases in gasoline, training, & vehicle maintenance. Capitalized expenditures in FY14 includes funding for equipment (radios, phone, & CAD) that was not completely finished or installed in FY13. This category also includes equipment for GIS operations in the new 911 center.

Fiscal Plan

E-911 Fund - 15	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	35,672	37,915	40,510	2,595
Operating Expenditures	228,814	313,561	336,500	22,939
Capitalized Expenditures		996,877	133,490	(863,387)
Debt Service				-
Other Financing Uses				-
Total	264,486	1,348,353	510,500	(837,853)

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 2014 Budget increased by \$468,371 or 41.35% over FY13 estimated expenditures. This was primarily due to fund balance not being utilized in FY13 for paving projects.

Fiscal Plan

Transportation Fund - 20	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services			-	-
Operating Expenditures	1,521,440	1,132,629	1,601,000	468,371
Capitalized Expenditures	347,993			-
Debt Service				-
Other Financing Uses				-
Total	1,869,433	1,132,629	1,601,000	468,371

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.

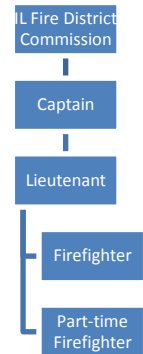
Raymond Griffin, Chief
Phone (803) 547-2747

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 2014 Budget increased by \$32,308 or 6.38% over FY2013 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Capitalized expenditures approved for FY2014 includes funding for one new vehicle. The Debt Service category includes the 1st payment on a lease purchase agreement for the rescue truck that was purchased in FY2013.

Fiscal Plan

IL Fire Dist. Fund - 22	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	197,380	231,794	258,600	26,806
Operating Expenditures	132,697	146,035	119,800	(26,235)
Capitalized Expenditures		128,863	115,000	(13,863)
Debt Service			45,600	45,600
Other Financing Uses	12,501			-
Total	342,578	506,692	539,000	32,308

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 2014 budget included funding for the following:

1. Supplies - \$2,000
2. Special Projects - \$6,000
3. Transfer to General Fund - \$15,000 for reimbursement for Air Show
4. Bundy Performing Arts - \$17,000

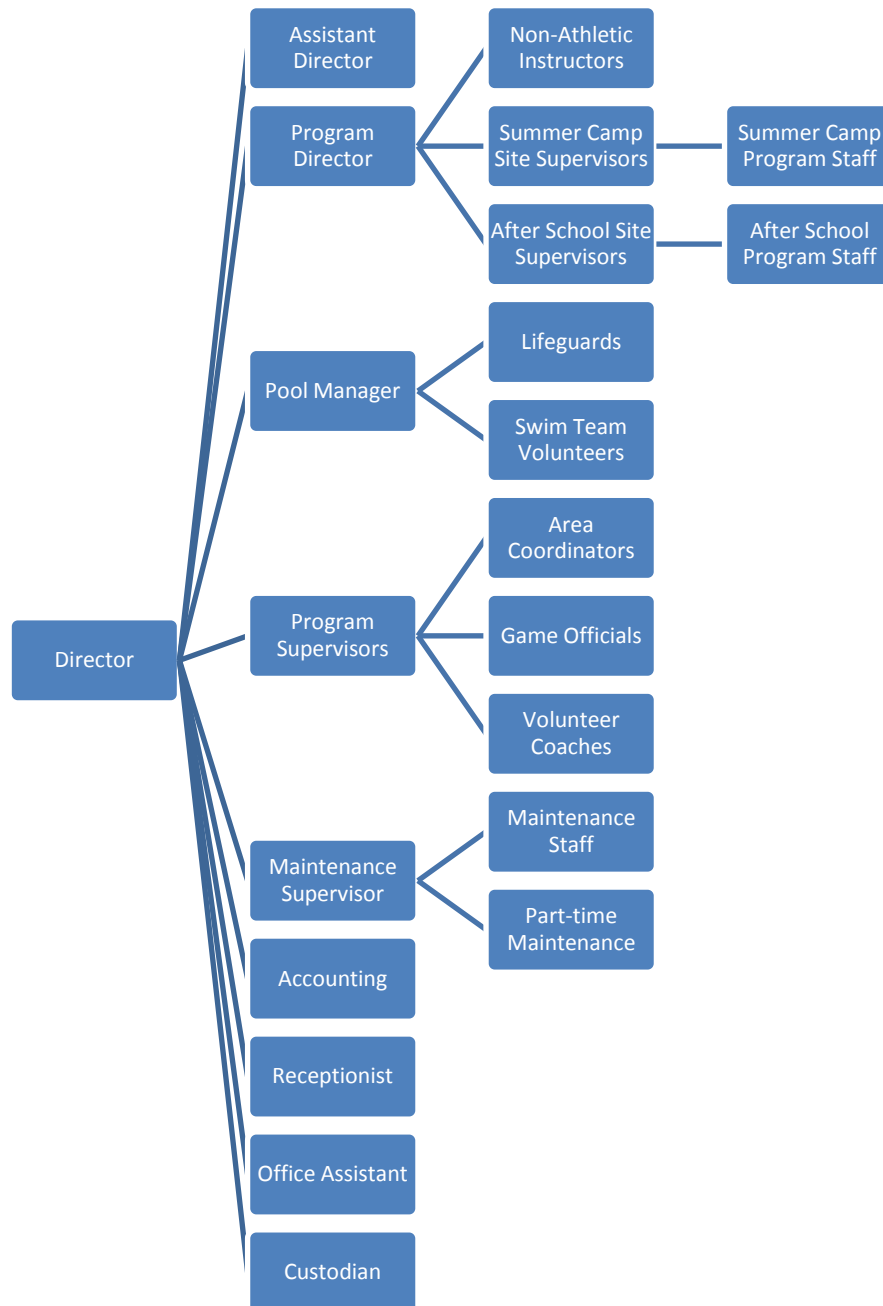


Fiscal Plan

Local Accom. Tax Fund - 29	2012	2013	2014	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services			-	-
Operating Expenditures	17,302	27,281	25,000	(2,281)
Capitalized Expenditures				-
Debt Service				
Other Financing Uses	25,000	15,000	15,000	
Total	42,302	42,281	40,000	(2,281)

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.

Hal Hiott, 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 2014 Budget increased by \$313,436 or 17.01% over FY13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Operating

expenditures increased primarily due to increases in training, supplies, gasoline, insurance, utilities, and maintenance line items. Capitalized expenditures that were approved for FY14 include \$95,000 for ball field lights and \$40,000 for playground equipment at the Buford and Andrew Jackson recreation centers.



Fiscal Plan

Recreation Fund - 45	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	1,039,174	1,043,580	1,134,192	90,612
Operating Expenditures	770,932	730,873	886,641	155,768
Capitalized Expenditures	29,719	67,944	135,000	67,056
Debt Service				
Other Financing Uses				
Total	1,839,825	1,842,397	2,155,833	313,436

Lancaster County Airport Commission Fund - 47

Contact Information

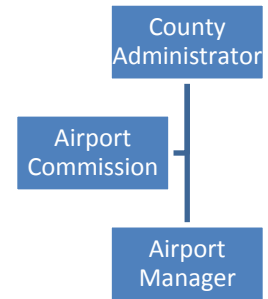
Location:
Lancaster County Airport
286 Aviation Blvd.
Lancaster, SC 29720

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 2014 Budget decreased by -\$73,412 or -24.61% over FY13 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, and a 2% (minimum of \$900) cost of living raise for employees. Also affecting personal services was the implementation of the compensation study. Operating expenditures increased due to increases in supplies, gasoline, maintenance, advertising, and insurance. There were no capitalized expenditures approved in the fiscal year 2014 budget.

Fiscal Plan

Airport Fund - 47	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	26,753	28,937	45,895	16,958
Operating Expenditures	163,422	174,549	179,105	4,556
Capitalized Expenditures	281,621	94,926		(94,926)
Debt Service				
Other Financing Uses				
Total	471,796	298,412	225,000	(73,412)

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 2014 Budget increased by \$46,788 or 14.44 % over FY13 estimated expenditures. Personal services increased due to adding additional daytime coverage at the department. The FY2014 Budget includes \$6,000 in the special projects line item for the replacement of a roof on the building used for training at Station 2. Debt service payments are for a GO revenue bond that was issued in FY10 to build a new fire station. OFU for FY14 include a transfer of \$15,000 to the general fund to help pay for a new fire truck that was purchased in FY12 for the department.

Fiscal Plan

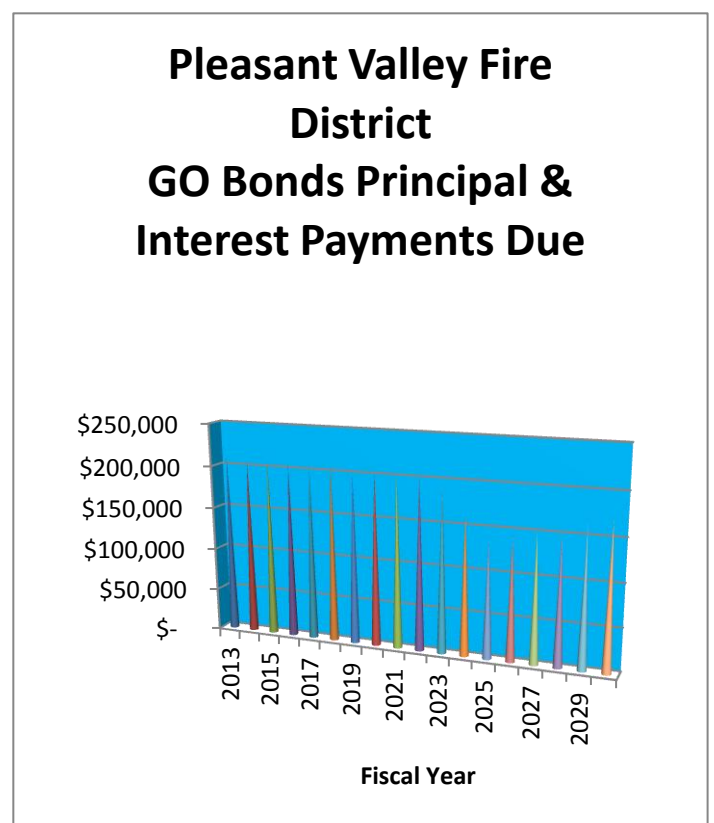
PV Fire Dist. Fund - 50	2012	2013	2014	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	52,797	53,767	85,500	31,733
Operating Expenditures	38,603	40,036	48,500	8,464
Capitalized Expenditures	608,715	10,409	15,000	4,591
Debt Service	207,648	209,798	206,798	
Other Financing Uses		10,000	15,000	
Total	907,763	324,010	370,798	46,788

Pleasant Valley GO Bond Purposes & Schedules

SERIES 2010AB

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

Pleasant Valley Fire District GO Bonds P&I Schedule		
Fiscal Year	Series 2010 A&B	
2013	\$	209,798
2014		206,798
2015		208,798
2016		205,648
2017		207,498
2018		208,098
2019		203,268
2020		203,265
2021		202,865
2022		201,990
2023		195,685
2024		164,593
2025		140,000
2026		145,000
2027		150,000
2028		155,000
2029		165,000
2030		170,000
	\$	3,343,304



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

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

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

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

Legal Debt Margin

The County's population growth exceeded 13% between the 1990 and 2000 U.S. census and by more than 25% between the 2000 and 2010 U.S. census. This rapid growth challenges a local government's ability to meet the service demands and needs of its residents. The issuance of debt to build infrastructure and facilities, acquire land and buildings, and purchase capital equipment is one way to meet these needs.

The Debt Service Fund is responsible for the accumulation of sufficient resources to meet the debt payment requirement of the County in compliance with the South Carolina State Constitution, Article X, Section 14 effective December 1, 1977, as amended. This section provides that a local unit cannot at any time have total debt outstanding in an amount that exceeds 8 percent of its assessed property value without benefit of referendum. Excluded from the limitation are: bonded indebtedness levies assessed on properties located in an area receiving special benefits from the taxes collected; and bonded indebtedness existing on December 1, 1977.

The following is a computation of the legal debt margin of the County as of June 30, 2012.

