



Lancaster
County

South Carolina

**OPERATING AND
CAPITAL BUDGET**

Fiscal Year 2022-2023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lancaster
South Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **County of Lancaster, South Carolina** for its annual budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Lancaster County Council

Steve Harper, Council Chair, District 5

Brian Carnes, Vice Chair, District 7

Billy Mosteller, Secretary, District 3

Terry Graham, District 1

Charlene McGriff, District 2

Larry Honeycutt, District 4

Allen Blackmon, District 6

Administration

Dennis Marstall

County Administrator

John Bodner

Assistant County Administrator

Veronica Thompson

Chief Financial Officer

Jeff Catoe

Public Services Division Director

Rox Burhans

Development Services Division Director

Budget Staff

Kimberly Belk

Budget Director

Graham Shuford

Budget Analyst

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LANCASTER COUNTY, SOUTH CAROLINA MISSION AND VISION

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 2021 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.

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Honorable Chairman and County Council
Lancaster County, South Carolina

Dear Chairman Harper and Councilmembers:

Enclosed is the adopted Fiscal Year 2023 Lancaster County Budget totaling \$124,304,772 for all funds.

I want to extend my appreciation to all elected officials and department directors, and particularly the Budget staff, for their assistance in helping me to understand the many complexities of departmental budgets and overall budget inputs, as I formulated this budget. As this is my first budget recommendation since being named County Administrator, I am grateful for the collaboration and information sharing that has been the backbone of generating this budget process, recommendation, and now implementation.

In developing this budget, my focus was to:

- Understand the goals of the County Council
- Understand the needs of the departments
- Evaluate County services and the impacts of population growth on those services
- Safeguard the fiscal health of the County, with the understanding that the budget is primarily supported by local taxpayer funding
- Identify service enhancements and prepare for future growth and impacts

Based on this focus, the budget recommendation, and subsequent adoption, is structured to:

1. Establish a budget that does not increase the property tax millage rate, outside of the 1.10 for the debt service fund
2. Highlight that employees are the County's key asset and invest in the workforce by implementing a minimum \$12 an hour for all employees, whether full-time, part-time or seasonal
3. Provide a 5% to 6% across-the-board pay raise for full-time employees, depending on where their current compensation falls within their pay classification, this compensation investment recognizes the County has to recruit and retain employees in a very tight labor market that is highly competitive, particularly with compensation.
4. Add College Tuition Assistance as a new employee benefit
5. Demonstrate that public safety is a priority for the County Council by investing in the Sheriff's career ladder compensation structure for patrol and detention officers. Additionally, continue investment in equipment for the public safety departments, to include 20 patrol vehicles for the Sheriff's department (8 with federal ARPA funding), two Ambulances, a Fire Vehicle, and new work consoles at 911 Communications
6. Plan for the future with the development and implementation of a County-wide Strategic Plan, and make some adjustments to the organization chart to bring Information

Technology and Legal Services in-house, plus consolidate positions and create a new Communications and Marketing Department to enhance departmental and county-wide information and messaging

7. Provide building and equipment upgrades to assist employees in providing enhanced customer service
8. Address the current rise in inflation impacting all county expenditures, plus address cost increases for insurance (health, workers comp, property) and state mandates (elections and other)
9. Add additional or reclassify new employees to address growth and meet or enhance service needs, particularly with the opening of three new recreation facilities in 2022. Of the 62 new full and part-time positions that were requested, this budget funds 23 new positions and an additional 3 reclassified positions, including:
 - Administration – 3 (includes creating in-house legal counsel positions)
 - Airport – 1 (transition part-time to full-time)
 - Communications and Marketing 2 (partially offset by transfer from ED)
 - EMS – 1
 - Human Resources – 1
 - Information Technology – 5 (supports creating in-house IT staff)
 - Parks and Recreation – 9 (supports opening 3 new recreation facilities)
 - Registration and Elections – (supports hiring more election poll workers to address state mandate for absentee/early voting)
 - Planning – 2 (reclassifying one position)
 - Stormwater – 1
 - Pleasant Valley Fire District – 1

In addition to the above, the County has plans to make strategic investments in its infrastructure and capital improvements by leveraging one-time federal funds provided by the American Rescue Plan Act (ARPA). County Council has already approved critical upgrades in Information Technology to bolster the County's network, hardware, and security operations as well as facility upgrades to help various departments dealing with unprecedented workloads and needs such as an expansion of the Coroner's Office, a new evidence storage facility for the Sheriff's Office, additional space for the Public Defender's Office and reclamation and expansion of parking at Springdale Recreation Facility. In this budget, Council approved 8 Sheriff vehicles to be replaced in the Capital Improvement Fund while also approving 12 Sheriff vehicles to be replaced from the ARPA funds.

The Airport Terminal facility is also a critical capital improvement project which is addressed in the FY23 budget. While the County is seeking Federal grant funds for reimbursement, fund balance has been included to replace the current terminal which will expand operations and future economic development opportunities. County roads continue to be a central point of focus in the FY23 budget for the County. The State approved a one-time additional \$7 million for the County's Transportation Commission budget. Additionally, Capital Project Sales Tax two proviso roads were approved to be funded with excess penny sales tax collections at \$9,000,000 which, once completed, will effectively close-out sales tax two. Capital Project Sales Tax Three collections

began in the spring of 2022. While design plans are being crafted on the approved Detention Center project to be funded via bond in this penny sales tax cycle, pay-as-you-go (paygo) projects for roads and EMS are included in this budget dependent upon first year revenue collections.

The FY23 budget builds on the strong past fiscal management of the County and conservative budgeting, where the County has a strong AA1 bond rating, and it is balanced with anticipated expenditures matching the anticipated revenues for FY23. This budget is supported by the anticipated increase in revenue that will be generated from the recent new buildings and residences in the county, as well as overall increase in tax values throughout the county. It is also supported by increased federal and state COVID and infrastructure-related funding programs.

Again, I want to thank the County Council for your leadership as stewards for the County Taxpayer, and all the County staff who helped contribute to the development of my first budget as County Administrator. I look forward to the budget implementation phase and demonstrating that Lancaster County is fiscally responsible in managing taxpayer funds.

Respectfully submitted,



Dennis E. Marstall
County Administrator

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 is filled with landmarks of historical significance. The following are just some of these landmarks:



Battle of Buford Monument

- 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.



Historic Courthouse, a National landmark

- The Lancaster County Historic Courthouse was designed by Robert Mills in 1828. It was used for almost two centuries as a hall of justice until an arsonist fire in 2008 nearly destroyed the building. It was fully restored in 2011 and currently serves as a historical museum and is available for event rentals. 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.



Old Lancaster County Jail, a National landmark

Famous Lancastrians

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.”



Andrew Jackson



Charles Duke



Nina Mae McKinney



J. Marion Sims

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.

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

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

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

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

Demographic and Economic Information

Population Trends

1980	53,361
1990	54,516
2000	61,351
2010	76,652
2021 Estimated	100,336



Gender Composition (2020)

Males	49%
Females	51%

Median Age

South Carolina	39.7
United States	38.1
Lancaster County	42.5

Age Composition (2020)

0-9 years	12%
10-19 years	11%
20-29 years	11%
30-39 years	13%
40-49 years	14%
50-59 years	13%
60-69	13%
70 and over	13%

Per Capita Income

2012	\$19,308
2013	\$20,085
2014	\$20,899
2015	\$21,003
2016	\$21,943
2017	\$22,547
2018	\$24,528
2019	\$31,177
2020	\$31,192
2021	\$33,212

Unemployment Rates

2012	11.7%
2013	10.0%
2014	6.6%
2015	6.6%
2016	5.7%
2017	4.8%
2018	3.9%
2019	4.1%
2020	6.6%
2021	4.4%

Property Tax Millage Rates (fiscal year)

<i>Year</i>	Lancaster County	Schools	USC-L	City of Lancaster	Kershaw
2013	85.10	187.00	3.80	149.70	72.10
2014	90.45	188.00	3.95	154.70	75.00
2015	92.80	192.50	4.10	156.90	75.00
2016	94.30	202.50	4.30	164.40	75.00
2017	87.60	217.50	4.30	176.40	77.00
2018	92.00	217.50	4.50	178.50	82.00
2019	97.50	219.50	4.70	172.90	85.00
2020	104.95	224.50	4.90	172.90	85.00
2021	101.20	228.50	4.90	174.70	95.00
2022	101.20	233.50	4.60	175.90	95.90
2023	102.30	236.00	4.60	178.80	95.60

Assessed Value of Taxable Property (fiscal year)

<i>Year</i>	Real Property	Personal Property	Total Assessed Value
2014	\$231,213,120	\$79,072,239	\$310,285,359
2015	\$241,517,630	\$82,400,776	\$323,918,406
2016	\$255,663,400	\$87,570,084	\$343,233,484
2017	\$272,287,050	\$96,647,049	\$368,934,099
2018	\$288,360,810	\$101,725,024	\$390,085,834
2019	\$302,285,440	\$109,715,204	\$390,085,834
2020	\$325,248,500	\$109,997,560	\$435,246,060
2021	\$324,000,000	\$102,311,060	\$426,311,060
2022	\$375,500,000	\$81,688,904	\$457,188,904
2023	\$416,800,000	\$62,460,000	\$479,260,000

Ten Largest Taxpayers Fiscal Year 2021

1. Duke Energy	6. Sharonview FCU
2. Lennar Carolina LLC	7. Hutton Indian Land LLC
3. Haile Gold Mine Inc	8. Springland Associates
4. Red Ventures	9. IMF13 LLC
5. Keer America Corporation	10. Lynchess River Electric

Education

Public Schools		Private Schools		Higher Education
Elementary	12	K-12	2	USC-L
Intermediate	1			York Technical College
Middle	5			
High	5			
Special Program Schools	1			
Total	23		2	2

Public Health & Safety

Emergency Medical Services (FY2022)

EMS Stations 9
Number of calls 19,224

Fire Service (FY2022)

Fire Stations 18
Number of calls 9,708

Police Protection (CY2021)

Police Stations 5
Violent Crime rate per 10,000 24.37
Property Crime rate per 10,000 138.73

Public Works (FY2022)

Convenience Centers

Number of Sites 13
Tons of refuse collected 10,765
*Recyclables no longer being collected as there is not a market for them

Items Accepted for Recycling

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 five basic divisions with each reporting to a Director. Each group is organized according to its functional area and services provided.

Financial Services – This area of the county government is comprised of the financial departments of the County. Offices in this area are Finance, Assessor, Auditor, Treasurer, Delinquent Tax, and Register of Deeds.

Judicial Services – 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– Law enforcement related functions as well as emergency management functions comprise this area of county government. Departments included are Animal Shelter, Coroner, Sheriff, Detention Center, Emergency Management, Fire Service, Lancaster Fire Fighters, Emergency Medical Services, E911, Court Security, and the Fire Protection Districts.

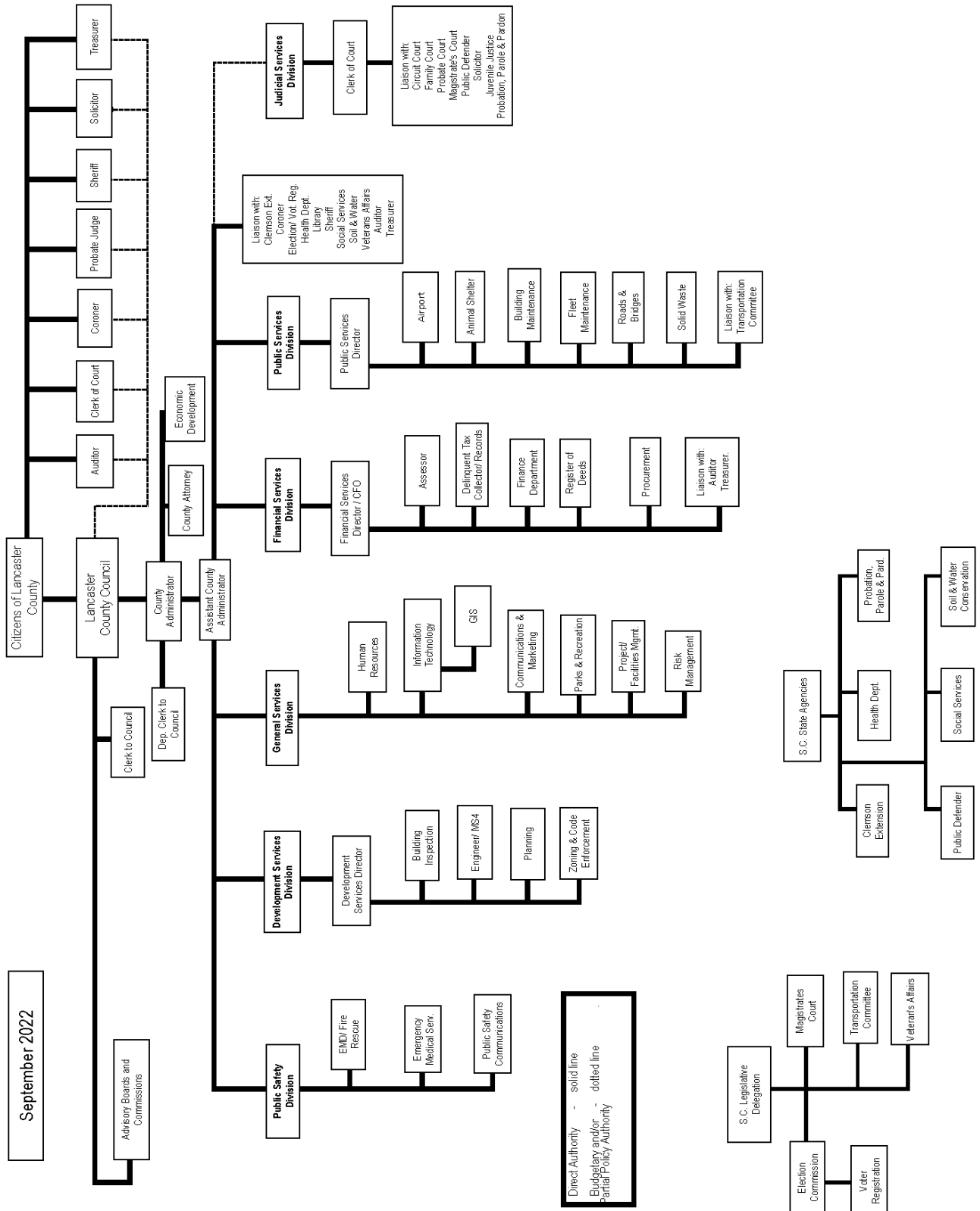
Public Services – This area of county government is comprised of Roads, Solid Waste, CTC Transportation, Airport, Animal Shelter, Building Maintenance, and Fleet Operations departments.

Development Services – This area hosts Building Inspections, Stormwater, Planning, and Zoning.

General Services – Human Resources, Information Technology, Procurement, and Parks and Recreation

There are departments who do not fall into these categories and who report directly to the County Administrator. These departments include Veteran Affairs, Project Management, Library, Economic Development, Legal, and Administration.

The Chart is listed on the following page.



Principal Officials and Administration Committee

County Council



Seated (L to R): Vice-Chairman, Brian Carnes; Chairman, Steve Harper; Secretary, Billy Mosteller. Standing (L to R): Councilman Allen Blackmon, Councilman Larry Honeycutt, Councilwoman Charlene McGriff, and Councilman Terry Graham.

Council Members	District	Term Expires
Terry Graham	1	12/31/2024
Charlene McGriff	2	12/31/2022
Billy Mosteller	3	12/31/2024
Larry Honeycutt	4	12/31/2022
Steve Harper	5	12/31/2024
Allen Blackmon	6	12/31/2022
Brian Carnes	7	12/31/2024

Administrator, Dennis Marstall
Assistant Administrator, John Bodner
Clerk to Council, Sherrie Simpson

Lancaster County Management & Budget Staff

County Management

Scott Hernandez, Director MIS	Jeff Hammond, Clerk of Court Family Court
Brad Carnes, Director Assessor	Paul Moses, Manager Airport
Daniel Hammond, Superintendent Building Maintenance	Curtisha Mingo, Chief Magistrate Magistrate Court
James Kiley, Director GIS	Lisa Robinson, Director Human Resource
Robin Ghent, Director Veterans Affairs	Ryan Whitaker, Risk Manager Risk Management
Clay Catoe, Director EMS	Darren Player, Director Emergency Management/Fire Service
Alan Williams, Manager Animal Shelter	Mary Ann Hudson, Director Registration and Election
Chris Clouden, Interim Director Recreation	Darin Robinson, Building Official Building
Larry Deason, Administrator Detention Center	Cathy McDaniel, Director Procurement
Rox Burhans, Division Director Development Services Division	Jennifer Page, Tax Collector Delinquent Tax/Records Management
Brittany Grant, Director Register of Deeds	Jeff Catoe, Division Director Public Services
Brandon Elliott, Director Fleet Operations	Robert Purser, Director E911/Public Safety Communication
Vacant, Director Economic Development	April Williams, Director Library
Scott Edgar, Director Stormwater	Vacant, Director Communications & Marketing

Finance Department - Budget Staff
Veronica Thompson, Chief Financial Officer
Kimberly Belk, Budget Director
Graham Shuford, Budget Analyst

Elected Officials, Boards & Commissions

ELECTED OFFICIALS

Barry Faile, Sheriff	Suzette Murphy, Auditor
Mary Rathel, Probate Judge	Karla Knight, Coroner
Jeff Hammond, Clerk of Court	Carrie Helms, Treasurer

BOARDS AND COMMISSIONS

Board of Assessment Appeals	Health and Wellness Commission
Board of Zoning Appeals	Indian Land Fire District Commission
Community Relations Commission	Lancaster County Transportation Committee
Construction Board of Appeals	Library Board
Fire Code Appeals Board	Planning Commission
Fire Commission	Pleasant Valley Fire District Commission
Forfeited Land Commission	Van Wyck Fire District Commission
Historical Commission	Keep Lancaster County Beautiful Commission

ADVISORY BOARDS

Recreation Advisory Board
Airport Advisory Board
Stormwater Advisory Committee
Economic Development Advisory Committee
Animal Shelter Advisory Committee
Trail Advisory Committee

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 discussed a vision for the future. In order to reach this vision, the County Council identified needs, goals, and strategic priorities. This strategic plan will serve as a road map for all of the Council and staff decisions. It was utilized in the budget process to align funding choices with goals.

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

Respect, productivity, teamwork, safety, and security

Strategic Priorities

In order to accomplish the important work of the County and create a positive, tangible image, County Council identified several specific items necessary to address. The items were then grouped into categories and these became the strategic priorities.

- Infrastructure and Capital/Transportation Needs
 - Long-term funding for road maintenance to keep our roads safe and better control traffic
 - Capital needs for buildings, including a fleet operations building and possible new detention center
 - Continue to improve safety by replacing outdated equipment
 - Better manage IT resources—create a strategy to upgrade IT department
 - Recreation opportunities
 - Identify funding source for ongoing capital needs
- Staffing and Developing Organizational Capacity
 - Review potential positions such as engineer, assistance for Administrator, Division Heads for growth management and public safety divisions
 - Building capacity within each department
 - Address staff compensation
 - Employee retention

- Pool services to increase efficiency thus allowing better and more available resources
- Continuous Process Improvement—identify, document, measure, manage, and implement
- Managing Growth and Development
 - Continue to improve our planning and growth management process
 - Address and develop economic development strategy
 - Stick to Council approved comprehensive plan
 - Plan with future for our citizens in mind to protect the quality of life
 - Attract jobs so that fewer people in our county will have to leave for work in other counties
- Resources and Funding Challenges
 - Implement pet license program
 - Implement business license or business registration
 - Identify sources of revenue other than property taxes
 - Resource allocation
 - Identify programs with greatest return on investment; implement quality and effectiveness measures
- Intergovernmental Relations
 - Explore partnerships with schools, the City of Lancaster, and the university
 - Work with state to reduce unfunded mandates on local governments
- Public Information
 - Improve transparency in operations
 - Explore the possibility of identifying a public information officer
- Public Safety
 - Need to address crime: strategies to deal with it and get positive results
 - Have judicial system expedite trials for habitual offenders to move them through the criminal justice system
 - Study public safety staffing levels to maintain service levels with growth
 - Develop strategy for volunteer fire retention and strategy for the transition to more paid firefighters

Lancaster County Financial Policies & Budget Process

Fund Balance

Fund balance is a measurement of financial resources available. 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 28-32 percent of the general fund operating budget; and

(b) If the year-end unassigned fund balance is more than 32 percent of the general fund operating budget, then the then the Administrator will assess and recommend to council ways in which the excess will be allocated during the next annual operating and capital budget process. The surplus can only be allocated for one of the following purposes: (i) One-time capital expenditures which do not increase ongoing operational costs; (ii) Establishing or increasing reserves for special purposes; (iii) Other one-time costs; and (iv) Debt reduction.

(c) If the unassigned fund balance falls below 28 percent of the general fund operating budget, the Administrator will pursue and recommend to Council ways of increasing revenues or decreasing expenditures, or a combination of both until the threshold is attained within a time period not to exceed three years. At the inception of the implementation of this policy, such recommendations, and implementation of plans to increase the fund balance(s) of the County may be through the annual County budget ordinance(s), or through separate ordinances of the County.

(d) County council may authorize the expenditure of fund balance that would cause the unassigned fund balance to decrease to below 28 percent of regular general fund expenditures by a supermajority (five to two vote of Council). After such vote the Administrator will plan and recommend to Council ways to replenish the balance to 28-32 percent. The threshold must be reached within a period not to exceed three years.

(e) 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.

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

Risk Management

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

Capital Assets and Inventory

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

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

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

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

Financial System Data Security

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

Budget Policy and Preparation

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

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

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

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

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

1. November – February: Budget preparation packets sent to departments
2. February – March: Budget requests received from departments
3. March: Proposed budget prepared
4. April: Proposed budget presented to Council
5. May – 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.



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Budget Calendar

December

- Dec. 20: Personnel Maintenance

January

- Jan. 10-20: Pre-Budget Meetings
- Jan. 14: Revenue estimate update
- Jan 21: Strategic Retreat
- Jan. 26: Budget Kickoff at 9:00 & Packets Delivered

February

- Feb. 1: Personnel Maintenance
- Feb. 11: Inter-department requests due
- Feb. 16: Council Workshop--Personnel Update
- Feb. 28: Requests due

March

- March 2-8: Request presentations to management
- March 4: Revenue estimate update
- March 11: Department Presentations to Council due at 12:00
- March 16: Council Workshop--Dept. Presentations & CIP Update
- March 28: Revenue estimate update

April

- April 1: Personnel Maintenance
- April 8: Revenue estimate update
- April 13: Council Workshop--Operating Update
- April 18: Revenue estimate update
- April 20: Departments notified of recommendations
- April 28: Council Workshop--Presentation of Administrator's Recommended Budget

May

- May 8: Deadline to publish public Hearing
- May 9: First reading of the 2022-2023 Budget
- May 23: Second reading and Public Hearing of the 2022-2023 Budget

June

- June 13: Third Reading & Adoption of the 2022-2023 Budget

Fund Structure

Fund Accounting

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

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

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

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

Lancaster County Governmental Funds

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

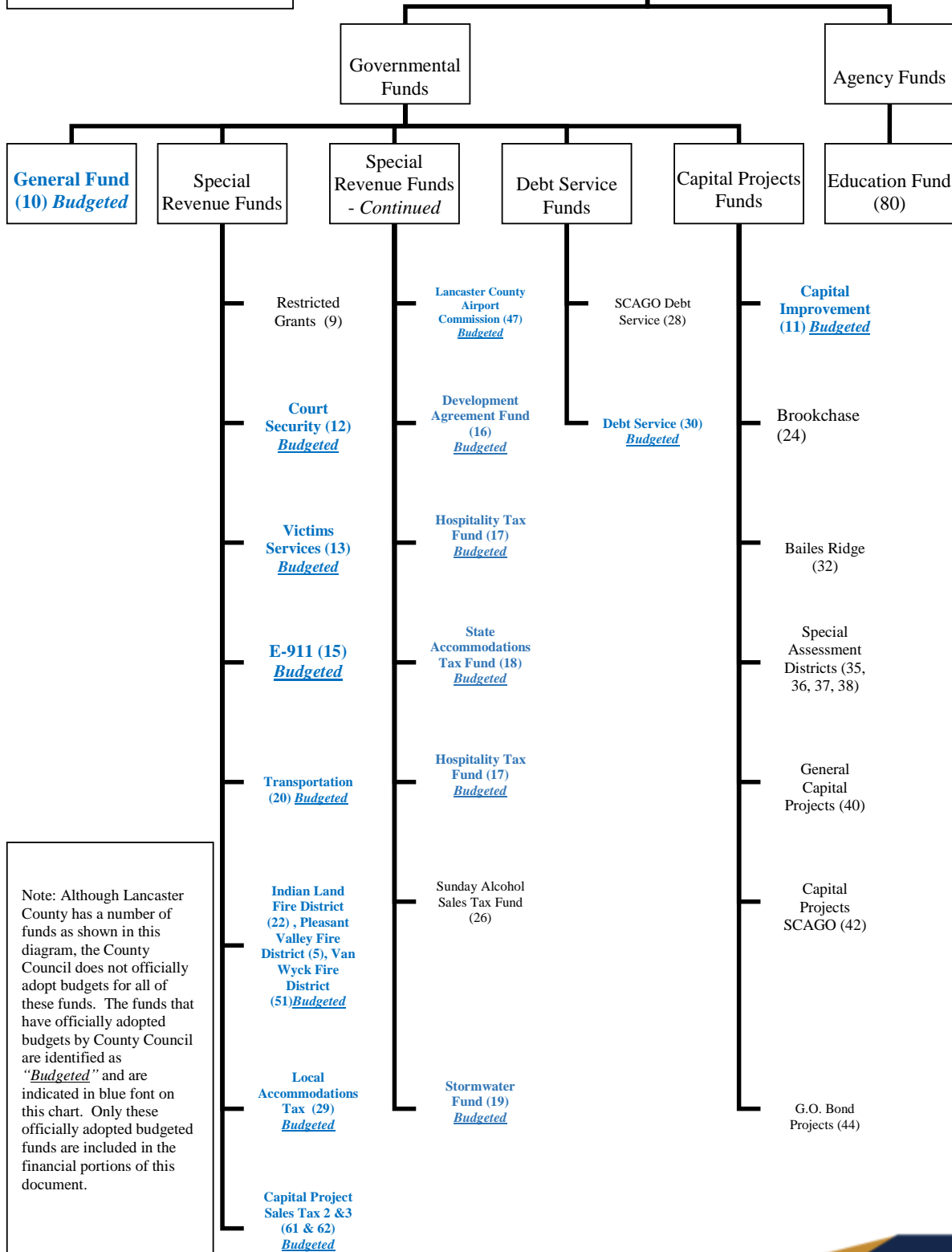
Lancaster County Agency Funds

- Education Fund

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

**Lancaster County
Fund Structure
Fiscal Year 2023**

**All Funds
(See Note)**



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

Appropriated (Officially Budgeted) Funds

General Fund

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

Capital Project Sales Tax 2 & 3

Major Fund: Capital Project Sales Tax Special Revenue Funds (Fund 61 and 62): These funds account for the revenues generated by the local one cent sale tax. These revenues are restricted to pay for the construction of certain 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: Development Agreement Fund (Fund 16): This fund accounts for the fees agreed upon by developers in their development agreements with the County. Most are restricted for public safety within the north end of the County.
- Non-major Fund: Hospitality Tax (Fund 17): This fund accounts for the 2% tax on prepared food and beverages within the County where a municipality is not already collecting. It is restricted for travel and tourism related purposes.
- Non-major Fund: State Accommodations (Fund 18): This fund accounts the taxes remitted back to the County from the Department of revenue on accommodations. This funding is restricted to promote tourism within the County.
- Non-major Fund: Stormwater (Fund 19): This fund accounts the fees collected in the panhandle or geographic area of the County north of highway 5 where the population reached a level in which we were designated urban. Therefore, the County established its own stormwater program. This funding is restricted to provide stormwater services to that specific area in the County.
- 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: Lancaster County Airport Commission (Fund 47): This fund accounts for Lancaster County Airport activities including general operations and special projects. The budget for the Airport Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval.

- Non-major Fund: Pleasant Valley Fire District (Fund 50): This fund accounts for the revenues that are restricted for use in the Pleasant Valley Fire Special Tax districts.
- Non-major Fund: Van Wyck Fire District (Fund 51): This fund accounts for the revenues that are restricted for use in the Van Wyck Fire Special Tax districts.