Assessed property value at June 30, 2012	\$ 292,613,724
X 8% = legal debt limit	23,409,098
Outstanding debt subject to limit	17,525,000
Less amount set aside for repayment of GO bonds	<u>(696,917)</u>
Net GO bonds applicable to limit	16,828,083
Legal debt limit	23,409,098
Less net GO bonds applicable to limit	<u>(16,828,083)</u>
Available Debt Limit at 6/30/12	\$ 6,581,015

The table below shows the legal debt limit over six fiscal years:

Lancaster County, South Carolina Legal General Obligation Debt Margin Information Last Six Fiscal Years						
	2007	2008	2009	2010	2011	2012
Debt Limit	\$ 18,405,935	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417	\$ 21,508,152	\$ 23,409,098
Total net GO debt applicable to limit	8,669,429	15,327,372	14,221,577	12,842,843	18,380,058	16,828,083
Legal debt margin	9,736,506	3,147,228	6,639,466	8,692,574	3,128,094	6,581,015
Total net GO debt applicable to the limit as a percentage of debt limit	47.10%	82.96%	68.17%	59.64%	85.46%	71.89%

Financial Summary

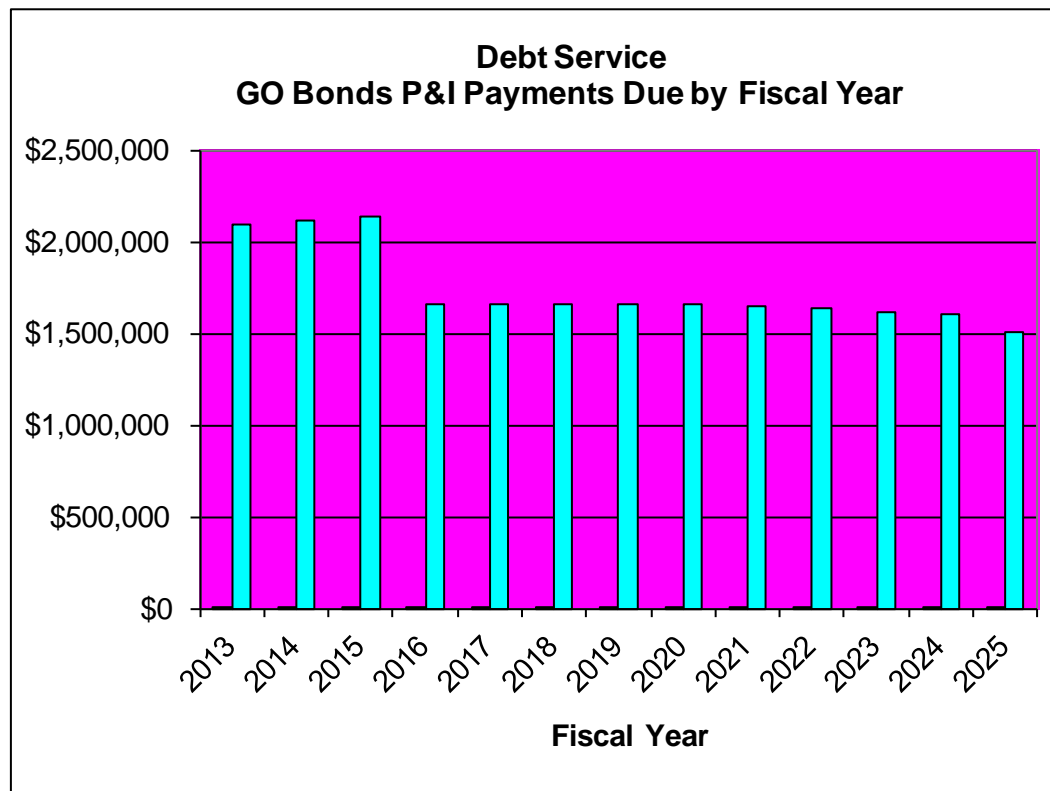
The majority of revenues in the Debt Service Fund are from property taxes levied on the citizens of Lancaster County and State reimbursements for property taxes. The intergovernmental revenue collected is for the bond subsidy payments from the federal government on the Build America Bonds. Other revenues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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	FY 2012 Actual	FY 2013 Estimated	FY 2014 Approved Budget
Revenues			
Property taxes	\$ 2,165,743	\$ 1,859,071	\$ 1,883,215
Intergovernmental	\$ 113,976	\$ 113,976	
Interest income	636	721	750
Other			
Total revenues	2,280,355	1,973,768	1,883,965
Expenditures			
Debt Service	2,067,810	2,098,987	2,121,755
Capital Outlay			
Total expenditures	2,067,810	2,098,987	2,121,755
Excess of revenues over (under) expenditures	212,545	(125,219)	(237,790)
Other financing sources (uses)			
Issuance of Debt			
Other Financing Source - premium			
Payment to refunded debt escrow agent			
Fund Balance			237,790
Transfers in (out)			
Total other fin. sources (uses)	-	-	237,790
Net change in fund balances	212,545	(125,219)	-
Fund balances beginning of fiscal year	503,296	715,841	590,622
Fund balances end of fiscal year	\$ 715,841	\$ 590,622	\$ 590,622

Debt Payment Schedules

Debt Service 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.

The County is also planning to issue a SERIES 2013A G.O. bond in FY2014, but it has not been finalized and therefore is not included in this document. It will be issued for \$950,000 and the proceeds will be used to purchase equipment for the Sheriff and E911 Communications departments.

Capital Projects Fund - 11

Capital Projects Fund Summary

The County budget includes one officially adopted Capital Projects Fund. This fund is the Capital Improvement Fund (Fund 11) which accounts for capitalized equipment purchases, some capital lease payments, and for the property taxes that are collected for this purpose. Other capital projects, such as those funded by G.O. bonds and special revenue bonds, are usually accounted for in other funds and are budgeted on a project basis and therefore are not included in this budget document. The chart below summarizes three fiscal years of revenues and expenditures for this capital project fund. Fund balances of \$219,000 were used in the FY2014 budget.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Fund (11)			
	FY 2012 Actual	FY 2013 Estimated	FY 2014 Approved Budget
Revenues			
Property taxes	\$ 1,220,575	\$ 1,278,762	\$ 1,283,500
Other		4,667	
Total revenues	1,220,575	1,283,429	1,283,500
Expenditures			
General government	239,650	221,034	298,000
Administration of justice	-	8,556	24,000
Public safety and law enforcement	147,716	473,588	480,000
Public works	120,880	258,900	275,000
Public health and welfare	148,198	382,257	378,000
Culture and recreation	157,183	118,929	47,500
Debt Service	156,276	156,276	
Total expenditures	969,903	1,619,540	1,502,500
Excess of revenues over (under) expenditures	250,672	(336,111)	(219,000)
Other financing sources (uses)			
Fund Balance sources			219,000
Total other fin. sources (uses)	-	-	219,000
Net change in fund balances	250,672	(336,111)	-
Fund balances beginning of fiscal year	386,386	637,058	300,947
Fund balances end of fiscal year	\$ 637,058	\$ 300,947	\$ 300,947

Capital Improvements Program 2013-2022

Lancaster County adopted a long-term capital improvement program beginning in fiscal year 2013 through fiscal year 2022. The process used to adopt this plan is listed below:

- Lancaster County staff, in conjunction with the Catawba Regional Council of Governments staff, prepared a draft version of the Lancaster County Capital Improvements Program 2013-2022.
- The draft document was then presented to the Lancaster Planning Commission for review and comments.
- The Lancaster County Planning Commission recommended approval to the Lancaster County Council.
- Lancaster County Council adopted the document by approval of ordinance number 1174 on October 8, 2012.

The ordinance states that this is strictly a planning document and that no funding for any project contained therein is authorized through the adoption of this ordinance. This document is for planning purposes only and is used as such.

A summary of the projects approved in the Capital Improvements Program 2013-2022 is included on the next four pages. New construction, GO Bond projects, or land/building acquisitions, would not normally be budgeted in this Capital Projects Fund – Fund 11. They would be accounted for in the GO Bond projects accounts that are not included in this budget document.

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
Airport	Land Acquisition for AWOS	165,000	165,000					
	Security Fencing	550,000		550,000				
	Land Acquisition	750,000					750,000	
	PAPI System Upgrades	121,000			121,000			
	Taxiway "A" Upgrades	1,260,000				1,260,000		
Animal Control	Euthanasia/Sterilization Building	40,000			40,000			
	Covered Animal Runs	75,000				75,000		
Assessor/GIS	Software upgrade	100,000		100,000				
Auditor	Vehicle (replacement)	25,000				25,000		
Building Maintenance	Lawnmower	9,720	9,720					
	Vehicle (replacement)	27,000		27,000				
Building/Zoning	Vehicles (replacement)	125,000						125,000
	Laptops (replacement)	20,000	20,000					
Coroner	Laptop Computers	40,000	20,000	20,000				
	Vehicles (replacement)	90,000		30,000				60,000
	Key card gate	35,000			35,000			
	Parking lot paving	60,000						60,000
Fire Service/Emergency Mgt.	Pickup/Brush Truck Program	500,000	50,000	50,000	50,000	50,000	50,000	250,000
	Microwave Dish Equipment Upgrades	60,000			60,000			
	Additional VHF Repeated Operations Radio Channel	240,000			240,000			
	Fire Station Bays	4,720,500						4,720,500
	Burn Training Facility Building	700,000			700,000			
	Fire Apparatus Countywide Purchase	6,500,000				6,500,000		
	Eastside Radio Tower	1,500,000						1,500,000
	Westside Radio Tower	1,500,000						1,500,000
	Three Tactical Radio Channels	720,000		720,000				
	Countywide Telephonic Emergency Notification Service	31,000	31,000					

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
EMS	Ambulances	1,890,000		630,000			630,000	630,000
	EMS Stations Construction/Relocation	3,066,000						3,066,000
	Generators	125,000	25,000	25,000	25,000	25,000	25,000	
	800MHz Radios	40,000	40,000					
	QRVs/Vehicles (replacement)	165,000				60,000		105,000
	Monitor/Autopulses	1,000,000	500,000					500,000
	Training Equipment	200,000		100,000				100,000
GIS	Pictometry	132,000						132,000
Library	Main Library (addition & renovation)	5,189,769					1,712,624	3,477,145
	Kershaw Branch Library Expansion	751,518					248,001	503,517
	Improvements for Del Webb Library at Indian Land	16,900		16,900				
	Future Buford Branch Library	1,520,000		20,000				1,500,000
Magistrate	Vehicles (replacement)	45,900						45,900
	Tele-conference Equip	20,000		20,000				
MIS	IT Improvements	1,182,900			182,000			1,000,900
Recreation	Sports Complex	6,044,500						6,044,500
	IL Gym/Playground/	5,498,500				5,498,500		
	Springs Boat Ramp	420,000						420,000
	Ball field renovations	500,000						500,000
	Flooring & HVAC (replacement)	150,000		150,000				
	Playground (replacement)	125,000			75,000	50,000		
	Playgrounds at Recreation Centers	125,000		60,000	65,000			
	Resurfacing Tennis Courts	60,000		40,000	20,000			
	Buford - Parking lot/walking track	200,000						200,000
	Kershaw - land	20,000			20,000			
	Marion Boan Field - lighting	45,000		45,000				
	Springdale - land/parking lot/walking track	831,950			325,000			506,950

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
Public Works- Roads & Bridges	Vehicles - EX crew cab (replacements)	150,000		25,000	25,000	25,000		75,000
	Vehicle (replacement) - On Call Duty Truck	35,000						35,000
	Water Tanker Truck (replacement)	75,000						75,000
	Lowboy Trailer (replacement)	60,000						60,000
	Pipe Jet Rodder	30,000	30,000					
	Motorized Compaction Tamps	7,500	7,500					
	Trench Compactor	30,000	30,000					
	Sign Duty Pick-up Truck	35,000			35,000			
	Dump Truck - F750	75,000	75,000					
	Dump Truck - Tandem Axle (replacement)	250,000	125,000			125,000		
	Flat Deck Trailer 15 ton	15,000	15,000					
	Portable Asphalt Grinder	50,000			50,000			
	120 MStyle "CAT" Motorgrader (replacement)	400,000	200,000					200,000
	Vehicles Cab Pickups (replacement)	90,000			90,000			
	Boom Mower Tractor (new and replacement)	250,000	125,000			125,000		
	Asphalt Drum/Roller (replacement)	40,000				40,000		
	Backhoe (replacement)	80,000				80,000		
	Vacuum Truck	200,000				200,000		
	Vehicle - special projects crew	35,000	35,000					
	Mini-excavator	50,000			50,000			
	Public Works Complex	4,949,000						4,949,000
	Bridge Structures	3,600,000					1,200,000	2,400,000
	Contracted Asphalt Repairs	2,000,000	200,000	200,000	200,000	200,000	200,000	1,000,000
	Work Order Program Update	15,000	15,000					
	Stormwater/crosspipe	500,000	50,000	50,000	50,000	50,000	50,000	250,000
	Widening of Six Mile Creek Road	300,000			300,000			

LANCASTER COUNTY CAPITAL IMPROVEMENTS PROGRAM 2013-2022								
Department	Asset	Total Project Estimate	FY13	FY14	FY15	FY16	FY17	FY18-22
Public Works - Solid Waste/Recycling	Knuckleboom (replacement)	120,000				120,000		
	Roll-off truck (replacement)	140,000	140,000					
	Vehicle (replacement)	25,000		25,000				
	Solid waste refuse containers (replacement)	130,000		130,000				
	Improvements at convenience centers	750,000			250,000	250,000	250,000	
	Recycling trailers (replacement)	30,000		30,000				
Register of Deeds	MicroFiche Scanner/Reader	20,000	20,000					
Registration & Elections	Voting & tabulation equipment (replacement)	105,000					52,500	52,500
Sheriff	Detention Center	26,921,000						26,921,000
	Vehicles (replacement)	3,000,000	300,000	300,000	300,000	300,000	300,000	1,500,000
Vehicle Maintenance	Vehicles (replacement)	350,000	110,000	60,000		60,000		120,000
	Maintenance shop insulation	10,000	10,000					
	Maintenance shop truck lift (replacement)	60,000				60,000		

Fiscal Year 2014 Capital Projects

Various capital projects are funded in the capital improvement fund each year. Due to budget constraints, several requested projects or CIP approved projects were not included in this year's budget. Those items include Library computers and security cameras, three vehicles for the Building department, Police SUV for Coroner, Ford Explorer for Magistrate, equipment/software for Sheriff vehicles, wheel balancer and generator for Vehicle Maintenance, new truck for Building Maintenance, building improvements at the Lancaster County Animal Control, and resurfacing of pickle ball courts at Walnut Creek in the Recreation department.

Listed below and on the next few pages are the items that were approved for the fiscal year 2014 budget. They are listed by function in summary and also a brief description of the approved items for each department is included.

General Government	
County Council - 011	\$100,000
Building - 031	50,000
Planning - 032	25,000
Assessor - 041	50,000
Auditor - 043	24,000
Delinquent Tax - 045	24,000
Vehicle Maintenance - 210	25,000
	\$298,000

- ❖ County Council: \$100,000 was appropriated for E911 equipment upgrades that are not funded by State or 911 telephone fees. The entire system is being upgraded to provide better E911 service to the citizens of Lancaster County.
- ❖ Building: \$50,000 was appropriated to purchase (2) F150 pickup trucks. These new trucks will replace two aged vehicles in the fleet.
- ❖ Planning: \$25,000 for one new vehicle. This new vehicle will replace an aging vehicle that will be taken out of service.
- ❖ Assessor: \$50,000 for software upgrades to enable a move to a .net platform allowing more capabilities and better compliance with existing State laws. This project will take place over two budget cycles - \$50,000 in FY2014 and an additional \$50,000 in FY2015.
- ❖ Auditor: \$24,000 to purchase a new Ford Escape. This will replace a 2007 Chevy Trailblazer that has high mileage and mechanical problems.
- ❖ Delinquent Tax: \$24,000 was budgeted to purchase a new Ford Explorer to be used for posting tax notices, property inspections, and attending conferences. This vehicle replaces a vehicle with over 200,000 miles on it.
- ❖ Vehicle Maintenance: \$19,000 to purchase new Fleet Maintenance software and \$6,000 for a Ford VCM II vehicle diagnostic tool. Both of these items replaced assets that are aged and out of date.

Administration of Justice	
Magistrate - 070	\$24,000

- ❖ The Magistrate department is the only department funded in the Administration of Justice function this fiscal year. \$24,000 is budgeted for a new Ford Explorer to replace a 2008 Ford Ranger truck with high mileage. The department requested two vehicles, but only one was funded this fiscal year.

Public Safety and Law Enforcement	
Coroner - 068	\$30,000
Sheriff - 110	400,000
Fire Service - 141	50,000
	<u>\$480,000</u>

- ❖ Coroner: \$30,000 for a new Ford Explorer and required emergency vehicle equipment. This will replace an older vehicle in the department's fleet.
- ❖ Sheriff: \$400,000 for police vehicles and related equipment. These vehicles will replace older vehicles in the department's fleet. This is the same budget allocated last year and the Sheriff was able to purchase 12 Dodge Chargers, 1 Ford Fusion, and 1 Chevy Tahoe.
- ❖ Fire Service: \$50,000 to purchase a new F-350 pickup truck and equipment (200 gallon water tank, pump, & hose reel) to convert an older vehicle to a Brush Truck. The Brush Truck is placed for use with one of the County's volunteer fire departments.

Public Works	
Roads & Bridges - 202	\$195,000
Solid Waste - 312	80,000
	<u>\$275,000</u>

- ❖ Roads & Bridges: \$100,000 was appropriated to purchase a new Flat Bed Truck. A new mini excavator with attachments to be used in utility/daily work orders was budgeted for \$95,000.
- ❖ Solid Waste: \$80,000 to purchase ten (10) recycling containers at \$8,000 each. These containers will replace old dilapidated recycling containers.

Public Health and Welfare

EMS - 153	\$360,000
Veterans Affairs - 610	18,000
	<hr/> \$378,000

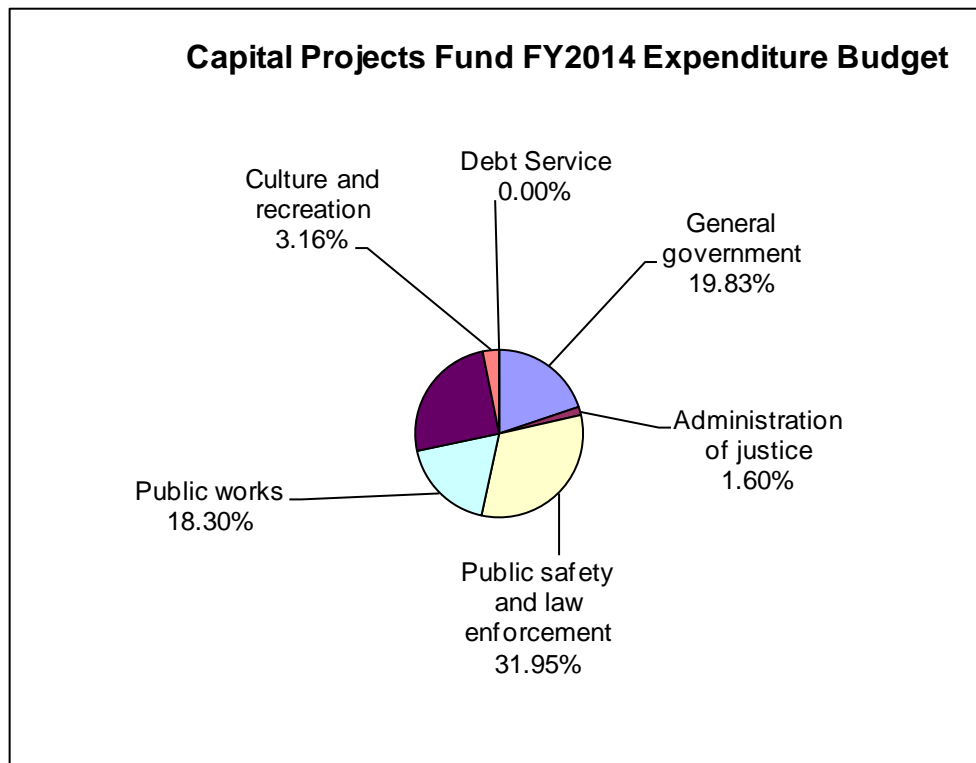
- ❖ EMS: \$360,000 is budgeted for two (2) new Ambulances and related equipment. These will replace the oldest ambulances in the EMS fleet.
- ❖ Veterans Affairs: A new VA Van will be purchased with the \$18,000 budget for this department. This van will be used to transport veterans to the VA clinic in Columbia, SC.

Culture and Recreation

Recreation - 801	\$47,500
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- ❖ Recreation: \$40,000 is appropriated to resurface tennis courts that are currently in unusable condition. \$7,500 will be used to purchase an ATV/Trailer that will be used to prepare ball fields for play.

The chart below summarizes the amount each function was appropriated in the FY2014 budget. Public safety is the largest with 32% of the budget. The general government function comes in second with 20% and public works is third with 18% of the budget.



APPENDIX

Glossary of Terms

Ad Valorem: Latin for “value of”. Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

Appropriation: The legal authorization granted by a legislative body (County Council) to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in both amount and time.

Assessed Valuation: The estimated value placed on real and personal property by the Lancaster County Assessor’s Office.

Audit: A methodical examination of the use of resources. It concludes in a written report of its findings, and it is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.

Bond: A written promise to pay a specified sum of money at a specific date together with periodic interest at a specified rate.

Budget: A comprehensive financial plan of operation which incorporates an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar: The schedule of key dates or milestones which the County follows in the preparation and adoption of the budget.

Budget Message: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the present economy and financial experience in recent years.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Debt: An obligation resulting from borrowed money or from the purchase of goods and services. Debts of government include bonds and notes.

Debt Limit: The maximum amount of general obligated debt which is legally permitted. The State of South Carolina forbids counties from incurring debt in excess of 8% of the total assessed valuation of taxable property within the County.

Debt Service Requirement: The amount of money required to pay the interest currently due on outstanding debt, and/or principal portion due on debt maturing in the up-coming year.

Department: A major administrative unit of the County which manages an operation or group of related operations within a functional area.

Expenditures: The amount of cash paid or to be paid for a service rendered, goods received or an asset purchased.

Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Lancaster County's fiscal year begins July 1st and ends the following June 30th.