Non-major Fund: Debt Service 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	Major General	Cap. Imp.	Court Sec.	Victim Serv.	E-911	Development Agreement	Hospitality Tax	State Accom.	Stormwater	Transp. CTC	IL Fire	Sunday Alcohol	Local Accom.	Debt Service	Major Capital Proj. Sales Tax 2	Recreation	Airport	Pleasant Valley Fire	
		10	11	12	13	15	16	17	18	19	20	22	26	29	30	61	45	47	50
Administrator	X																		
Assessor	X																		
Auditor	X																		
Building	X																		
Building Maintenance	X	X																	
County Council	X							X	X										
Council Transfers	X																		
Delinquent Tax	X																		
Direct Assistance	X								X										
Finance	X																		
GIS	X																		
Human Resources	X																		
MIS	X																		
Non-Departmental	X																		
Planning	X																		
Reg. & Elections	X																		
Register of Deeds	X																		
Risk Management	X																		
Treasurer	X																		
Fleet Operations	X																		
Zoning	X																		
Capital Lease	X																		
Circuit Court	X																		
Family Court	X																		
Magistrate	X	X																	
Probate Court	X																		
Coroner	X																		
Emergency Mgt.	X																		
Fire Service	X	X																	
Kershaw Fire	X																		
Lanc. Co Firefighters	X																		
IL Rescue Squad	X																		
Communications	X																		
Detention Center	X																		
Sheriff	X	X			X														
Kershaw Sheriff	X																		
Victim's Assistance	X					X													
Landfill Solid Waste	X																		
Solid Waste Collections	X	X																	
Roads & Bridges	X	X																	
Stormwater	X								X										
Animal Control	X																		
DSS Family Hlpy.	X																		
EMS	X	X																	
Envir. Health	X																		
Health Services	X																		
Social Services	X																		
Veteran's Affairs	X																		
Economic Dev.	X																		
Public Safety Capital	X						X												
Capital Proj. ST	X															X			
E911	X				X														
Transportation CTC	X									X									
IL Fire Dist.	X										X								
Local Accom.	X												X						
Recreation	X																X		
Airport	X																	X	
Pleasant Valley Fire	X																		X
County Debt	X														X				



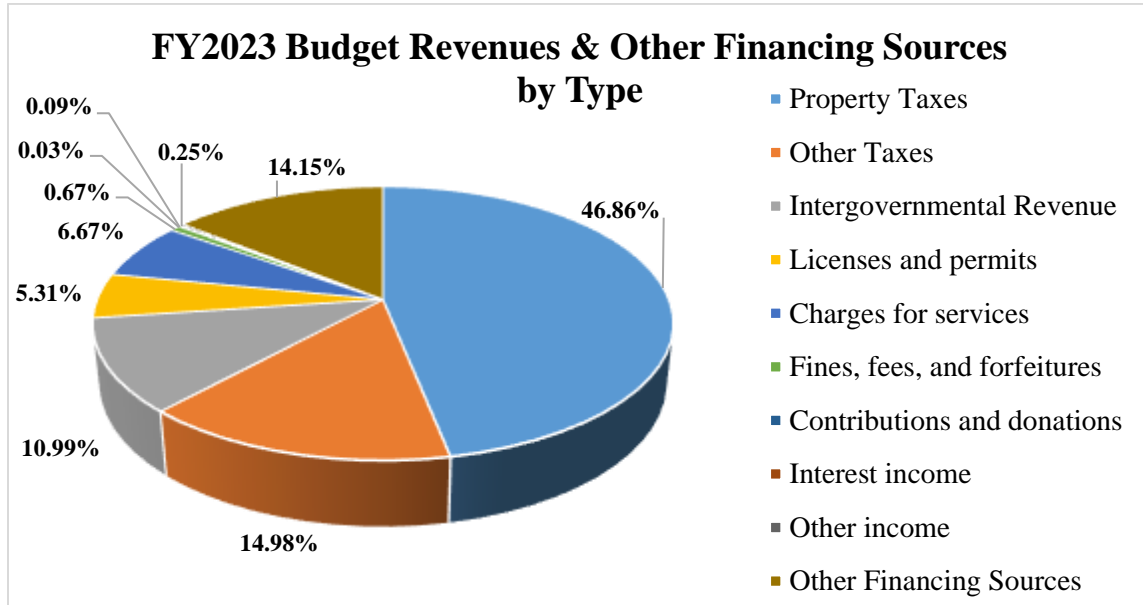
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BUDGET SUMMARY

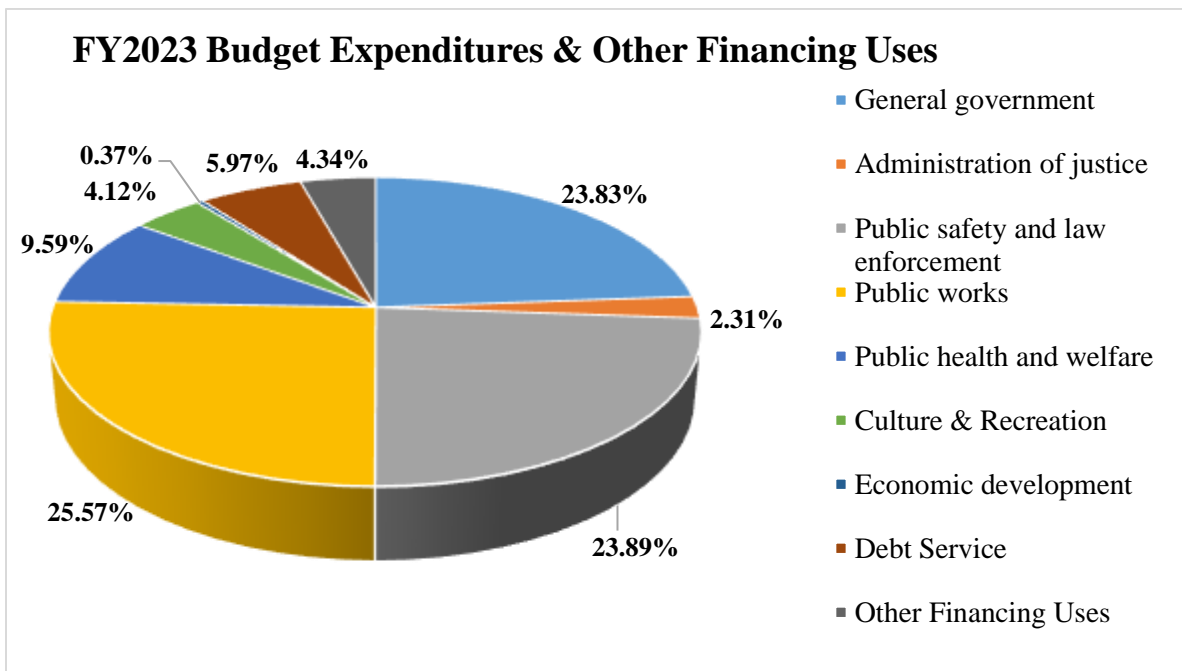
Overall Budget Summary

The table below summarizes the fiscal year 2023 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 for a 5% cost of living adjustment as well as an additional 1% for those employees below the minimum of the Compensation and Classification Study. There are also 23 new permanent positions as well as 3 strategic position reclassifications in the budget and 30 poll workers for Elections. Parks and Recreation will open new facilities in 2022 including 2 new soccer complexes and a re-opening of a renovated and expanded Indian Land Recreation Center which impacted staffing and operating costs. Capital projects included \$3.5 million for a new airport terminal as well as \$7 million in addition Transportation Funds from the State to fund road improvements based on recommendations from the County Transportation Commission.

Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2023		
General Funds		
General Fund		75,987,386
Capital Project Sales Tax Special Revenue Fund		
		20,602,500
Other Special Revenue Funds		
Court Security	\$ 1,816,676	
Victims Services	47,000	
E-911	740,040	
Stormwater	2,881,985	
Transportation	7,900,000	
Indian Land Fire District	1,201,707	
Local Accommodations Tax	120,000	
Lancaster County Airport Commission	367,088	
Pleasant Valley Fire District	932,428	
Hospitality Tax Fund	1,700,000	
State Accommodations Tax Fund	255,000	
Van Wyck Fire District	148,140	
	\$ 18,110,064	18,110,064
Debt Service Funds		
Debt Service		7,204,407
Capital Project Fund		
Capital Improvement		2,400,415
Total All Budgeted Funds		<u>\$ 124,304,772</u>



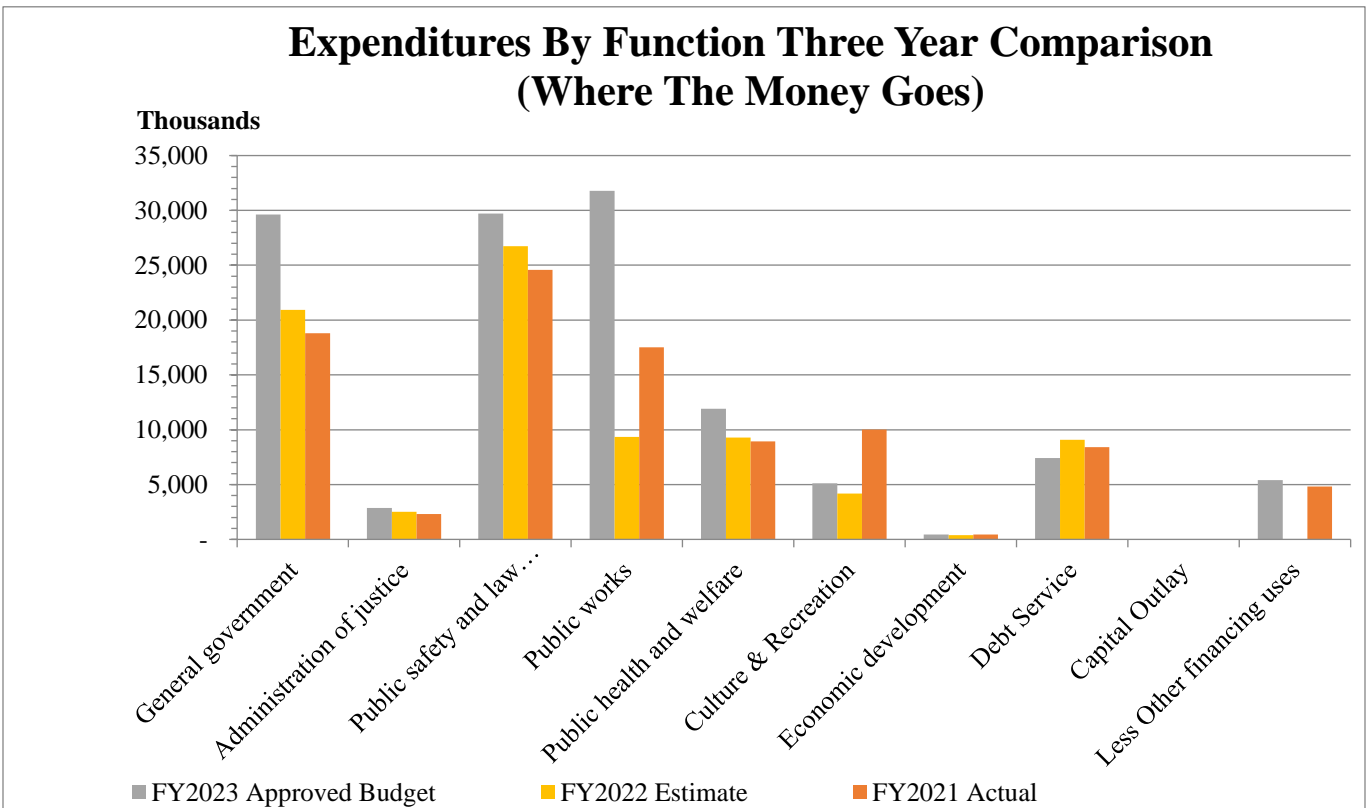
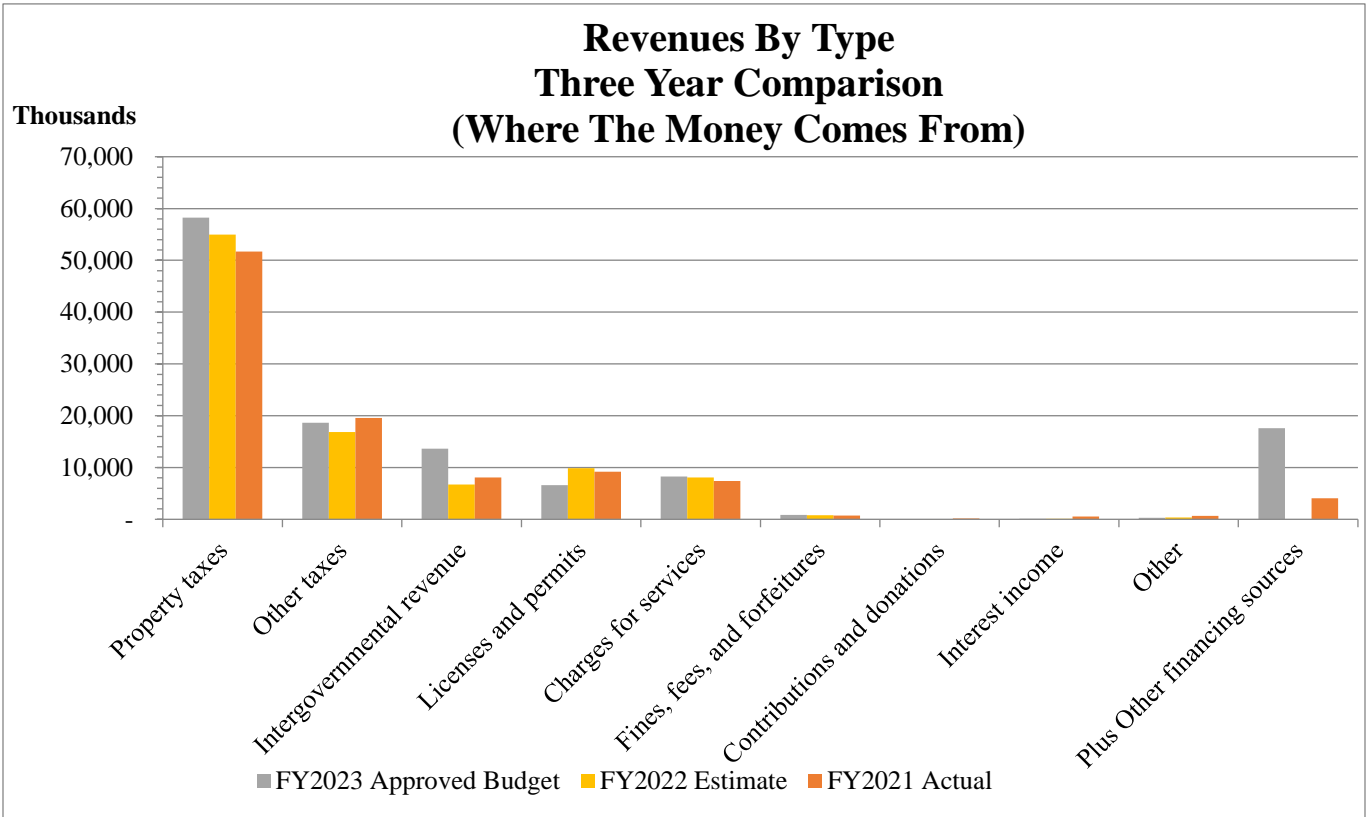
The top categories of revenues (Property taxes, other taxes, Intergovernmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of this document. These revenue sources represent approximately 86% of the total revenues budgeted for fiscal year 2023.



The top function for expenditures is public works with 26% followed by public safety. The majority of expenditures are in general government, public safety, public works, and public health. More detail on these is in the expenditure summary section that follows.

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2021, 2022 & 2023.

Lancaster County, South Carolina			
Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
Governmental Funds			
	FY2021 Actual	FY2022 Estimate	FY2023 Approved Budget
Revenues			
Property taxes	\$51,685,030	\$54,986,468	\$58,252,546
Other taxes	19,544,043	16,842,474	18,625,475
Intergovernmental revenue	8,083,416	6,724,650	13,659,673
Licenses and permits	9,199,118	9,852,462	6,600,998
Charges for services	7,414,422	8,076,663	8,285,715
Fines, fees, and forfeitures	749,252	802,949	837,025
Contributions and donations	184,376	28,820	32,500
Interest income	523,650	111,794	114,015
Other	681,901	345,738	305,680
Total revenues	98,065,208	97,772,018	106,713,627
Expenditures			
General government	18,808,568	20,934,204	29,619,100
Administration of justice	2,301,657	2,506,449	2,877,067
Public safety and law enforcement	24,587,884	26,736,138	29,697,689
Public works	17,523,266	9,331,516	31,787,650
Public health and welfare	8,923,697	9,286,820	11,924,486
Culture & Recreation	10,018,944	4,188,293	5,119,307
Economic development	449,153	379,050	458,740
Debt Service	8,420,669	9,076,911	7,426,070
Capital Outlay		-	-
Total expenditures	91,033,838	82,439,381	118,910,109
Excess of revenues over (under) expenditures	7,031,370	15,332,637	(12,196,482)
Less Other financing uses	4,820,610	3,918,880	5,394,663
Plus Other financing sources	4,064,734	3,780,000	17,591,145
Total Revenue over (under) Expenditures	6,275,494	15,193,757	-
Fund balances beginning of fiscal year	84,483,391	90,758,885	105,952,642
Fund balances end of fiscal year	\$ 90,758,885	\$ 105,952,642	\$ 93,759,159



**Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended
June 30, 2021**

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61)	Other Special Revenue Funds (12,13,15,17,18 ,19,20,22,29,47 ,50)	Debt Service Fund (30)	Capital Projects Fund (11)	Total All Funds
Revenues						
Property Taxes	\$ 44,039,177		\$ 1,736,617	\$ 3,616,145	\$ 2,293,091	\$ 51,685,030
Other Taxes	3,154,315	\$ 13,987,334	2,402,394			19,544,043
Intergovernmental Revenue	5,754,340		2,329,076			8,083,416
Licenses and permits	9,199,118		-			9,199,118
Charges for services	4,174,242		3,240,180			7,414,422
Fines, fees, and forfeitures	687,475		61,777			749,252
Contributions and donations	173,334		11,042			184,376
Interest income	83,401	437,777	300	2,172		523,650
Other	638,422	43,479	-			681,901
Total revenues	67,903,824	14,468,590	9,781,386	3,618,317	2,293,091	98,065,208
Expenditures						
General government	18,450,984		38,429		319,155	18,808,568
Administration of justice	2,301,657					2,301,657
Public safety and law enforcement	20,369,784		3,500,452		717,648	24,587,884
Public works	6,404,447	7,827,551	3,052,154		239,114	17,523,266
Public health and welfare	8,293,700				629,997	8,923,697
Culture & Recreation	3,768,096	5,807,535	443,313			10,018,944
Economic development	449,153					449,153
Debt Service	50,000		169,413	8,201,256		8,420,669
Capital Outlay						
Total expenditures	60,087,821	13,635,086	7,203,761	8,201,256	1,905,914	91,033,838
Excess of revenues over (under)	7,816,003	833,504	2,577,625	-4,582,939	387,177	7,031,370
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	177,960					177,960
Fund Balance sources						-
Fund Balance (uses)			(31,594)			(31,594)
Transfers in	31,594		78,930	3,776,250		3,886,774
Transfers (out)	(1,012,766)	(3,776,250)				(4,789,016)
Total other fin. Sources (uses)	(803,212)	(3,776,250)	47,336	3,776,250	0	(755,876)
Total Rev. over (under) Expense	7,012,791	(2,942,746)	2,624,961	(806,689)	387,177	6,275,494
Fund Balances July 1, 2020	43,862,048	24,876,115	11,690,923	2,334,738	1,719,567	84,483,391
Fund Balances June 30, 2021	50,874,839	21,933,369	14,315,884	1,528,049	2,106,744	90,758,885

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2022 Estimate						
	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61&62*)	Other Special Revenue Funds (12,13,15,17,18, 19,20,22,29,47,5 0,51)	Debt Service Fund (30)	Capital Projects Fund (11)	Total All Funds
Revenues						
Property Taxes	\$ 45,908,865		\$ 2,157,225	\$ 4,407,250	\$ 2,513,127	\$ 54,986,468
Other Taxes	3,460,288	\$ 15,068,141	2,320,482			20,848,911
Intergovernmental Revenue	3,745,957		2,978,693			6,724,650
Licenses and permits	9,852,462					9,852,462
Charges for services	4,597,582		3,479,081			8,076,663
Fines, fees, and forfeitures	748,684		54,264			802,949
Contributions and donations	28,820					28,820
Interest income	110,188			1,606		111,794
Other	267,041		78,697			345,738
Total revenues	68,719,889	15,068,141	11,068,442	4,408,856	2,513,127	101,778,455
Expenditures						
General government	18,251,229	2,014,789	427,571		240,614	20,934,204
Administration of justice	2,506,449					2,506,449
Public safety and law enforcement	22,388,393	3,639	3,799,110		544,996	26,736,138
Public works	6,205,384		2,409,658		716,474	9,331,516
Public health and welfare	8,677,194				609,626	9,286,820
Culture & Recreation	3,943,886	205,900			38,507	4,188,293
Economic development	379,050					379,050
Debt Service	50,000		170,663	8,856,248		9,076,911
Capital Outlay						-
Total expenditures	62,401,586	2,224,328	6,807,002	8,856,248	2,150,217	82,439,381
Excess of revenues over (under)	6,318,303	12,843,813	4,261,440	(4,447,392)	362,910	19,339,073
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						-
Fund Balance (uses)						-
Transfers in				3,780,000		3,780,000
Transfers (out)	(109,130)	(3,780,000)	(29,750)			(3,918,880)
Total other fin. Sources (uses)	(109,130)	(3,780,000)	(29,750)	3,780,000	0	(138,880)
Total Revenue over (under) Expense	6,209,173	9,063,813	4,231,690	(667,392)	362,910	19,200,193
Fund Balances July 1, 2021	50,874,839	21,933,369	14,315,884	1,528,049	2,106,744	90,758,885
Fund Balances June 30, 2022	57,084,012	30,997,182	18,547,574	860,657	2,469,654	109,959,078

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2023 Budgeted						
	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61&62*)	Other Special Revenue Funds (12,13,15,17,18,19 ,20,22,29,47,50,51)	Debt Service Fund (30)	Capital Projects Fund (11)	Total All Funds
Revenues						
Property Taxes	\$ 49,355,220		\$ 1,816,676	\$ 4,680,235	\$ 2,400,415	\$ 58,252,546
Other Taxes	3,175,475	\$ 13,300,000	2,150,000			18,625,475
Intergovernmental Revenue	6,196,633		7,463,040			13,659,673
Licenses and permits	6,600,998					6,600,998
Charges for services	4,513,200		3,772,515			8,285,715
Fines, fees, and forfeitures	787,525		49,500			837,025
Contributions and donations	32,500					32,500
Interest income	110,000	1,500		2,515		114,015
Other	252,680		53,000			305,680
Total revenues	71,024,231	13,301,500	15,304,731	4,682,750	2,400,415	106,713,627
Expenditures						
General government	24,980,347	3,501,000	712,338		425,415	29,619,100
Administration of justice	2,877,067					2,877,067
Public safety and law enforcement	24,574,686		4,599,003		524,000	29,697,689
Public works	8,369,665	11,950,000	10,781,985		686,000	31,787,650
Public health and welfare	9,424,486	1,800,000			700,000	11,924,486
Culture & Recreation	5,054,307				65,000	5,119,307
Economic development	458,740					458,740
Debt Service	50,000		171,663	7,204,407		7,426,070
Capital Outlay						-
Total expenditures	75,789,298	17,251,000	16,264,989	7,204,407	2,400,415	118,910,109
Excess of revenues over (under)	(4,765,067)	(3,949,500)	(960,258)	(2,521,657)	-	(12,196,482)
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	4,930,405	7,301,000	2,607,245	300,000		15,138,650
Fund Balance (uses)		(1,129,843)	(1,815,325)			(2,945,168)
Transfers in	32,750		198,088	2,221,657		2,452,495
Transfers (out)	(198,088)	(2,221,657)	(29,750)			(2,449,495)
Total other fin. Sources (uses)	4,765,067	3,949,500	960,258	2,521,657	0	12,196,482
Total Revenue over (under) Expense	-	-	-	-	-	-
Fund Balances July 1, 2022	57,084,012	30,997,182	18,547,574	860,657	2,469,654	109,959,078
Estimated Fund Balances June 30, 2023	52,153,607	24,826,025	17,755,654	560,657	2,469,654	97,765,596

Position Summary (Full and Part-Time)

Lancaster County, South Carolina				
All Funds				
Number of Positions (full & part time) by Department				
	FY2021	FY2022	FY2023	Changes from Prior Year
General Fund				
General Government				
Administrator	4	5	6	Full-time project manager
Assessor	14	15	15	
Auditor	6	7	7	
Building	15	15	15	
Building Maintenance	8	9	9	
Communications & Marketing			4	New department including 2 transfers, director, and a media specialist
County Council	8	8	8	
Delinquent Tax	5	4	4	
Finance	7	9	9	
GIS	1	1	1	
Human Resources	4	4	4	Transferred position to communications department; added new HR Coordinator
Legal	0	0	2	Attorney and paralegal
MIS	9	9	14	Lead system admin and junior, network admin and junior, IT Tech.
Procurement	3	3	3	
Planning & Zoning	8	13	14	Transitioned vacant Director to Assistant Planning Director; Code enforcement
Registration & Elections	203	204	234	30 PT poll workers
Register of Deeds	5	5	5	
Risk Management	1	1	1	
Treasurer	6	7	7	
Fleet Operations	8	9	9	
Administration of Justice				
Circuit Court	3	3	3	
Clerk of Court	6	6	6	
Family Court	8	8	8	
Magistrates - Countywide	14	14	14	
Probate Court	9	9	9	
Public Safety & Law Enforcement				
Coroner	17	17	17	
Emergency Management	4	4	4	
Lancaster County Firefighters	37	39	39	
Communications	34	36	36	
Detention Center	32	34	34	
School Resource Officers	8	8	8	
Sheriff	120	123	123	
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	3	3	3	
Public Works				
Landfill-Solid Waste	1	1	1	
Solid Waste Collections	36	38	38	
Roads & Bridges	32	33	33	
Public Health & Welfare				
Animal Shelter	5	5	5	
EMS	96	100	101	Recruitment/retention Officer
Veteran's Affairs	4	4	4	
Culture & Recreation				
Library	26	26	26	

Position Summary Continued

Recreation	136	139	148	3 program supervisors, 5 part-time facility coordinators, 1 full-time facility coordinator
Economic Development	3	3	2	Transferred marketing coordinator to new communications dept.
Court Security Fund	19	19	19	
Victim Services Fund	1	1	1	
E911 Fund	2	2	2	
Stormwater Fund	6	6	6	
Indian Land Fire District Fund	11	14	14	
Hospitality Tax Fund	0	0	0	
Airport Fund	2	3	3	Transitioned Part-time to Full-time Assistant airport director
Pleasant Valley Fire District Fund	19	19	19	Removed Admin. Assistant, added FT Fire Chief
Van Wyck Fire District Fund			0	New fund this year--no staffing at this time
Total All Positions	1017	1053	1105	

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 47% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions.

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

The third largest revenue type is Intergovernmental Revenue. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other local governments. These revenues make up 11% of the total revenues budgeted.

Charges for Services is the fourth largest revenue source at 7% 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.

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

The County's other revenue classifications are listed below:

- ▶ Other Financing Sources – lease & bond proceeds, sale of assets, fund balance, and transfers in = 14%
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds = 1%
- ▶ Contributions & Donations – Donations and grants from private sources = >1%
- ▶ Interest Income – Bank interest on investments and deposits = >1%
- ▶ Other Income – Revenues that do not fit into any other category = >1%

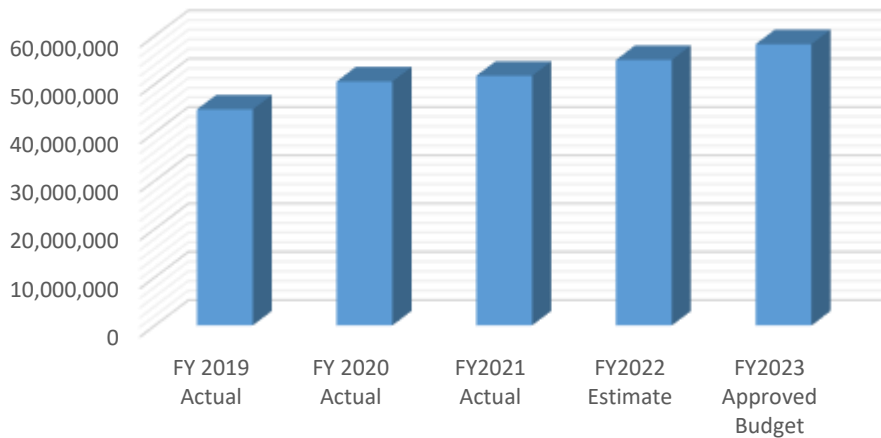
The following pages give more detailed information on the major revenue sources for Lancaster County.

Major Revenue Source - Property Taxes

Property taxes represent the largest portion of revenue budgeted at 47% of total revenues. These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier. The total dollar amount of property taxes shows an increasing trend. Property tax revenues vary mainly due to increases or decreases in mill values and increases in property development. Property values were reassessed for fiscal year 2020 and implementation was deferred until 2021 due to the COVID-19 pandemic. Lancaster County has had tremendous growth in residential property development over the last ten years.

	Total Revenues*	Property Taxes	% of Total Revenues
FY 2019 Actual	91,351,110	44,740,936	49%
FY 2020 Actual	98,960,628	50,522,395	51%
FY2021 Actual	102,129,942	51,685,030	51%
FY2022 Estimate	101,552,018	54,986,468	54%
FY2023 Approved Budget	124,304,772	58,252,546	47%
*Includes OFS			

Major Revenue Source-Property Tax



Real property is typically 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, 2022 is listed below:

- Real \$416,800,000
- Manufacturing \$ 6,300,000
- Trans. & Utilities \$ 20,860,000
- Vehicles \$ 48,000,000
- Other Personal \$ 13,500,000

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

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

County tax bills are calculated using the following formula:

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

The following table lists the millage rates and the LOST credit factors for the taxing authorities in Lancaster County for ten fiscal years. Property values were reassessed for fiscal years 2012, 2017, and 2022.

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	Town of Heath Springs	Town of Van Wyck*	Town of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
2014	75.65	7.20	4.30	3.30	0.000706	145.00	43.00	3.95	0.00	n/a	75.00	0.002281	154.70	0.002200
2015	78.00	7.00	4.40	3.40	0.000704	149.50	43.00	4.10	0.00	n/a	75.00	0.002531	156.90	0.002500
2016	80.80	5.30	4.60	3.60	0.000639	149.50	53.00	4.30	0.00	n/a	75.00	0.002533	164.40	0.002900
2017	76.00	7.00	4.60	3.60	0.000698	149.50	68.00	4.30	0.00	n/a	77.00	0.002999	176.40	0.004000
2018	80.10	7.10	4.80	3.60	0.000732	149.50	68.00	4.50	0.00	n/a	82.00	0.003075	178.50	0.004500
2019	84.20	8.30	5.00	3.70	0.000572	154.50	65.00	4.70	0.00	0.00	85.00	0.003100	172.90	0.003900
2020	88.70	11.25	5.00	3.80	0.000723	159.50	65.00	4.90	0.00	0.00	85.00	0.003100	172.90	0.003723
2021	88.70	7.60	5.00	3.80	0.000868	163.50	65.00	4.90	0.00	0.00	95.00	0.003520	174.70	0.003746
2022	84.30	8.50	4.80	3.60	0.000869	168.50	65.00	4.60	0.00	0.00	95.90	0.003520	175.90	0.003608
2023	84.30	9.60	4.80	3.60	0.000784	171.00	65.00	4.60	0.00	0.00	95.60	0.003520	178.80	0.003728

*The Town of Van Wyck was incorporated after the 2018 election.

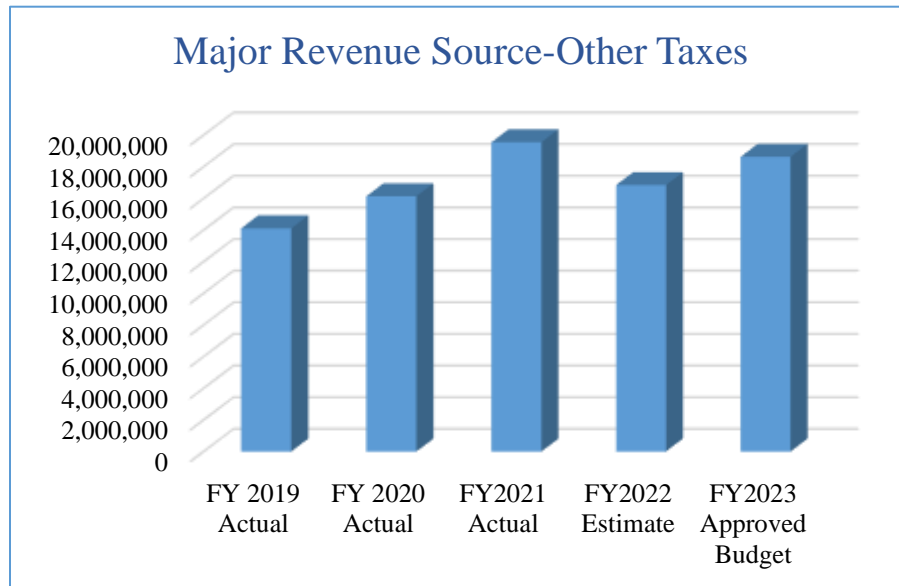
Assessment rates as determined by the State of South Carolina

- 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 15 % of total revenues. The majority (\$13,300,000) of these anticipated FY2023 revenues come from the 1% capital project sales tax that was initially approved by voters in the November 2008 election and was voted to continue with sales tax 2 in 2014 and again with sales tax 3 in 2020. The budget is based on conservative numbers due to the fact that this line item fluctuates as the economy changes. These revenues are restricted to pay for road improvements, acquisition and construction of public safety & emergency services communications system, constructing and equipping improvement to the library system, and finally, constructing and equipping a forensics crime laboratory facility for the Sheriff’s department. The public safety communications system and the forensics laboratory projects have been completed. Other revenues included in this category are road improvement taxes and E-911 taxes.

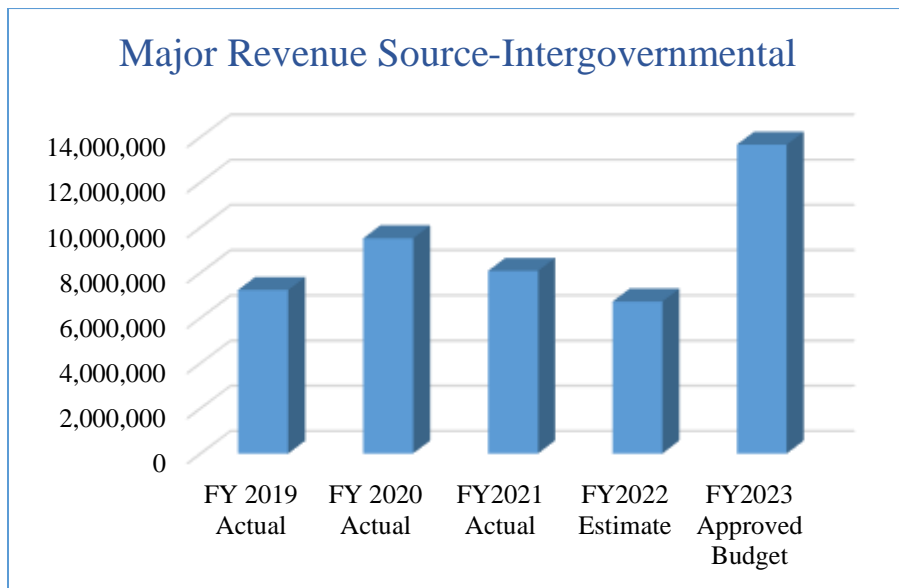
	Total Revenues*	Other Taxes	% of Total Revenues
FY 2019 Actual	91,351,110	14,102,996	15%
FY 2020 Actual	98,960,628	16,133,858	16%
FY2021 Actual	102,129,942	19,544,043	19%
FY2022 Estimate	101,552,018	16,842,474	17%
FY2023 Approved Budget	124,304,772	18,625,475	15%
*Includes OFS			



Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$13,659,673 or 11% of the total revenues budgeted. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments. The main revenue in this source is the State Aid to Subdivisions or the payments the County receives from the State’s local government fund.