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 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<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	225,000.00
10-7-005-593-00	MAINTENANCE-SERVICE	10,000.00
10-7-005-604-01	AUDIT	60,000.00
10-7-005-625-04	DA-MED IND FUND	160,242.00
10-7-005-650-00	INSURANCE-GENERAL	683,337.00
10-7-005-690-00	SPECIAL PROJECTS	0.00
10-7-005-781-00	MISCELLANEOUS EXPENSE	6,000.00
005 NON-DEPARTMENTAL		<u>1,230,579.00</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	6,700.00
10-7-011-510-10	S.C. POLICE RET EMPLOYER	1,175.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	23,000.00
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	0.00
10-7-011-571-00	UTILITIES-TELEPHONE	14,000.00
10-7-011-600-00	CONTRACTUAL SERVICES (CS)	380,000.00
10-7-011-604-04	PS-LEGAL/GENERAL	250,000.00
10-7-011-670-00	ADVERTISING	4,500.00
10-7-011-690-00	SPECIAL PROJECTS	30,000.00
10-7-011-691-01	SP - PROMOTIONS	27,000.00
10-7-011-760-00	CNT - GRANTS MATCH	140,808.00
10-7-011-771-00	DS - LEASE PURCHASE	50,000.00
10-7-011-781-00	MISCELLANEOUS EXPENSE	15,000.00
10-7-011-781-27	BONDS - SURETY	1,500.00
011 COUNTY COUNCIL		<u>1,088,883.00</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	12,766.00
10-7-014-625-06	DA-COUNTY AGENT	43,000.00
10-7-014-625-08	DA-HEALTH & WELLNESS COMM.	1,400.00
10-7-014-625-11	DA-COMMUNITY RELATIONS	2,250.00
10-7-014-625-14	DA-PUBLIC DEFENDER	127,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-014-625-17 DA-LANCASTER SOIL & WATER	50,772.00
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	40,500.00
10-7-014-625-35 DA-HISTORIC COMMISSION	5,000.00
10-7-014-625-37 DA-DEPARTMENT OF REVENUE	2,000.00
10-7-014-625-38 DA-SIXTH JUDICIAL CIRCUIT	189,000.00
10-7-014-625-58 WORKFORCE DEVELOPMENT	34,000.00
10-7-014-625-60 DA - USC-LANCASTER	74,725.00
10-9-014-950-14 DA-COUNTY LIBRARY	992,919.00
014 DIRECT ASSISTANCE	<u>1,642,621.00</u>
021 ADMINISTRATOR	
10-7-021-500-00 WAGES & SALARIES FULL TIME	197,700.00
10-7-021-500-05 SALARIES - OVERTIME	1,000.00
10-7-021-500-06 OT-HIST COURTHOUSE EVENTS	4,000.00
10-7-021-500-10 WAGES & SALARIES PART-TIME	5,000.00
10-7-021-510-00 FICA-EMPLOYERS CONTRIB.	16,307.00
10-7-021-510-05 SC RET EMPLOYERS CONTRIB	18,786.00
10-7-021-510-15 HEALTH/LIFE INS EMPLOYERS	29,000.00
10-7-021-510-25 WORKERS COMPENSATION	4,630.00
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)	31,000.00
10-7-021-604-10 PS - MEDICAL	50,000.00
10-7-021-690-00 SPECIAL PROJECTS	6,500.00
10-7-021-750-00 LEASE- COPIERS	10,000.00
021 ADMINISTRATOR	<u>401,923.00</u>
023 FINANCE	
10-7-023-500-00 WAGES & SALARIES FULL TIME	331,175.00
10-7-023-500-05 SALARIES- OT	1,250.00
10-7-023-510-00 FICA-EMPLOYERS CONTRIB.	25,681.00
10-7-023-510-05 SC RET EMPLOYERS CONTRIB	35,535.00
10-7-023-510-15 HEALTH/LIFE INS EMPLOYERS	52,155.00
10-7-023-510-25 WORKERS COMPENSATION	3,787.00
10-7-023-530-00 TRAVEL, TRAINING, DUES	12,000.00
10-7-023-540-00 SUPPLIES-GENERAL	16,000.00
10-7-023-560-00 EQUIPMENT - CAPITALIZED	7,500.00
10-7-023-571-00 UTILITIES-TELEPHONE	4,500.00
10-7-023-593-00 MAINTENANCE-SERVICE AGREE.	500.00
10-7-023-605-00 CS - PRINTING	1,500.00
10-7-023-670-00 ADVERTISING	800.00
10-7-023-690-00 SPECIAL PROJECTS	1,500.00
10-7-023-750-00 LEASE- COPIERS	5,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
023 FINANCE		498,883.00
024 HUMAN RESOURCE		
10-7-024-500-00	WAGES & SALARIES FULL TIME	86,550.00
10-7-024-500-05	SALARIES- OVERTIME	500.00
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	6,649.00
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	9,207.00
10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	12,757.00
10-7-024-510-25	WORKERS COMPENSATION	2,000.00
10-7-024-520-26	DRUG SCREENS	18,250.00
10-7-024-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-024-540-00	SUPPLIES-GENERAL	5,000.00
10-7-024-571-00	UTILITIES-TELEPHONE	2,000.00
10-7-024-600-00	CONTRACTUAL SERVICES (CS)	40,000.00
10-7-024-670-00	ADVERTISING	9,000.00
10-7-024-690-00	SPECIAL PROJECTS	15,000.00
10-7-024-750-00	LEASE- COPIERS	5,000.00
024 HUMAN RESOURCE		214,913.00
025 RISK MANAGEMENT		
10-7-025-500-00	WAGES & SALARIES FULL TIME	48,190.00
10-7-025-510-00	FICA-EMPLOYERS CONTRIB.	3,694.00
10-7-025-510-05	SC RET EMPLOYERS CONTRIB	5,175.00
10-7-025-510-15	HEALTH/LIFE INS EMPLOYERS	12,000.00
10-7-025-510-25	WORKERS COMPENSATION	750.00
10-7-025-520-30	SMALL CLAIMS	6,500.00
10-7-025-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-025-540-00	SUPPLIES-GENERAL	3,000.00
10-7-025-571-00	UTILITIES-TELEPHONE	2,000.00
10-7-025-690-00	SPECIAL PROJECTS	30,000.00
025 RISK MANAGEMENT		115,309.00
026 MIS		
10-7-026-500-00	WAGES & SALARIES FULL TIME	33,900.00
10-7-026-500-05	SALARIES- OVERTIME	750.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	2,654.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	3,670.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	5,035.00
10-7-026-510-25	WORKERS COMPENSATION	1,150.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	500.00
10-7-026-540-00	SUPPLIES-GENERAL	5,000.00
10-7-026-542-00	SUPPLIES - CLOTHING	200.00
10-7-026-550-00	MSA-DP HW MTN	75,000.00
10-7-026-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	85,000.00
10-7-026-590-00	MAINTENANCE - VEHICLES	1,500.00
10-7-026-590-05	GASOLINE	1,500.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	10,000.00
10-7-026-605-02	MSA-DP SW MTN	300,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-026-750-00	LEASE- COPIERS	3,000.00
026 MIS		<u>533,859.00</u>
027 GIS		
10-7-027-500-00	WAGES & SALARIES FULLTIME	89,682.00
10-7-027-500-05	SALARIES- OVERTIME	500.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	6,898.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	9,505.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	17,050.00
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
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	35,000.00
10-7-027-750-00	LEASE- COPIERS	14,000.00
027 GIS		<u>184,095.00</u>
029 ZONING		
10-7-029-500-00	WAGES & SALARIES FULL TIME	154,500.00
10-7-029-500-05	SALARIES - OVERTIME	1,000.00
10-7-029-510-00	FICA-EMPLOYERS CONTRIB.	11,887.00
10-7-029-510-05	SC RET EMPLOYERS CONTRIB	15,997.00
10-7-029-510-15	HEALTH/LIFE INS EMPLOYERS	16,000.00
10-7-029-510-25	WORKERS COMPENSATION	4,300.00
10-7-029-530-00	TRAVEL, TRAINING, DUES	1,750.00
10-7-029-540-00	SUPPLIES-GENERAL	5,500.00
10-7-029-551-00	EQUIPMENT-GENERAL	1,800.00
10-7-029-571-00	UTILITIES-TELEPHONE	3,750.00
10-7-029-590-00	MAINTENANCE-VEHICLES	4,000.00
10-7-029-590-05	GASOLINE	3,300.00
10-7-029-593-00	MAINTENANCE-SERVICE AGREE.	700.00
10-7-029-613-00	DEMOLITION EXPENSE	80,000.00
10-7-029-750-00	LEASE- COPIERS	2,500.00
029 ZONING		<u>306,984.00</u>
031 BUILDING		
10-7-031-500-00	WAGES & SALARIES FULL TIME	537,678.00
10-7-031-500-05	SALARIES - OVERTIME	750.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	41,208.00
10-7-031-510-05	SC RET EMPLOYERS CONTRIB	57,094.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	76,680.00
10-7-031-510-25	WORKERS COMPENSATION	20,655.00
10-7-031-530-00	TRAVEL, TRAINING, DUES	22,000.00
10-7-031-540-00	SUPPLIES-GENERAL	16,000.00
10-7-031-551-00	EQUIPMENT-GENERAL	10,000.00
10-7-031-571-00	UTILITIES-TELEPHONE	17,600.00
10-7-031-590-00	MAINTENANCE-VEHICLES	3,000.00
10-7-031-590-05	GASOLINE	15,200.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-031-593-00 MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-031-600-00 CONTRACTUAL SERVICES (CS)	6,000.00
10-7-031-670-00 ADVERTISING	250.00
10-7-031-750-00 LEASE- COPIERS	5,000.00
031 BUILDING	<u>835,615.00</u>
032 PLANNING	
10-7-032-500-00 WAGES & SALARIES FULL TIME	233,157.00
10-7-032-500-05 SALARIES - OVERTIME	4,500.00
10-7-032-500-10 WAGES & SALARIES PART-TIME	1,221.00
10-7-032-510-00 FICA-EMPLOYERS CONTRIB.	18,135.00
10-7-032-510-05 SC RET EMPLOYERS CONTRIB	25,105.00
10-7-032-510-15 HEALTH/LIFE INS EMPLOYERS	34,000.00
10-7-032-510-25 WORKERS COMPENSATION	7,475.00
10-7-032-530-00 TRAVEL, TRAINING, DUES	6,000.00
10-7-032-540-00 SUPPLIES-GENERAL	6,000.00
10-7-032-551-00 EQUIPMENT-GENERAL	18,321.00
10-7-032-571-00 UTILITIES-TELEPHONE	3,204.00
10-7-032-590-05 GASOLINE	500.00
10-7-032-600-00 CONTRACTUAL SERVICES (CS)	100,000.00
10-7-032-605-00 CS-PRINTING	2,500.00
10-7-032-670-00 ADVERTISING	8,000.00
10-7-032-750-00 LEASE- COPIERS	13,000.00
032 PLANNING	<u>481,118.00</u>
035 ECONOMIC DEVELOPMENT	
10-7-035-500-00 WAGES & SALARIES FULL TIME	205,918.00
10-7-035-500-05 SALARIES- OVERTIME	250.00
10-7-035-510-00 FICA-EMPLOYERS CONTRIB.	15,898.00
10-7-035-510-05 SC RET EMPLOYERS CONTRIB	22,029.00
10-7-035-510-15 HEALTH/LIFE INS EMPLOYERS	24,750.00
10-7-035-510-25 WORKERS COMPENSATION	4,868.00
10-7-035-530-00 TRAVEL	44,300.00
10-7-035-540-00 SUPPLIES- GENERAL	8,000.00
10-7-035-541-00 SUPPLIES POSTAGE	1,250.00
10-7-035-570-00 UTILITIES - GENERAL	0.00
10-7-035-571-00 UTILITIES-TELEPHONE	7,000.00
10-7-035-600-00 CONTRACTUAL SERVICES(CS)	31,500.00
10-7-035-605-00 CS - PRINTING	2,500.00
10-7-035-690-00 SPECIAL PROJECTS	0.00
035 ECONOMIC DEVELOPMENT	<u>368,263.00</u>
041 ASSESSOR	
10-7-041-500-00 WAGES & SALARIES FULL TIME	449,267.00
10-7-041-500-05 SALARIES - OVERTIME	2,000.00
10-7-041-500-10 WAGES & SALARIES PART-TIME	21,000.00
10-7-041-510-00 FICA-EMPLOYERS CONTRIB.	36,824.00
10-7-041-510-05 SC RET EMPLOYERS CONTRIB	50,441.00
10-7-041-510-15 HEALTH/LIFE INS EMPLOYERS	61,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
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	6,000.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	23,000.00
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	5,000.00
10-7-041-605-00	CS-PRINTING	2,500.00
10-7-041-670-00	ADVERTISING	200.00
10-7-041-690-00	SPECIAL PROJECTS	2,500.00
10-7-041-750-00	LEASE- COPIERS	4,500.00
041 ASSESSOR		<u>709,732.00</u>
043 AUDITOR		
10-7-043-500-00	WAGES & SALARIES FULL TIME	236,806.00
10-7-043-500-05	SALARIES- OT	500.00
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	18,182.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	25,168.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	28,100.00
10-7-043-510-25	WORKERS COMPENSATION	3,430.00
10-7-043-530-00	TRAVEL, TRAINING, DUES	4,000.00
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	3,000.00
10-7-043-600-00	CONTRACTUAL SERVICES (CS)	22,500.00
10-7-043-670-00	ADVERTISING	3,500.00
10-7-043-690-00	SPECIAL PROJECTS	1,800.00
10-7-043-750-00	LEASE- COPIERS	2,190.00
043 AUDITOR		<u>367,726.00</u>
044 TREASURER		
10-7-044-500-00	WAGES & SALARIES FULL TIME	198,406.00
10-7-044-500-05	SALARIES - OVERTIME	4,000.00
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	15,714.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	21,323.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	29,600.00
10-7-044-510-25	WORKERS COMPENSATION	1,100.00
10-7-044-530-00	TRAVEL, TRAINING, DUES	2,000.00
10-7-044-540-00	SUPPLIES-GENERAL	8,000.00
10-7-044-541-00	SUPPLIES-POSTAGE	20,000.00
10-7-044-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-044-600-00	CONTRACTUAL SERVICES (CS)	20,000.00
10-7-044-605-00	CS-PRINTING	67,000.00
10-7-044-670-00	ADVERTISING	500.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
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	250.00
10-7-044-782-00	OVER/SHORTAGE	200.00
044 TREASURER		<u>397,143.00</u>
045 DELINQUENT TAX		
10-7-045-500-00	WAGES & SALARIES FULL TIME	119,300.00
10-7-045-500-05	SALARIES - OVERTIME	500.00
10-7-045-500-10	WAGES & SALARIES PART-TIME	225.00
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	9,275.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	12,882.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	25,500.00
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	4,200.00
10-7-045-541-00	SUPPLIES-POSTAGE	50,000.00
10-7-045-551-00	EQUIPMENT-GENERAL	1,500.00
10-7-045-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	30,000.00
10-7-045-604-00	PROFESSIONAL SERVICES	10,000.00
10-7-045-605-00	CS - PRINTING	1,500.00
10-7-045-670-00	ADVERTISING	29,000.00
10-7-045-680-00	FEE REIMBURSEMENT	600.00
10-7-045-750-00	LEASE- COPIERS	1,350.00
10-7-045-781-26	BONDS EXPENSE	300.00
10-7-045-782-00	OVER/SHORTAGE	120.00
045 DELINQUENT TAX		<u>303,517.00</u>
051 REGISTRATION & ELECTION		
10-7-051-500-00	WAGES & SALARIES FULL TIME	66,050.00
10-7-051-500-05	SALARIES- OVERTIME	2,000.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	53,475.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	11,638.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	9,691.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	17,000.00
10-7-051-510-25	WORKERS COMPENSATION	2,750.00
10-7-051-530-00	TRAVEL, TRAINING, DUES	9,600.00
10-7-051-540-00	SUPPLIES-GENERAL	14,000.00
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	4,500.00
10-7-051-593-00	MAINTENANCE-SERVICE	36,550.00
10-7-051-600-00	CONTRACTUAL SERVICES (CS)	2,400.00
10-7-051-605-00	CS-PRINTING	3,500.00
10-7-051-670-00	ADVERTISING	1,000.00
10-7-051-690-00	SPECIAL PROJECTS	10,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-051-750-00	LEASE- COPIERS	3,500.00
051 REGISTRATION & ELECTION		<u>257,154.00</u>
060 REGISTER OF DEEDS		
10-7-060-500-00	WAGES & SALARIES FULL TIME	167,216.00
10-7-060-500-05	SALARIES- OT	1,000.00
10-7-060-500-10	WAGES & SALARIES PARTTIME	3,000.00
10-7-060-510-00	FICA-EMPLOYERS CONTRIB.	13,111.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	17,811.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	34,500.00
10-7-060-510-25	WORKERS COMPENSATION	2,700.00
10-7-060-530-00	TRAVEL, TRAINING, DUES	6,500.00
10-7-060-540-00	SUPPLIES-GENERAL	6,000.00
10-7-060-541-00	SUPPLIES POSTAGE	2,000.00
10-7-060-551-00	EQUIPMENT-GENERAL	1,000.00
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		<u>328,588.00</u>
061 CIRCUIT COURT		
10-7-061-500-05	SALARIES OVERTIME	150.00
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	3,500.00
10-7-061-780-05	PDC-JURORS	50,000.00
061 CIRCUIT COURT		<u>79,202.00</u>
063 CLERK OF COURT		
10-7-063-500-00	WAGES & SALARIES FULL TIME	187,500.00
10-7-063-500-05	SALARIES OVERTIME	500.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	14,451.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	19,975.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	39,400.00
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	6,500.00
10-7-063-541-00	SUPPLIES POSTAGE	3,500.00
10-7-063-542-00	SUPPLIES - CLOTHING	750.00
10-7-063-551-00	EQUIPMENT-GENERAL	2,000.00
10-7-063-571-00	UTILITIES-TELEPHONE	12,000.00
10-7-063-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-063-600-00	CONTRACTUAL SERVICES (CS)	1,500.00
10-7-063-750-00	LEASE- COPIERS	2,000.00
063 CLERK OF COURT		<u>297,076.00</u>