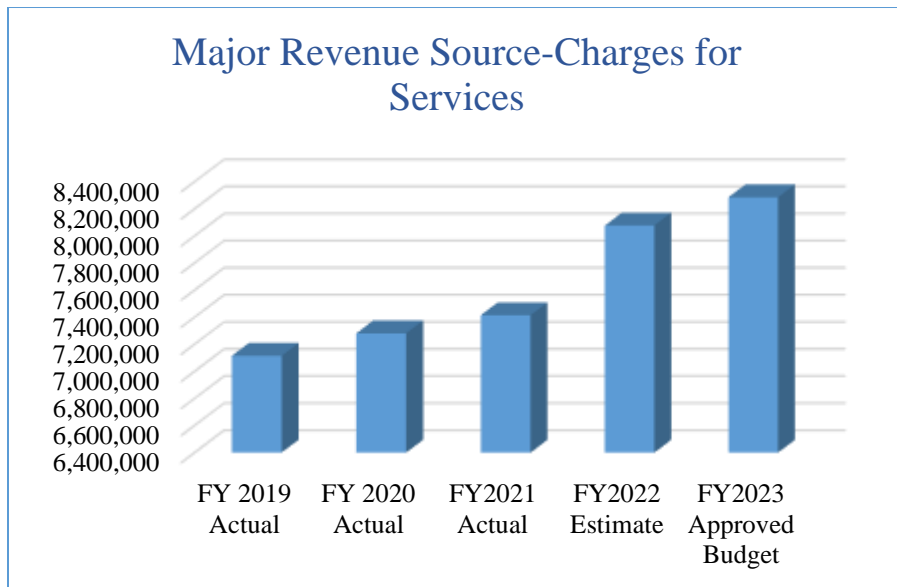
	Total Revenues*	Intergovernmental Taxes	% of Total Revenues
FY 2019 Actual	91,351,110	7,236,622	8%
FY 2020 Actual	98,960,628	9,521,558	10%
FY2021 Actual	102,129,942	8,083,416	8%
FY2022 Estimate	101,552,018	6,724,650	7%
FY2023 Approved Budget	124,304,772	13,659,673	11%
*Includes OFS			



Major Revenue Source – Charges for Services

Charges for Services is the fourth largest revenue source for Lancaster County with 7% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,800,000 FY2023) of these revenues come from ambulance fees. Other sources are recreation program fees, emergency services fees, fire district fees, solid waste fees, and delinquent tax costs. This revenue source, as a percentage of total revenues, has remained fairly steady.

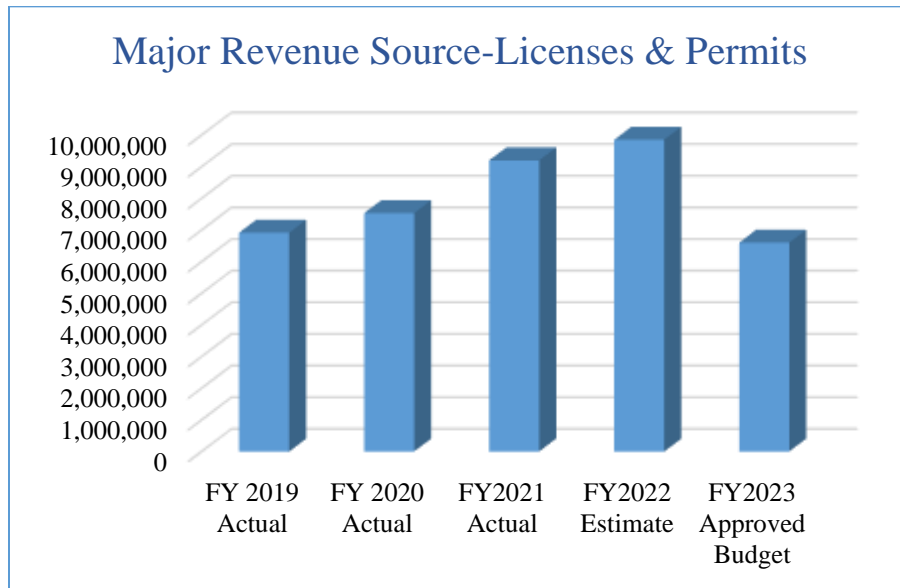
	Total Revenues*	Charges for Services	% of Total Revenues
FY 2019 Actual	91,351,110	7,115,185	8%
FY 2020 Actual	98,960,628	7,280,484	7%
FY2021 Actual	102,129,942	7,414,422	7%
FY2022 Estimate	101,552,018	8,076,663	8%
FY2023 Approved Budget	124,304,772	8,285,715	7%
*Includes OFS			



Major Revenue Source - Licenses and Permits

Five percent (5%) of the annual budgeted revenues come from Licenses and Permits. This is the 5th largest revenue category for the fiscal year 2023 budget. These revenues are associated with land ownership transfers and new home and commercial construction. Lancaster County has continued seeing and anticipating an upswing in the housing market in the region and therefore an increase in the related revenues. The majority (\$4,250,000) of FY2023 budgeted revenues in this category come from anticipated building permit revenue.

	Total Revenues*	Licenses & Permits	% of Total Revenues
FY 2019 Actual	91,351,110	6,912,416	8%
FY 2020 Actual	98,960,628	7,531,313	8%
FY2021 Actual	102,129,942	9,199,118	9%
FY2022 Estimate	101,552,018	9,852,462	10%
FY2023 Approved Budget	124,304,772	6,600,998	5%
*Includes OFS			



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 Works is the largest expenditure type with roughly 26% of the total budget. The majority of these expenditures are for the day-to-day operating costs for roads as well as solid waste. This fiscal year there were many one-time capital projects in roads included in both the County Transportation Commission Fund as well as the Capital Project Sales Tax 2 and 3 Funds.

Public Safety & Law Enforcement represents the second largest portion of budgeted expenditures with 23.9% 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-three percent of total expenditures come from General Government making it the third largest expenditure. This category includes the administration and financial departments of Lancaster County.

Public Health & Welfare is the fourth largest expenditure type with over 10% 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.

Culture & Recreation is the fifth largest expenditure type with just under 5% of the total budget. These expenses are made up of the County library system and recreation functions.

Other Financing Uses (OFU) is also a major appropriation of funds category. This category includes transfers to other funds such as the Airport. These OFU makes up approximately 4% of the total budgeted appropriations.

The County's other expenditure classifications are listed below:

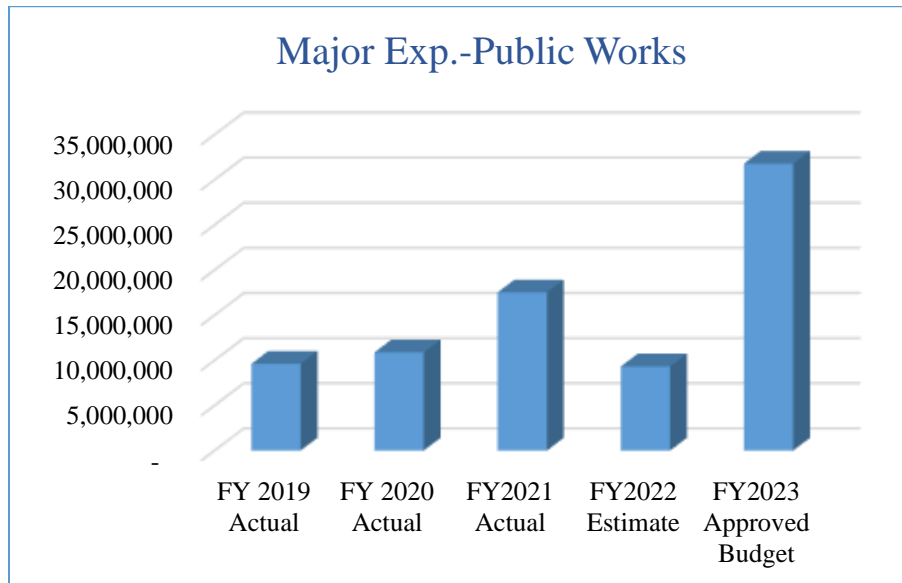
- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 2%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation, operating costs, and other economic development endeavors = >1%
- ▶ Debt Service – interest and principal payments on GO bonds and capital leases = 6%

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 Works

Public Works is the largest expenditure type with 26% of budgeted expenditures. This function includes roads as well as solid waste. Capital Project Sales Tax Funds 2 and 3 include allocations for roads this year totaling almost \$12 million. In addition, the transportation Fund (road paving) expenditures are included in this category as well. This fiscal year, a one-time allocation from the state increased that budget by approximately \$7 million to bring the total budget for roads in that fund to approximately \$10 million. All the remaining expenditures are for operating cost for the departments of Roads and Solid Waste.

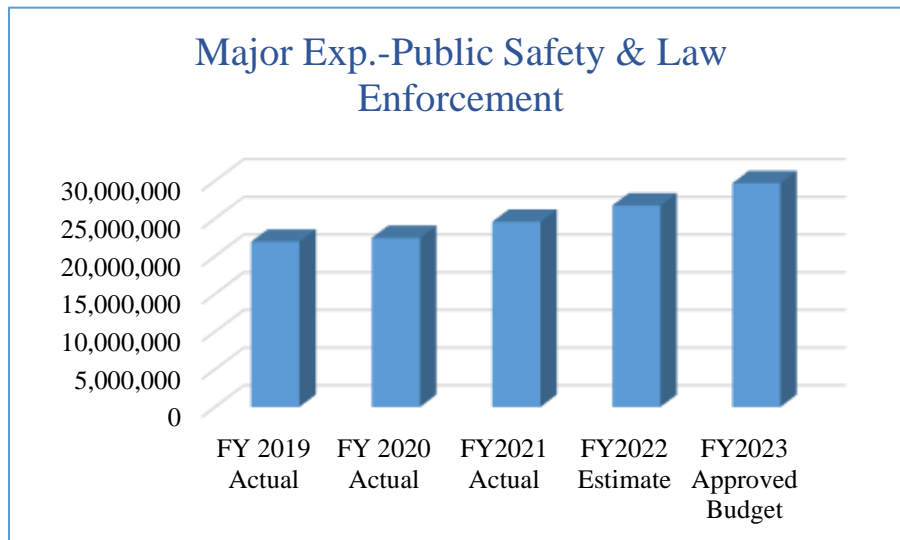
	Total Expenditures*	Public Works	% of Total Revenues
FY 2019 Actual	78,739,728	9,621,214	12%
FY 2020 Actual	96,387,908	10,890,271	11%
FY2021 Actual	95,854,448	17,523,266	18%
FY2022 Estimate	86,358,261	9,331,516	11%
FY2023 Approved Budget	124,304,772	31,787,650	26%
*Includes OFU			



Major Expenditure - Public Safety & Law Enforcement

Public Safety & Law Enforcement is a major expenditure and represents the second largest portion of the budget with 23.9%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, emergency management, public safety communications, and E-911. The majority of the expenditures in this function are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that continued commitment.

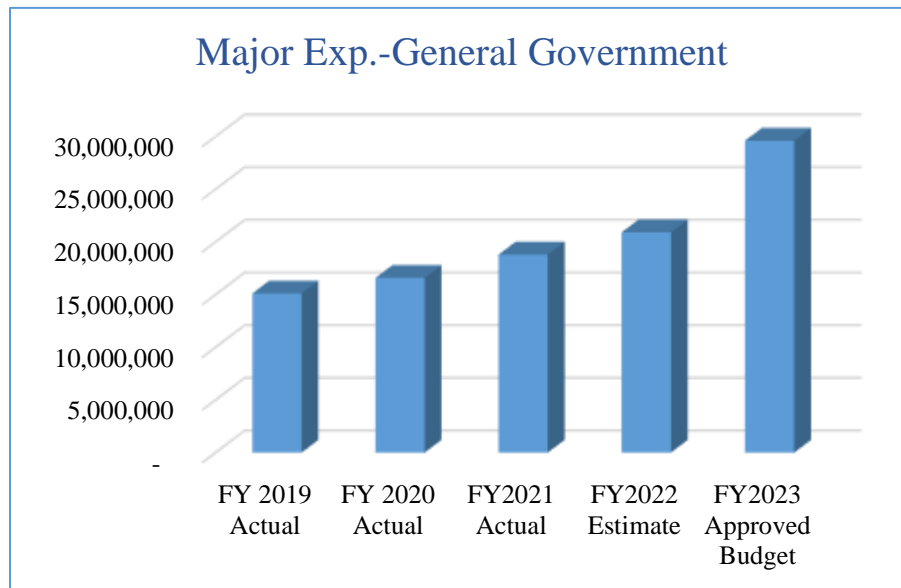
	Total Expenditures*	Public Safety & Law Enforcement	% of Total Revenues
FY 2019 Actual	78,739,728	21,934,812	28%
FY 2020 Actual	96,387,908	22,431,673	23%
FY2021 Actual	95,854,448	24,587,884	26%
FY2022 Estimate	86,358,261	26,736,138	31%
FY2023 Approved Budget	124,304,772	29,697,689	24%
*Includes OFU			



Major Expenditure - General Government

General Government is a major expenditure and represents the third largest portion of the FY2023 budget with 23.8% of total expenditures. These are the general operating costs of the County and include non-departmental, county council, administration, finance, human resources, risk management, MIS, GIS, building, zoning, planning, assessor, treasurer, auditor, register of deeds, registration & election, delinquent tax, fleet operations, building maintenance, and the airport general operations. This year, this function includes funding for land acquisition under county council. The operating expenditures are the largest portion of expenditures in the general government type.

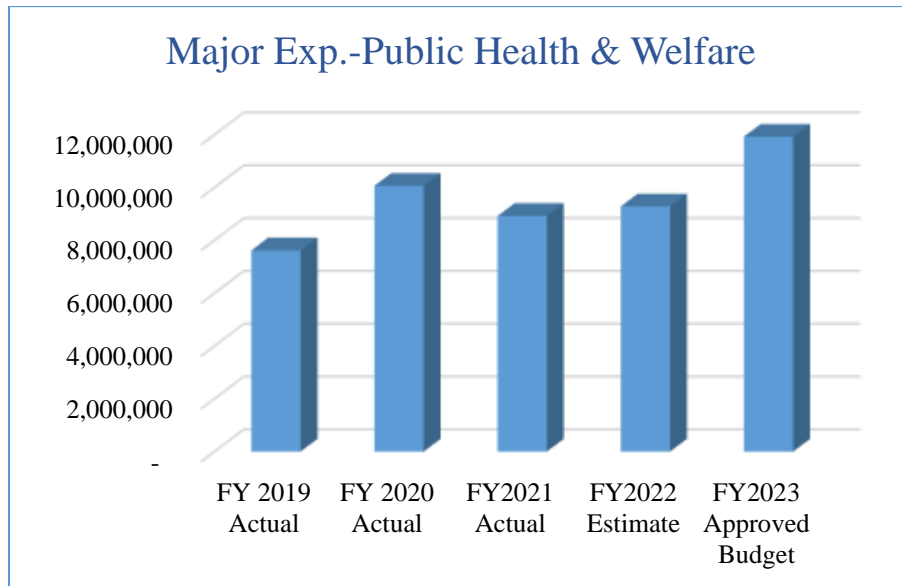
	Total Expenditures*	General Government	% of Total Revenues
FY 2019 Actual	78,739,728	15,107,983	19%
FY 2020 Actual	96,387,908	16,595,200	17%
FY2021 Actual	95,854,448	18,808,568	20%
FY2022 Estimate	86,358,261	20,934,204	24%
FY2023 Approved Budget	124,304,772	29,619,100	24%
*Includes OFU			



Major Expenditure – Public Health & Welfare

Public Health & Welfare comes in at number four with 10% 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 \$7,724,047 or 65% of the total budget for the public health & welfare function.

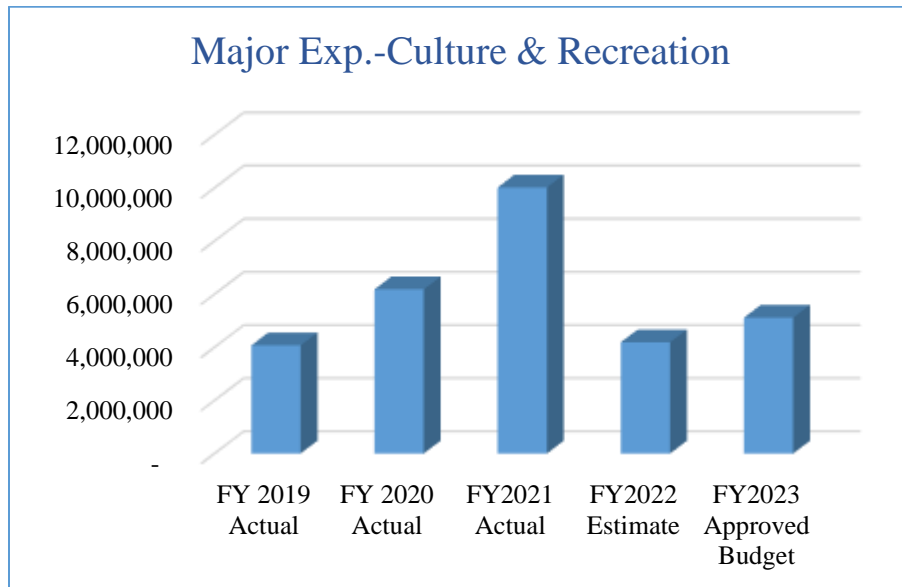
	Total Expenditures*	Public Health & Welfare	% of Total Revenues
FY 2019 Actual	78,739,728	7,618,327	10%
FY 2020 Actual	96,387,908	10,066,880	10%
FY2021 Actual	95,854,448	8,923,697	9%
FY2022 Estimate	86,358,261	9,286,820	11%
FY2023 Approved Budget	124,304,772	11,924,486	10%
*Includes OFU			



Culture & Recreation

Culture & Recreation represent 4% of the FY2023 budget. This includes the recreation department and the library. Funding continues this fiscal year for library system improvements paid for by the capital project sales tax fund.

	Total Expenditures*	Culture & Recreation	% of Total Revenues
FY 2019 Actual	78,739,728	4,071,548	5%
FY 2020 Actual	96,387,908	6,185,651	6%
FY2021 Actual	95,854,448	10,018,944	10%
FY2022 Estimate	86,358,261	4,188,293	5%
FY2023 Approved Budget	124,304,772	5,119,307	4%
*Includes OFU			





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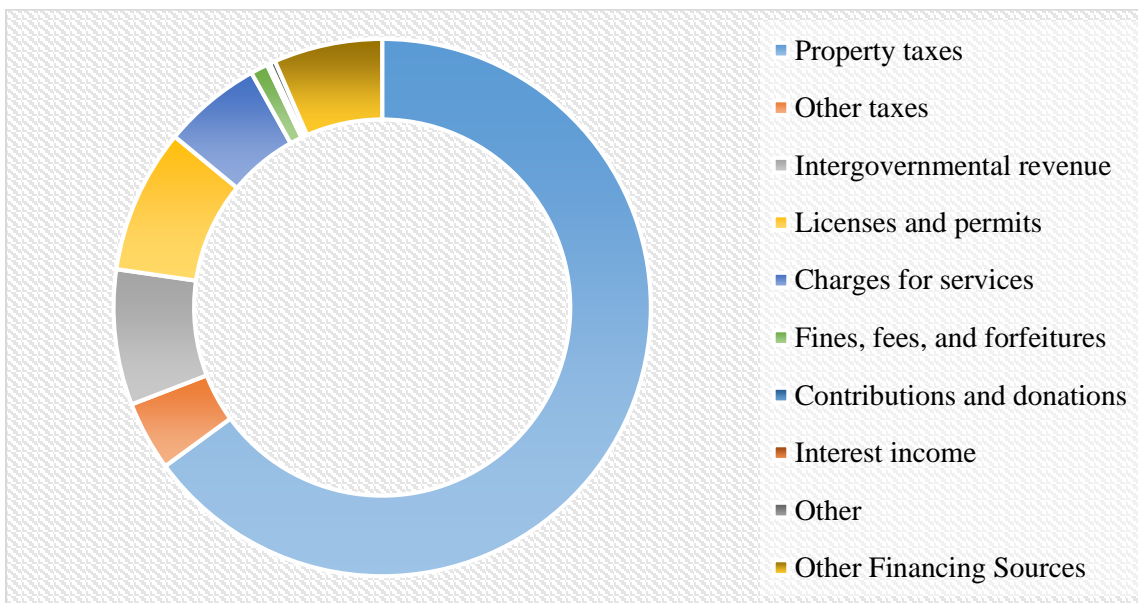
FUNDS

General Fund - 10

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

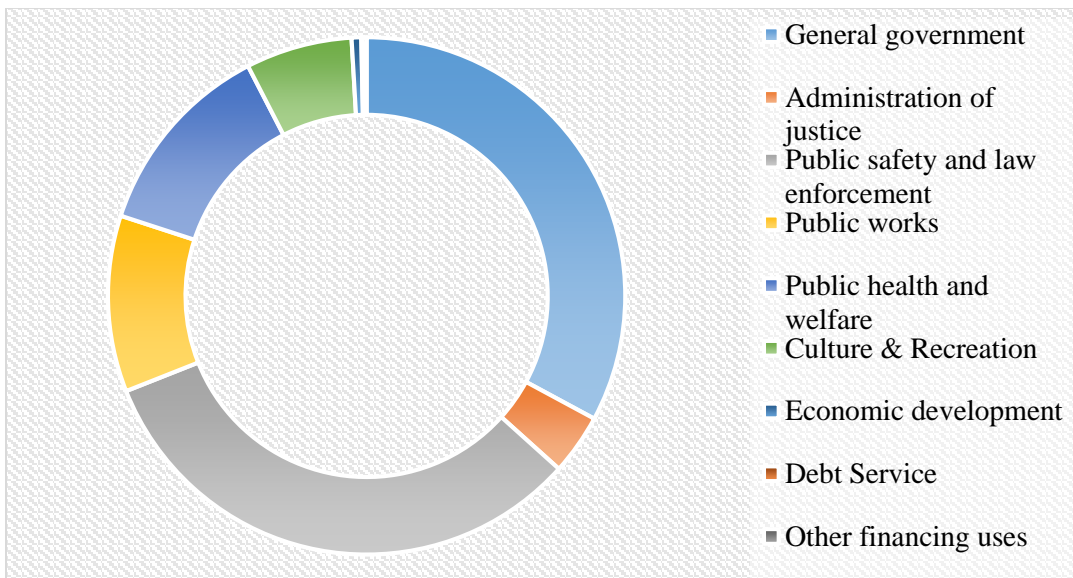
Lancaster County, South Carolina			
Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
	FY 2021 Actual	FY 2022 Estimate	FY 2023 Approved Budget
Revenues			
Property taxes	\$ 44,039,177	\$ 45,908,865	\$ 49,355,220
Other taxes	3,154,315	3,460,288	3,175,475
Intergovernmental revenue	5,754,340	3,745,957	6,196,633
Licenses and permits	9,199,118	9,852,462	6,600,998
Charges for services	4,174,242	4,597,582	4,513,200
Fines, fees, and forfeitures	687,475	748,684	787,525
Contributions and donations	173,334	28,820	32,500
Interest income	83,401	110,188	110,000
Other	638,422	267,041	252,680
Total revenues	67,903,824	68,719,889	71,024,231
Expenditures			
General government	18,450,984	18,251,229	24,980,347
Administration of justice	2,301,657	2,506,449	2,877,067
Public safety and law enforcement	20,369,784	22,388,393	24,574,686
Public works	6,404,447	6,205,384	8,369,665
Public health and welfare	8,293,700	8,677,194	9,424,486
Culture & Recreation*	3,768,096	3,943,886	5,054,307
Economic development	449,153	379,050	458,740
Debt Service	50,000	50,000	50,000
Capital Outlay	-		
Total expenditures	60,087,821	62,401,586	75,789,298
Excess of revenues over (under) expenditures	7,816,003	6,318,303	(4,765,067)
Other financing sources (uses)			
Proceeds from capital leases			
Sale of Capital Assets	177,960		
Fund Balance sources			4,930,405
Transfers in	31,594		32,750
Transfers (out)	(1,012,766)	(109,130)	(198,088)
Fund Balance uses			
Total other fin. sources (uses)	(803,212)	(109,130)	4,765,067
Total Revenue over (under) Expense	7,012,791	6,209,173	-
Fund balances beginning of fiscal year	43,862,048	50,874,839	57,084,012
Fund balances end of fiscal year	\$ 50,874,839	\$ 57,084,012	\$ 52,153,607

General Fund Revenue by Type	
Property taxes	\$ 49,355,220
Other taxes	3,175,475
Intergovernmental revenue	6,196,633
Licenses and permits	6,600,998
Charges for services	4,513,200
Fines, fees, and forfeitures	787,525
Contributions and donations	32,500
Interest income	110,000
Other	252,680
Other Financing Sources	4,963,155



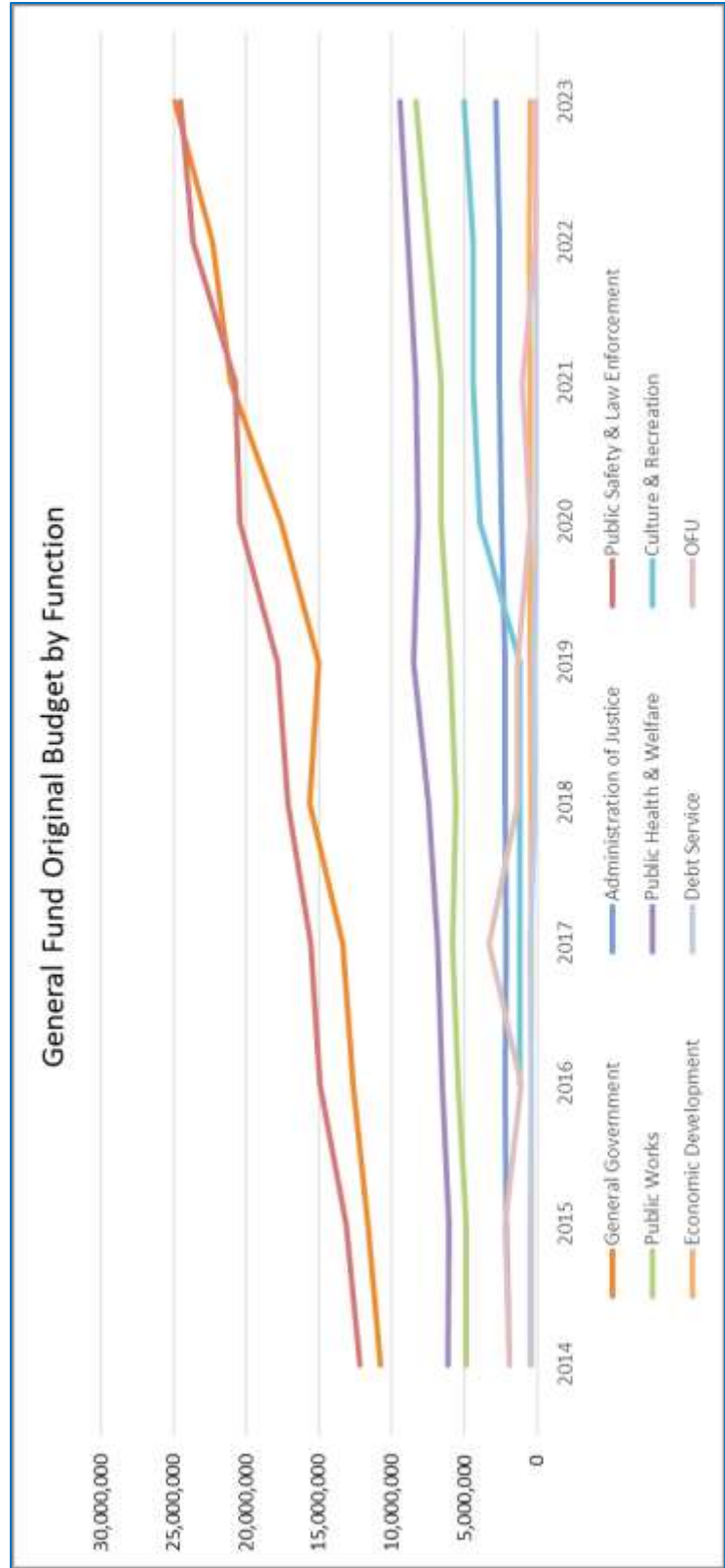
This chart breaks up the fiscal year 2023 General Fund budgeted revenues by type. Property taxes represent the largest portion with 65% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 8% of the general fund budget; the majority of this is State Aid to Subdivisions. Licenses and permits represent 9% of the budget. This is primarily construction building permits. Another 6% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

General Fund Budget Expenditures	
General government	\$24,980,347
Administration of justice	2,877,067
Public safety and law enforcement	24,574,686
Public works	8,369,665
Public health and welfare	9,424,486
Culture & Recreation	5,054,307
Economic development	458,740
Debt Service	50,000
Other financing uses	198,088



This chart breaks up the fiscal year 2023 General Fund budget by function. General government represents the largest portion, 33% of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Legal, Finance, Human Resources, MIS, Building, Planning & Zoning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Risk Management/ROD, Fleet Operations and Building Maintenance are all part of the General Government function. Public Safety & Law Enforcement represents the second largest portion at 32% of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, & Lancaster Firefighters. Public Health & Welfare comes in third with 12% 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 11% of budgeted expenditures.