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
064 FAMILY COURT		
10-7-064-500-00	WAGES & SALARIES FULL TIME	162,502.00
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.	13,844.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	18,627.00
10-7-064-510-10	S.C. POLICE RET EMPLOYER	1,000.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	27,500.00
10-7-064-510-25	WORKERS COMPENSATION	1,300.00
10-7-064-540-00	SUPPLIES-GENERAL	14,500.00
10-7-064-541-00	SUPPLIES POSTAGE	17,500.00
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>324,805.00</u>
068 CORONER		
10-7-068-500-00	WAGES & SALARIES FULL TIME	143,785.00
10-7-068-500-10	WAGES & SALARIES PARTTIME	18,000.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	12,790.00
10-7-068-510-05	SC RET EMPLOYERS CONTRIB	8,210.00
10-7-068-510-10	S.C. POLICE RET EMPLOYER	8,831.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	28,000.00
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
10-7-068-551-30	EQUIPMENT-COMMUNICATIONS	0.00
10-7-068-571-00	UTILITIES-TELEPHONE	10,800.00
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	100,000.00
10-7-068-750-00	LEASE- COPIERS	3,550.00
068 CORONER		<u>387,666.00</u>
069 PROBATE COURT		
10-7-069-500-00	WAGES & SALARIES FULL TIME	243,400.00
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.	20,047.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	18,513.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	8,925.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	74,000.00
10-7-069-510-25	WORKERS COMPENSATION	3,325.00
10-7-069-530-00	TRAVEL, TRAINING, DUES	9,500.00
10-7-069-540-00	SUPPLIES-GENERAL	12,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-069-551-00 EQUIPMENT-GENERAL	3,500.00
10-7-069-571-00 UTILITIES-TELEPHONE	5,500.00
10-7-069-593-00 MAINTENANCE-SERVICE AGREE.	225.00
10-7-069-600-00 CONTRACTUAL SERVICES (CS)	10,225.00
10-7-069-670-00 ADVERTISING	250.00
10-7-069-750-00 LEASE- COPIERS	5,000.00
10-7-069-781-26 BONDS EXPENSE	700.00
069 PROBATE COURT	<u>434,113.00</u>
070 MAG-COUNTYWIDE	
10-7-070-500-00 WAGES & SALARIES FULL TIME	509,600.00
10-7-070-500-05 SALARIES OVERTIME	5,000.00
10-7-070-510-00 FICA-EMPLOYERS CONTRIB.	39,620.00
10-7-070-510-05 SC RET EMPLOYERS CONTRIB	27,399.00
10-7-070-510-10 SC POLICE RET EMPLOYERS CO	32,481.00
10-7-070-510-15 HEALTH/LIFE INS EMPLOYERS	82,300.00
10-7-070-510-25 WORKERS COMPENSATION	15,000.00
10-7-070-530-00 TRAVEL, TRAINING, DUES	8,000.00
10-7-070-540-00 SUPPLIES-GENERAL	17,500.00
10-7-070-542-00 SUPPLIES - CLOTHING	1,200.00
10-7-070-570-00 UTILITIES-GENERAL	17,000.00
10-7-070-571-00 UTILITIES-TELEPHONE	4,600.00
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>797,700.00</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	3,410,000.00
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.	280,687.00
10-7-110-510-05 SC RET EMPLOYERS CONTRIB	48,273.00
10-7-110-510-10 SC POLICE RET EMPLOYERS CO	396,146.00
10-7-110-510-15 HEALTH/LIFE INS EMPLOYERS	656,650.00
10-7-110-510-25 WORKERS COMPENSATION	150,632.00
10-7-110-530-00 TRAVEL, TRAINING, DUES	50,000.00
10-7-110-540-00 SUPPLIES-GENERAL	25,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-110-540-10	SUPPLIES-SEX OFF REGISTRY 1,000.00
10-7-110-542-00	SUPPLIES-CLOTHING 67,024.00
10-7-110-551-00	EQUIPMENT-GENERAL 16,000.00
10-7-110-551-30	COMMUNICATIONS 37,800.00
10-7-110-551-45	PROTECTIVE CLOTHING 12,800.00
10-7-110-551-65	LAW ENFORCEMENT 55,156.00
10-7-110-571-00	UTILITIES-TELEPHONE 93,000.00
10-7-110-581-00	RENT-BUILDING 17,000.00
10-7-110-590-00	MAINTENANCE-VEHICLES 108,000.00
10-7-110-590-05	GASOLINE 350,000.00
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 35,000.00
10-7-110-781-26	BONDS EXPENSE 1,000.00
110 SHERIFF	<u>6,111,918.00</u>
117 SHERIFF DEPT-TOWN OF KERS	
10-7-117-500-00	WAGES & SALARIES FULL TIME 281,052.00
10-7-117-500-05	SALARIES- OVERTIME 10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB 22,051.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT 36,924.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS 69,500.00
10-7-117-510-25	WORKERS COMPENSATION 13,500.00
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 41,000.00
117 SHERIFF DEPT-TOWN OF KERS	<u>504,027.00</u>
120 DENTENTION CENTER	
10-7-120-500-00	WAGES & SALARIES FULL TIME 932,750.00
10-7-120-500-05	SALARIES - OVERTIME 30,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB. 70,704.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO 115,364.00
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS 225,000.00
10-7-120-510-25	WORKERS COMPENSATION 42,907.00
10-7-120-520-25	PERSONNEL DISEASE PREV. 12,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES 5,000.00
10-7-120-540-00	SUPPLIES-GENERAL 20,000.00
10-7-120-540-15	SUPPLIES-INMATE (COMM. 10,000.00
10-7-120-542-00	SUPPLIES-CLOTHING 15,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-120-543-00 SUPPLIES-LAUNDRY	2,000.00
10-7-120-543-05 SUPPLIES-FOOD/BEVERAGE	198,000.00
10-7-120-543-15 SUPPLIES-BOARD/LODGING	15,000.00
10-7-120-551-00 EQUIPMENT-GENERAL	3,000.00
10-7-120-551-65 EQUIPMENT-LAW ENFORCEMENT	2,500.00
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	205,000.00
10-7-120-690-00 SPECIAL PROJECTS	10,000.00
10-7-120-750-00 LEASE- COPIERS	3,000.00
10-7-120-781-50 DYS SERVICE CONTRACT	23,000.00
120 DENTENTION CENTER	<u>1,948,675.00</u>
130 COMMUNICATIONS	
10-7-130-500-00 WAGES & SALARIES FULLTIME	731,964.00
10-7-130-500-05 SALARIES OVERTIME	70,000.00
10-7-130-510-00 FICA-EMPLOYERS CONTRIB	60,680.00
10-7-130-510-05 SC RET EMPLOYERS CONTRIB	51,622.00
10-7-130-510-10 S.C. POLICE RET EMPLOYER	36,856.00
10-7-130-510-15 HEALTH/LIFE INS EMPLOYERS	138,000.00
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	15,000.00
10-7-130-542-00 SUPPLIES - CLOTHING	12,500.00
10-7-130-551-00 EQUIPMENT-GENERAL	10,000.00
10-7-130-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-130-590-00 MAINTENANCE - VEHICLES	1,500.00
10-7-130-590-05 GASOLINE	2,500.00
10-7-130-591-00 MAINTENANCE - GENERAL	3,000.00
10-7-130-593-00 MAINTENANCE-SERVICE AGREE	19,000.00
10-7-130-600-00 CONTRACTUAL SERVICES(CS)	4,000.00
10-7-130-690-00 SPECIAL PROJECTS	98,000.00
10-7-130-750-00 LEASE- COPIERS	6,500.00
130 COMMUNICATIONS	<u>1,282,022.00</u>
140 EMERGENCY MANAGEMENT	
10-7-140-500-00 WAGES & SALARIES FULL TIME	137,800.00
10-7-140-500-05 SALARIES - OVERTIME	1,500.00
10-7-140-500-10 WAGES & SALARIES PARTTIME	0.00
10-7-140-510-00 FICA-EMPLOYERS CONTRIB.	11,726.00
10-7-140-510-05 SC RET EMPLOYERS CONTRIB	3,594.00
10-7-140-510-10 S.C. POLICE RET EMPLOYER	14,289.00
10-7-140-510-15 HEALTH/LIFE INS EMPLOYERS	17,600.00
10-7-140-510-25 WORKERS COMPENSATION	10,000.00
10-7-140-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-140-540-00 SUPPLIES-GENERAL	2,000.00
10-7-140-542-00 SUPPLIES- CLOTHING	1,500.00
10-7-140-551-00 EQUIPMENT-GENERAL	0.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-140-570-00	UTILITIES-GENERAL	28,000.00
10-7-140-571-00	UTILITIES-TELEPHONE	36,000.00
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
140 EMERGENCY MANAGEMENT		<u>343,509.00</u>
141 FIRE SERVICE		
10-7-141-500-00	WAGES & SALARIES FULL TIME	193,500.00
10-7-141-500-05	SALARIES- OVERTIME	16,500.00
10-7-141-500-10	WAGES & SALARIES PARTTIME	19,000.00
10-7-141-510-00	FICA-EMPLOYERS CONTRIB.	16,544.00
10-7-141-510-05	SC RET EMPLOYERS CONTRIB	3,465.00
10-7-141-510-10	S.C. POLICE RET EMPLOYER	22,962.00
10-7-141-510-15	HEALTH/LIFE INS EMPLOYERS	45,000.00
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	34,000.00
10-7-141-542-00	SUPPLIES-CLOTHING	5,000.00
10-7-141-551-00	EQUIPMENT-GENERAL	138,000.00
10-7-141-551-45	EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-570-00	UTILITIES-GENERAL	145,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	111,000.00
10-7-141-590-05	GASOLINE	75,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	35,000.00
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	150,000.00
10-7-141-691-01	SP - PROMOTIONS	38,000.00
10-7-141-760-00	MATCHING FUNDS	38,000.00
141 FIRE SERVICE		<u>1,300,071.00</u>
142 TOWN OF KERSHAW- FIRE		
10-7-142-500-00	WAGES & SALARIES FULLTIME	70,000.00
10-7-142-500-05	SALARIES OVERTIME	5,000.00
10-7-142-500-10	WAGES & SALARIES PARTTIME	29,000.00
10-7-142-510-00	FICA-EMPLOYERS CONTRIB	8,000.00
10-7-142-510-05	SC RET EMPLOYERS CONTRIB	1,000.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	12,800.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	5,000.00
10-7-142-510-25	WORKERS COMPENSATION	6,100.00
10-7-142-542-00	SUPPLIES - CLOTHING	3,200.00
10-7-142-551-00	EQUIPMENT-GENERAL	1,000.00
10-7-142-551-45	PROTECTIVE CLOTHING	1,900.00
142 TOWN OF KERSHAW- FIRE		<u>143,000.00</u>
144 LANC. COUNTY FIREFIGHTERS		

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-144-500-05 SALARIES OVERTIME	50,000.00
10-7-144-500-10 WAGES & SALARIES PARTTIME	10,000.00
10-7-144-510-00 FICA-EMPLOYERS CONTRIB	4,590.00
10-7-144-510-10 S.C. POLICE RET EMPLOYER	7,705.00
10-7-144-510-25 WORKERS COMPENSATION	4,220.00
10-7-144-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-144-542-00 SUPPLIES - CLOTHING	10,000.00
10-7-144-551-00 EQUIPMENT-GENERAL	7,000.00
10-7-144-590-05 GASOLINE	15,000.00
144 LANC. COUNTY FIREFIGHTERS	<u>113,515.00</u>
153 LANCASTER EMS	
10-7-153-500-00 WAGES & SALARIES FULL TIME	1,979,500.00
10-7-153-500-05 SALARIES - OVERTIME	1,000,000.00
10-7-153-500-10 WAGES & SALARIES PART-TIME	150,000.00
10-7-153-510-00 FICA-EMPLOYERS CONTRIB.	239,357.00
10-7-153-510-05 SC RET EMPLOYERS CONTRIB	309,498.00
10-7-153-510-15 HEALTH/LIFE INS EMPLOYERS	448,928.00
10-7-153-510-25 WORKERS COMPENSATION	355,000.00
10-7-153-520-25 PERSONNEL DISEASE PREV.	31,000.00
10-7-153-530-00 TRAVEL, TRAINING, DUES	54,000.00
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	225,000.00
10-7-153-542-00 SUPPLIES-CLOTHING	40,000.00
10-7-153-543-00 SUPPLIES-LAUNDRY	1,000.00
10-7-153-551-00 EQUIPMENT-GENERAL	25,000.00
10-7-153-551-30 COMMUNICATIONS	11,000.00
10-7-153-560-00 EQUIPMENT - CAPITALIZED	25,000.00
10-7-153-570-00 UTILITIES-GENERAL	40,000.00
10-7-153-571-00 UTILITIES-TELEPHONE	52,000.00
10-7-153-590-00 MAINTENANCE-VEHICLES	110,000.00
10-7-153-590-05 GASOLINE	140,000.00
10-7-153-591-00 MAINTENANCE-GENERAL	15,000.00
10-7-153-593-00 MAINTENANCE-SERVICE AGREE.	63,000.00
10-7-153-650-01 INSURANCE- OTHER	6,500.00
10-7-153-670-00 ADVERTISING	1,000.00
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>5,677,948.00</u>
156 LANCASTER RESCUE SQUAD	
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	2,000.00
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

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-156-600-00	CONTRACTUAL SERVICES (CS)	1,528.00
156 LANCASTER RESCUE SQUAD		18,604.00
157 INDIAN LAND RESCUE SQUAD		
10-7-157-520-25	PERSONNEL DISEASE PREV.	1,000.00
10-7-157-530-00	TRAVEL, TRAINING, DUES	3,500.00
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	2,000.00
10-7-157-551-30	COMMUNICATIONS	1,000.00
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	3,000.00
10-7-157-591-00	MAINTENANCE-GENERAL	1,500.00
10-7-157-750-00	LEASE- COPIERS	1,500.00
157 INDIAN LAND RESCUE SQUAD		24,500.00
202 ROADS & BRIDGES		
10-7-202-500-00	WAGES & SALARIES FULL TIME	770,175.00
10-7-202-500-05	SALARIES - OVERTIME	12,500.00
10-7-202-500-10	WAGES & SALARIES PART-TIME	10,000.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	60,793.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	82,988.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	143,500.00
10-7-202-510-25	WORKERS COMPENSATION	78,328.00
10-7-202-520-25	PERSONNEL DISEASE	1,200.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	3,000.00
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	90,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	27,100.00
10-7-202-544-10	SUPPLIES-STONE	350,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	75,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	5,000.00
10-7-202-570-00	UTILITIES-GENERAL	8,000.00
10-7-202-571-00	UTILITIES-TELEPHONE	16,000.00
10-7-202-582-00	RENT-EQUIPMENT	5,000.00
10-7-202-590-00	MAINTENANCE-VEHICLES	200,000.00
10-7-202-590-05	GASOLINE	145,000.00
10-7-202-591-00	MAINTENANCE-GENERAL	500.00
10-7-202-593-00	MAINTENANCE-SERVICE AGREE	8,100.00
10-7-202-600-00	CONTRACTUAL SERVICES (CS)	75,000.00
10-7-202-604-00	PROFESSIONAL SERVICES	50,000.00
10-7-202-690-00	SPECIAL PROJECTS	125,000.00
10-7-202-750-00	LEASE- COPIERS	2,000.00
202 ROADS & BRIDGES		2,370,184.00
210 VEHICLE MAINT GARAGE		
10-7-210-500-00	WAGES & SALARIES FULL TIME	231,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-210-500-05 SALARIES - OVERTIME	5,700.00
10-7-210-510-00 FICA-EMPLOYERS CONTRIB.	17,987.00
10-7-210-510-05 SC RET EMPLOYERS CONTRIB	25,075.00
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	7,000.00
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	13,300.00
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	443,787.00
251 BUILDING MAINTENANCE	
10-7-251-500-00 WAGES & SALARIES FULL TIME	194,000.00
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.	16,531.00
10-7-251-510-05 SC RET EMPLOYERS CONTRIB	21,597.00
10-7-251-510-15 HEALTH/LIFE INS EMPLOYERS	32,000.00
10-7-251-510-25 WORKERS COMPENSATION	13,500.00
10-7-251-530-00 TRAVEL, TRAINING, DUES	350.00
10-7-251-540-00 SUPPLIES-GENERAL	600.00
10-7-251-542-00 SUPPLIES-CLOTHING	4,500.00
10-7-251-545-00 SUPPLIES-CUSTODIAL	8,700.00
10-7-251-551-00 EQUIPMENT-GENERAL	3,000.00
10-7-251-560-00 EQUIPMENT - CAPITALIZED	10,000.00
10-7-251-570-00 UTILITIES-GENERAL	615,000.00
10-7-251-571-00 UTILITIES-PHONES	9,000.00
10-7-251-590-00 MAINTENANCE-VEHICLES	7,000.00
10-7-251-590-05 GASOLINE	24,000.00
10-7-251-591-00 MAINTENANCE-GENERAL	10,000.00
10-7-251-593-00 MAINTENANCE-SERVICE	115,000.00
10-7-251-594-00 MAINTENANCE-BLDG & GROUNDS	103,000.00
10-7-251-594-05 MAINT-BUILDING CLEANING	56,000.00
10-7-251-600-00 CONTRACTUAL SERVICES (CS)	114,000.00
10-7-251-608-01 SC DEPT OF CORRECTIONS	25,000.00
10-7-251-690-00 SPECIAL PROJECTS	60,000.00
10-7-251-781-73 LICENSES/PERMITS/FEES	250.00
251 BUILDING MAINTENANCE	1,462,028.00
310 LANDFILL-SOLID WASTE	
10-7-310-600-00 CONTRACTUAL SERVICES (CS)	57,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
310 LANDFILL-SOLID WASTE		57,000.00
312 SOLID WASTE COLLECTIONS		
10-7-312-500-00	WAGES & SALARIES FULL TIME	192,000.00
10-7-312-500-05	SALARIES - OVERTIME	27,500.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	250,000.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	36,344.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	20,382.00
10-7-312-510-10	S.C. POLICE RET EMPLOYER	4,366.00
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	1,000.00
10-7-312-540-00	SUPPLIES-GENERAL	5,000.00
10-7-312-542-00	SUPPLIES-CLOTHING	5,500.00
10-7-312-570-00	UTILITIES-GENERAL	22,500.00
10-7-312-571-00	UTILITIES-TELEPHONE	10,500.00
10-7-312-580-00	RENT-LAND	5,500.00
10-7-312-590-00	MAINTENANCE-VEHICLES	69,250.00
10-7-312-590-05	GASOLINE	120,000.00
10-7-312-591-00	MAINTENANCE-GENERAL	1,000.00
10-7-312-593-00	MAINTENANCE-SERVICE AGREE	3,500.00
10-7-312-600-00	CONTRACTUAL SERVICES (CS)	450,000.00
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,120,000.00
10-7-312-670-00	ADVERTISING	500.00
10-7-312-690-00	SPECIAL PROJECTS	0.00
312 SOLID WASTE COLLECTIONS		2,435,092.00
318 ANIMAL CONTROL		
10-7-318-500-00	WAGES & SALARIES FULL TIME	148,500.00
10-7-318-500-05	SALARIES - OVERTIME	11,000.00
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	12,344.00
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	12,682.00
10-7-318-510-10	SC POLICE RET EMPLOYERS CO	5,146.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	39,750.00
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	12,000.00
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	3,000.00
10-7-318-570-00	UTILITIES-GENERAL	16,000.00
10-7-318-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-318-590-00	MAINTENANCE-VEHICLES	5,000.00
10-7-318-590-05	GASOLINE	18,000.00
10-7-318-600-00	CONTRACTUAL SERVICES (CS)	0.00
318 ANIMAL CONTROL		312,972.00
320 ENVIRONMENTAL HEALTH		

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
10-7-320-540-00 SUPPLIES-GENERAL	2,250.00
10-7-320-670-00 ADVERTISING	275.00
320 ENVIRONMENTAL HEALTH	<u>2,525.00</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	0.00
10-7-330-600-00 CONTRACTUAL SERVICES (CS)	36,900.00
330 HEALTH SERVICES	<u>90,600.00</u>
400 JUVENILE DRUG COURT	
10-7-400-500-00 WAGES & SALARIES FULLTIME	47,735.00
10-7-400-510-00 FICA-EMPLOYERS CONTRIB	4,050.00
10-7-400-510-05 SC RET EMPLOYERS CONTRIB	5,097.00
10-7-400-510-10 S.C. POLICE RET EMPLOYER	950.00
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>108,091.00</u>
601 DEPT. OF SOCIAL SERVICES	
10-7-601-570-00 UTILITIES-GENERAL	50,610.00
10-7-601-600-00 CONTRACTUAL SERVICES (CS)	13,600.00
601 DEPT. OF SOCIAL SERVICES	<u>64,210.00</u>
602 D.S.S. FAMILY INDEP	
10-7-602-570-00 UTILITIES-GENERAL	9,030.00
10-7-602-581-00 RENT-BUILDING	45,000.00
10-7-602-600-00 CONTRACTUAL SERVICES(CS)	4,300.00
602 D.S.S. FAMILY INDEP	<u>58,330.00</u>
610 VETERANS AFFAIRS	
10-7-610-500-00 WAGES & SALARIES FULL TIME	97,425.00
10-7-610-500-05 SALARIES OVERTIME	1,000.00
10-7-610-510-00 FICA-EMPLOYERS CONTRIB.	7,460.00
10-7-610-510-05 SC RET EMPLOYERS CONTRIB	10,338.00
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	4,000.00
10-7-610-571-00 UTILITIES-TELEPHONE	3,000.00
10-7-610-650-01 INSURANCE- OTHER	400.00
10-7-610-750-00 LEASE- COPIERS	2,750.00
610 VETERANS AFFAIRS	<u>154,633.00</u>

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
999 LEASES		
10-7-999-771-16	LEASE PMTS-ENERGY MGT PRO	152,897.00
999 LEASES		152,897.00
10 GENERAL FUND		38,692,633.00
11 CAPITAL IMPROVEMENT FUND		
011 COUNTY COUNCIL		
11-7-011-560-00	EQUIPMENT - CAPITALIZED	100,000.00
011 COUNTY COUNCIL		100,000.00
026 MIS		
11-7-026-560-00	EQUIPMENT - CAPITALIZED	0.00
026 MIS		0.00
031 BUILDING		
11-7-031-560-00	EQUIPMENT - CAPITALIZED	50,000.00
031 BUILDING		50,000.00
032 PLANNING		
11-7-032-560-00	EQUIPMENT - CAPITALIZED	25,000.00
032 PLANNING		25,000.00
041 ASSESSOR		
11-7-041-560-00	EQUIPMENT - CAPITALIZED	50,000.00
041 ASSESSOR		50,000.00
043 AUDITOR		
11-7-043-560-00	EQUIPMENT - CAPITALIZED	24,000.00
043 AUDITOR		24,000.00
045 DELINQUENT TAX		
11-7-045-560-00	EQUIPMENT - CAPITALIZED	24,000.00
045 DELINQUENT TAX		24,000.00
068 CORONER		
11-7-068-560-00	EQUIPMENT - CAPITALIZED	30,000.00
068 CORONER		30,000.00
070 MAG-COUNTYWIDE		
11-7-070-560-00	EQUIPMENT - CAPITALIZED	24,000.00
070 MAG-COUNTYWIDE		24,000.00
110 SHERIFF		
11-7-110-560-00	EQUIPMENT - CAPITALIZED	400,000.00
110 SHERIFF		400,000.00
141 FIRE SERVICE		
11-7-141-560-00	EQUIPMENT - CAPITALIZED	50,000.00
141 FIRE SERVICE		50,000.00
153 LANCASTER EMS		