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Culture & Recreation	Economic Development	Debt Service	OFU	Total	% Change from Prior Year
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	10.16%
2015	11,650,807	2,148,246	13,155,017	4,866,658	6,067,853		432,351	507,430	2,227,901	41,057,263	6.11%
2016	12,679,173	2,208,337	14,965,443	5,420,192	6,518,851	1,159,867	392,351	437,732	1,124,179	44,906,125	9.37%
2017	13,371,545	2,138,102	15,603,858	5,812,714	6,839,707	1,228,884	402,277	447,165	3,293,526	49,137,778	9.42%
2018	15,631,394	2,195,510	17,150,527	5,615,627	7,470,101	1,189,980	411,246	172,089	1,383,300	51,219,774	4.24%
2019	14,999,003	2,249,585	17,826,297	5,998,735	8,470,668	1,228,845	444,595	232,570	1,345,817	52,796,115	3.08%
2020	17,600,693	2,465,315	20,421,560	6,626,778	8,183,078	3,930,411	478,188	50,000	457,574	60,213,597	14.05%
2021	21,116,522	2,588,087	20,773,435	6,609,970	8,339,054	4,436,751	503,850	50,000	1,012,766	65,410,435	8.63%
2022	22,313,443	2,574,242	23,655,007	7,479,820	8,920,489	4,425,846	538,530	50,000	109,130	70,066,507	7.12%
2023	24,980,347	2,877,067	24,574,886	8,369,665	9,424,486	5,054,307	458,740	50,000	198,088	75,987,386	8.45%



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

Most functions have increased at a steady rate over the time period. Other financing uses and debt service functions fluctuated due to financing capital equipment leases in the general fund. Most of these capital equipment items are now accounted for in the Capital Improvement Fund. The debt services function will continue to decrease as the capital leases are paid off. OFU were steadily increasing due to the transfers to other funds such as the Bond Fund and Airport Fund. Operating expenses have been increasing over time in the Airport so the General Fund contribution has similarly been increasing. In Fiscal Year 2016, the Library transfer was removed, as it became a department within the General Fund. In addition, in 2019, the Parks and Recreation fund was removed and became a department within the General Fund. Their allocations are now represented in the Culture & Recreation function

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

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

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

General Government

The general government function is comprised of administrative and financial departments of the County. This function represents \$25.2 million of the departmental budgets as well as \$198,088 in Other Financing Uses and \$50,000 of Debt Service. Offices included in the General Fund and their fiscal year 2023 budgets are listed below:

Department	Budget
Administrator	1,154,079
Assessor	1,050,965
Auditor	388,925
Building Inspections	1,508,715
Building Maintenance	1,999,170
Council Transfers	198,088
County Council	4,480,285
Delinquent Tax	447,205
Direct Assistance	1,661,821
Finance	830,310
Fleet	812,240
GIS	202,285
Human Resources	857,045
Lease	0
Legal	463,420
MIS	2,967,870
Marketing and Communications	414,105
Non-Departmental	2,130,575
Planning/Zoning	1,555,047
Procurement	232,555
Register of Deeds	438,905
Registration and Elections	776,935
Risk Management	123,000
Treasurer	534,890

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

Administrator – Department #021

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 416-9508

Department Duties:

The County operates under the Council – Administrator form of government where the County Administrator is hired by the County Council to ensure that all legislative actions, policy statements and other directives of County Council are implemented and remain in compliance. The County Administrator, with support from the Assistant County Administrator, oversees the internal operations of the County, including personnel policies and procedures, service delivery reviews and asset/facilities management, as well as many of the external functions of the County, including intergovernmental, legislative, and community relations. A primary function of the County Administrator is to prepare and recommend the implementation of the annual budget while also serving as facilitators and problem solvers to guide and support the County’s operating departments as they endeavor to fulfill their departmental missions, goals, and objectives.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	4	5	6
<i>Part-time</i>	1	1	1
<i>Total</i>	5	6	7

Budget Highlights

The FY 2023 budget increased by approximately \$223,000. Personal Services expenditures increased due to the addition of a Project Manager position, the hiring of the Assistant County Administrator position, along with the 5% across the board increase. Even though some one-time funding was removed, operating expenditures increased over FY2022 due to the inclusion of funds for office renovations to accommodate bringing legal services within the County Administrator’s Office. The Administrator’s budget also includes funding for organization-wide personnel initiatives, as well as the County’s Welcome Center.

Fiscal Plan

Administrator-021

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	450,945	651,390	829,629	178,239	21.48%
<i>Operating Expenditures</i>	220,500	279,450	324,450	45,000	13.87%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	671,445	930,840	1,154,079	223,239	19.34%



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Assessor – Department #041

Contact Information

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

Department Duties:

The primary functions of the Assessor's office are 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.

Objectives:

- **Objective 1:** Real property Field Review
 - *Goal:* Conduct a field review of each parcel within the 5-year period
- **Objective 2:** New building construction
 - *Goal:* Assess 95% of new building construction within the tax year by May 1st
- **Objective 3:** Assessable transfer of Interest (ATI) Review
 - *Goal:* Review 95% of parcels affected by an ATI by May 1st
- **Objective 4:** Deed and Plat Review
 - *Goal:* Process property deeds and plats to maintain accurate property records
- **Objective 5:** Property classification
 - *Goal:* Receive and process property exception applications within 30 days

<i>Performance Indicators*</i>	2020 Actual	2021 Actual	2022 Estimate
<i>#Parcels Reviewed</i>	55,530**	15,060	9,820
<i>#New Construction on Books</i>	1,508	1,229	1,179
<i>#Property Transfers</i>	6,328	6,023	6,055
<i># ATI Parcels</i>		5,619	5,580
<i># Exception Applications</i>		3,027	2,938

**Reassessment year—all parcels were revised

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	13	13	14
<i>Part-time</i>	1	1	0
<i>Total</i>	14	14	14

Budget Highlights

The FY2023 budget decrease by approximately 4.5% due to the removal of funding related to reassessment. Increases related to software contracts impacted operating expenditures but due to the high cost of reassessment, the removal of its associated funding offset those costs.

Fiscal Plan

<i>Assessor-041</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	851,405	933,160	931,300	-1,860	-0.20%
<i>Operating Expenditures</i>	207,140	165,280	119,665	-45,615	-38.12%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
Total	1,058,545	1,098,440	1,050,965	-47,475	-4.52%

Auditor – Department #043

Contact Information

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

Department Duties:

The County Auditor, an elected official, is the statutory officer charged with preparing and providing a complete listing and description of taxable and exempt real and personal property in the county for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Lancaster County Ordinances. By owner, type of property, location and assessed value.

Services provided:

- Setting millage for bond indebtedness, compiling millage sheets.
- Authorization of additions, discoveries, omissions, abatements to the tax roll.
- Accumulation and verification of manufacturing abatements and taxation, processes Manufacturing property, Railroads, Utilities and Fee-in-lieu agreements for the county.
- Processes add-ons, monthly billing, processing appeals for vehicles, and watercraft.
- Calculate and mail tax bills for real estate, mobile homes, motor vehicles, watercraft, aircraft, and business owned personal property (provided by SC Department of Revenue).
- Administration of Homestead and assist Disabled Veteran’s, churches and taxpayers who qualify for exemptions with SC Department of Revenue.
- The County Auditor is also required to endorse every deed recorded within the county and keep permanent records of the buyer and seller.

Objectives:

- **Objective 1:** Maintain highest levels of professional and ethical conduct
 - *Goal:* Fair and equal treatment of all Lancaster County citizens
- **Objective 2:** Provide a comprehensive and efficient department in compliance with all state laws and regulations
 - *Goal:* Strengthen relationships with departments within the County and across the State

Performance Indicators (calendar year)	CY2019 Actual	CY2020 Actual	CY2021 Actual
# Transactions	174,456	176,272	183,012
# Transactions per staff	29,076	29,378	26,144

Position Summary	FY2021	FY2022	FY2023
Fulltime	6	7	7
Part-time	0	0	0
Total	6	7	7

Budget Highlights

Despite the impacts of the across the board 5% increase, there was an overall decrease in the personal services line items for FY2023 due to reductions in health insurance costs which largely depend on the elections of the employee. Operating expenditures did not increase from the FY 2022 budget.

Fiscal Plan

	<i>Auditor-043</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	278,800	362,485	359,425	-3,060	-0.85%
<i>Operating Expenditures</i>	27,500	29,500	29,500	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	306,300	391,985	388,925	-3,060	-0.79%

Building – Department #031

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

Department Duties:

The Building Department works to enforce compliance of all state-mandated International Building Codes and other County development related to local ordinances. This assures the public health, safety, and welfare in the construction and use of buildings and structures. The department is responsible for the intake of all Development Services (Building, Planning, Zoning, and Stormwater/Engineering) permit applications and issuance of both Residential and Commercial building permit types. The department is also tasked with technical plan review and conducting field inspections in all trades throughout the construction process to ensure code compliance while being solution oriented when identifying issues needing to be addressed and communications those issues to design professionals and contractors.

Objectives:

- **Objective 1:** Provide exceptional customer service and technical assistance to citizens, contractors, homeowners, business owners, and real estate and development stakeholders
 - *Goal:* Return customer calls same day
 - *Goal:* Return customer emails within 24 hours
 - *Goal:* Maintain use of Evolve system for seamless interactions with customers and office operations
- **Objective 2:** Proficiently undertake plan review, permit, and inspections services
 - *Goal:* Complete inspections within 48 hours
 - *Goal:* Keep % of failed inspections below 30%
- **Objective 3:** Maintain subject matter expertise for staff and support professional development opportunities
 - *Goal:* Inspections staff obtaining more than required 120 hours of training

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>#Plan Reviews Completed (w/Revisions)</i>	2,386	2,986	2,810
<i>#Permits Issued</i>	4,113	4,362	4,139
<i>#Inspections Completed</i>	26,511	28,100	27,594
<i>% Inspections Completed Next Day</i>	98%	98%	98%
<i>% Online Permit Submittal</i>	55%	69%	78%
<i>% Failed Inspections</i>	21%	22%	23%
<i># of training hours</i>	93	165	278

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	15	15	15
<i>Part-time</i>	0	0	0
<i>Total</i>	15	15	15

Budget Highlights

The FY 2023 Budget increased just under 2% from the FY 2022 budget. Personal Expenditures increased due to the county-wide across the board adjustment. Operating expenditures decreased significantly due to the transfer of money related to demolition expenses to the Planning and Zoning department. Otherwise, operating expenditures remained flat with continued finding for the outsourcing of commercial plan reviews.

Fiscal Plan

<i>Building-031</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	1,083,410	1,135,930	1,244,065	108,135	8.69%
<i>Operating Expenditures</i>	343,750	344,650	264,650	-80,000	-30.23%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	1,427,160	1,480,580	1,508,715	28,135	1.86%

Building Maintenance – Department #251

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

Department Duties:

The County Building Maintenance Department is responsible for maintaining county facilities including division of electric, plumbing, carpentry, HVAC, Janitorial and other assigned projects. Evaluates and makes recommendations to Administration regarding major repairs, ensuring competitive bidding prices are obtained to minimize costs while overseeing contractors performing repairs and other projects. This department also makes deliveries, sets up for county functions and events for various departments, assists the IT department in pulling wire for new installations, unlocks administrative building, and replenishes supplies.

Objectives:

- **Objective 1:** Ensure a safe and clean working environment for all Lancaster County employees and visiting citizens by maintaining and repairing County property and equipment in a timely manner with limited to no interruption of service.
 - *Goal:* Respond to work orders within 24 hours from time of submission.
- **Objective 2:** Develop itemized preventative maintenance schedule complete with timelines in order to address pressing needs at various County facilities.
 - *Goal:* During FY22, develop preventative maintenance schedule to present to executive staff and leadership showing maintenance items needing attention.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	9	9	9
<i>Part-time</i>	1	1	1
<i>Total</i>	10	10	10

Budget Highlights

The FY2023 budget increased overall by just over 1% from the FY 2022 budget. Personal expenditures increased due to the 5% across the board adjustment along with increases related to health insurance and retirement. Operating expenditures remained unchanged from the FY2022 budget.

Fiscal Plan

<i>Building Maintenance-251</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	537,410	508,893	533,970	25,077	4.70%
<i>Operating Expenditures</i>	1,334,200	1,465,200	1,465,200	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	1,871,610	1,974,093	1,999,170	25,077	1.25%

County Council – Department #011

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 416-9508

Department Duties:

County Council sets the policy direction for Lancaster County as established by State law, including establishing the community vision, creating an organizational mission, and adopting an annual budget. The County operates under the Council – Administrator form of government, whereby County Council establishes policies and laws through ordinances, resolutions and public votes which are then implemented by the County Administrator. The County

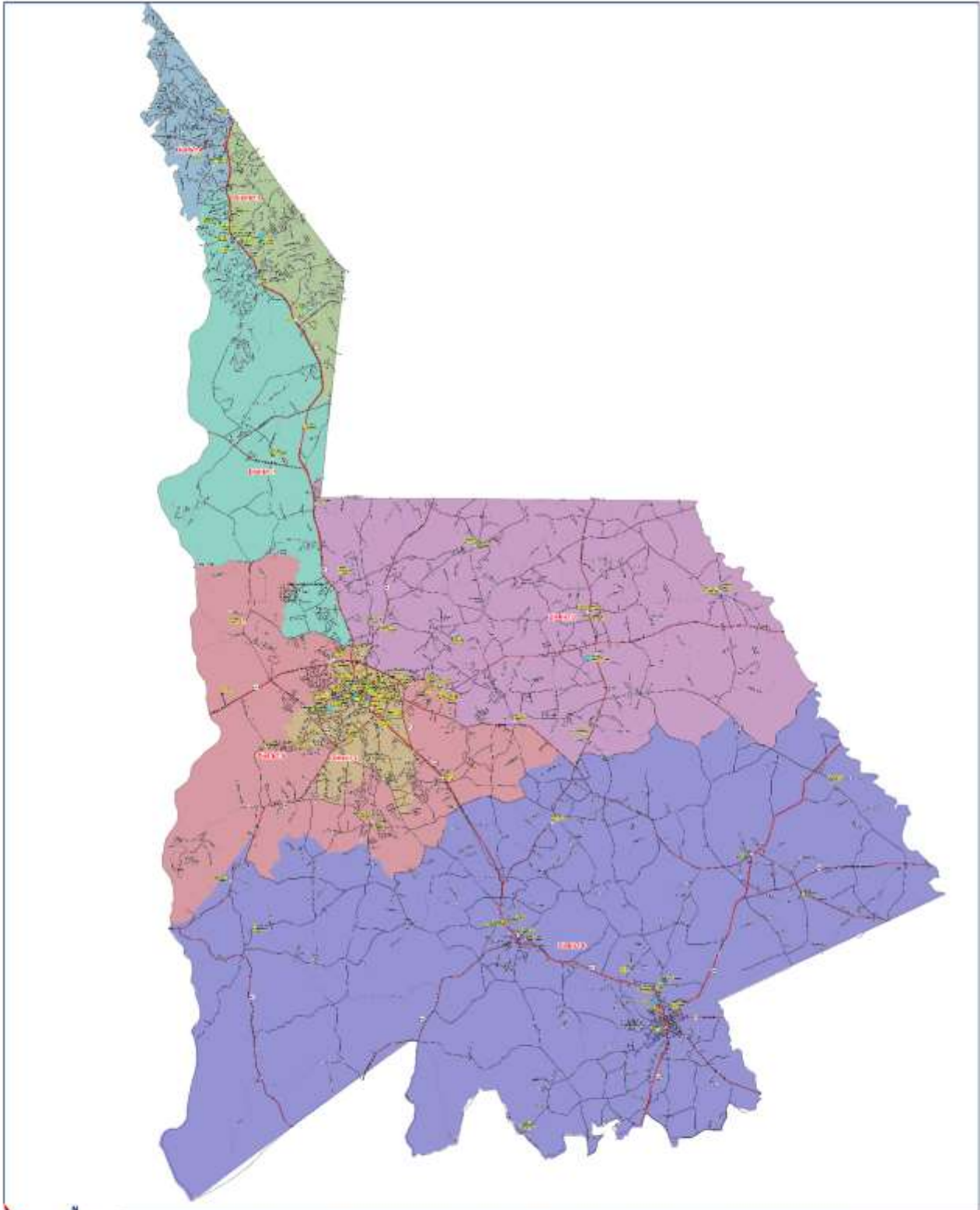
Council only hires two employees, the County Administrator and the Clerk to Council, who in turn support the policies and work of the County Council

The Council is elected by Council Districts to ensure equal representation across the County. Councilmembers serve 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 Mondays 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

Every 10 years, following the national census, the seven County Council districts are adjusted to reflect 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 districts 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 provide input to 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 2020 Federal census.



The Council of Lancaster provides this map for reference only. All decisions and actions are subject to the Council of Lancaster's final decision. The Council of Lancaster is not responsible for any errors or omissions. Any change along the lines of a project will be subject to the Council of Lancaster's final decision.

Lancaster County, South Carolina

2020 County Council Districts

0 1.25 2.5 5 7.5 10 Miles



Budget Highlights

The FY2023 budget increased overall by 34%. Personal Services were impacted due to the Deputy Clerk position being transferred from the Administration budget along with increases for Council members and the 5% across the board adjustment. Operating Expenditures increased overall by approximately \$1.4 million due to the inclusion of funding for a county-wide Strategic Plan and a new Airport Terminal. The Council department budget also reflects the removal of funding for several large expenditures, such as hospital security and grants match.

Fiscal Plan

<i>County Council-011</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	229,815	246,970	317,635	70,665	22.25%
<i>Operating Expenditures</i>	4,667,125	2,690,075	4,162,650	1,472,575	35.38%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	50,000	50,000	50,000	0	0.00%
<i>Other Financing Uses</i>	933,836	0	0	0	0.00%
<i>Total</i>	5,880,776	2,987,045	4,530,285	1,543,240	34.06%

Council Transfers – Department #012

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

Budget Highlights

For FY2023, transfers approved include a transfer to the Airport. Transfers to the Airport Fund help to relieve any operating deficits not covered from revenue generated such as fuel sales and hangar rentals.

Fiscal Plan

<i>Council Transfers-012</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	-	-	-	-	-
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	78,930	109,130	198,088	88,958	44.91%
<i>Total</i>	78,930	109,130	198,088	88,958	44.91%

Delinquent Tax – Department #045

Contact Information

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

Department Duties:

The Delinquent Tax Department investigates and collects delinquent real and personal ad Valorem property taxes, user fees, penalties and levy costs, locates and notifies delinquent taxpayers of taxes owed, and maintains accurate, up-to-date records of monies collected to ensure the collection of funds to keep tax rates low and improve the overall quality of life for county citizens. Additionally, the Delinquent Tax department houses the Records Management Division which is responsible for filing and archiving records from all departments of Lancaster County Government and the processing of passport applications.

Objectives:

- **Objective 1:** Provide taxpayer with current and efficient information about collections, including any discounts for which they may be eligible in order to collect as much revenue as possible
 - *Goal:* Increase the number of delinquent taxes collected
- **Objective 2:** Educate taxpayer and bidder about the process and procedures surrounding the annual tax sale
 - *Goal:* Maintain advertising requirements surrounding the posting of tax sale information
- **Objective 3:** Provide professional and courteous customer service to all taxpayers
 - *Goal:* Investigate the possibility of a customer satisfaction survey
- **Objective 4:** Accurate and orderly preservation of all records
 - *Goal:*
- **Objective 5:** Provide excellent customer service in processing United States passports
 - *Goal:* Track number of passports processed

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>\$ of Delinquent Taxes Collected</i>	5,570,076	5,183,183	5,147,327
<i>\$ Collected via Set-Off Debt</i>	19,428	21,897	2,346
<i># Properties Redeemed</i>	211	208	72*
<i># Advertisements placed</i>	3	3	3
<i># Passports Processed</i>		681	949

*Still in the active redemption period

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	5	5	5
<i>Part-time</i>	0	0	0
<i>Total</i>	5	5	5

Budget Highlights:

The FY2023 budget increased slightly by a little over \$12,000. Operating Expenditures remained flat from the FY2022 budget while Personal Services increased due to the 5% across the board adjustment.

Fiscal Plan

<i>Delinquent Tax-045</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	282,035	290,985	303,335	12,350	4.07%
<i>Operating Expenditures</i>	144,370	143,870	143,870	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	426,405	434,855	447,205	12,350	2.76%

Direct Assistance – Department #014

Department Duties:

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

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

Budget Highlights:

The FY 2023 Budget increased by 5%. The increase is the result of the across the board increases given to the employees of the Solicitor, Public Defender, and Water Conservation District, along with the inclusion of two grant positions for the Solicitor’s office. Separate from funds related to salaries and positions, additional funds were given due to the prices of various contracts increasing, liability increases, along with funding for a case management software in the Solicitor’s office.

Fiscal Plan

<i>Direct Assistance-014</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	1,366,796	1,440,406	1,677,821	237,415	14.15%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,366,796	1,440,406	1,677,821	237,415	14.15%



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Finance – Department #023

Contact Information

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

Department Duties:

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

Accounting - Ensure 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.

Goals:

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

Objectives:

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

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	7	8	8
<i>Part-time</i>	0	1	1
<i>Total</i>	7	9	9

Budget Highlights

The FY 2023 Budget increased by a little over \$22,000, impacted primarily by the across the board increase. Operating expenditures decreased slightly from FY2022 due to the removal of one-time funding for equipment associated with a new position.

Fiscal Plan

<i>Finance-023</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	607,590	730,740	755,200	24,460	3.24%
<i>Operating Expenditures</i>	39,610	71,910	69,610	-2,300	-3.30%
<i>Capitalized Expenditures</i>	5,500	5,500	5,500	0	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	652,700	808,150	830,310	22,160	2.67%

GIS – Department #027

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

Department Duties:

The Lancaster County GIS Department has County-wide objectives that impact effectiveness and efficiency of all County staff working in the GIS system. GIS is responsible for database development, maintenance, access, and the distribution of geographic information to the public. Additionally, the GIS department strives to create healthy alliances with internal and external stakeholders to ensure the receipt, delivery, and use of accurate GIS data.

Objectives:

- **Objective 1:** Launch the enhanced GIS QPublic app to staff and customers
 - *Goal:* Advertise the enhanced GIS QPublic app subscription to staff and public to provide access to 50+ GIS layers
 - *Goal:* Reduce customer requests for data download and common maps
 - *Goal:* Realize revenue from GIS services through the GIS QPublic website
 - *Goal:* Assist developers to do work in Lancaster County
- **Objective 2:** Automate processes through Python scripting
 - *Goal:* Update critical GIS layers stored on ArcGIS Online Cloud daily
 - *Goal:* Automate creation of commonly used maps in PDF format for download
 - *Goal:* Create mechanism for monitoring daily script processes
- **Objective 3:** Provide technology to staff so they can collect GIS data while in the field
 - *Goal:* Utilize new computer tablets to begin collecting County assets in the field
 - *Goal:* Utilize new computer tablets to begin collecting Code Violations in the field

<i>Performance Indicators</i>	FY2022 Target	FY2022 Actual	FY23 Target
<i>Inspect GIS Data during FY22</i>	Yes	Yes	
<i>Workflow Processes and Procedures</i>	Yes	Yes	
<i># GIS layers added</i>	10	25	
<i># Maps available for download by users</i>	35	35*	
<i># of subscriptions for GIS QPublic app</i>			50
<i># of customer requests for data downloads</i>			≤25
<i>\$ generated from GIS services</i>			\$10,000
<i>Daily update of GIS layers</i>			Yes
<i>Mechanism created for monitoring daily script process</i>			Yes
<i>Staff utilization new computer tablets</i>			Yes

*Pending final review

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	1*	1	1
<i>Part-time</i>	0	0	0
<i>Total</i>	2	1	1

Budget Highlights

The FY 2023 budget increased by just under \$15,000. Continued funding for Pictometry was included along with funding for technical consultants. Personal Services expenditures were impacted due to the 5% across the board increase given to full-time employees.

Fiscal Plan

<i>GIS-027</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	101,955	104,250	111,470	7,220	6.48%
<i>Operating Expenditures</i>	25,100	83,100	90,815	7,715	8.50%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	127,055	187,350	202,285	14,935	7.38%

Human Resources – Department #024

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

Department Duties:

The Human Resource Department is responsible for managing and directing the County's human resource function, which involves classification, employee relations, recruitment, benefits administration, health and wellness programs, retirement benefits administration, records management, personnel law compliances and implementation, education of staff on personnel law, and other programs related to human resource issues and required training. The department also maintains all County fleet vehicle records and works with Risk Management to ensure a safe work environment and timely claims process.

Objectives:

- **Objective 1:** Continue to recruit suitable candidates for open positions
 - Goal: 300 new hires processed
- **Objective 2:** Decrease number of employee incidents and terminations (voluntary and involuntary)
 - Goal: 39 employee incidents¹
 - Goal: 47 voluntary terminations²
 - Goal: 10 involuntary terminations²
- **Objective 3:** Professionally facilitate departmental operations, ensuring compliance to Federal and State labor laws.
 - Goal: 10 or fewer disciplinary actions

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i># New Hire Processed</i>	311	317	291
<i># Disciplinary Actions</i>	20	13	25
<i>Employee Incidents</i>	48	47	49
<i>Voluntary Terminations</i>	43	55	67
<i>Involuntary Terminations</i>	14	11	19

¹Goal based on a 20% decrease in the average (FY21-22)

²Goal based on a 10% decrease in the average (FY21-22)

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	4	4	4
<i>Part-time</i>	0	0	0
<i>Total</i>	4	4	4

Budget Highlights

The FY2023 budget increased just under 14%. Personal Services expenditures were impacted by the across the board increases along with the inclusion of funding for a full-year HR Generalist position. Additionally, due to the anticipated retirement of the Payroll Administrator, funding was included so that a new hire for that position could train alongside the soon-to retire employee to ensure the transfer of as much institutional knowledge as possible. Operating expenditures increased resulting from NEOGOV expenses along with money for a Tuition Reimbursement program.

Fiscal Plan

<i>Human Resources-024</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	639,145	644,245	690,180	45,935	6.66%
<i>Operating Expenditures</i>	96,645	93,145	166,865	73,720	44.18%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	735,790	737,390	857,045	119,655	13.96%

Legal – Department #022

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 416-9508

Department Duties:

The Lancaster County Attorney provides in-house legal advice and counsel to the County Council, the County Administrator, Division Directors, County departments, and boards, and commissions, as needed. The responsibilities are wide and varied and include matters such as drafting policy ordinances and resolutions, reviewing contracts, interpreting state laws, negotiating agreements, and defending the County against lawsuits.

The Attorney addresses various appeals and litigation and engages outside attorneys to address specific matters including property rights, labor laws, and financial structures, among others. Oftentimes, this position is called upon to advise staff and elected officials on both legal and policy matters and issues, focusing on risk reduction and preventive policies and procedures.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	0	0	2
<i>Part-time</i>	0	0	0
<i>Total</i>	0	0	2

Budget Highlights

The fiscal year 2023 budget increased by approximately 30% due to the decision to bring legal services in-house. In recent years, legal services have been provided through a contracted law firm. During this transition, overlapping funding for the County Attorney and supporting Paralegal position, along with the current contract attorney has been included to ensure a smooth transition. It is anticipated that the FY2024 budget will not include as much funding for contracted legal services.

Fiscal Plan

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
					<i>Legal-022</i>
<i>Personal Services</i>	-	0	242,770	242,770	100.00%
<i>Operating Expenditures</i>	279,000	327,600	220,650	-106,950	-48.47%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	279,000	327,600	463,420	135,820	29.31%



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Procurement – Department #020

Contact Information

Barnett Building
1228 Colonial Commons Ct.
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 416-9963

Department Duties:

The overall objective of the Procurement Department within Lancaster County is to support all operational requirements of the acquisition of goods and services while strategically managing the commercial relationships that accompany vendor-based relations. This is accomplished through the appropriate understanding of business requirements while also identifying the prospective value-added opportunities within each transaction. Procurement aims not

only to manage the supply chain process, but also to evaluate the total cost of ownership through a principled procurement policy that empowers open market competition.

To properly manage the influence of the County procurement process, special attention is paid to the objectives of its internal customers while developing measures to obtain the highest quality, best valued solution for any one scope of work. This is accomplished primarily through business practice guidelines of collaboration, communication, and strategic planning. Lastly, Procurement’s sourcing efforts are administered under the professional hallmark that all goods and services are sourced via funding supplied by the tax paying citizen base of Lancaster County, South Carolina.

Objectives:

- **Objective 1:** Effectively monitor and approve contract documents and their subsequent execution to protect Lancaster County from legal risks
 - *Goal:* Become approver and repository for 100% of contract documents associated with County obligations
- **Objective 2:** Facilitate the expedient monthly sign off and payment of P-Cards
 - *Goal:* Successfully send all transactions to the Finance department by the 5th of every month
 - *Goal:* Require complete transaction sign off twice per month
 - *Goal:* Formulate policy which addresses P-Card violations

<i>Performance Indicators</i>	FY2022 Target
<i>Approver and repository all contracts</i>	100%
<i>All transactions to Finance by 5th</i>	100%
<i>Implement twice monthly sign off</i>	Yes
<i>Formulate P-Card violation policy</i>	Yes

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	3	3	3
<i>Part-time</i>	0	0	0
<i>Total</i>	3	3	3

Budget Highlights

Fiscal year 2023 budget includes the county-wide across the board increase. Operationally, funding was able to be reduced due to fees related to a new software system not having to be funded out of the General Fund until FY2024.

Fiscal Plan

<i>Procurement-020</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	188,540	193,190	219,455	26,265	11.97%
<i>Operating Expenditures</i>	17,935	21,300	13,100	-8,200	-62.60%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	206,475	214,490	232,555	18,065	7.77%

Marketing and Communications – Department #019

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 416-9508

Department Duties:

The Communications and Marketing Department is responsible for maintaining and enhancing the image of Lancaster County Government by providing accurate, effective, and timely information to the Lancaster County community. This department is also responsible for working with all County departments to effectively market and brand the services and products that are offered by our organization. The marketing and communications department will serve as an internal service department that will assist other departments with marketing campaigns, internal and external communications, social media management, community outreach, media relations and many other strategic communications.

Objectives:

- **Objective 1:** Provide timely, accurate and effective communication to the citizens of Lancaster County
 - *Goal:* Consolidate and enhance the usage of social media platforms for Lancaster County Departments
 - *Goal:* Establish media protocols and build positive relationships with major media outlets
 - *Goal:* Review the current website content and build a plan for a website overhaul
- **Objective 2:** Enhance the marketing of County Products and Services
 - *Goal:* Establish a service and product offerings portfolio/library for Lancaster County Government
 - *Goal:* Evaluate all departmental promotional materials and lead the redesign as needed
- **Objective 3:** Enhance the Lancaster County Government brand and image
 - *Goal:* Build a brand management plan/campaign to promote a professional and consistent image for Lancaster County Government and its departments
 - *Goal:* Evaluate the current logo design and eliminate departmental logos
- **Objective 4:** Provide excellent internal customer service to Lancaster County departments
 - *Goal:* Assist departments with production of all communications and marketing materials and programs
- **Objective 5:** High Performance Organization
 - *Goal:* Develop metrics and data in antithetically pleasing formats to assist in decision making and evaluations
 - *Goal:* Participate in numerous networking activities and professional development opportunities to bring innovative ideas and best practices to Lancaster County Government
 - *Goal:* Assist with and push departments to be recognized for and celebrate success by applying for awards and recognitions

<i>Position Summary</i>	FY2023
<i>Fulltime</i>	4
<i>Part-time</i>	0
<i>Total</i>	4

Budget Highlights

FY2023 is the inaugural year for the Marketing and Communications department. Three marketing and communications-oriented positions were transferred from other county departments along with the addition of a Director position in order to form this new department. The total budget is \$404,105 with the inclusion of some one-time funding for various pieces of equipment and software applications.

Fiscal Plan

<i>Marketing and Communications-019</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	293,235	293,235	100.00%
<i>Operating Expenditures</i>	-	-	120,870	120,870	100.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	-	-	414,105	414,105	100.00%

MIS (Management Information Systems) – Department #026

Contact Information

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

Department Duties:

The Lancaster County MIS department is responsible for the installation and support of all networking hardware, software, and architecture of systems for all departments countywide. These systems include email, cell phones, computers, bodycams, security systems, badge-entry, surveillance cameras, in-car cellular modems, servers, firewalls, etc. This support encompasses all Lancaster County departments including: Public Safety, Sheriff’s Office, EMS, the Emergency Operations Center (EOC), and all public libraries. Combined, this consists of approximately 850 end users and spans across 38 facilities located throughout the County.

Mission:

To promote informed decision-making and to improve county efficiency by providing appropriate, reliable, cost-effective information technology services and resources through existing and emerging technologies.

Objectives:

- **Objective 1:** To provide the technological vision and leadership to deploy the proper technology that will contribute towards an enriched community for citizens and staff
 - *Goal:* Fully implement IT Steering Committee
- **Objective 2:** A technology-capable workforce that possesses the modern skills and tools needed to meet its public service commitments
 - *Goal:* Implement intranet for cross department collaboration and community involvement
- **Objective 3:** Improve county efficiency by utilizing existing and emerging technologies to increase effectiveness in a cost-effective manner
 - *Goal:* Implement preboarding/onboarding site to streamline the pre-employment process
- **Objective 4:** Provide efficient, effective, timely, and proactive technology support to the employees of Lancaster County that is proactive and accountable
 - *Goal:* Review entire software budget for accurate billing and fiscal accountability
- **Objective 5:** Update and improve technical infrastructure so that it is current, sustainable, and secure
 - *Goal:* Maintain level of funding for technology equipment replacements

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	8*	9*	14*
<i>Part-time</i>	0	0	0
<i>Total</i>	8	9	14

*Junior Server Administrator position is split between MIS and 911 Fund

<i>Performance Indicators</i>	FY2022 Actual
<i># Help Desk Calls</i>	3,664
<i># Help Desk Tickets</i>	1,789

*Above indicators only available for 3rd and 4th quarters of FY2022

Budget Highlights

Fiscal Year 2023 shows a 38% increase overall. Personal Services was impacted due to the addition of several positions along with the 5% across the board increase. Operations increased due to the need to continue contracting out some services while leadership works to bring operations back in house along with the addition and increase in costs of software and hardware. Capital expenditures remained the same to continue funding for computer replacements.