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
11-7-153-560-00	EQUIPMENT - CAPITALIZED	360,000.00
153 LANCASTER EMS		360,000.00
202 ROADS & BRIDGES		
11-7-202-560-00	EQUIPMENT - CAPITALIZED	195,000.00
202 ROADS & BRIDGES		195,000.00
210 VEHICLE MAINT GARAGE		
11-7-210-560-00	EQUIPMENT - CAPITALIZED	25,000.00
210 VEHICLE MAINT GARAGE		25,000.00
251 BUILDING MAINTENANCE		
11-7-251-560-00	EQUIPMENT - CAPITALIZED	0.00
251 BUILDING MAINTENANCE		0.00
312 SOLID WASTE COLLECTIONS		
11-7-312-560-00	EQUIPMENT - CAPITALIZED	80,000.00
312 SOLID WASTE COLLECTIONS		80,000.00
318 ANIMAL CONTROL		
11-7-318-560-00	EQUIPMENT - CAPITALIZED	0.00
318 ANIMAL CONTROL		0.00
610 VETERANS AFFAIRS		
11-7-610-560-00	EQUIPMENT - CAPITALIZED	18,000.00
610 VETERANS AFFAIRS		18,000.00
801 RECREATION, OPERATIONS		
11-7-801-560-00	EQUIPMENT - CAPITALIZED	47,500.00
801 RECREATION, OPERATIONS		47,500.00
11 CAPITAL IMPROVEMENT FUND		1,502,500.00
12 COURT MANDATED SECURITY		
110 SHERIFF		
12-7-110-500-00	WAGES & SALARIES FULLTIME	686,500.00
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	90,000.00
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
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	38,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	12,500.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	12,500.00
110 SHERIFF		1,124,300.00
12 COURT MANDATED SECURITY		1,124,300.00
13 VICTIMS SERVICES FUND		
116 VICTIMS ASSISTANCE		
13-7-116-500-00	WAGES & SALARIES FULL TIME	36,500.00
13-7-116-500-05	SALARIES-OVERTIME	500.00
13-7-116-510-00	FICA-EMPLOYERS CONTRIB	2,900.00
13-7-116-510-05	SC RET EMPLOYERS CONTRIB	3,900.00
13-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	7,500.00
13-7-116-510-25	WORKERS COMPENSATION	1,550.00
13-7-116-530-00	TRAVEL, TRAINING, DUES	1,000.00
13-7-116-540-00	SUPPLIES-GENERAL	500.00
13-7-116-590-00	MAINTENANCE - VEHICLES	2,000.00
13-7-116-590-05	GASOLINE	4,500.00
13-7-116-690-00	SPECIAL PROJECTS	25,000.00
116 VICTIMS ASSISTANCE		85,850.00
13 VICTIMS SERVICES FUND		85,850.00
15 E-911 FUND		
034 E-911		
15-7-034-500-00	WAGES & SALARIES FULL TIME	28,500.00
15-7-034-500-05	SALARIES- OVERTIME	1,000.00
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	13,000.00
15-7-034-540-00	SUPPLIES-GENERAL	9,000.00
15-7-034-551-00	EQUIPMENT- GENERAL	3,500.00
15-7-034-560-00	EQUIPMENT - CAPITALIZED	133,490.00
15-7-034-571-00	UTILITIES- TELEPHONE	10,000.00
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	150,000.00
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	20,000.00
15-7-034-605-00	CS- PRINTING	1,000.00
15-7-034-670-00	ADVERTISING	1,000.00
15-7-034-690-00	SPECIAL PROJECTS	30,000.00
034 E-911		510,500.00
15 E-911 FUND		510,500.00
20 LANC CTY TRANSP COMM FUND		

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
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	500,000.00
20-7-206-670-00	ADVERTISING	1,000.00
206 CTY TRANSPORTATION COMM		<u>1,601,000.00</u>
20 LANC CTY TRANSP COMM FUND		<u>1,601,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-7-917-500-00	WAGES & SALARIES FULLTIME	149,000.00
22-7-917-500-05	SALARIES-OVERTIME	20,000.00
22-7-917-500-10	WAGES & SALARIES PARTTIME	14,000.00
22-7-917-510-00	FICA-EMPLOYERS CONTRIB	15,000.00
22-7-917-510-10	S.C. POLICE RET EMPLOYER	23,000.00
22-7-917-510-15	HEALTH/LIFE INS EMPLOYERS	24,000.00
22-7-917-510-25	WORKERS COMPENSATION	13,000.00
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	42,000.00
22-7-917-560-00	EQUIPMENT - CAPITALIZED	40,000.00
22-7-917-570-00	UTILITIES - GENERAL	2,500.00
22-7-917-571-00	UTILITIES-TELEPHONE	3,500.00
22-7-917-590-00	MAINTENANCE - VEHICLES	1,000.00
22-7-917-590-05	GASOLINE	3,000.00
22-7-917-591-00	MAINTENANCE - GENERAL	4,000.00
22-7-917-593-00	MAINTENANCE-SERVICE AGREE	8,000.00
22-7-917-600-00	CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00	INSURANCE - GENERAL	8,100.00
22-7-917-690-00	SPECIAL PROJECTS	22,000.00
22-7-917-740-30	CP-LAND/BLDG ACQUISITION	75,000.00
22-7-917-771-00	DS - LEASE PURCHASE	45,600.00
917 INDIAN LAND FIRE DISTRICT		<u>539,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		<u>539,000.00</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	6,000.00
29-9-011-950-05	TRANSFER TO/FROM OTHER FD	15,000.00
011 COUNTY COUNCIL		<u>23,000.00</u>
014 DIRECT ASSISTANCE		
29-7-014-625-56	DA- LANCASTER PERFORMING ARTS	17,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
014 DIRECT ASSISTANCE		17,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		40,000.00
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-7-016-770-00	DS PRINCIPAL - GENERAL	1,480,000.00
30-7-016-770-05	DS FEES	10,000.00
30-7-016-770-10	DS INTEREST - GENERAL	631,755.00
016 COUNTY DEBT		2,121,755.00
30 DEBT SERVICE FUND		2,121,755.00
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	6,101,994.00
31-9-015-961-00	FUND BALANCE-UNDESIGNATED	883,006.00
015 CAPITAL PROJECT SALES TAX		7,000,000.00
31 CAPITAL PROJECT SALES TAX FUND		7,000,000.00
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	45,000.00
45-7-801-500-15	WAGES & SAL. P/T - OTHER	13,000.00
45-7-801-510-00	FICA-EMPLOYERS CONTRIB.	38,336.00
45-7-801-510-05	SC RET EMPLOYERS CONTRIB	46,975.00
45-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	75,000.00
45-7-801-510-25	WORKERS COMPENSATION	20,600.00
45-7-801-530-00	TRAVEL, TRAINING, DUES	14,000.00
45-7-801-540-00	SUPPLIES-GENERAL	20,000.00
45-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	45,000.00
45-7-801-570-00	UTILITIES-GENERAL	176,710.00
45-7-801-590-00	MAINTENANCE-VEHICLES	18,000.00
45-7-801-590-05	GASOLINE	42,000.00
45-7-801-591-00	MAINTENANCE-GENERAL	16,000.00
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	16,250.00
45-7-801-781-20	BANK CHARGES	650.00
801 RECREATION, OPERATIONS		1,076,147.00
810 RECREATION, PROJECTS		
45-7-810-551-00	EQUIPMENT - GENERAL	53,551.00
45-7-810-740-25	CP - PARK DEVELOPMENT	40,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
45-7-810-740-36	CP - BALLFIELD LIGHTS	95,000.00
45-7-810-781-72	CNT - SPECIAL	53,551.00
810 RECREATION, PROJECTS		242,102.00
815 RECREATION, PROGRAMS		
45-7-815-500-10	WAGES & SALARIES PART-TIME	406,000.00
45-7-815-510-00	FICA-EMPLOYERS CONTRIB.	31,150.00
45-7-815-510-05	SC RET EMPLOYERS CONTRIB	5,000.00
45-7-815-510-25	WORKERS COMPENSATION	10,000.00
45-7-815-700-55	PROGRAM EXP. RECREATION	385,434.00
815 RECREATION, PROGRAMS		837,584.00
45 RECREATION FUND		2,155,833.00
47 AIRPORT FUND		
215 LANCASTER COUNTY AIRPORT		
47-7-215-500-00	WAGES & SALARIES FULLTIME	40,900.00
47-7-215-500-05	SALARIES OVERTIME	0.00
47-7-215-500-10	WAGES & SALARIES PARTTIME	0.00
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	1,210.00
47-7-215-560-00	EQUIPMENT - CAPITALIZED	0.00
47-7-215-570-00	UTILITIES-GENERAL	30,000.00
47-7-215-590-00	MAINTENANCE - VEHICLES	1,600.00
47-7-215-590-05	GASOLINE	111,462.00
47-7-215-593-00	MAINTENANCE-SERVICE AGREE.	4,500.00
47-7-215-594-00	MAINTENANCE-BLDG & GROUNDS	4,500.00
47-7-215-600-00	CONTRACTUAL SERVICES (CS)	5,000.00
47-7-215-604-00	PROFESSIONAL SERVICES	0.00
47-7-215-650-00	INSURANCE-GENERAL	14,700.00
47-7-215-670-00	ADVERTISING	500.00
47-7-215-690-00	SPECIAL PROJECTS	0.00
47-7-215-750-00	LEASE- COPIERS	1,283.00
47-7-215-781-00	MISCELLANEOUS EXPENSE	2,100.00
215 LANCASTER COUNTY AIRPORT		225,000.00
47 AIRPORT FUND		225,000.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		
928 PLEASANT VALLEY FIRE DIST		
50-7-928-520-35	SALARIES & FRINGE - PVFD	85,500.00
50-7-928-530-00	TRAVEL	6,000.00
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	10,000.00

FY 2013 - 2014

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
50-7-928-560-00	EQUIPMENT - CAPITALIZED	15,000.00
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	4,000.00
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	1,500.00
50-7-928-650-00	INSURANCE - GENERAL	2,500.00
50-7-928-690-00	SPECIAL PROJECTS	6,000.00
50-7-928-760-00	MATCHING FUNDS	4,000.00
50-9-928-950-00	TRANSFER TO GEN FUND	15,000.00
928 PLEASANT VALLEY FIRE DIST		<u>164,000.00</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	106,798.00
930 GO DEBT - PLEASANT VALLEY		<u>206,798.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT		<u>370,798.00</u>
TOTALS:		<u>55,969,169.00</u>

FY 2013 - 2014

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10 GENERAL FUND		
011 COUNTY COUNCIL		
10-4-011-400-00	AD VALOREM TAXES - CURRENT	14,350,000.00
10-4-011-400-05	VEHICLE TAXES - COUNTY	1,850,000.00
10-4-011-400-10	MOBILE HOME TAXES	1,000.00
10-4-011-400-15	ROLLBACK TAX - CURRENT	10,000.00
10-4-011-400-20	PENALTIES - CURRENT TAXES	60,000.00
10-4-011-400-75	FEE IN LIEU OF TX-CURRENT	825,000.00
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	1,150,000.00
10-4-011-410-02	FEE IN LIEU OF TX-DELINQU	1,500.00
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.	1,145,000.00
10-4-011-417-05	INVENTORY TAX-STATE REIMB.	80,447.00
10-4-011-417-15	STATE REIMB-MANUF EXEMPT	55,000.00
10-4-011-417-16	MANUF EXPEMPT FIL - STATE	70,000.00
10-4-011-417-20	MOTOR CARRIER IRP	62,500.00
10-4-011-418-00	1% LOCAL OPTION ROLLBACK	3,389,988.00
10-4-011-418-05	1% LOCAL OPTION REVENUE	1,475,000.00
10-4-011-434-20	STATE ACCOMODATIONS TAX	125,000.00
10-4-011-434-50	STATE AID TO SUB DIV	2,900,000.00
10-4-011-441-00	LICENSES - CABLE FRANCHISE	467,904.00
10-4-011-441-05	LICENSE - COIN TELEPHONES	36,000.00
10-4-011-480-05	INTEREST INCOME	40,000.00
10-4-011-490-25	MISCELLANEOUS INCOME	15,000.00
10-4-011-490-50	TRUST FUND OVERAGE	5,000.00
10-4-011-490-61	RENT - HISTORIC COURTHOUSE	7,500.00
10-8-011-801-18	TRANSFER FROM LOCAL ACCOM	15,000.00
10-8-011-801-19	TRF FROM FUND 50	15,000.00
10-8-011-810-05	FUND BALANCE - DESIGNATED	238,808.00
011 COUNTY COUNCIL		<u>28,521,647.00</u>
021 ADMINISTRATOR		<u>3,000.00</u>
10-4-021-495-01	WELCOME CENTER SALES	3,000.00
021 ADMINISTRATOR		<u>3,000.00</u>
023 FINANCE		<u>12,000.00</u>
10-4-023-459-50	CHARGES - TAX BILLING	12,000.00
023 FINANCE		<u>12,000.00</u>
029 ZONING		<u>50,150.00</u>
10-4-029-442-55	PERMIT - ZONING	50,000.00
10-4-029-456-00	SALE OF COPIES	150.00
029 ZONING		<u>50,150.00</u>
031 BUILDING		<u>20,000.00</u>
10-4-031-442-00	PERMITS - BUILDING	2,840,000.00
10-4-031-442-01	PERMITS - MOBILE HOME	20,000.00