Fiscal Plan

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	596,980	601,303	932,545	331,242	35.52%
<i>Operating Expenditures</i>	711,778	1,563,508	1,815,325	251,817	13.87%
<i>Capitalized Expenditures</i>	95,550	220,000	220,000	0	0.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,468,758	2,384,811	2,967,870	583,059	19.65%

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 2023 Budget remained flat over FY2022.

Fiscal Plan

<i>Non-Departmental-005</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	311,000	321,000	321,000	0	0.00%
<i>Operating Expenditures</i>	1,593,281	1,809,573	1,809,575	2	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,904,281	2,130,573	2,130,575	2	0.00%

Planning/Zoning– Department #032

Contact Information

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

Department Duties:

The Lancaster County Planning Department is responsible for all of the planning activities which take place within unincorporated Lancaster County, as well as the Towns of Heath Springs, Kershaw and Van Wyck. As part of this function, the department creates and maintains the Comprehensive Plan which serves as the County's long-range guide for growth and community development. More focused plans or studies are also initiated on an as-needed basis to address more localized community needs.

A key element of implementing the Comprehensive Plan occurs in the department's drafting and administration of the Unified Development Ordinance (UDO). The document serves as the hallmark regulatory document helping ensure that quality and safe land development practices are utilized within the unincorporated County and the Town of Van Wyck. The department also provides code enforcement services to help minimize nuisance conditions within the County and ensures businesses are operating in compliance with local regulations.

The department also provides planning-related administrative and technical support to the Lancaster County Council, Planning Commission, and Board of Zoning Appeals. Part of this role includes preparing technical staff reports and presenting recommendations to these groups in a public hearing setting. The department provides similar support to the Councils above-noted municipalities and their boards and commissions (where they exist).

Community outreach is an integral part of the department's function. The department regularly makes presentations to various neighborhood and community groups to provide updates on the status of various initiatives. Within FY22, the department participated in various community initiatives such as: presenting to the Sun City Carolina Lakes Republican Club, Wipe Out Waste, 3 community input meetings, facilitation of the survey for the Comprehensive Plan re-write project, stakeholder meetings and focus groups, Arras Foundation annual meeting, and Lindsay Pettus Greenway board meetings. The department also utilizes the County website and various social media platforms to communicate with and receive feedback from individual citizens and business owners. Examples include: publishing development activity, permitting reports and board and commission case files, creation of impact fee, Comprehensive Plan, and UDO update webpages, and the creation of a GIS mapping application.

Objectives:

- **Objective 1:** Provide excellent customer service to citizens, business owners, and the real estate and development community
 - *Goal:* Return customer phone calls within the same business day
 - *Goal:* Respond to customer emails within 24 hours
 - *Goal:* Participate in community initiatives
 - *Goal:* Disseminate County information resources using the internet

- **Objective 2:** Provide County Council, Planning Commission, and Administration department with growth and community development policy guidance based on community trends and best management practices
 - *Goal:* Review the Comprehensive Plan on a regular basis and make updates as needed
 - *Goal:* Utilize GIS

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i># Rezoning Cases</i>	27	32	19
<i># Text Amendments</i>	15	10	8
<i># Preliminary Plats</i>	6	8	5
<i># Minor Subdivisions</i>	217	328	238
<i># Conditional Use Permits</i>	7	6	2
<i># Final Plats</i>	63	70	33
<i>% of calls returned same day</i>			85%
<i>% of emails responded to within 24hrs</i>			85%
<i># of community events</i>			8
<i># instances info disseminated via internet</i>			7

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	6	14	14
<i>Part-time</i>	0	0	0
<i>Total</i>	6	14	14

Budget Highlights

For FY 2023, personal expenditures were impacted due to the county-wide 5% across the board increase along with the reclassification of the long-time vacant Planning Director position to an Assistant Planning Director position. Operating expenditures decreased overall due to the removal of one-time funding related to the Comprehensive Plan and the Unified Development Ordinance rewrite. The Demolition account was moved from the Building department and increased by \$30,000.

Fiscal Plan

	<i>Planning/Zoning-032</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	742,430	1,180,470	1,213,132	32,662	2.69%
<i>Operating Expenditures</i>	401,600	972,650	341,915	-630,735	-184.47%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,144,030	2,153,120	1,555,047	-598,073	-38.46%

Registration & Election – Department #051

Contact Information

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

Department Duties:

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

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

Objectives:

- **Objective 1:** Inform the citizens of Lancaster County regarding voting and elections in the County
 - *Goal:* Increase the number of registered voters among eligible citizens
 - *Goal:* Educate registered voters on how to accurately use voting machines and equipment to make the process of voting more seamless
- **Objective 2:** Maintain the security and accountability of voting machines and equipment
 - *Goal:* Coordinate with the Information Technology department to move from a manual logbook of machine use to an electronic scanning system
- **Objective 3:** Comply with federal laws and regulations regarding the appropriate number of precincts in the County
 - *Goal:* Identify new precincts in the fast-growing Indian Land area upon the completion of the redistricting process

<i>Performance Indicators</i>	FY22 Targets	FY22 Actual
<i>Annual info booth at Community Event</i>	1	1
<i>Annual machine demonstration at Community Event</i>	1	1
<i>Electronic Machine Tracking System Plan of Action</i>	Yes	In progress
<i>New Precincts by end of Calendar Year 2023</i>	Yes	In progress

Position Summary	FY2021	FY2022	FY2023
<i>Fulltime</i>	3	4	4
<i>Part-time</i>	200	200	200
<i>Total</i>	203	204	204

Budget Highlights

The FY 2023 decreased approximately \$111,000. Personal Services expenditures increased due to the county-wide across the board adjustment. Operating expenditures decreased due to the removal of one-time funding related to the shelving project included in the FY2022 budget to ensure proper storage of voting machines. Additionally, Capital funding was included as a result of savings from the shelving project in FY2022 to be used to purchase new voting machines in order to keep pace with state mandates regarding the establishment of new precincts along with three early voting sites in the County.

Fiscal Plan

<i>Registration & Election-051</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	377,590	444,820	469,845	25,025	5.33%
<i>Operating Expenditures</i>	153,285	418,120	167,050	-251,070	-150.30%
<i>Capitalized Expenditures</i>	25,572	25,575	140,040	114,465	81.74%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
Total	556,447	888,515	776,935	-111,580	-14.36%

Register of Deeds – Department #060

Contact Information

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

Department Duties:

The Register of Deeds department employs five staff members who accurately and timely record, index and image real estate related documents in Lancaster County. Staff ensures that all recorded documents comply with the requirements of federal and state recording statutes and are available for public review.

Objectives:

- **Objective 1:** Ensure all funds are paid to the state monthly, minus 3% for timely filing
 - *Goal:* Retain as much revenue for the County as possible
- **Objective 2:** Provide exceptional customer service
 - *Goal:* Ensure all staff is cross trained
 - *Goal:* Record, index, and scan documents daily
 - *Goal:* Improve accessibility of online land records
 - *Goal:* Respond to all inquiries efficiently
- **Objective 3:** Efficient use of technology
 - *Goal:* Increase the number of documents filed online

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>% of staff cross-trained</i>	100%	100%	100%
<i>% of documents recorded, scanned, and indexed daily</i>	100%	100%	100%
<i>% of documents e-filed</i>	53.5%	77.6%	77%
<i># of documents recorded</i>	21,231	27,224	21,000
<i>\$ County Deed Stamps + 3%</i>	\$1,241,378	\$1,711,559*	2,164,423**

*Page 132 of Deed Book 1442 resulted in \$74,800 in Deed Stamps

**Several large consideration deeds recorded

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	5	5	5
<i>Part-time</i>	0	0	0
<i>Total</i>	5	5	5

Budget Highlights

In FY 2023, Personal Services expenditures were impacted by the county-wide across the board increase of 5%. Operating expenditures were impacted by due to an increase in the BIS contract related to a server change which occurred during FY2022.

Fiscal Plan

<i>Register of Deeds-060</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	282,965	292,205	330,395	38,190	11.56%
<i>Operating Expenditures</i>	94,950	104,510	108,510	4,000	3.69%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	377,915	396,715	438,905	42,190	9.61%

Risk Management – Department #025

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

Department Duties: The Risk Management Department ensures that the risks of the County's assets, liabilities, and employees are adequately insured and receive appropriate and timely care. This office handles all workers' compensation, property, vehicle, equipment, liability, and 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 healthy work environment as required by the General Duty Clause from the U.S. Occupational Safety and Health Administration (OSHA) and other pertinent regulations as mandated by OSHA. A Safety Committee, comprised of employees representing a cross section of County departments, meets quarterly and assists this office in developing policy and identifying and resolving unsafe working conditions.

Objectives:

- **Objective 1:** Timely review and issuance of certificate of insurance (COI).
 - *Goal:* Issue COI within 3 days of receiving a request.
- **Objective 2:** Prompt reporting of all workers' compensation claims.
 - *Goal:* Report workers' compensation claims within 3 days of being notified.
- **Objective 3:** Maintain an acceptable workers' compensation insurance experience modifier in order to reduce costs passed on to the County.
 - *Goal:* Keep workers' compensation insurance experience modifier at or below 1.0.

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i># Injuries Reported</i>	46	47	49
<i>% Workers Comp. Claims reported within 3 days</i>	100%	100%	100%
<i># Property & Liability Claims</i>	37	36	72
<i># Inspections Performed</i>	65	60	56
<i>% of COI issued within 3 days</i>	100%	100%	100%
<i>Maintain Workers' Comp modifier of 1.0</i>	Yes	Yes	Yes

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	1	1	1
<i>Part-time</i>	0	0	0
<i>Total</i>	1	1	1

Budget Highlights

The FY 2023 Budget increase is due to the county-wide across the board increase of 5%.

Fiscal Plan

	<i>Risk Management-025</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	90,525	92,685	99,000	6,315	6.38%
<i>Operating Expenditures</i>	24,200	24,000	24,000	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	114,725	116,685	123,000	6,315	5.13%

Treasurer – Department #044

Contact Information

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

Treasurer’s Office Mission:

The Lancaster County 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.

Objectives:

- **Objective 1:** Service – effectively, efficiently, and fairly serve the taxpayers of Lancaster County consistent with our mission of “Putting Taxpayers First”
 - *Goal:* Offer more options for tax payment
 - *Goal:* Change process related to vehicle payments received via mail to have the DMV mail paid receipt and decal
 - *Goal:* Save on postage by using a new process
- **Objective 2:** Management – Ensure efficient disbursement and investment of taxpayer funds to support current and future governmental operations
 - *Goal:* Maximize annual return on County funds invested
- **Objective 3:** Education – Educate Lancaster County taxpayers about tax-related matters by continuing public outreach via various news platforms and community organizations
 - *Goal:* Minimum of one post per month on Treasurer’s Facebook page
- **Objective 4:** Teamwork – Provide effective support for other governmental entities and public officials on matters related to the functions of the Treasurer’s Office
 - *Goal:* Maintain positive working relationships with County departments and external stakeholders

<i>Performance Indicators</i>	FY2022 Targets	FY22 Actual
<i>Create new process for mailed vehicle payments</i>	Completed	Completed
<i>Budgeted \$ saved on postage (FY21-22)</i>	\$10,000	\$30,807
<i># Social media posts</i>	1 per month	37

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	6	7	7
<i>Part-time</i>	0	0	0
<i>Total</i>	6	7	7

Budget Highlights

The FY2023 budget increased by just over 3%. Personal increases stem from the 5% across the board increases given to full-time employees. Operating line items remained flat from FY2022.

Fiscal Plan

	<i>Treasurer-044</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personnel Services</i>	332,910	390,895	407,890	16,995	4.17%
<i>Operating Expenditures</i>	111,500	127,000	127,000	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	0.00%
<i>Debt Service</i>	-	-	-	-	0.00%
<i>Other Financing Uses</i>	-	-	-	-	0.00%
<i>Total</i>	444,410	517,895	534,890	16,995	3.18%

Fleet Operations – Department #210

Contact Information

1906 Pageland Hwy
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-6939

Department Duties:

The Fleet Operations department is responsible for vehicles and equipment, both large and small. Responsibilities include: routine and emergency maintenance on vehicles and equipment, coordination with Procurement to ensure vehicles meet correct specifications at time of delivery, outfitting all vehicles and equipment with the proper safety equipment and signage, and preparing vehicles to be sold at auction upon reaching the end of their useful life. In addition to maintaining vehicles and equipment, staff manage supplies and parts, begin and continue insurance coverage, and operate the fuel card software system and recycling program.

Objectives:

- **Objective 1:** Provide excellent mechanic service for all County vehicles and stakeholders.
 - *Goal:* Obtain and maintain individual Automotive Service Excellence (ASE) certifications.
 - *Goal:* Regain ASE Blue Seal certification.
- **Objective 2:** Review insurance claims in a timely manner.
 - *Goal:* Review insurance claims within three days of receipt.
- **Objective 3:** Maintain level of preventative maintenance.
 - *Goal:* 15% of work orders being preventative maintenance.
- **Objective 4:** Prevent percentage of work orders classified as unscheduled maintenance from increasing.
 - *Goal:* 85% of work orders classified as unscheduled maintenance.
- **Objective 5:** Update facility to meet standard requirements.
 - *Goal:* Adequate Fleet Operations space in the Public Works Complex scheduled in the adopted Capital Improvement Plan.

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i># Work Orders</i>	3,249	3,167	3,104
<i>Total Days Down Time</i>	1,792	1,856	2,122
<i>Work Order % Preventive Maintenance</i>	10.87%	16.22%	12.41%
<i>Work Order % Unscheduled Maintenance</i>	89.13%	83.78%	87.59%
<i># of ASE Certifications</i>		4	4
<i>% of insurance claims reviewed in 3 days</i>		100%	100%

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	8	9	9
<i>Part-time</i>	0	0	0
<i>Total</i>	8	9	9

Budget Highlights

The Fleet Operations budget increased just over 4%. Personal Services were impacted due to the county-wide across the board increase. Operating expenditures increased due to increased funding in the Gasoline account to due trends in the price per gallon. Capital funding was included in the FY2023 budget to purchase a new passenger tire machine.

Fiscal Plan

<i>Fleet Operations-210</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	462,385	552,005	561,340	9,335	1.66%
<i>Operating Expenditures</i>	222,800	225,900	230,900	5,000	2.17%
<i>Capitalized Expenditures</i>	-	-	20,000	20,000	100.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	685,185	777,905	812,240	34,335	4.23%



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Administration of Justice



Historic Courthouse (L) New Courthouse (R)

The administration of justice function is comprised of judicial and court system departments of the County. This function represents \$2,877,067 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2023 budgets are listed below:

<i>Departments</i>	Budget
<i>Circuit Court</i>	97,005
<i>Clerk of Court</i>	610,165
<i>Family Court</i>	420,287
<i>Probate Court</i>	615,480
<i>Magistrate</i>	1,134,130

Circuit Court – Department #061

Contact Information

Courthouse
104 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-6961

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.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	0	0	0
<i>Part-time</i>	3	3	3
<i>Total</i>	3	3	3

Budget Highlights

The FY2023 Circuit Court budget increased by just under 10% due to the inclusion of operating funding for a dedicated internet circuit for the Public Defender and Solicitor’s offices.

Fiscal Plan

<i>Circuit Court-061</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	37,210	38,305	38,305	0	0.00%
<i>Operating Expenditures</i>	48,500	49,500	58,700	9,200	15.67%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	85,710	87,805	97,005	9,200	9.48%

Clerk of Court – Department #063

Contact Information

Courthouse
104 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-1581

Department Duties:

The Clerk of Court office is involved in the day-to-day operations of Criminal, Civil, and Family Court. The judiciary rely heavily on the clerk staff to provide administrative support pertaining to filings of all courts. Staff interact with lawyers and Pro Se litigants daily aiding in understanding processes for the courts. Staff is responsible for gathering and reporting caseload statistics to Court Administration who then report said information to the Chief Justice of the Supreme Court. The Clerk’s Office manages and

distributes ordered funds held in trust for civil actions in addition to managing and reconciling bail bondsman accounts.

Objectives:

- **Objective 1:** Maintain a safe and secure work environment for employees occupying the Courthouse.
 - *Goal:* Maintain secure entry and exit points
- **Objective 3:** Efficient, effective, and prompt administration of justice
 - *Goal:* Upgrade A/V equipment
 - *Goal:* Establish e-filing system for Family Court
 - *Goal:* Provide the Public Defender’s office with more office space

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	6	6	6
<i>Part-time</i>	0	0	0
<i>Total</i>	6	6	6

<i>Performance Indicators</i>	FY2019 Actual	FY2020 Actual	FY2021 Actual
<i># Civil Cases</i>	560	543	598
<i>% Civil Cases resolved in 365 days</i>	65%	64%	56%
<i># Criminal Cases</i>	6,827	7,472	7,463
<i>% Criminal Cases resolved in 365 days</i>	61%	59%	74%
<i>Complete Courtroom A A/V Replacement</i>			Completed FY22
<i>Complete Family Court A/V Replacement</i>			FY23

*Indicators not yet available for FY22

Budget Highlights

Personal Services expenditures increased for FY 2023 due to the county-wide across the board increase. While Operating expenditures remained flat for FY 2022, one-time Capital funding was included for the upgrading of the AV system in Family Court.

Fiscal Plan

<i>Clerk of Court-063</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	350,730	364,820	398,265	33,445	8.40%
<i>Operating Expenditures</i>	31,900	31,900	31,900	0	0.00%
<i>Capitalized Expenditures</i>	173,600	-	180,000	180,000	100.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	556,230	396,720	610,165	213,445	34.98%

Family Court – Department #064

Contact Information

Courthouse
104 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-6961

Department Duties:

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

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	6	6	6
<i>Part-time</i>	3	3	3
<i>Total</i>	9	9	9

<i>Performance Indicators</i>	FY2019 Actual	FY2020 Actual	FY2021 Actual
<i># Family Court Cases</i>	396	544	553
<i>% Family Court cases resolved in 365 days</i>	85%	72%	83%

* Indicators not yet available for FY22

Budget Highlights

In FY 2023, the Family Court's Personal Services expenditures increased due to the county-wide across the board increase of 5%. Operational expenditures remained flat over the FY2022 budget.

Fiscal Plan

<i>Family Court-064</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	299,265	317,410	337,655	20,245	6.00%
<i>Operating Expenditures</i>	84,632	82,632	82,632	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	383,897	400,042	420,287	20,245	4.82%

Magistrates - Countywide – Department #070

Contact Information

761 Hwy 9 Bypass E
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 283-3983

Department Duties:

To provide the citizens of Lancaster County with a fair and impartial summary court. The Magistrates issue criminal arrest and search warrants, conduct bail bond hearings, conduct preliminary hearings, conduct jury trials, conduct criminal bench trials, and conduct civil bench trials.

Objectives:

- **Objective 1:** Efficient and effective service to the public
 - *Goal:* Comply with set procedures on judicial standards, orders, and statutes
 - *Goal:* Maintain cross-training among all clerks
- **Objective 2:** Timely and effectively dispose of matters pending in court
 - *Goal:* Maintain percent of cases disposed within the fiscal year

<i>Performance Indicators</i>	FY2019 Actual	FY2021 Actual	FY2022 Actual
<i># Criminal/Traffic Docket Cases Filed</i>	10,291	9,436	10,798
<i># Civil Docket Cases Filed</i>	2,425	2,437	2,051
<i># Criminal/Traffic Cases Disposed</i>			10,623
<i># Civil Cases Disposed</i>			2,175

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	15	14	14
<i>Part-time</i>	0	0	0
<i>Total</i>	15	14	14

Budget Highlights

The FY 2023 Magistrate’s budget increased just over 3% from FY 2022. Personal Services expenditures increased due to the 5% across the board increase for full-time employees. Operational expenditures remained at the same level as the FY2022 budget.

Fiscal Plan

<i>Magistrates-070</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	980,405	1,013,275	1,047,830	34,555	3.30%
<i>Operating Expenditures</i>	86,425	86,300	86,300	0	0.00%
<i>Capitalized Expenditures</i>	0	0	0	0	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,066,830	1,099,575	1,134,130	34,555	3.05%

Probate Court – Department #069

Contact Information

Courthouse
104 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 283-3379

Department Duties:

The Court of Probate is a multi-jurisdictional legal court of record presiding over the administration of decedent's estates including litigated matters. The Court also oversees the appointments of guardians for incapacitated adults, conservators for minors and incapacitated adults, litigation involving trusts, and the civil involuntary commitment of persons alleged to be living with mental health illnesses and chemical addictions. The Court shares concurrent subject matter jurisdiction with Circuit Courts concerning the interpretation and application of powers of attorney and the partition of real property. The Court issues marriage licenses applications. The Judge of Probate is selected by popular election to a four-year term by county voters. The Lancaster County Court of Probate serves the citizens of Lancaster through various workshops and presentations. During the previous year court personnel built the "Full Estates Workshops," presented at Senior Fitness Day, and the Judge presented a three-part educational series titled "Probate 101, 201 and 301" educating citizens on the Court's authority and processes encouraging citizens prepare for the unknown by getting their family affairs in order. During the upcoming budget year, the Court will continue to educate and improve access to justice and educate citizens through the Court's four core values which are ethics, professionalism, teamwork, and compassion.

Objectives:

- **Objective 1:** Improve technological capabilities
 - *Goal:* Obtain technology to allow for virtual hearings
- **Objective 2:** Provide judicial and supplemental proceedings for Involuntary Commitment cases
 - *Goal:* Provide exams to Catawba Mental Health and DMH to provide exams on alleged mentally ill or chemically dependent people
 - *Goal:* Research current law to create judicial process for providing exams
- **Objective 3:** Effective Case Management
 - *Goal:* Transition to a modern case management software allowing for better tracking of cases
 - *Goal:* Resolve/close defunct cases by the end of FY2022
 - *Goal:* Improve clearance rates
- **Objective 4:** Communication with the public
 - *Goal:* Provide educational opportunities and materials in person and via the Probate Court webpage

<i>Performance Indicators</i>	FY2021 Actual	FY22 Actual
<i># Involuntary Commitment cases</i>	1,578	894
<i>Clearance rate – Involuntary Commitment cases</i>	87%	84%
<i># Total Defunct Estate cases</i>	1,135	701
<i>% change in defunct cases from previous FY</i>		38%
<i># Estate cases added</i>	860	882
<i>Clearance rate – Estate cases</i>	64%	116%
<i># Guardianship/Conservatorship cases added</i>	30	35
<i># Marriage applications</i>	512	542
<i># Marriage Ceremonies performed</i>		52

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	7	8	8
<i>Part-time</i>	1	1	1
<i>Total</i>	8	9	9

Budget Highlights

The Probate Court FY 2023 budget increased by just over 4%. Personal Services expenditures increased due to the countywide across the board increase of 5%. Operating expenditures decreased due to savings related to no longer having two software systems during the transition from one to another.

Fiscal Plan

<i>Probate Court-069</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	403,090	513,270	543,530	30,260	5.57%
<i>Operating Expenditures</i>	72,330	76,830	71,950	-4,880	-6.78%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	475,420	590,100	615,480	25,380	4.12%



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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 \$24,574,686 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2023 budgets are listed below:

<i>Departments</i>	Budget
<i>Coroner</i>	967,755
<i>Sheriff</i>	11,843,063
<i>Sheriff Dept- Town of Kershaw</i>	734,411
<i>Detention Center</i>	3,401,776
<i>School Resource Officers</i>	751,792
<i>Communications</i>	2,772,620
<i>Emergency Management</i>	446,805
<i>Fire Service</i>	1,156,749
<i>Town of Kershaw- Fire</i>	168,700
<i>Lanc. County Firefighters</i>	2,331,015

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

Coroner – Department #068

Contact Information

Coroner's Office
717 South Main St
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 416-9909

Department Duties and Responsibilities:

The Coroner's Office conducts independent medicolegal death investigations into deaths occurring in or originating in Lancaster County. These death investigations, determine the cause and manner of death for all cases, deemed by SC law to fall under the coroner, including natural, homicide, suicide, accident, and undetermined. The department provides scene investigations; authorizes forensic autopsies; notifies families of death and provides immediate and after care support to families; collaborates with multiple agencies on local, state, and national levels; generates and provides legal documents for legal next of kin and multiple entities such as Probate court, insurance companies, and law firms; maintains records in a manner compliant with state and federal laws and prepares court testimony as needed; performs external autopsies and draws biological samples for toxicology testing; maintains evidence per office and state protocol; proper disposition of unclaimed decedents and proper military burial for unclaimed veterans. Members of this office serve on multiple boards and committees to include Coroner's Child Fatality Review, Solicitor's Overdose Fatality Review, DSS Child Welfare Improvement Team, South Carolina Coroner's Association, First Responder Advisory Board, Solicitor's Adult Drug Court, Lancaster County Needs Assessment Committee, Lancaster County Accident Review Committee, Opioid Addiction Awareness Speaking engagements (multiple locations throughout the county and state). 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 families cope with death, understanding the processes that follow in the months after, and resolving the many unanswered questions often involved in death investigation.

Objectives:

- **Objective 1:** Obtain national accreditation for office
 - *Goal:* Expand current facility to provide for adequate workspace, records storage, evidence storage, and storage of bodies
- **Objective 2:** Maintain excellence in all aspects of the Coroner's Office operations
 - *Goal:* 100% of staff obtain ABMDI certifications
 - *Goal:* Maintain South Carolina Coroner's Association standards
 - *Goal:* Exceed state continuing educations requirements

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Full-time</i>	7	7	5
<i>Part-time</i>	9	9	11
<i>Total</i>	15	15	16

<i>Performance Indicators</i>	2018 CY Actual	2018 CY Actual	2021 CY Actual
<i># Total Deaths</i>	644	810	848
<i># Total Autopsies</i>	129	166	190
<i>Natural</i>	87%	87.2%	87.5%
<i>Accident</i>	9%	9.5%	9.1%
<i>Homicide</i>	1%	1%	1.3%
<i>Suicide</i>	2%	2.1%	1.8%
<i>Undetermined</i>	1%	0.2%	0.4%
<i>Estimated Transport Calls for Service</i>	370	303	333
<i>% staff ABMDI certified</i>		60%	60%
<i>Maintain SC Coroner's Association Standards</i>		Yes	Yes

Budget Highlights

The FY2023 budget increase overall by just under \$200,000. Personal Services expenditures increased due to the 5% across the board increase, inclusion of state funding related to the Child Fatality Review Board mandate, along with increases in part-time salaries because of the implementation of the \$12/hr minimum. Operating expenditures were impacted due to the high cost of gasoline, mandated training, and battery replacements for the stretchers which are no longer used by EMS.

Fiscal Plan

<i>Coroner-068</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	400,905	505,800	647,755	141,955	21.91%
<i>Operating Expenditures</i>	260,500	302,500	320,000	17,500	5.47%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	661,405	808,300	967,755	159,455	16.48%

Emergency Management – Department #140

Contact Information

Emergency Operations
Center
111 Covenant Place
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-7333

Department Duties:

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

Objectives:

- **Objective 1:** Assess and reduce disaster risks
 - *Goal:* Increase number of Private Industry Emergency Plan reviews
- **Objective 2:** Maintain preparedness for disasters and emergency situations
 - *Goal:* Continue to conduct various exercises to remain ready to respond when called upon
 - *Goal:* Increase number of Emergency Management Certifications obtained
- **Objective 3:** Continue to respond to emergency situations and provide material and logistical support when warranted
 - *Goal:* Continue to track and provide data regarding COVID-19 to all internal and external stakeholders

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i># Responses to Severe Weather</i>	6	2	4
<i># Responses to Haz. Mat Incidents</i>	0	2	0
<i># Public Preparedness Presentations</i>	5	3	4
<i># Private Industry Emergency Plan Reviews</i>	4	9	5
<i># Training Hours</i>	344	79	435
<i># Emergency Management Certifications</i>	18	8	12

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	3	3	3
<i>Part-time</i>	1	1	1
<i>Total</i>	4	4	4

Budget Highlights

The FY 2023 budget increased by just over 7%. Personal Services expenditures increased due to the county-wide across the board adjustments of 5%. Operational expenditures increased to accommodate contract increases along with price increases in supplies.

Fiscal Plan

<i>Emergency Management-140</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	282,970	293,935	322,495	28,560	8.86%
<i>Operating Expenditures</i>	122,520	120,810	124,310	3,500	2.82%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	405,490	414,745	446,805	32,060	7.18%

Fire Commission – Department #141

Contact Information

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

Department Duties:

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

Objectives:

- **Objective 1:** Support the 18 volunteer and 1 career fire departments countywide
 - *Goal:* Complete SCFA training hours
 - *Goal:* Ensure all ISO standards are maintained
- **Objective 2:** Facilitate relationships between internal and external stakeholders
 - *Goal:* Provide equipment to various fire stations across the County through maintaining the level of budgeted and matching funds

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>Total Incident Reports</i>	7,620	6,911	9,708
<i>\$ Property Saved in Structure Fires</i>			27,972,132*
<i>\$ Matching Funds</i>	\$38,000	\$38,000	\$38,000

*\$30,107,377 property at risk from fire incidents

Budget Highlights

The FY 2023 budget increased just under 10%. Operating expenditures were adjusted to more accommodate for the high price of gas along with the rising costs of supplies, vehicle maintenance, and the accidental death and disability insurance policy.

Fiscal Plan

<i>Fire Service-141</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	1,073,749	1,077,749	1,200,749	123,000	10.24%
<i>Capitalized Expenditures</i>	40,000	40,000	40,000	0	0.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,113,749	1,117,749	1,240,749	123,000	9.91%

Town of Kershaw Fire – Department #142

Contact Information

Emergency Operations Center
111 Covenant Place
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-7333

Department Duties:

The Town of Kershaw Fire department serves the citizens of the Town of Kershaw along with the entire Kershaw Fire District 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.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	2	2	2
<i>Part-time</i>	1	1	1
<i>Total</i>	3	3	3

Budget Highlights

The FY 2023 Budget decreased by approximately 2%. Personal services expenditures were impacted primarily the county-wide across the board salary adjustments. Operating expenditures remained flat from the FY2022 budget.

Fiscal Plan

<i>Kershaw Fire-142</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	154,525	157,470	161,500	4,030	2.50%
<i>Operating Expenditures</i>	7,200	7,200	7,200	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	161,725	164,670	168,700	4,030	2.39%

Lancaster County Firefighters– Department #144

Contact Information

Emergency Operations Center
111 Covenant Place
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-7333

Department Duties:

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

Objectives:

- **Objective 1:** Ensure the safety of buildings throughout Lancaster County
 - *Goal:* Minimize the value lost when a structure fire occurs
 - *Goal:* Respond to fire, rescue, and other emergency incidents
- **Objective 2:** Facilitate relationships between internal and external stakeholders
 - *Goal:* Conduct school program classes
 - *Goal:* Offer public education and Fire Service courses

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	20	24	26
<i>Part-time</i>	17	22	23
<i>Total</i>	37	46	49

*Includes one position in Indian Land and one position in Kershaw

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>Fire Marshal Plan Reviews</i>	734	791	798
<i>Fire Marshal Inspections (existing/new)</i>	559	340	337/275
<i># Public Education & Fire Service courses</i>		20	16*
<i># School Program Classes Completed</i>		12	12

*1,380 total persons in attendance

Budget Highlights

The FY 2023 budget decreased overall by just over 2%. Personal Services expenditures increased due to the 5% county-wide across the board adjustments. Operating expenditures also increased due to cost increases in supplies, training opportunities, and the account which pays for the three positions with the City of Lancaster Fire Department. The overall decrease in the FY2023 when compared to the previous year is a result of the removal of one-time funding related to the vehicles for new positions added in the FY2022 budget.