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

FY 2013 - 2014

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-4-031-442-03	FEES - RE-INSPECTION	20,000.00
10-4-031-442-50	PERMITS-ELECTRICAL	1,500.00
10-4-031-442-51	PERMITS-PLUMBING	100.00
10-4-031-442-52	PERMITS-MECHANICAL	2,500.00
10-4-031-442-54	PERMITS-MOBILE HOME MOVING	1,000.00
10-4-031-442-57	PERMITS - ALARMS	1,500.00
10-4-031-456-00	SALE OF COPIES	500.00
031 BUILDING		<u>2,887,100.00</u>
032 PLANNING		
10-4-032-444-00	CHARGES - REZONINGS	3,000.00
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	3,500.00
10-4-032-456-00	SALE OF COPIES	175.00
032 PLANNING		<u>9,425.00</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
10-4-044-456-00	SALE OF COPIES	150.00
10-4-044-468-00	BANK / RETURNED CK FEES	2,750.00
044 TREASURER		<u>57,900.00</u>
045 DELINQUENT TAX		
10-4-045-455-00	COSTS - DELINQUENT TAX	240,000.00
045 DELINQUENT TAX		<u>240,000.00</u>
051 REGISTRATION & ELECTION		
10-4-051-434-75	STATE ELECTION COMMISSION	20,000.00
051 REGISTRATION & ELECTION		<u>20,000.00</u>
060 REGISTER OF DEEDS		
10-4-060-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00	COUNTY FEES	425,000.00
10-4-060-446-01	STATE FEES RETAINED (3%)	30,000.00
10-4-060-446-03	FEES - R.M.C.	180,000.00
10-4-060-456-00	SALE OF COPIES-ROD	10,000.00
10-4-060-467-00	PASSPORT FEES	7,500.00
060 REGISTER OF DEEDS		<u>654,075.00</u>
063 CLERK OF COURT		
10-4-063-434-00	STATE SALARY PARTICIPATION	1,575.00

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

FY 2013 - 2014

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
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	35,000.00
10-4-064-434-61	DSS 4D CHILD SUPPORT-F.FEE	15,000.00
10-4-064-461-80	FEES - FAMILY COURT	165,000.00
10-8-064-810-09	FB RESERVED- DSS INCENTIVE	45,000.00
064 FAMILY COURT		<u>375,000.00</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	500.00
068 CORONER		<u>3,075.00</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	15,000.00
10-4-069-459-50	FEES-MARRIAGE	3,000.00
10-4-069-461-00	COSTS OF COURT	90,000.00
10-4-069-461-60	FEES - PROBATE	17,000.00
10-4-069-461-85	FEES- REIMB/THREE RIVERS	500.00
069 PROBATE COURT		<u>129,075.00</u>
070 MAG-COUNTYWIDE		
10-4-070-461-05	FINES-MAGISTRATES	360,000.00
10-4-070-461-70	FEES-ADM. COST FRAUD CHECK	7,500.00
10-4-070-461-95	FEES-CIVIL PAPERS	100,000.00
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		
10-4-110-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-110-434-60	DSS - PROCESS SERVICE FEES	10,000.00
10-4-110-436-10	Intergovernmental Revenue	23,500.00
10-4-110-457-06	SCRAP METAL BUYER LICENSE	500.00
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>57,575.00</u>
117 SHERIFF DEPT-TOWN OF KERS		
10-4-117-436-05	REIMB.- TOWN OF KERSHAW	451,036.00

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

FY 2013 - 2014

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
117 SHERIFF DEPT-TOWN OF KERS	451,036.00
120 DENTENTION CENTER	
10-4-120-459-20 SALE OF MEALS	1,000.00
10-4-120-490-35 OTHER INCOME	15,000.00
10-4-120-491-00 COMMISSARY COMMISSION INCOME	15,000.00
120 DENTENTION CENTER	31,000.00
140 EMERGENCY MANAGEMENT	
10-4-140-470-10 DONATIONS NUC/PLANNING	15,000.00
140 EMERGENCY MANAGEMENT	15,000.00
142 TOWN OF KERSHAW- FIRE	
10-4-142-436-05 REIMB - TOWN OF KERSHAW	143,000.00
142 TOWN OF KERSHAW- FIRE	143,000.00
153 LANCASTER EMS	
10-4-153-458-00 CHARGES - AMBULANCE	2,300,000.00
153 LANCASTER EMS	2,300,000.00
202 ROADS & BRIDGES	
10-4-202-422-00 ROAD IMPROVEMENT FEES	1,925,000.00
10-4-202-422-05 ROAD IMPROVEMENT FEE-OTHER	3,500.00
10-4-202-450-70 SALE - METAL	1,000.00
10-4-202-480-05 INTEREST INCOME	1,000.00
202 ROADS & BRIDGES	1,930,500.00
210 VEHICLE MAINT GARAGE	
10-4-210-450-70 SALES - METAL	4,000.00
210 VEHICLE MAINT GARAGE	4,000.00
312 SOLID WASTE COLLECTIONS	
10-4-312-434-40 STATE TIRE DISP. FEES	25,000.00
10-4-312-450-00 CHARGES - LANDFILL	90,000.00
10-4-312-450-10 CHARGES - SOLID WASTE COLL	6,000.00
10-4-312-450-30 SALES-ALUMINUM CANS	5,000.00
10-4-312-450-40 SALES-PAPER	10,000.00
10-4-312-450-60 SALES-BATTERIES	2,000.00
10-4-312-450-70 SALES-METAL	15,000.00
10-4-312-450-75 SALE- USED MOTOR OIL	4,000.00
312 SOLID WASTE COLLECTIONS	157,000.00
318 ANIMAL CONTROL	
10-4-318-459-45 FEES - ANIMAL	7,500.00
10-4-318-490-38 CADAVER FEES	2,500.00
318 ANIMAL CONTROL	10,000.00
330 HEALTH SERVICES	
10-4-330-459-10 SALES - VITAL STATISTICS	15,000.00
330 HEALTH SERVICES	15,000.00

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

FY 2013 - 2014

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
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	70,000.00
601 DEPT. OF SOCIAL SERVICES	70,000.00
610 VETERANS AFFAIRS	
10-4-610-434-45 STATE VETERANS AFFAIRS	5,000.00
610 VETERANS AFFAIRS	5,000.00
10 GENERAL FUND	38,692,633.00
11 CAPITAL IMPROVEMENT FUND	
011 COUNTY COUNCIL	
11-4-011-400-00 CUR. AD VALOREM TAX - EQUIP	980,000.00
11-4-011-400-05 VEHICLE TAX - EQUIP. FUND	110,000.00
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	50,000.00
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	65,000.00
11-4-011-417-15 STATE REIMB-MANUF EXEMPT	2,000.00
11-4-011-417-16 MANUF EXPEMPT FIL - STATE	4,500.00
011 COUNTY COUNCIL	1,283,500.00
999 LEASES	
11-8-999-810-04 FUND BALANCE-UNDESIGNATED	219,000.00
999 LEASES	219,000.00
11 CAPITAL IMPROVEMENT FUND	1,502,500.00
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	91,000.00
12-4-011-400-20 PENALTIES - CURRENT TAXES	3,000.00
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	2,000.00
12-4-011-417-16 MANUF EXPEMPT FIL - STATE	3,000.00
011 COUNTY COUNCIL	1,034,187.00
110 SHERIFF	
12-8-110-810-04 FUND BALANCE-UNDESIGNATED	90,113.00

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
110 SHERIFF	90,113.00
12 COURT MANDATED SECURITY	1,124,300.00
13 VICTIMS SERVICES FUND	
116 VICTIMS ASSISTANCE	
13-4-116-462-05 ASSESS - CRIME VICTIMS	42,000.00
13-4-116-462-15 CONVICTION SURCHARGE	41,850.00
13-4-116-462-35 VICTIMS SERV-TOWN OF KERS	2,000.00
116 VICTIMS ASSISTANCE	85,850.00
13 VICTIMS SERVICES FUND	85,850.00
15 E-911 FUND	
034 E-911	
15-4-034-423-00 E-911 TARIFF	285,000.00
15-4-034-423-05 E-911 CMRS SURCHARGE	100,000.00
15-4-034-435-05 STATE - E911COST RECOVERY	125,000.00
15-4-034-480-05 INTEREST INCOME	500.00
034 E-911	510,500.00
15 E-911 FUND	510,500.00
20 LANC CTY TRANSP COMM FUND	
206 CTY TRANSPORTATION COMM	
20-4-206-434-30 STATE C FUNDS-RD. IMPR.	1,275,000.00
20-4-206-480-05 INTEREST INCOME	2,000.00
20-8-206-810-04 FUND BALANCE-UNDESIGNATED	324,000.00
206 CTY TRANSPORTATION COMM	1,601,000.00
20 LANC CTY TRANSP COMM FUND	1,601,000.00
22 INDIAN LAND FIRE PROT. DISTRICT	
917 INDIAN LAND FIRE DISTRICT	
22-4-917-453-00 FIRE DISTRICT FEE	424,000.00
22-8-917-810-05 FUND BALANCE - DESIGNATED	115,000.00
917 INDIAN LAND FIRE DISTRICT	539,000.00
22 INDIAN LAND FIRE PROT. DISTRICT	539,000.00
29 LOCAL ACCOMMODATIONS TAX FUND	
011 COUNTY COUNCIL	
29-4-011-421-00 LOCAL ACCOM. TAX REVENUE	40,000.00
011 COUNTY COUNCIL	40,000.00
29 LOCAL ACCOMMODATIONS TAX FUND	40,000.00
30 DEBT SERVICE FUND	
016 COUNTY DEBT	
30-4-016-400-00 AD VALOREM TAXES - CURRENT	1,400,000.00
30-4-016-400-05 VEHICLE TAXES - COUNTY	160,000.00

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

FY 2013 - 2014

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
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	4,000.00
30-4-016-417-16 MANUF EXPEMPT FIL - STATE	6,000.00
30-4-016-480-05 INTEREST INCOME	750.00
30-8-016-810-05 FUND BALANCE - DESIGNATED	237,790.00
016 COUNTY DEBT	2,121,755.00
30 DEBT SERVICE FUND	2,121,755.00
31 CAPITAL PROJECT SALES TAX FUND	
015 CAPITAL PROJECT SALES TAX	
31-4-015-424-00 1% LOCAL OPT. REV CAPITAL	7,000,000.00
015 CAPITAL PROJECT SALES TAX	7,000,000.00
31 CAPITAL PROJECT SALES TAX FUND	7,000,000.00
45 RECREATION FUND	
801 RECREATION, OPERATIONS	
45-8-801-801-01 TRANSFER FROM GENERAL FUND	880,428.00
801 RECREATION, OPERATIONS	880,428.00
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
45-8-810-810-01 FUND BALANCE - RESERVED	153,145.00
810 RECREATION, PROJECTS	260,248.00
815 RECREATION, PROGRAMS	
45-4-815-451-00 PROGRAM REV. RECREATION	1,015,157.00
815 RECREATION, PROGRAMS	1,015,157.00
45 RECREATION FUND	2,155,833.00
47 AIRPORT FUND	
215 LANCASTER COUNTY AIRPORT	
47-4-215-459-15 SALES- FUEL	150,000.00
47-4-215-490-60 RENTS - GENERAL	35,000.00
47-8-215-801-01 TRANSFER FROM GENERAL FUND	40,000.00
215 LANCASTER COUNTY AIRPORT	225,000.00
47 AIRPORT FUND	225,000.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT	
928 PLEASANT VALLEY FIRE DIST	

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY14 FINAL VERSION 6/18/2013

FY 2013 - 2014

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
50-4-928-453-00 FIRE DISTRICT FEE	347,334.00
50-4-928-460-00 PENALTY - FIRE FEE	2,500.00
50-8-928-810-04 FUND BALANCE-UNDESIGNATED	20,964.00
928 PLEASANT VALLEY FIRE DIST	<u>370,798.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT	<u>370,798.00</u>
TOTALS:	<u>55,969,169.00</u>