Fiscal Plan

<i>Lancaster County Firefighters-144</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	1,457,265	1,710,940	1,764,095	53,155	3.01%
<i>Operating Expenditures</i>	505,920	536,420	566,920	30,500	5.38%
<i>Capitalized Expenditures</i>	-	136,000.00	0.00	-136,000	100.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,963,185	2,383,360	2,331,015	-52,345	-2.25%

*Budget includes 3 paid positions at the City of Lancaster Fire Department

Public Safety Communications – Department #130

Contact Information

P.O. Box 1809
Lancaster, SC 29721
Phone (803) 313-2188

Department Duties:

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

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

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

Objectives:

- **Objective 1:** Serve as vital link between citizens and public safety agencies in Lancaster County
 - *Goal:* Dispatch every call within 64 seconds
 - *Goal:* Maintain excellent Quality Assurance scores among call takers
- **Objective 2:** Recruit and retain highly trained staff
 - *Goal:* Work towards becoming fully staffed

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>Total 911 Calls</i>	148,717	181,804	175,337
<i>EMS Calls</i>	15,365	17,925	18,581
<i>Law Enforcement Calls</i>	108,408	81,626	84,409
<i>Fire Calls</i>	8,609	6,389	9,048
<i>Average Quality Assurance Score</i>			98%
<i>% full staff</i>			92%

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	32	32	32
<i>Part-time</i>	2	4	0
<i>Total</i>	34	36	32

Budget Highlights

The FY 2023 Budget decreased by just under 34%. Personal services expenditures grew due to the county-wide across the board adjustment. Operating expenditures decreased slightly due to the removal of one-time funding for radio replacements. Capitalized expenditures reduced significantly due to the removal of one-time funding for the console replacements in FY2022. Capital expenditures of \$50,000 was included in the FY2023 budget to replace monitors and chairs at the 911 dispatch center.

Fiscal Plan

<i>Communications-130</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	1,914,525	2,027,565	2,099,790	72,225	3.44%
<i>Operating Expenditures</i>	627,730	629,830	622,830	-7,000	-1.12%
<i>Capitalized Expenditures</i>	-	1,050,000.00	50,000.00	-1,000,000	-2000%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	2,542,255	3,707,395	2,772,620	-934,775	-33.71%

Detention Center – Department #120

Contact Information

1941 Pageland Hwy
Lancaster, SC 29721
Phone (803) 283-2084

Department Duties:

At the Lancaster County Detention Center our primary goal and mission is to provide efficient, innovative, and professional correctional services which protects the citizens of Lancaster County by creating a safe, secure, and humane place of incarceration.

Performance Measures:

Goal # 1: Continue to recruit, train, and retain high quality personnel with the highest moral standards. Our target is to fill all vacant positions in the division.

<i>Position Summary</i>	FY2021 Actual	FY2022 Actual	FY2023 Target
<i>Fulltime Vacancies</i>	6	8	0

Goal # 2: Work with County Council and County Administration to increase staffing to an appropriate level as recommended by the Association of Counties’ staffing assessment.

<i>Position Summary</i>	FY2022 Actual	FY2023 Actual	FY2024 Target
<i>FT Sworn Officers</i>	36	36	40
<i>Civilian Staff</i>	1	1	1
<i>Total</i>	37	37	41

Goal # 3: Work with County Council and County Administration to begin the construction process for the new Detention Center.

Objective #1- Complete design and approve final plans for construction to begin. Targeted for completion within FY 2023.

Goal # 4: Continue to search for innovative and efficient means of conducting business and continually strive to upgrade technology.

FY 2022

- *Completed installation of body scanner to improve facility safety*
- *Expand the use of virtual visit technology to reduce visitors to the facility*

FY 2023 Targets

- *Implement Legal jail mail system through current mail system provider*
- *Complete a comprehensive review of policies and procedures*
- *Create a Standards and Compliance unit to prepare for Jail accreditation*
- *Implement inmate telehealth for mental health and electronic medical records*
- *Establish an online inmate search/database for public use*

Budget Highlights

The FY 2023 Budget increased by approximately 3%. Personal Services expenditures increased due to full funding for the Sheriff's career ladder. Operating expenditures remained flat from the FY2022 budget. Capital funding was removed due to one-time funding for a transport vehicle in FY2022.

Fiscal Plan

	<i>Detention Center-120</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	2,168,641	2,356,685	2,552,336	195,651	7.67%
<i>Operating Expenditures</i>	698,490	849,440	849,440	0	0.00%
<i>Capitalized Expenditures</i>	-	80,000	0	-80,000	100.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	2,867,131	3,286,125	3,401,776	115,651	3.40%

School Resource Officers – Department #121

Contact Information

Sheriff's Office
1520 Pageland Hwy
P.O. Box 908
Lancaster, SC 29721
Phone (803) 283-3388

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. Organizationally, the SRO program falls under the Sheriff's Office. Goals, Objectives, and Performance measures are included in the Department #110 summary.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	8	7	10
<i>Part-time</i>	0	2	1
<i>Total</i>	8	9	11

Budget Highlights

The school district reimburses the County for the entire costs and those revenues are posted to a revenue line item in the department, resulting in revenues offsetting expenditures on the general ledger.

Fiscal Plan

<i>School Resource Officers-121</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	610,960	606,495	732,792	126,297	17.24%
<i>Operating Expenditures</i>	11,000	11,000	19,000	8,000	42.11%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	621,960	617,495	751,792	134,297	17.86%

Sheriff Department – Town of Kershaw – Department #117

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. The Kershaw Division provides law enforcement services within the Town of Kershaw. Lancaster County is reimbursed at a contract rate for the services provided. Organizationally, the Kershaw Division falls under the Sheriff’s Office. Goals, Objectives, and Performance measures are included in the Department #110 summary.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	8	8	8
<i>Part-time</i>	0	0	0
<i>Total</i>	8	8	8

Budget Highlights

This department’s budget is adopted based on the contract to provide police services to the Town of Kershaw. Personal services were impacted by the full funding of the Sheriff’s career ladder and operating expenses were impacted due to the high gasoline prices.

Fiscal Plan

<i>Sheriff Town of Kershaw-117</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	507,410	540,585	643,911	103,326	16.05%
<i>Operating Expenditures</i>	71,500	81,500	90,500	9,000	9.94%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	578,910	622,085	734,411	112,326	15.29%

Sheriff – Department #110

Contact Information

Sheriff's Office
1520 Pageland Hwy
P.O. Box 908
Lancaster, SC 29721
Phone (803) 283-3388

Department Duties:

The mission and primary goal 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, corrections, court security, victim services, safety, and the civil process. The Kershaw Division and SRO program are included within these responsibilities and goals.

Performance Measures:

Goal #1: Maintain State and National Accreditation and achieve Advanced National Accreditation.

<i>Accreditation Assessments</i>	Nov 2016	Nov 2020	Nov 2024
<i>Outcome</i>	Affirmed	Affirmed	

Goals #2 and #3: Reduce Crime within the jurisdiction and improve the quality of life for our citizens. Continue to use innovative tactics and new concepts like CrimeTRAC to reduce crime.

Objective #1- Reduce Violent Crime and Property Crime Rate

<i>Performance Indicators</i>	CY2019 Actual	CY2020 Actual	CY2021 Actual
<i>Violent Crime Rate</i>	30.4	22.14	24.37
<i>Property Crime Rate</i>	178.3	168.24	138.73

*Crime Rate is defined as the number of crimes per 10,000 in population

Objective #2- Maintain Part I Case Clearance Rate as indicated

<i>Performance Indicators</i>	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Target
<i># Violent Crimes Clearance Rate</i>	87.9%	87.6%	88.4%	85%+
<i># Property Crime Clearance Rate</i>	48.70%	48%	50.9%	46%+

Goal # 4: Continue to recruit, train, and retain high quality personnel with the highest moral standards.

Objective #1: Fill all vacant positions

<i>Position Summary</i>	FY2021 Actual	FY2022 Actual	FY2023 Target
<i>Fulltime Vacancies</i>	6	8	0
<i>Part-time Vacancies</i>	0	0	0
<i>Total</i>	6	8	0

Objective #2: Work with County Council and County Administration to increase staffing to an appropriate level commensurate with the growth of Lancaster County. Plan for the expiration of federal grants to maintain current staffing levels.

<i>Position Summary</i>	FY2022 Actual	FY2023 Actual	FY2024 Target
<i>FT Sworn Officers*</i>	136	137	141
<i>Civilian Staff</i>	30	30	31
<i>Total</i>	166	167	172

*These counts include all officers working for the Sheriff. Some may be grant funded.

Goal # 5: Continue to search for innovative and efficient means of conduction business and continually strive to upgrade technology.

FY 2022

- *Instituted a multi-jurisdictional Narcotics Task Force.*
- *Designed and ordered a Lenco Bearcat armored rescue vehicle.*
- *Replaced and Upgraded prisoner transport van*
- *Developed a Task Force Officer program with the Secret Service which increases our information gathering capability and provides access to additional technology.*

FY 2023

- *Acquire networked Flock cameras to be strategically placed throughout the county.*
- *Acquire and put into service completed Lenco Bearcat armored rescue vehicle*
- *Design and plan evidence storage building expansion*
- *Design, plan, and complete additional parking area at main campus*
- *Complete firing range upgrade*
- *Use state awarded grant funding to plan, organize, and conduct advanced training*

Budget Highlights

The FY 2023 Budget increased by 11%. Personal Services expenditures increased due to the due to full funding of the Sheriff's career ladder. Operating expenditures increased due to the high cost of gasoline.

Fiscal Plan

	<i>Sheriff-110</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	8,435,277	9,086,255	10,336,235	1,249,980	12.09%
<i>Operating Expenditures</i>	1,422,348	1,446,828	1,506,828	60,000	3.98%
<i>Capitalized Expenditures</i>	0	0	0	0	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	9,857,625	10,533,083	11,843,063	1,309,980	11.06%

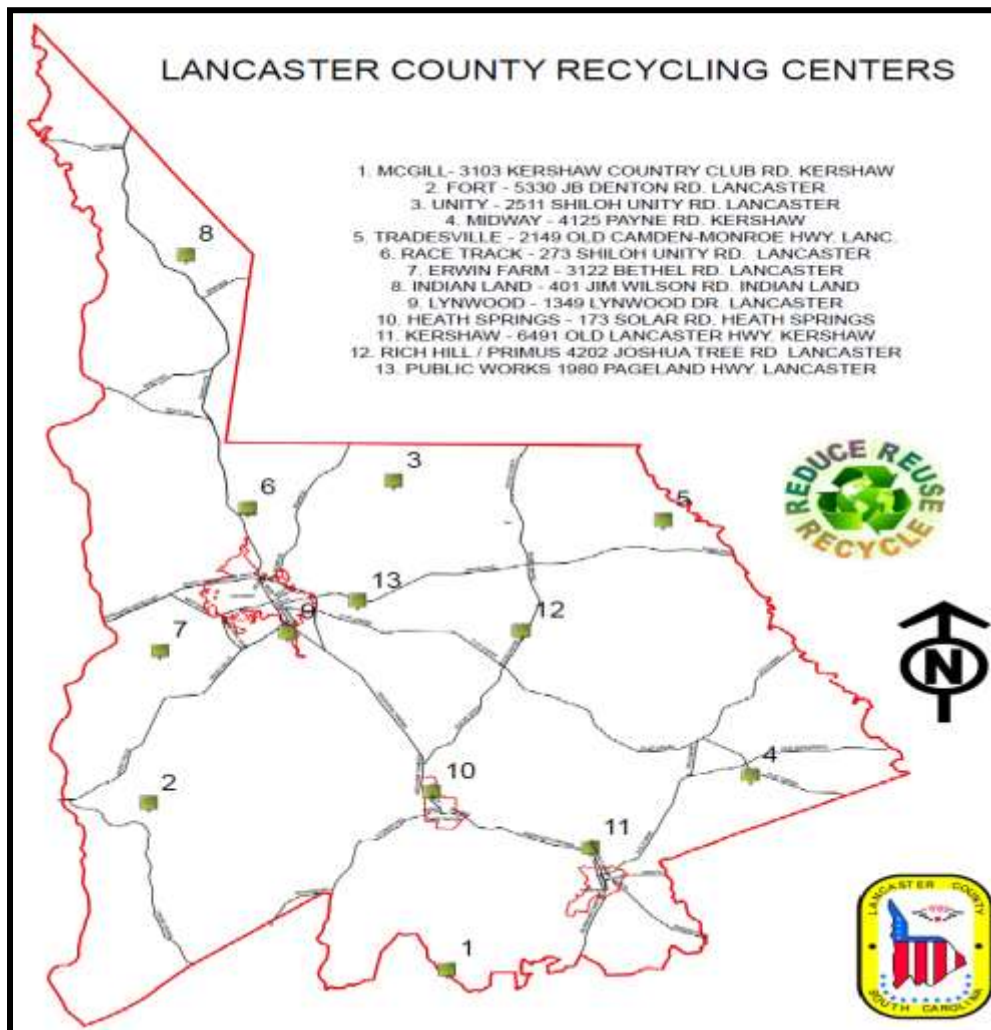


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Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$8.4 million of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2023 budgets are listed below.

<i>Departments</i>	Budget
<i>Landfill</i>	57,750
<i>Solid Waste</i>	3,664,795
<i>Roads</i>	4,647,120



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

Landfill – Solid Waste – Department #310

Contact Information

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

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

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	0	0	0
<i>Part-time</i>	1	1	1
<i>Total</i>	1	1	1

Budget Highlights

The FY2023 Landfill budget increased slightly in order to accommodate the increase in hourly pay due to the implementation of the county-wide \$12/hr minimum.

Fiscal Plan

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	22,020	22,505	23,245	740	3.18%
<i>Operating Expenditures</i>	34,505	34,505	34,505	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	56,525	57,010	57,750	740	1.28%



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Solid Waste Collections – Department #312

Contact Information

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

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

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

Objectives:

- **Objective 1:** Promote recycling throughout the County.
 - *Goal:* Meet statewide average of 32% of refuse recycled.
- **Objective 2:** Proper disposal of items collected and brought to County facilities
 - *Goal:* Reduce the amount of banned items being sorted by Solid Waste staff.
- **Objective 3:** Engage the citizens of Lancaster County through education materials.
 - *Goal:* Make educational materials available at Solid Waste facilities throughout the County.
- **Objective 4:** Maintain landfill closure plan in accordance with DHEC guidelines.
 - *Goal:* Remain in good standing with DHEC.
- **Objective 5:** Solid Waste Assessment Study.
 - *Goal:* Coordinate with necessary stakeholders to begin phase one of the study.

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>Total Tons Refuse Collected</i>	8,514	10,852	10,765
<i>Tons Commingled Recyclables Collected</i>	457	37	
<i>Tons Banned Items Collected</i>	257	233	166
<i>Tons Waste Tires Collected</i>	1,164	1,247	1,149

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	16	16	16
<i>Part-time</i>	22	22	22
<i>Total</i>	38	38	38

Budget Highlights

The Solid Waste Collections budget increased by just over 131,000. Personal Services expenditures increased due to the 5% across the board increase for full-time employees along with increases in the overtime budget to more accurately budget for actual expenditures and the part-time budget due to the \$12/hr minimum implementation. Operating expenditures increased due to the high cost of gasoline along with funding for site improvements. Reductions in some operating accounts include the removal of one-time funding and reductions in vehicle maintenance. Capital funding was also removed as it was one-time funding related to positions added in the FY2022 budget.

Fiscal Plan

<i>Solid Waste-312</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	1,080,180	1,225,860	1,438,965	213,105	14.81%
<i>Operating Expenditures</i>	1,971,750	2,157,830	2,225,830	68,000	3.06%
<i>Capitalized Expenditures</i>	-	150,000	-	-150,000	100.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	3,051,930	3,533,690	3,664,795	131,105	3.58%

Roads– Department #202

Contact Information

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

Department Duties:

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

Objectives:

- **Objective 1:** Timely completion of work orders.
 - *Goal:* Complete work orders within 72 hours of receipt.

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>Total # Work Orders</i>	2,647	2,760	3,280
<i>Roads Machined/Stone Applied</i>	1,070	1,054	899
<i>% Roads Machined/Stone Applied within 72 hrs.</i>		78%	79%
<i>#Asphalt/Potholes</i>	270	314	320
<i>%Asphalt/Potholes Patched within 72 hrs.</i>		48%	49%
<i>Bush hog/Cleaning</i>	734	816	1,326
<i>% Bush hog/Cleaning within 72 hrs.</i>		12%	13%

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	30	31	31
<i>Part-time</i>	2	2	2
<i>Total</i>	32	33	33

Budget Highlights

The FY 2023 budget increased by \$758,000. Personal Services expenditures were impacted due to the county-wide across the board adjustments. Funding from the road fee which was temporarily suspended last year was carried forward in order to be spent in FY2023 which resulted in the large increase in Operating expenditures. Additionally, an increase in the road fee will offset other increases in Operating line items. Capital expenditures remain unchanged from FY 2022.

Fiscal Plan

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
					<i>Roads-202</i>
<i>Personal Services</i>	1,823,515	1,910,420	1,950,920	40,500	2.08%
<i>Operating Expenditures</i>	1,658,000	1,958,700	2,676,200	717,500	26.81%
<i>Capitalized Expenditures</i>	20,000	20,000	20,000	0	0.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	3,501,515	3,889,120	4,647,120	758,000	16.31%



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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 \$9,424,486 of the annual general fund budget. Offices included in the general fund and their fiscal year 2023 budgets are listed below:

<i>Departments</i>	Budget
<i>Animal Shelter</i>	576,760
<i>Dept. of Social Services</i>	97,489
<i>Emergency Medical Services</i>	8,350,612
<i>Health Services</i>	85,040
<i>Social Services Family Indep.</i>	59,650
<i>Veterans Affairs</i>	254,935

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

Animal Shelter – Department #318

Contact Information

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

Department Duties:

The primary function of the Lancaster County Animal Shelter is to house and care for the lost, found, and unwanted pets of Lancaster County. We work closely with rescue local and non-local to place into loving long-term homes, as well as local adoption. Spay and Neuter is another main focus due to the over population of dogs and cats in our county. Basic animal care duties here at LCAS are: preparing food, feeding, cleaning and disinfecting kennels and cat cages. We also wash the litter boxes, food bowls, sweep and mop floors and keep the kennel area clean.

Objectives:

- **Objective 1:** Freedom from hunger, thirst, pain, injury, and disease.
 - *Goal:* Continue to provide nutritional food, shelter, and health care for all animals under the care of the Animal Shelter
- **Objective 2:** Minimize the number of animals euthanized.
 - *Goal:* Keep euthanasia rate below 10%.
- **Objective 3:** Create and community that values and treats animals with respect
 - *Goal:* Educate the public on the importance of spay and neuter
 - *Goal:* Continue to use social media as a means to communicate with the public

<i>Performance Indicators</i>	FY2022 Actual
<i>Euthanasia rate</i>	4.2%

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	5	6	6
<i>Part-time</i>	0	0	0
<i>Total</i>	5	6	6

Budget Highlights

The FY2023 Animal Shelter budget increased overall by approximately 4.5%. Personal Services expenditures were impacted due to the 5% across the board adjustment for full-time employees. Operating expenditures increased due to rising costs for needed medications.

Fiscal Plan

<i>Animal Shelter-318</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	276,480	321,020	341,900	20,880	6.11%
<i>Operating Expenditures</i>	159,000	229,860	234,860	5,000	2.13%
<i>Capitalized Expenditures</i>	0	0	0	0	0%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	435,480	550,880	576,760	25,880	4.49%

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 2023 Budget reflects funding at a continuation level.

Fiscal Plan

<i>DSS Family Independence-602</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	59,650	59,650	59,650	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	59,650	59,650	59,650	0	0.00%



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EMS – Department #153

Contact Information

EMS
3758 Charlotte Hwy
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 283-4134

Department Duties:

Lancaster County Emergency Medical Services is a top performing EMS System which provides Advanced Life Support response and transport to the 100,000+ residents in Lancaster County. We cover approximately 554 square miles with nine Paramedic Ambulances and two Quick Response vehicles with average annual responses of 19,000. 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. Lancaster EMS battles the OPIOD Epidemic through the COPE Program to help change lives. All while operating under an aggressive set of patient care protocols which includes Cardiac and Stroke Care programs supported by MUSC-Lancaster.

Objectives:

- **Objective 1:** Provide excellent pre-hospital care to patients
 - *Goal:* Have the most advanced and well-trained staff possible
- **Objective 2:** Be good stewards of taxpayer dollars
 - *Goal:* Increase collection rates
- **Objective 3:** Coordinate with the Lancaster County Sheriff’s Office and Lancaster County Fire Rescue to improve the County’s response and mitigation efforts
 - *Goal:* Participate in joint training and education courses

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>Total # Calls</i>	17,937	19,380	19,224
<i>County Average Response Time</i>	9.46:15	9.46:15	10.01:15
<i>\$ Collections from Patients Transported</i>	2,161,359	2,161,359	3,261,923
<i>Collection rate</i>	67%	68%	52%
<i>Response times over 15 mins</i>	900	900	1091
<i># training hours (calendar year)</i>	8,167	10,984	11,890
<i># joint training/education courses (calendar year)</i>	26	101	610

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	74	78	80
<i>Part-time</i>	23	23	24
<i>Total</i>	97	101	104

Budget Highlights

The FY 2023 budget increased by just over 5%. Personal expenditures were impacted due to the county-wide across the board adjustments. Additionally, a Recruitment and Retention Officer position was included due to an expiring grant along with a Paramedic position. Operational expenditures increased due to the rising costs related to gasoline, medical supplies, and contract increases.

Fiscal Plan

	<i>EMS-153</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	6,347,850	6,722,160	7,116,062	393,902	5.54%
<i>Operating Expenditures</i>	1,055,150	1,142,250	1,191,550	49,300	4.14%
<i>Capitalized Expenditures</i>	43,000	43,000	43,000	0	0.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	7,446,000	7,907,410	8,350,612	443,202	5.31%

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 2023 Budget reflects funding at a continuation level.

Fiscal Plan

<i>Health Services-330</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	85,040	85,040	85,040	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	85,040	85,040	85,040	0	0.00%

Social Services – Department #601

Department Duties

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

Budget Highlights

The FY2023 budget reflects increases in order to more accurately budget for utility costs.

Fiscal Plan

<i>Social Services-601</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	74,989	74,989	97,489	22,500	23.08%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	74,989	74,989	97,489	22,500	23.08%

Veteran's Affairs – Department #610

Contact Information
1033 W. Meeting St
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 283-2469

Department Duties:

The mission of the Lancaster County Veterans Affairs Office is to assist former and present members of the United States Armed Forces and their dependents in preparing claims. Types of benefits include: Service-Connected disability and Non-Service Connected pension; death pension benefits; burial; medical care; educational assistance, including vocational rehabilitation; guaranteed home loans; government life insurance and other benefits. The office organizes the Lancaster County Memorial Day Ceremony and the Veterans Day Parade.

Objectives:

- **Objective 1:** Communicate with the public regarding benefits eligibility
 - *Goal:* Participate in expanded community outreach events
 - *Goal:* Engage with the public through social media channels
- **Objective 2:** Assist veterans and their family members in the preparation, filing, and appeal of claims
 - *Goal:* Maintain training and accreditation with the Department of Veteran's Affairs
 - *Goal:* All claims electronic by January 2022

<i>Performance Indicators (calendar year)</i>	CY2019 Actual	CY2020 Actual	CY2021 Actual
<i># Office Communications w/ Veterans</i>	12,185	9,902	10,443
<i># Claims</i>	1,503	793	797
<i>Total VA Expenditure to Lancaster Co.</i>	\$57,119,000	\$62,773,000	\$66,916,000
<i># Outreach events @ places of employment</i>		Begin FY22	8

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	3	3	3
<i>Part-time</i>	1	1	1
<i>Total</i>	4	4	4

Budget Highlights

The Veteran's Affairs budget increased just under 5% percent. Personal Services expenditures were impacted due to the 5% across the board adjustments. Operating expenditures increased just slightly to accommodate a small increase in the cost of insurance related to the annual Veteran's Day parade.

Fiscal Plan

<i>Veterans Affairs-610</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	203,495	208,120	220,385	12,265	5.57%
<i>Operating Expenditures</i>	34,400	34,400	34,550	150	0.43%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	237,895	242,520	254,935	12,415	4.87%



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Culture & Recreation



Beginning this year, the Culture & Recreation function within the General Fund is comprised of only two departments: library and recreation. The Parks & Recreation Department was previously in its own fund, but after changes were made last fiscal year to eliminate the Joint Recreation Commission with the Cities and Towns in the County, the department no longer needed separation and is now part of the general fund. This function represents \$5,054,307 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2023 budget is listed below:

<i>Departments</i>	Budget
<i>Library</i>	1,301,235
<i>Parks & Recreation-Operations</i>	2,563,750
<i>Parks & Recreation-Programs</i>	1,189,322



Library – Department #840

Contact Information

Three locations:
Del Webb, Kershaw,
and Lancaster
803-285-1502

Department Duties:

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

The public library provides media in assorted formats, as well as services, information resources, and programming to the citizens of Lancaster County and beyond. Being a member of a twenty-county consortium, the library offers access to over three million holdings. A vital service is maintaining computers for public use, where patrons can, among other things, complete critical applications. Through the State Library, the local library offers a wealth of vetted electronic resources, including peer reviewed articles and cutting-edge medical information. Librarian-led programs engage the very young, as well as life-long learners.

The library system opened its doors in the Spring of 2021 with three newly renovated locations, funded through Capital Project Sales Tax 2. Each location provides modern, clean facilities for patrons to enjoy.

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

Objectives:

- **Objective 1:** Build upon current programming and services to address the needs of a growing population increasing in diversity
 - *Goal:* Increase the number of card registrations, program attendees, and door count numbers by 15%
- **Objective 2:** Maintain modern, intuitive technology that enriches the user experience
 - *Goal:* Add wireless printing for patrons
 - *Goal:* Add 2-5 digital literacy programs during FY23
 - *Goal:* Partner with the USC-L to add a technology lab to bridge the technology divide in digital desert areas
- **Objective 3:** Provide modern, adaptable facilities
 - *Goal:* Create mobile programs to provide services across the County
 - *Goal:* Create exhibits and programs to highlight our archive collection
 - *Goal:* Add after hours meeting room use for area organizations
- **Objective 4:** Recruit staff members to provide excellent and professional customer service
 - *Goal:* Each staff member attends a minimum of 2 training sessions per year
 - *Goal:* Increase the number of in-house staff meetings
 - *Goal:* Obtain at least 3 staff members who hold a MLIS

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>Circulation</i>	151,987	91,917	200,864
<i>Intraconsortial Loans Received</i>	18,965	15,250	19,826
<i>Computer Use</i>	6,234	760*	11462
<i>Digital Services (HOOPLA/Cloud Library)</i>	25,991	37,155	34,976

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	15	15	15
<i>Part-time</i>	11	11	11
<i>Total</i>	26	26	26

Budget Highlights

The Library system increased slightly by less than 1%. Personal Services increased due to the across the board adjustments.

Fiscal Plan

<i>Library-840</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	934,790	961,215	966,000	4,785	0.50%
<i>Operating Expenditures</i>	338,155	335,235	335,235	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,272,945	1,296,450	1,301,235	4,785	0.37%

Parks & Recreation Operations-801

Contact Information
1228 Colonial Commons Ct
P.O. Box 243
Lancaster, SC 29721
(803) 285-5545

Department Duties: Lancaster County Parks and Recreation (LCPR), with the support of the Recreation Advisory Board, manages, supervises, and maintains recreational facilities for Lancaster County. The agency prepares plans for future parks and recreation programs and facilities to meet the needs of the county.

Objectives:

- **Objective 1:** Implement marketing/public relations plan
 - *Goal:* Increase the number of followers on social media to 10,000
- **Objective 2:** Invest in facility/park maintenance projects
 - *Goal:* Implement turf maintenance plan
 - *Goal:* Improvements to high use shelters and facilities
- **Objective 3:** Solicit community input regarding development of regional park
 - *Goal:* Conduct community events to solicit feedback

<i>Performance Indicators</i>	FY2021 Actual	FY2022 Actual
<i># Social Media Followers</i>	6,388	7,702
<i># High-Use Shelters/Facilities Improved</i>	4	6
<i># Community Meetings Conducted</i>	2	3

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	20	23	26
<i>Part-time</i>	8	8	12
<i>Total</i>	28	31	38

Budget Highlights

The FY 2023 Recreation Operations budget increased by approximately 23%. Personal Services were not only impacted due to the across the board adjustments for full-time employees, but also due to the inclusion of four new full-time and four new part-time positions needed because of the expansion of existing and the construction of several new facilities. Operating expenditures increased largely due to the inclusion of various one-time and recurring funds for the new positions along with utility increases to accurately budget for when the new facilities come on-line and to address security issues at parks with fencing and signage.

Fiscal Plan

<i>Recreation Operations-801</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personnel Services</i>	1,118,970	1,335,660	1,742,100	406,440	23.33%
<i>Operating Expenditures</i>	948,345	587,900	771,650	183,750	23.81%
<i>Capitalized Expenditures</i>	0	53,000	50,000	-3,000	-6%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	2,067,315	1,976,560	2,563,750	587,190	22.90%

Parks & Recreation Operations-815

Contact Information

260 S. Plantation Road
P.O. Box 243
Lancaster, SC 29721
(803) 285-5545

Department Duties: Lancaster County Parks and Recreation (LCPR) provides quality facilities and programs and serves as a steward in the community to help other agencies do the same.

Objectives:

- **Objective 1:** Expand special event programming
 - *Goal:* Increase number of new events
- **Objective 2:** Expand new adult sports programming
 - *Goal:* Increase new adult sports opportunities

<i>Performance Indicators</i>	FY2021 Actual	FY2022 Actual
<i># New Events</i>	2	2
<i># New Adult Sport Programs</i>	2	0

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	0	0	0
<i>Part-time</i>	108	108	108
<i>Total</i>	108	108	108

Budget Highlights

The FY 2023 budget increased due to rising costs related to running programs such as clothing and supplies.

Fiscal Plan

	<i>Recreation Programs-815</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personnel Services</i>	597,545	589,930	589,930	0	0.00%
<i>Operating Expenditures</i>	498,946	562,906	599,392	36,486	6.09%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,096,491	1,152,836	1,189,322	36,486	3.07%

Contact Information

P.O. Box 1809
Lancaster, SC 29721

Economic Development

The Economic Development function within the General Fund is comprised of only one department. This function represents \$458,740 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2023 budget is listed below:

Economic Development – Department #007

The Lancaster County Department of Economic Development (LCDED) is responsible for facilitating new investment and jobs through the recruitment of new businesses and the expansion of existing industry, marketing and promoting the County as a premier location for business, providing opportunities for commercial real estate development and advancing workforce development initiatives.

The annual work program and project activity for the department is determined by a variety of factors and conditions, both internal and external to Lancaster County. Annually, LCDED seeks to anticipate those factors and conditions, develop a work program based on them, and respond and adjust accordingly as conditions warrant. Internal factors for FY 2023 that will directly impact LCDED's operations are the availability of real estate product and infrastructure, business costs and incentives. External factors in FY 2023 that the LCDED does not control but will impact operations are the U.S. and global economies, operational trends in the corporate office and manufacturing sectors, workforce availability, the supply and cost of construction materials, and the continued impact of COVID-19 on business development and marketing efforts.

LCDED's goals and objectives for FY 2023 fall into four key work areas and are based on the aforementioned factors and conditions. Those areas are:

1. Business Attraction and Expansion
2. Existing Industry Engagement
3. Product Development
4. Marketing and Communications

General Economic Development Goals

- Maintain and continue to position Lancaster County as one of the top locations in the Carolinas for new and expanding businesses.
- Continue to recruit and expand advanced manufacturing and corporate office operations to Lancaster County to further diversify and strengthen the County's economy.
- Support local, regional and state efforts that enhance Lancaster County's attractiveness as a preferred location to live and work.

General Economic Development Objectives

- Develop and maintain strong relationships with new and existing businesses, economic development allies, site consultants, commercial brokers, developers and others to foster job creation and capital investment in the community.
- Provide enhanced industrial real estate opportunities for businesses through site and infrastructure development initiatives and the establishment of an ongoing and sustainable funding program for real estate product development.
- Review, improve and update incentive, workforce development and outreach programs to better assist and support businesses.
- Market Lancaster County as a premier location for advanced manufacturing and corporate office operations.

<i>Performance Indicators</i>	FY2022 Targets
<i># New/Expanding Business Projects</i>	6
<i># New Jobs Announced</i>	300
<i>\$ New Investment</i>	\$35,000,000
<i>Semi-Annual Meetings w/ Dept. of Commerce</i>	Yes
<i># Industrial/Corporate Office Visits</i>	60
<i># Lancaster Advanced Manufacturing Partnership Meetings</i>	4
<i># Charlotte Regional Business Alliance Meetings Attended</i>	6
<i># Job Fairs Sponsored/Co-Sponsored</i>	3
<i># Talent Development Focus Group Meetings</i>	4
<i>Launch Generating Opportunities for Land Development Program</i>	Yes
<i>Complete Nebo Rd. Extension Project</i>	Yes
<i>Semi-Annual Grass Cutting at Lancaster Air Rail Park, Lancaster Business Park, and Heath Springs Industrial Park</i>	Yes
<i># Ads Placed in Media Publications</i>	3
<i># New Industry Spotlight Videos</i>	5

*FY22 Actuals not available due to vacancies and turnover in the department

Budget Highlights

The FY 2023 Economic Development budget decreased by approximately 17%. Personal Services expenditures were impacted by moving the Marketing Coordinator position to the new Marketing and Communications department. Operating expenditures decreased per the direction of the then Economic Development Director due to excess funding in some accounts.

Fiscal Plan

	<i>Economic Development-007</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	316,765	326,445	299,155	-27,290	-9.12%
<i>Operating Expenditures</i>	187,085	212,085	159,585	-52,500	-32.90%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	503,850	538,530	458,740	-79,790	-17.39%



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Capital Project Sales Tax 2 & 3 Special Revenue Fund – 61 & 62

Capital Project Sales Tax 2 (Fund 61) and Capital Project Sales Tax 3 (Fund 62): This fund accounts for the revenues generated by the local one cent capital project sales tax as approved by the voters of Lancaster County in November 2014 and November 2020. The revenues collected in the sales tax 2 cycle ending April 2022 are restricted to pay for road improvements, acquisition and construction of public safety & emergency services communications system, constructing and equipping improvement to the library system, and finally, constructing and equipping a forensics crime laboratory facility for the Sheriff's department. Remaining road improvement projects will be completed in FY2023 and the fund will close.

The revenues for sales tax 3 cycle beginning in May 2022 are restricted for a new Detention Center, road rehabilitation, Lindsay Pettus Greenway construction, EMS Stations 7 & 10 construction, new airport hangar, constructing a new health education facility at USC-Lancaster, streetscape improvements at Gay Street Commons, bank building renovations in the Town of Kershaw, widening a portion of Highway 521, constructing pedestrian/bike crossings on Hwy-9, constructing recreational facilities in the Town of Van Wyck, placing turf fields in Walnut Creek Park, and land purchase and construction of a new senior center in Indian Land. 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 above items.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (61&62)			
	FY 2021 Actual	FY 2022 Estimate	FY 2023 Approved Budget
Revenues			
Other taxes	\$ 13,987,334	\$ 15,068,141	\$ 13,300,000
Other	481,256		1,500
Total revenues	14,468,590	15,068,141	13,301,500
Expenditures			
General government		2,014,789	3,501,000
Administration of justice			
Public safety and law enforcement		3,639	
Public works	7,827,551		11,950,000
Public health and welfare			1,800,000
Culture & Recreation	5,807,535	205,900	
Economic development			
Debt Service			
Total expenditures	13,635,086	2,224,328	17,251,000
Excess of revenues over (under) expenditures	833,504	12,843,813	(3,949,500)
Other financing sources (uses)			
Fund Balance sources			7,301,000
Transfers in			
Transfers (out) & fund balance uses	(3,776,250)	(3,780,000)	(3,351,500)
Total other fin. sources (uses)	(3,776,250)	(3,780,000)	3,949,500
Total Revenue over (under) Expense	(2,942,746)	9,063,813	-
Fund balances beginning of fiscal year	24,876,115	21,933,369	30,997,182
Fund balances end of fiscal year	\$ 21,933,369	\$ 30,997,182	\$ 24,826,025

*Voters approved the Capital Project Sales Tax 3 projects in 2020. Revenue collections began in May 2022.

Other Special Revenue Funds

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

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

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

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

The chart on the following page summarizes three fiscal years for these Special Revenue Funds. Individual funds and their FY2023 budgets are listed below and presented separately with more detail on the pages that follow.

<i>Funds</i>	Budget	<i>Funds</i>	Budget
<i>Airport</i>	367,088	<i>State Accommodations Tax</i>	255,000
<i>Court Mandated Security</i>	1,816,676	<i>Stormwater</i>	2,881,985
<i>E-911 Fund</i>	740,040	<i>Transportation Commission</i>	7,900,000
<i>Hospitality Tax</i>	1,700,000	<i>Van Wyck Fire District</i>	148,140
<i>Indian Land Fire District</i>	1,424,664	<i>Victims Services</i>	47,000
<i>Local Accommodations</i>	120,000		
<i>Pleasant Valley Fire District</i>	932,428		

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Special Revenue Funds (12,13,15,17,18,19,20,22,29,47,50,51)

	FY 2021 Actual	FY 2022 Estimate	FY 2023 Approved Budget
Revenues			
Property taxes	\$ 1,736,617	\$ 2,157,225	\$ 1,816,676
Other taxes	2,402,394	2,320,482	2,150,000
Intergovernmental revenue	2,329,076	2,978,693	7,463,040
Charges for services	-	-	-
Fines, fees, and forfeitures	3,240,180	3,479,081	3,772,515
Donations & contributions	61,777	54,264	49,500
Interest income	11,042	-	-
Other	300	-	53,000
Total revenues	9,781,386	10,989,745	15,304,731
Expenditures			
General government	38,429	427,571	712,338
Administration of justice			
Public safety and law enforcem	3,500,452	3,799,110	4,599,003
Public works	3,052,154	2,409,658	10,781,985
Public health and welfare			
Economic development	443,313		
Culture & Recreation			
Debt Service	169,413	170,663	171,663
Capital Outlay			
Total expenditures	7,203,761	6,807,002	16,264,989
Excess of revenues over (under) expenditures	2,577,625	4,182,743	(960,258)
Other financing sources (uses)			
Issuance of Debt			
Proceeds from Capital Lease			
Sale of Capital Assets			
Fund Balance sources			2,607,245
Fund Balance (uses)	(31,594)		(1,815,325)
Transfers in	78,930		198,088
Transfers (out)		(29,750)	(29,750)
Total other fin. sources (uses)	47,336	(29,750)	960,258
Total Revenue over (under) Expense	2,624,961	4,152,993	-
Fund balances beginning of fiscal year	11,690,923	14,315,884	18,468,877
Fund balances end of fiscal year	\$ 14,315,884	\$ 18,468,877	\$ 97,765,596

Court Security Fund – 12

Contact Information

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

Department Duties:

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

Security checks are performed on all persons entering the Court System to include attorneys, private citizens, visitors, witnesses, petitioners, victims, media and others who may have business within the facilities. When court is not in session, those assigned to court security help serve the growing number of civil and criminal judicial documents.

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

<i>Position Summary</i>	<i>FY2021</i>	<i>FY2022</i>	<i>FY2023</i>
<i>Fulltime</i>	19	19	19
<i>Part-time</i>	0	0	0
<i>Total</i>	19	19	19

Budget Highlights

The FY 2023 included increases for the Sheriff's career ladder along with related increases in fringe benefits. Operating expenditures increased slightly due to the high cost of gasoline.

Fiscal Plan

	<i>Court Security Fund-12</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	1,392,805	1,515,675	1,623,771	108,096	6.66%
<i>Operating Expenditures</i>	150,835	152,405	157,405	5,000	3.18%
<i>Capitalized Expenditures</i>	35,500	35,500	35,500	0	0.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,579,140	1,703,580	1,816,676	113,096	6.23%

Contact Information

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

Victims Services Fund – 13

Department Duties:

The Lancaster County Victims Services' mission is to help victims prevail over the trauma of their victimization by assisting and advocating for safety, healing, justice and restitution. In order to provide citizens with the highest quality services possible, one full-time and one part-time Victim's Advocates are on staff. The Lancaster County Victims Services Unit is dedicated to providing direct, personal service to victims and their families throughout Lancaster County as well as assisting those outside our county. Its goal is to assure victims that they will not be left behind during the criminal justice process and during all phases of the criminal justice system. Victim's assistance is available for such crimes as: Homicide, Criminal Domestic Violence, Robberies, Burglaries, Assaults, Stalking, Arson, Rapes, Shootings, Theft and Fraud, Vandalism and Juvenile Sexual and Physical Assaults.

The Victim's Assistance department maintains records for the revenues collected for victim's assistance and also for the qualifying expenditures for victim's assistance. Revenues are collected thru the courts that are restricted by SC State law to pay only for victim's services.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	1	1	1
<i>Part-time</i>	0	0	0
<i>Total</i>	1	1	1

Budget Highlights

Due to a declining revenue source in court fees, the proportion of the full-time position paid out of this fund was lessened with the remaining portion of the salary being funded out of the Sheriff's General Fund for FY 2023. Operating expenditures are unchanged from FY22.

Fiscal Plan

<i>Victims Services Fund-13</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	60,500	52,500	42,500	-10,000	-23.53%
<i>Operating Expenditures</i>	4,500	4,500	4,500	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	65,000	57,000	47,000	-10,000	-21.28%

E-911 Fund – 15

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.

Contact Information

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

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

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	2*	2*	2*
<i>Part-time</i>	0	0	0
<i>Total</i>	2	2	2

Cost of 1 position is split 50% with the MIS budget.

Budget Highlights

The FY 2023 budget decreased by almost 14%. Personal services remained unchanged from FY22. Operating expenditures decreased largely due to a reduction of funding in the Special Projects account with a more realistic figure for the refurbishment of the backup 911 center, which can have a portion of expenditures reimbursed by the State.

Fiscal Plan

	FY2021 Budget	FY2022 Adopted	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	81,310	107,820	107,820	0	0.00%
<i>Operating Expenditures</i>	536,000	735,420	632,220	-103,200	-16.32%
<i>Capitalized Expenditures</i>	250,000	0	0	0	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	867,310	843,240	740,040	-103,200	-13.95%

Transportation Fund - 20

Contact Information

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

Department Duties

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

Lancaster County Transportation Committee (CTC)

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

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

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

Budget Highlights

The FY 2023 Budget increased by 69% due to one-time money coming from the State due to larger than anticipated revenues and other surplus funding.

Fiscal Plan

	<i>CTC Fund-20</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	1,400,000	2,450,000	7,900,000	5,450,000	68.99%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	1,400,000	2,450,000	7,900,000	5,450,000	68.99%

Indian Land Fire District Fund - 22

Contact Information

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

Department Duties:

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

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

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

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

Goals:

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

Objectives:

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

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	11	13	13
<i>Part-time</i>	3	3	3
<i>Total</i>	14	16	16

Budget Highlights

The FY 2023 budget increased by 28%. Salaries largely increased due to the across the board adjustment. Operational expenditures increased due to increases in costs related to supplies, equipment, and training opportunities. Special Projects funding was also included for one-time projects and equipment for staff added in 2021 along with the replacement of an A/C unit, improvements to the burn building, and the replacement of an aging thermal imaging camera. Capitalized expenditures remained flat over the FY2022 budget.

Fiscal Plan

<i>Indian Land Fire District Fund-22</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	762,615	855,870	1,012,232	156,362	15.45%
<i>Operating Expenditures</i>	153,385	148,000	179,475	31,475	17.54%
<i>Capitalized Expenditures</i>	75,000	10,000	10,000	0	0.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	222,957	-	-
<i>Total</i>	991,000	1,013,870	1,424,664	410,794	28.83%

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 monthly. This tax became effective in Lancaster County on March 1, 2008 with Ordinance #874.

Budget Highlights

The FY2023 budget increased \$5,000 due to a continued influx of revenue from a new hotel in the North end of the County.

Fiscal Plan

<i>Local Accommodations Tax Fund -29</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	100,000	115,000	120,000	5,000	4.17%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	100,000	115,000	120,000	5,000	4.17%

State Accommodations Tax Fund - 18

Department Duties:

State accommodations taxes are authorized under SC Code of Laws, Title 6, Article 1, Section 6-1-530. These are taxes derived from a 2% tax on rental or charges for accommodations furnished to transients and are collected by the local governments imposing the tax. These funds are restricted and are to be used to fund advertising and promotion of tourism and tourism related expenditures. Because the County now receives more than \$50,000 in revenue in accommodations tax, it must appoint an advisory committee to make recommendations for how the revenue generated from the accommodations tax should be spent. The advisory committee consists of seven members, with a majority being selected from the hospitality industry of the municipality or county receiving the revenue. At least two of the hospitality industry members must be from the lodging industry, where applicable. One member must represent the cultural organizations of the municipality receiving the revenue.

Budget Highlights

The budget must consist of \$25,000 to the General Fund, an additional 5% of the balance to the general fund, 30% of the balance for advertising and promotion of tourism, and 65% of the balance, plus interest, to a special fund for tourism related expenditures. Expenditures remained flat from what was budgeted in FY2022. \$29,750 in fund balance was included due to some funds being unspent in the FY2022 year.

Fiscal Plan

<i>State Accommodations Tax Fund-18</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	0	0	0	0	-
<i>Operating Expenditures</i>	379,250	225,250	225,250	0	0.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	0	29,750	29,750	0	0.00%
<i>Total</i>	379,250	255,000	255,000	0	0.00%

Hospitality Tax Fund - 17

Department Duties:

Hospitality taxes are authorized under SC Code of Laws, Title 6, Article 7 of Chapter 1. These are taxes derived from a 2% tax on the sale of prepared meals and beverages sold in establishments in the unincorporated areas of the County. It's valid for 24 hours. These funds are restricted to the purpose of improving services and facilities for tourism.

Budget Highlights

FY2023 budget increased by just under 6%. Operational expenditures were completely removed from the budget for funds to be set aside as reserved fund balance for the future regional park. Budgeted fund balance now stands at \$1,700,000.

Fiscal Plan

<i>Hospitality Tax Fund-17</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	34,235	0	0	0	-
<i>Operating Expenditures</i>	10,000	50,000	0	-50,000	100.00%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	1,235,765	1,550,000	1,700,000	150,000	8.82%
<i>Total</i>	1,280,000	1,600,000	1,700,000	100,000	5.88%



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Lancaster County Airport Fund - 47

Contact Information

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

Department Duties:

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

Airport Advisory Committee: The Lancaster County Airport Advisory Board assists in the administration and handling of all matters affecting the airport and provides support in establishing 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 Advisory Committee is composed of 7 members representing the 7 County Council Districts. Residency in the council member's district is not required.

Goals:

Operate and maintain Airport safely for Lancaster County

<i>Performance Indicators</i>	FY2020 Actual	FY2021 Actual	FY2022 Actual
<i>\$ Fuel Sales</i>	128,947	126,262	162,530
<i># Hangar Space Rentals</i>	33	34	32
<i># Corporate Aircraft Visitors</i>	77	84	92

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	1	1	2
<i>Part-time</i>	1	2	1
<i>Total</i>	2	3	3

Budget Highlights

The FY 2023 Budget increased by 25%. Personal services was impacted by the across the board adjustment of 5% along with the inclusion of a full-time Assistant Airport Manager. Operational expenditures increased due to funding included for potential repairs to the underground fuel storage tanks. Capital funding was included for a new mower.

Fiscal Plan

<i>Airport Fund-47</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	71,040	101,795	152,355	50,560	33.19%
<i>Operating Expenditures</i>	173,123	173,123	203,123	30,000	14.77%
<i>Capitalized Expenditures</i>	-	-	11,610	11,610	100.00%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	244,163	274,918	367,088	92,170	25.11%

Pleasant Valley Fire District Fund - 50

Contact Information

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

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).

Budget Highlights

The FY 2023 Budget increased by 4%. Personal Services expenditures were impacted due to the county-wide COLA. Increases in operating expenditures stem from more funds being added to Utilities, Contractual Services, and Maintenance. Funds allocated for debt service increased slightly for FY 22.

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	4	4	5
<i>Part-time</i>	15	15	15
<i>Total</i>	19	19	20

Fiscal Plan

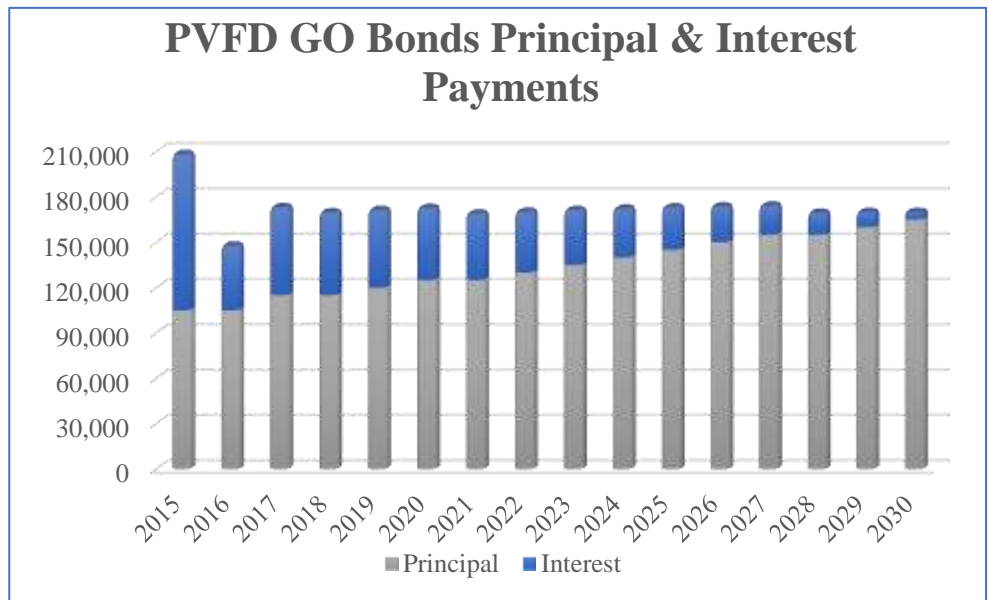
<i>Pleasant Valley Fire District-50</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	568,305	595,699	663,765	68,066	10.25%
<i>Operating Expenditures</i>	92,000	99,500	97,000	-2,500	-2.58%
<i>Capitalized Expenditures</i>	-	-	-	-	-
<i>Debt Service</i>	169,413	170,663	171,663	1,000	0.58%
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	829,718	865,862	932,428	66,566	7.14%

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.

<i>FY</i>	Debt Payments
2015	208,797.50
2016	148,236.04
2017	173,662.50
2018	170,212.50
2019	171,762.50
2020	173,162.50
2021	169,412.50
2022	170,662.50
2023	171,762.50
2024	172,712.50
2025	173,512.50
2026	174,162.50
2027	174,662.50
2028	170,012.50
2029	170,362.50
2030	170,362.50



Stormwater Fund:

Department Duties

This special revenue fund receives income through the stormwater fee which was established in fiscal year 2018. Lancaster County received a designation letter for inclusion in the National Pollutant Discharge Elimination System (NPDES) program as a regulated small municipal separate storm sewer systems (SMS4) in October, 2014. The County submitted its Notice of Intent (NOI) and draft Stormwater Management Plan (SWMP) to SC Department of Health and Environmental Control on March 30, 2015 (SCDHEC). Coverage under the NPDES General Permit began in July of 2016. Lancaster County has begun implementing the SWMP over a three year period. SCDHEC outlines a phased approach for compliance with requirements set forth in the General Permit for new permittees.

Objectives:

- **Objective 1:** Improve built environment to maximize durability and minimize maintenance for the life cycle duration of the elements
 - *Goal:* Provide thorough review of proposed designs to ensure the proposed elements meet minimum engineering standards of practice
 - *Goal:* Understand and administer federal, state, and local codes and ordinances in an unbiased manner
 - *Goal:* Be a technical resource for County staff, citizens, and the development community
- **Objective 2:** Provide development inspection services on all projects which are under our jurisdiction
 - *Goal:* Provide a complete identification of necessary corrections for each project inspection
 - *Goal:* Perform field inspections of commercial, industrial, Small Municipal Separate Storm Sewer System (SMS4) permit requirements and residential construction sites in Lancaster County to determine compliance with Stormwater Management ordinance
- **Objective 3:** Provide public outreach and education for staff and citizens concerning environmental stewardship
 - *Goal:* Provide information and materials to reach target audience concerning the effects of pollutants on the environment
 - *Goal:* Build relationships to provide opportunities for sharing with citizens
 - *Goal:* Foster participation through community-based projects of volunteer activities focused on pollution prevention

<i>Position Summary</i>	FY2021	FY2022	FY2023
<i>Fulltime</i>	6	6	7
<i>Part-time</i>	0	0	0
<i>Total</i>	6	6	7

Budget Highlights

The FY 2023 Budget increased by 32%. Personal services increased due to the county-wide across the board increase along with the inclusion of an Inspector position. Operating expenses increased due to a carry forward for the Black Horse Run project, along with upsizing a culvert on Henry Harris Road, and funds for emergency repairs and CCTV inspections.

Fiscal Plan

	<i>Stormwater Fund-19</i>				
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	645,950	649,915	754,750	104,835	13.89%
<i>Operating Expenditures</i>	1,602,330	1,289,090	2,072,235	783,145	37.79%
<i>Capitalized Expenditures</i>	0	20,000	55,000	35,000	63.64%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	-	-	-
<i>Total</i>	2,248,280	1,959,005	2,881,985	922,980	32.03%

Contact Information

Van Wyck Fire Dept.
4455 Old Hickory Rd.
Lancaster, SC 29720
(803) 285-4281

Van Wyck Fire District Fund – 51

Department Duties:

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

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

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

Governing Body: The Van Wyck 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 Van Wyck Fire Department or the designee of the Van Wyck Fire Department shall serve as ex-officio and as a full voting member.

Objective:

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

Budget Highlights

The FY 2023 budget is the inaugural budget for the Van Wyck Fire District. Recently approved by the voters, the district has access to fire fees collected by the Tree Tops development in previous years with future years being funded by a rooftop fee.

Fiscal Plan

<i>Van Wyck Fire District Fund-51</i>					
	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Change from Prior Year	% Change from Prior Year
<i>Personal Services</i>	-	-	-	-	-
<i>Operating Expenditures</i>	-	-	14,815	14,815	100%
<i>Capitalized Expenditures</i>	-	-	18,000	18,000	100%
<i>Debt Service</i>	-	-	-	-	-
<i>Other Financing Uses</i>	-	-	115,325	115,325	100%
<i>Total</i>	-	-	148,140	148,140	100%



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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, 2021.

Assessed property value at June 30, 2021	\$ 427,841,905
X 8% = legal debt limit	34,227,352
Outstanding debt subject to limit	27,917,646
Less amount set aside for repayment of GO bonds	(1,528,049)
Less GO bonds not applicable to 8% limit	<u>(15,212,645)</u>
Net GO bonds applicable to limit	11,176,952
Legal debt limit	34,227,352
Less net GO bonds applicable to limit	<u>(11,176,952)</u>
Available Debt Limit at 6/30/21	\$23,050,400

The table below shows the legal debt limit over the last 10 fiscal years (most recent data):

Lancaster County, South Carolina
Legal General Obligation Debt Margin Information
Last Ten Fiscal Years

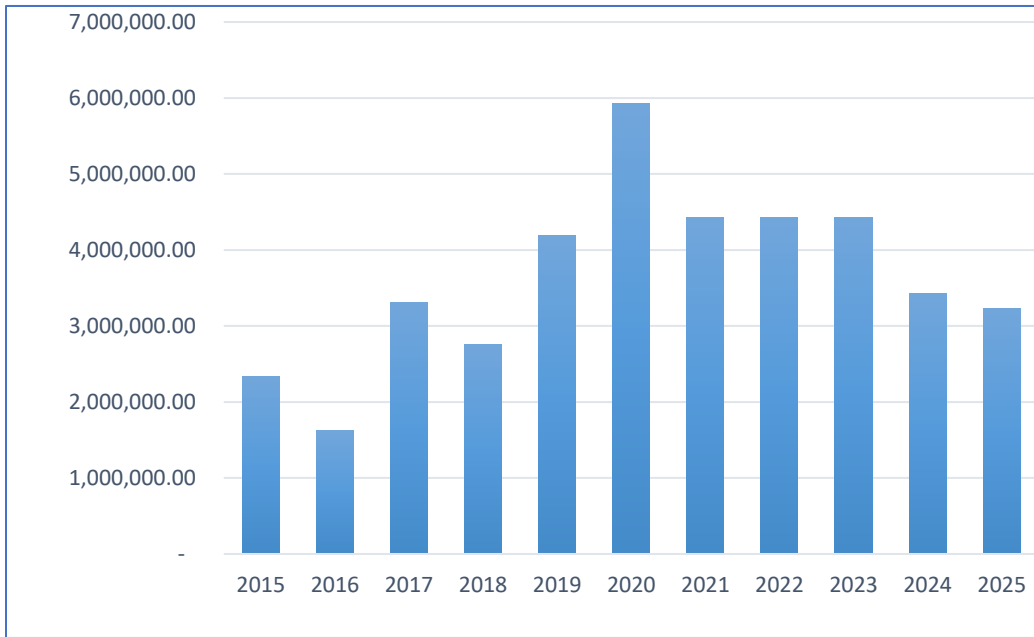
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit \$	23,409,098	22,713,718	23,580,100	24,665,722	26,153,377	27,880,673	29,389,302	30,639,401	32,738,053	34,227,352
Total net GO debt applicable to limit	16,828,083	15,538,227	14,818,761	12,147,161	16,740,199	14,737,497	12,795,789	13,993,784	12,635,261	11,176,952
Legal debt margin	6,581,015	7,175,491	8,761,339	12,518,561	9,413,178	13,143,176	16,593,513	16,645,617	20,102,792	23,050,400
Total net GO debt applicable to the limit as a percentage of debt limit	71.89%	68.41%	62.84%	49.25%	64.01%	52.86%	43.54%	45.67%	38.60%	32.66%

Financial Summary

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	FY 2021 Actual	FY 2022 Estimate	FY 2023 Approved Budget
Revenues			
Property taxes	\$ 3,616,145	\$ 4,407,250	\$ 4,680,235
Intergovernmental			
Interest income	2,172	1,606	2,515
Other			
Total revenues	3,618,317	4,408,856	4,682,750
Expenditures			
Debt Service	8,201,256	8,856,248	7,204,407
Capital Outlay			
Total expenditures	8,201,256	8,856,248	7,204,407
Excess of revenues over (under) expenditures	(4,582,939)	(4,447,392)	(2,521,657)
Other financing sources (uses)			
Issuance of Debt			
Other Financing Source - premium			
Payment to refunded debt escrow agent			
Fund Balance			300,000
Transfers in (out)	3,776,250	3,780,000	2,221,657
Total other fin. sources (uses)	3,776,250	3,780,000	2,521,657
Total Revenue over (under) Expense	(806,689)	(667,392)	-
Fund balances beginning of fiscal year	2,334,738	1,528,049	860,657
Fund balances end of fiscal year	\$ 1,528,049	\$ 860,657	\$ 560,657

Debt Payment Schedules

FY	Series 2008	Series 2009 (REF)	2010C (BAB)	2010D (REF)	2013A	2015C (REF)	2016A	Total for FY
2015	1,233,137.50	348,972.50	325,645.00	229,550.00	197,312.73		-	2,334,617.73
2016	-	391,172.50		710,800.00	197,312.73	326,332.50	-	1,625,617.73
2017	-	401,747.50		712,500.00	197,312.73	413,350.00	1,581,512.23	3,306,422.46
2018	-	386,672.50		708,600.00	197,312.73	433,750.00	1,031,050.00	2,757,385.23
2019	-	2,010,946.08		714,250.00	-	436,750.00	1,031,050.00	4,192,996.08
2020	-			714,150.00	-	459,250.00	1,029,050.00	3,730,529.72
2021	-			-	-	1,180,250.00	1,030,050.00	2,211,400.00
2022	-			-	-	1,184,750.00	1,028,800.00	2,217,650.00
2023	-			-	-	1,181,750.00	1,020,000.00	2,229,900.00
2024	-			-	-	1,181,500.00	-	2,242,650.00
2025	-			-	-	1,548,750.00	-	1,685,650.00



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 2010C BAB (Build America Bonds)

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

SERIES 2010D (REF)

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

SERIES 2013A

Series 2013A G.O. bonds were issued in FY2014 in the amount of \$950,000. The bond proceeds were used to purchase equipment for the Sheriff and E911 Communications departments, and to pay certain issuance costs.

SERIES 2015C (Ref)

Series 2015C G.O. bonds were issued in the amount of \$6,110,000. These bonds were issued and the proceeds were used to refund outstanding General Obligation Bonds, Series 2010C and to pay certain issuance costs.

SERIES 2016A

Series 2016A G.O. bonds were issued in FY2016 in the amount of 6,750,000. The bond proceeds were used to purchase fire apparatuses for the various fire departments located within the County and to pay certain issuance cost.

SERIES 2019 (Mixed Debt)

Series 2019 G.O. bonds were issued in part following a referendum vote in fiscal year 2019. The referendum was for County recreation facilities. This issuance only includes fields in Heath Springs and Indian Land as well as funding for the school district for Barr Street School auditorium and partial funding for the Lindsey Pettus Greenway. There was a second issuance in 2021 which was for the remainder of the projects including the Indian Land Recreation Center and the remainder of the funding for the greenway project. County Council also voted to issue bonds for a new animal shelter, fleet operations facility and to refund Series 2009 bonds which was included in the \$19,905,000 issuance.

Capital Improvement Fund - 11

Fund Summary

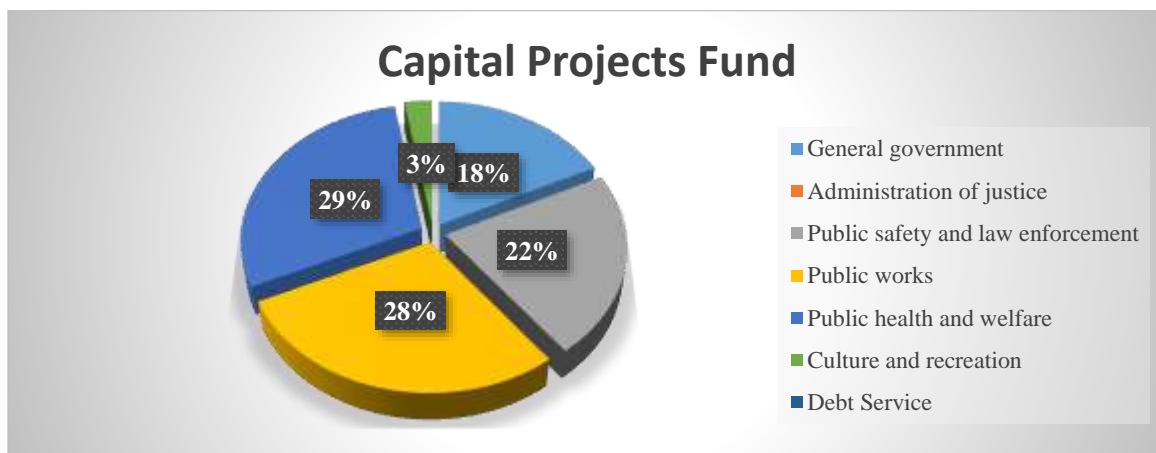
The County budget includes one officially adopted Capital Improvement Fund. This fund is the Capital Improvement Fund (Fund 11) which accounts for capitalized equipment purchases, some capital lease payments, and for the property taxes that are collected for this purpose. Other capital projects, such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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Improvement Fund (11)			
	FY 2021 Actual	FY 2022 Estimate	FY 2023 Approved Budget
Revenues			
Property taxes	\$ 2,293,091	\$ 2,513,127	\$ 2,400,415
Other			
Total revenues	2,293,091	2,513,127	2,400,415
Expenditures			
General government	319,155	240,614	425,415
Administration of justice			
Public safety and law enforcement	717,648	544,996	524,000
Public works	239,114	716,474	686,000
Public health and welfare	629,997	609,626	700,000
Culture and recreation		38,507	65,000
Debt Service			
Total expenditures	1,905,914	2,150,217	2,400,415
Excess of revenues over (under) expenditures	387,177	362,910	-
Other financing sources (uses)			
Fund Balance sources			
Total other fin. sources (uses)	-	-	-
Net change in fund balances	387,177	362,910	-
Fund balances beginning of fiscal year	1,719,567	2,106,744	2,469,654
Fund balances end of fiscal year	\$ 2,106,744	\$ 2,469,654	\$ 2,469,654

Listed below are the items that were approved for the fiscal year 2023 budget in the capital improvement fund budget. Some items which are over \$100,000 and therefore meet the County’s threshold, are also included in the capital improvement plan which is detailed beginning on the next page. They are listed by function in summary and also a brief description of the approved items for each department is included. These capital assets are not expected to have an impact the operating funds of the County.

<i>Departments</i>	Budget	Notes
<i>Sheriff-110</i>	\$440,000	Vehicle replacement—8 vehicles to be funded from this fund and 12 to be funded from the American Rescue Plan Act Funds
<i>Fire Service-141</i>	\$84,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
<i>Roads-202</i>	\$435,000	Dump truck replacement, backhoe replacement and tractor replacement
<i>Solid Waste-312</i>	\$251,000	Roll-off replacement; \$30,000 can replacement
<i>EMS-153</i>	\$700,000	Two replacement ambulances and related equipment (radios, cots, etc.)
<i>Fleet-210</i>	\$425,415	Vehicle replacement pool for non-public safety vehicles.
<i>Recreation-801</i>	\$65,000	Sod cutter, tractor and UTV
Total	\$2,400,415	

The chart below summarizes the amount each function was appropriated in the FY2023 budget. The largest portion is held by Public Health and Welfare with 29% of the budget for ambulances. The Public Works function consists of 28% of the budget for replacement heavy equipment. Instead of splitting allocations for new vehicles out by departments, all non-specialty vehicle replacement is put in a single line within the Fleet Operations Capital Projects Budget (General Government).



Capital Improvement Plan 2021-2031

Various capital projects are funded throughout the County budget as planned in the County's Capital Improvement Plan (CIP) which was updated in 2021. In 2017, the new capital threshold was set in the CIP at \$100,000 per item or more.

This document is meant as a planning tool and no funding for any project contained therein is authorized through this plan. This document is for planning purposes only and is used as such. New construction, GO Bond projects, or land/building acquisitions, may be accounted for in the GO Bond projects accounts or some other unbudgeted fund that would not be included in this budget document, but are still listed in the pages that follow for better understanding.

Below is a table which summarizes what items funded in this budget which meet the CIP as planned and their funding sources. In addition, listed on the next few pages is the summary pages for all CIP items that were approved through 2031. The impact that these items will have on operating expenditures immediately follows.

<i>Departments</i>	Budget	Funding Source	Notes
<i>EMS-153</i>	\$700,000	Capital Improvement Fund	Two replacement ambulances and related equipment (radios, cots, etc.)
<i>MIS-026</i>	\$220,000	General Fund	Hardware replacement
<i>Roads-202</i>	\$840,000	General Fund	Road Preservation--Originally planned to be only \$410,000 but FY22 work was deferred
<i>Roads-202</i>	\$11,950,000	Capital Project Sales Tax	Road Paving
<i>Roads-202</i>	\$200,000	Capital Improvement Fund	Dump truck replacement
<i>Roads-202</i>	\$200,000	Capital Improvement Fund	Backhoe replacement
<i>Solid Waste-312</i>	\$100,000	General Fund	Safety upgrades; remaining upgrades have been deferred pending solid waste study results
<i>Recreation-801</i>	\$300,000	Deferred	Gym floor replacement
<i>Recreation-801</i>	\$6,000,000	Hospitality Tax Bond	Preliminary design work budgeted, remaining construction deferred until construction phase plan finalized
<i>Recreation-801</i>	\$1,100,000	American Rescue Act Fund (unbudgeted fund)	Parking lot reclamation and expansion at Springdale Rec. Center
<i>Recreation-801</i>	\$210,000	Deferred	Recreation Center Security System
<i>Sheriff-110</i>	\$300,000	Deferred	Armored vehicle
<i>Sheriff-110</i>	\$150,000	American Rescue Act Fund (unbudgeted fund)	In-car and body camera replacements

Summary of CIP Projects

Project Estimate	Total 5 Year										
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2031					
Coroner's Office											
Office Space	1,300,000	-	-	-	-	-	-	-	-	-	-
	1,300,000	-	-	-	-	-	-	-	-	-	-
Emergency Medical Services											
Ambulances	12,332,500	660,000	1,020,000	8,300,335	1,072,000	8,597,615					
EMS Station 3	4,732,500	660,000	1,020,000	700,335	1,072,000	4,997,615					
EMS Station 6	1,800,000	-	-	1,800,000	-	-					
EMS Combination Station	1,800,000	-	-	1,800,000	-	-					
EMS Station 7	4,000,000	-	-	4,000,000	-	-					
EMS Station 10	-	-	-	-	-	1,800,000					
	-	-	-	-	-	1,800,000					
Economic Development											
Spec. Building	4,000,000	-	-	-	4,000,000	-					
	4,000,000	-	-	-	4,000,000	-					
Fire Service											
Fire Apparatus Countywide Purchase	24,327,900	9,000,000	8,100,000	-	7,227,900	13,619,101					
Aerial Apparatus/Mobile Command Post	8,100,000	-	8,100,000	-	-	-					
Apparatus (New Stations)	9,000,000	9,000,000	-	-	-	-					
Fire Stations	3,227,900	-	-	-	3,227,900	3,227,900					
	4,000,000	-	-	-	4,000,000	10,391,201					
Management Information System											
MIS Hardware Improvements	1,100,000	220,000	220,000	220,000	220,000	1,250,000					
	1,100,000	220,000	220,000	220,000	220,000	1,250,000					
Development Services											
Building/Office Space	4,000,000	-	4,000,000	-	-	-					
	4,000,000	-	4,000,000	-	-	-					

Summary of CIP Projects

	Total 5 Year									
	Project Estimate	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2031			
Roads	29,515,744	12,796,025	785,000	3,915,000	6,255,000	5,764,719	7,353,500			
Fleet Garage and Public Works Admin	4,946,025	4,946,025	-	-	-	-	-			
Road Preservation	2,090,000	400,000	410,000	420,000	425,000	435,000	2,218,500			
Road Paving	19,979,719	6,750,000	-	2,900,000	5,425,000	4,904,719	2,200,000			
Bush Hog Replacements (2)	400,000	200,000	-	200,000	-	-	400,000			
Motorgrader Replacement (5)	1,040,000	200,000	200,000	210,000	210,000	220,000	1,210,000			
Track Excavator	300,000	300,000	-	-	-	-	420,000			
Tandem Dump Truck Replacements (4)	760,000	-	175,000	185,000	195,000	205,000	905,000			
Solid Waste										
Recycling Center Upgrades	2,880,000	2,120,000	175,000	185,000	195,000	205,000	2,810,180			
Warehouse, Crew Facility, and Shop	2,120,000	2,120,000	-	-	-	-	1,905,180			
Refuse Trucks (4)	760,000	-	175,000	185,000	195,000	205,000	905,000			
Parks & Recreation										
Lancaster County Regional Park	26,855,000	14,545,000	7,310,000	-	-	5,000,000	9,770,000			
Recreation Centers Security Systems	11,000,000	-	6,000,000	-	-	5,000,000	6,500,000			
Parking Lot at Springdale	210,000	-	210,000	-	-	-	-			
Gym Floors at AJRC and BRC	1,100,000	-	1,100,000	-	-	-	-			
Field Lighting Additions and Replacements	300,000	300,000	-	-	-	-	-			
Renovate IL EMS Station for Rec Use	-	-	-	-	-	-	1,320,000			
Maintenance Shop at Buford Recreation	-	-	-	-	-	-	475,000			
Walnut Creek Soccer Fields	-	-	-	-	-	-	1,000,000			
Indian Land Recreation Center	4,221,000	4,221,000	-	-	-	-	-			
Soccer Fields at Indian Land	4,991,000	4,991,000	-	-	-	-	-			
Soccer Fields at Heath Springs	5,033,000	5,033,000	-	-	-	-	-			

Summary of CIP Projects

Project	Total 5 Year									
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2031				
Estimate	1,100,000	-	-	-	-	-				
911	1,100,000	-	-	-	-	-				
Console Replacement	1,100,000	-	-	-	-	-				
Stormwater	1,037,500	187,500	-	-	850,000	-				
Calvin Hall Stream Crossing Replacement	850,000	-	-	-	850,000	-				
Stream Gauging Stations	187,500	187,500	-	-	-	-				
Sheriff	47,696,120	450,000	-	-	-	4,371,940				
Armored Vehicle	300,000	300,000	-	-	-	-				
In Car Cameras and Body Cameras	150,000	150,000	-	-	-	-				
Sheriff's Operations Building	-	-	-	-	-	1,210,000				
Sheriff Substation	-	-	-	-	-	3,161,940				
Detention Center	47,246,120	-	-	-	-	-				
Total	155,464,599	18,787,500	17,440,000	14,970,335	24,339,619	47,772,336				

Summary of Additional Operating Impact

In order to fully understand the impact of completing a capital project, staff has estimated the impact on operating expenses. Some of the projects included in this plan represent on-going maintenance or replacement items which already have operating funding allocated and have been budgeted for in the past. Those have been excluded from the below data. The only projected impacts below are included for new or additional capital projects that will add to the operating budget.

	21-22	22-23	23-24	24-25	25-26	26-31
Coroner's Office						
Office Space		7,685	7,839	7,995	8,155	52,475
Emergency Medical Services						
EMS Station 3				7,055	7,195	38,195
EMS Station 6				7,055	7,195	38,195
EMS Combination Station				22,755	23,210	123,200
EMS Station 7						31,000
EMS Station 10						2,536,225
Economic Development						
Spec. Building					15,750	48,670
Development Services						
Building/Office Space				20,000	20,400	110,000
Roads						
Fleet Garage and Public Works Admin Office		32,900	33,500	34,170	35,000	185,790
Solid Waste						
Public Works Warehouse, Crew Facility, and Shop						72,600
Refuse Truck Replacement			16,000	16,320	16,646	88,360
Parks & Recreation						
Recreation Centers Security Systems			12,000	12,240	12,485	66,275
Field Lighting Additions and Replacements						63,000
Renovate IL EMS Station for Rec Use						38,215
Maintenance Shop at Buford Recreation						120,335
Walnut Creek Soccer Fields						216,715
Indian Land Recreation Center		360,000	367,200	374,545	382,035	2,027,890

Soccer Fields at Indian Land	90,900	92,720	94,575	96,465	512,045
Soccer Fields at Heath Springs	39,995	40,795	41,610	42,445	273,105
911					
Console Replacement	74,153		76,597	79,159	
Sheriff					
In Car Cameras and Body Cameras		13,000	13,260	13,525	71,796
Sheriff's Operations Building					28,403
Sheriff Substation					9,185
Total	0	605,633	583,054	728,177	759,666
					6,751,674

*Costs are not fully known or estimated at this time on every large facility expansion, but more details will come as plans develop. The detention center, fire stations, and regional park projects have been excluded for that reason.



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APPENDIX

Glossary of Terms

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

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

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

Audit: A methodical examination of the use of resources. It includes 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.



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LANCASTER, SC

STATE OF SOUTH CAROLINA)
)
COUNTY OF LANCASTER)

ORDINANCE NO. 2022-1803

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023 (FY 2022-23); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2022-23; 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, 2022 and ending June 30, 2023 ("FY 2022-23"):

APPROPRIATIONS	AMOUNT
Airport Fund	367,088
	361,963
	382,578
Capital Improvement Fund	2,400,415
	2,640,415
Capital Project Sales Tax 2 Fund	8,601,000
County Debt Fund	7,204,407
County Transportation Committee Fund	7,900,000
Court Mandated Security Fund	1,816,676
	1,757,880
E-911 Fund	740,040
General Fund	75,987,386
	75,805,236
	76,131,091
	76,818,411
Hospitality Tax Fund	1,700,000
Indian Land Fire Protection District Fund	1,201,707
	1,317,575
Local Accommodations Tax Fund	120,000
Pleasant Valley Fire Protection District Fund	932,428
	937,228
Victims Services Fund	47,000
State Accommodations Tax Fund	255,000
Stormwater Fund	2,881,985
	2,879,440
Van Wyck Fire Protection District Fund	148,140
Capital Project Sales Tax 3 Fund	12,001,500

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 2022-23 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.

5. Holiday supplements are approved as budgeted and will be given to each employee who meets the requirements in a one-time, lump sum amount. All permanent, full-time employees who have been ~~continuously employed~~ actively working with Lancaster County for at least three months and who have a start date on or before July 1, 2022 will be eligible to receive a supplement in the amount of \$500. Permanent, part-time employees who have been ~~continuously employed~~ actively working with Lancaster County and average 20 or more hours a week with a start date on or before July 1, 2022 will receive a supplement in the amount of \$250.

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	86.90 85.30 <u>84.30</u>
Capital Improvement Fund	5.00 <u>4.80</u>
County Debt	<u>9.60</u>
USC-L	<u>4.60</u>

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	<u>3.60</u>
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The millage imposed pursuant to this subsection is imposed to address funding needs arising from the ~~recent~~ courthouse fire and solicitor's office fire, both of which Council determines are catastrophic events within the scope of Section 6-1-320(B), and to comply with the Order of the South Carolina Supreme Court dated September 12, 2008 requiring the County to provide security for all County buildings housing court operations and records.

Section 4. Fee Schedule.

For FY 2022-23, 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 2022-23.

Section 5. Severability.

If any section, subsection or clause of this ordinance is held to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected.

Section 6. Conflicting Provisions.

To the extent this ordinance contains provisions that conflict with provisions contained in the Lancaster County Code or other County ordinances, the provisions contained in this ordinance supersede all other provisions and this ordinance is controlling.

Section 7. Effective Date.

This ordinance is effective upon Third Reading.

AND IT IS SO ORDAINED, this 27th day of June, 2022

Ordinance No. 2022-1803

LANCASTER COUNTY, SOUTH CAROLINA



Steve Harper, Chair, County Council



Billy Mosteller, Secretary, County Council

ATTEST:



Sherrie Simpson, Clerk to Council

1st reading: May 9, 2022
2nd reading: ~~May 23, 2022~~ June 13, 2022
3rd reading: ~~June 13, 2022~~ June 27, 2022
Public Hearing: May 23, 2022

Approved as to form:



County Attorney

Exhibit A

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2022-2023 ATTACHMENT TO ORDINANCE NO: 2022-1803

1.00 ANIMAL SHELTER FEES

1.01 Medical Services Rendered		
Altered Dog	Per animal	\$90.00
Altered Cat	Per animal	\$70.00
Unaltered Dog	Per animal	\$25.00
Unaltered Cat	Per animal	\$30.00
Unaltered Puppy (6 months & below)	Per animal	\$10.00 (Max. \$50.00)
Unaltered Kitten (6 months & below)	Per animal	\$15.00 (Max. \$50.00)
Microchip	Per animal	\$10.00

1.02 Redemption Fees	
1st Offense with microchip (must also pay applicable daily shelter fee)*	\$20.00
1st Offense without microchip** (must also pay applicable daily shelter fee)*	\$30.00
2nd Offense (must also pay applicable daily shelter fee)	\$50.00
3rd Offense (must also pay applicable daily shelter fee)	\$100.00
4th/ Subsequent Offenses (must also pay applicable daily shelter fee)	\$200.00

*First 24 hours free; **includes mandatory microchip

1.03 Shelter Fees	
Owner Surrender	\$25.00
Daily shelter fee	\$5.00
Euthanization fee	\$25.00
Quarantine fee (must also pay applicable daily shelter fee)	\$25.00

2.00 ASSESSOR FEES

Line maps	\$5.00
Overlay maps	\$15.00

3.00 AUDITOR FEES

Temporary tag fee (does not include state charges)	Per tag	\$5.00
Copies	Per Page	\$0.10

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 or equal 200 sq. ft. <u>Residential Use</u>	No Fee. *Exception: Building Permit fee required for Decks/ platform structures of any size greater than 18 sq. ft., based on estimated value of \$25 per sq. ft.
	Minimum \$25.00 Building Permits be fee required for one-story detached accessory structures which are deemed valued at \$5,000.00 \$3,275.00 and less or where Permit fee determined less by project review. Zoning permits are required for all structures.
Floor area greater than 200 sq. ft. for residential use <u>or 120 sq. ft. for commercial</u>	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 for AG	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by \$10 per sq. ft. for Agricultural structures by land/use classification which require or not subsequent electrical, gas, mechanical, plumbing, or structural inspection. Zoning permits are required for all structures.

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
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Plan Review	When a set of plans is required by Section 107 of the International Building Code or by the building official and a plan review thereof, a plan review 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 (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)	\$250.00

4.02 Electrical Permit Fees (Schedule of fees for individual permits for particular jobs)

Minimum Permit Fee	\$15.00 \$30.00
Valuation From/To	Fee Amount
\$0 - \$500	\$1.000 \$30.00
\$501 - \$1,000	\$20.00
\$1,000 - \$150,000	\$20.00 \$30.00 for the first one thousand, plus \$1.50 \$2.50 for each additional thousand or fraction thereof
\$151,000 - Or More	\$243.00 \$372.00 for the first \$150,000.00, plus \$2.00 \$3.00 for each additional thousand or fraction thereof
1st Additional Inspection	\$50.00
2nd Additional Inspection	\$100.00
3rd/ Subsequent Additional Inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)	\$250.00

4.03 Gas Permit Fees

Minimum Permit Fee	\$15.00 \$30.00
Inspection Fees	Gas piping at one location - \$6.00 \$7.50 for 1-4 plus \$1.00 each additional outlet Burners/furnaces/incinerators - \$6.00 \$7.50 for 1 plus \$1.00 each additional unit Boilers/heating/air conditioning - \$6.00 \$7.50 for 1 plus \$1.00 each additional unit Vented wall furnaces/water heaters - \$6.00 \$7.50 for 1 plus \$1.00 each additional
1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)	\$250.00

4.04 Mechanical Permit Fees

Minimum Permit Fee	\$25.00 \$30.00
Valuation of \$2,500 - \$1,000 or Greater	\$25 \$30 plus \$2 \$5 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 \$30.00
- Each additional \$1,000 or fraction thereof of valuation	\$2.00 \$5.00
Inspection - Repair/alterations/additions to an existing system	
- First \$1,000 or fraction thereof of valuation	\$5.00 \$15.00
- Each additional \$1,000 or fraction thereof of valuation	\$2.00 \$5.00
Inspection - Boilers (based on BTU input / 1 KJ = 1,055 BTU / 1 BHp = 33,475 BTU)	
- 33,000 to 165,000 BTU	\$5.00 \$15.00
- 165,001 to 330,000 BTU	\$10.00 \$20.00
- 330,001 to 1,165,000 BTU	\$15.00 \$25.00
- 1,165,001 to 3,300,000 BTU	\$25.00 \$35.00
- 3,300,001 or more	\$35.00 \$45.00
1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)	\$250.00

4.05 Mobile Home Permit Fees

Mobile Home - de-title	Per Instance	\$50.00
Mobile Home - placement and set-up	Per Instance	\$225.00

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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 \$20.00
Minimum Permit Fee		\$15.00 \$25.00
Valuation From/To Fee Amount		
\$0	\$1,000	\$16.00 \$25.00
\$1,001	\$5,000	\$26.00 \$35.00
\$5,001	Or More	\$26.00 \$35.00 for the first \$5,000.00, plus \$4.00 \$4.00 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		
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
<u>Inspections for Commercial R-2 & I Occupancy Types</u>		<u>Per Instance</u>	<u>5% addition to affected Building permit fees</u>

5.00

CLERK OF COURT FEES*
Amended to conform with Section 8-21-310, Code of Laws of South Carolina, 1976

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	\$100.00
	Judgment	\$10.00
	Lis Pendens	\$10.00
	Motion	\$25.00
	Transcript	\$35.00
Peddlers License		\$150.00
Enrolling notary public		\$10.00
Expungement		\$35.00
Mechanic's lien if a bond is involved		\$10.00
Issuing an official certificate under the seal of the court not otherwise specified in this section		\$10.00
Filing a first complaint or petition, including an application for a remedial and prerogative writ and bond in a civil action or proceeding		\$100.00
Order for the Destruction of Arrest Records		Per order
		\$35.00
Order for bail, whether or not surety must be justified		\$10.00

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**Pursuant to State law, fee changes are effective August 1, 2019*

6.00 CORONER FEES

6.01 Cremation Fees	
Cremation by Coroner's Office (Cremation Fee - \$800/ Administrative Fee - \$200/ Transport Fee - \$200) - 10 month payment plan available	\$1,200.00

6.02 Permit Fees	
Cremation Permits	\$25.00

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
Fire Alarm Plan Review	\$100.00
Fire Sprinkler Plan Review Fee	\$100.00
Alternate Fire Suppression Plan Review Fee	\$25.00

7.02 Hazardous Materials Fees	
Application for operational permit	\$1,000.00
Emergency response to hazardous materials incident	Initial Charge \$500.00
Emergency response to hazardous materials incident	Career Personnel Actual Costs
Emergency response to hazardous materials incident	Volunteer Personnel 20.58 per hr.
Emergency response to hazardous materials incident	Materials Cost Actual Costs
Commercial Fireworks Display Standby Fee	Per Instance \$500.00
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	\$90.00

8.00 EMERGENCY MEDICAL SERVICE FEES

ALS Emerg Treat/No Transport	\$175.00
ALS Unit, Urgent, No ALS Tx	\$600.00
ALS Emerg Treat - Helicopter at ER	\$150.00
Medical Records	\$25.00
Mileage, ground	\$10.00
Standby Service (per employee)	Per hour \$30.00
Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
ALS with Treatment and Emergency Transport	Base Fee \$700.00
BLS A0429	Base Fee \$600.00
ALS 2 A0433	Base Fee \$800.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
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13.00 911 FEES

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

14.00 PLANNING FEES

14.01 **Ordinance Fees**

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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 Mixed Use District		\$2,000.00

14.03 **Development Review Application Fee**

Sketch Plan Review application	Per review	\$75.00
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14.04 **Subdivision Fees**

Preliminary plat - 1 to 10 lots	Per lot	\$25.00
Preliminary plat 11 or more lots	per lot	\$300 plus \$25 for each lot
Final plat	Per plat	\$100 plus- \$25 for each lot
Amendment of a final plat		
Minor Plat	Per Plat	\$25 for each lot
Miscellaneous Plat	Per Plat	\$25.00
Civil Construction Plan Review-Subdivision	Per-plat	\$300 plus \$25 for each lot
Amendment of Construction Plan		\$300.00
Resubmittal Fee*	Per instance	\$300.00
Resubmittal Fee*	Per instance after second	\$500.00

*Administrator reserves the right to waive resubmittal fees for resubmittals contemplating very minor corrections that will require minimal plan review by County staff. Resubmittal fee collected for Civil Construction Plans (subdivisions and non-sf-residential development), preliminary plats, and final plats).

14.05 **Rezoning & Text Amendment Fees**

Rezoning application- single parcel	\$435.00
Rezoning application- multi parcel	\$610.00
Rezoning applications-Mixed use district	\$2,000.00
Rezoning applications-Flex District*	
Base Fee (all sites)**	\$650.00 plus applicable per acre fee
Sites greater than 5 acres in size	\$25.00 per acre (or fraction thereof)

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Approved Flex District Modification Fee (unless major modification requiring new application and full fee)	\$650.00
Text amendment & Future Land Use Map Amendment Fee	\$435.00
Conditional Use Permit	\$325.00

*Does not include TIA review fee (if applicable)

**No per acre fee for sites 5 acres or less in size and maximum fee \$2,500

14.06 Miscellaneous Fees		
Item	Unit	Amount
Civil Construction Plan Review-Non-Subdivision	Per Instance	\$300 plus \$100 per acre
Sketch Plan	Per Instance	\$75.00
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
Road name change	Per road	\$250.00
Telecommunication Towers Review	Per Instance	\$1,500.00
Telecommunication Antenna-Colocation Review	Per Instance	\$500.00
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00
Traffic Impact Analysis	Per Instance	Cost of engineer + 10%
Mixed Use/Master Plan Review (without rezoning)	Each	\$500.00
Surety Fees (new and release)	Per Instance	\$300.00
Floodplain Development Permit - LC review - no adverse impact	Per Instance	\$100.00
Floodplain Development - FEMA LOMA, SFR w/ local review	Per FEMA app	\$250.00
Floodplain Development - LOMA, multiple lots MT-EZ application	Per FEMA app	\$500.00
Floodplain Development - CLOMR and LOMR: MT-1 application package	Per FEMA app	\$1,500.00
Floodplain Development - PMR: MT-2 application package	Per FEMA app	\$1,000.00

15.00 PROBATE COURT FEES

15.01 Cost of Court: Estate Fees - Regular Estate		
Property valuation less than \$5,000		\$25.00
Property valuation of \$5,000 but less than \$20,000		\$45.00
Property valuation \$20,000 but less than \$60,000		\$67.50
Property valuation \$60,000 but less than \$100,000		\$95.00
Property valuation of \$100,000 but less than \$600,000	\$95.00 plus 0.0015 in excess of \$100,000	
Property valuation \$600,000 or more	\$845.00 plus 0.0025 in excess of \$600,000	

15.02 Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property		
Property valuation less than \$100,000		\$12.50
Property valuation of \$100 but less than \$5,000		\$25.00
Property valuation of \$5,000 but less than \$20,000		\$45.00
Property valuation of \$20,000 but less than \$25,000		\$67.50

15.03 Miscellaneous Fees		
Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable prior to		
CD copy of hearing		\$10.00
Search fee		\$7.00
Plain Copy	Per Page	\$0.10
Replacement Forms	Per Page	\$0.50
Faxing Documents		\$5.00

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15.04 **Probate Court Fees**

Appointment of Special Administrator or temporary fiduciary	\$22.50
Special Certificates	\$10.00
Certified marriage certificates	\$5.00
Certifying appeal record	\$10.00
Certified copy of Information to Heirs and Devisee Form	\$0.50 each
Additional Certificates of Appointment	\$0.50 each
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	Per Document \$5.00
Issuing exemplified/ authenticated copies	\$20.00
Recording authenticated or certified copies.	\$20.00
Reforming or correcting marriage record	\$6.75
Reopening closed estates	\$22.50

15.05 **Weddings**

Marriage license - at least one party in-state (includes \$20.00 state fee)	\$75.00
Marriage license - out of state (includes \$20.00 state fee)	\$90.00
Marriage license-Reprint copy	\$5.00
Marriage ceremony - w/out use of courthouse camera	\$100.00
Marriage ceremony - w/ use of courthouse camera*	\$120.00

*Marriage couple to obtain own photographer. will be required to use on-site camera and flash drive to comply with courthouse policy

16.00 **PUBLIC WORKS FEES**

Driveway pipe - 2nd driveway	\$500.00 or actual cost, whichever is greater
Single Family Residential Encroachment Permit Review Fees	Per Review \$50.00
Non-residential/New development	Per Review Actual cost (\$500 min)
Road/bridge design review by outside engineer	Actual cost
Road testing fee	Actual cost plus 20%
Road proof roll - initial reinspection	Per project \$250.00
Road proof roll - additional reinspection	Per reinspection \$500.00
Roadway sign - production/ installation	actual cost plus 10%
Tire disposal - agricultural	Per tire \$35.00
Tire disposal - undocumented	Per ton \$150.00

17.00 **RECREATION FEES**

17.01 **Participant Fees-Youth Sports**

Sport	Ages	Amount	All-Star Amount
Youth Basketball	5 to 15	\$70.00 \$80.00	\$40.00 \$30.00(7-8)
Dixie Softball	7 to 18	\$90.00 \$95.00	\$40.00
Cheerleading	7 to 15	\$40.00 \$50.00	
Youth Baseball	6 to 12	\$90.00 \$95.00	
Youth Soccer	5 to 15	\$76.00 \$80.00	\$40.00 \$30.00(7-8)
Instr. Soccer	4	\$60.00 \$70.00	
Flag Football	7 to 15	\$70.00 \$75.00	
Tackle Football	7 to 12	\$95.00 \$100.00	\$40.00
Girls Volleyball	8 to 13	\$50.00 \$70.00	\$40.00
Swim Team	5 to 18	\$80.00 \$85.00	
T-Ball/Swing League/Sweetees	4 to 5	\$60.00 \$70.00	

17.02 **Participant Fees-Adult Sports**

Sport	Ages	Unit	Amount
Adult/Senior League	18 & up/55 & up	Per Individual	\$50.00
Basketball	16 & up- 18 & up	Per Individual	\$40.00 \$50.00
Softball	16 & up 18 & up	Per Individual	\$40.00 \$50.00

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Volleyball	16 & up 18 & up	Per Individual	\$30.00 \$50.00
Kickball	16 & up 18 & up	Per Individual	\$30.00 \$50.00
Soccer	16 & up 18 & up	Per Individual	\$40.00 \$60.00

17.03 After School and Summer Day Camp

Item	Unit	Amount
After School Registration Fee	Per Individual	\$20.00
After School Attendance Fee	Per Day Per Child	\$11.00 \$12.00
After School Attendance Fee (add'l child)	Per Day Per Child	\$9.00 \$10.00
After School Attendance Fee (half day)	Per Day Per Child	\$12.00 \$13.00
After School Attendance Fee (all day)	Per Day Per Child	\$13.00 \$14.00
After School Attendance Fee (all day, add'l child)	Per Day Per Child	\$11.00 \$12.00
After School Attendance Fee (half day, add'l child)	Per Day Per Child	\$10.00 \$11.00
Summer Day Camp Registration Fee	Individual	\$25.00
Summer Day Camp Attendance Fee	Per Day Per Child	\$18.00 \$19.00
Summer Day Camp Attendance Fee (add'l child)	Per Day Per Child	\$10.00 \$11.00
Field Trip Fees (optional)	Varies	

17.04 Swimming Pool Fees

Activity	Ages	Unit	Amount
Swim Lessons	3 to 18	Per Person Per Lesson	\$50.00
Nursery/Camp Daily fee	4 to 12	Per Individual	\$2.00
Public Swim Daily Fee	All Ages	Per Person	\$3.00
Mid-Season Pass (7/6/22)	All Ages	Per Person	\$40.00
Single Season Pass	All Ages	Per Person	\$75.00
Group Mid-Season Pass (7/6/22)	All Ages	Per Family*	\$85.00
Family Weekly Pass	All Ages	Per Family*	\$75.00
Family Season Pass	All Ages	Per Family*	\$150.00
Pool Party (0-25 People)	All Ages	Per Hour	\$60.00
Pool Party (26-50 People)	All Ages	Per Hour	\$80.00
Pool Party (51-75 People)	All Ages	Per Hour	\$125.00
Pool Party (76-100 People)	All Ages	Per Hour	\$150.00

*Maximum of 5 per family

17.05 Facility Rental

All Sites	Unit	Amount
Gym (Regular Rental)	4 Hours	\$300.00
Gym (Regular Rental)	6 Hours	\$450.00
Gym (Regular Rental)	All Day	\$750.00
Gym (For Profit)	4 Hours	\$600.00
Gym (For Profit)	All Day	\$1,500.00
Open Basketball	Entry Fee/Per Class/Per Occurrence	\$3.00
Open Pickleball	Entry Fee/Per Class/Per Occurrence	\$3.00
Activities/Fitness	Entry Fee/Per Class/Per Occurrence	\$3.00
Activity Room (Regular Rental)	4 Hours	\$250.00
Activity Room (Regular Rental)	6 Hours	\$400.00
Activity Room (For Profit)	4 Hours	\$500.00
Activity Room (For Profit)	All Day	\$1,000.00
Independent Instructor Fee	Per Hour Per Day	\$20.00
Church Lease - Activity Room	Per Hour Per Day	\$50.00
Church Lease - Gym	Per Hour Per Day	\$65.00
Overtime	Per hour	\$75.00
Security Deposit	Per Rental	\$150.00*

*\$100.00 refundable, \$50.00 non-refundable set-up fee, Rental rates may be negotiable for tournaments and/or large events

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2022-2023 ATTACHMENT TO ORDINANCE NO: 2022-1803

17.06 Outdoor Field/Court Rentals		
Item	Unit	Amount
Field Practice (Non-LCPR teams) without lights	Per hour Per Team Per field	\$20.00 \$30.00
Field Practice (Non-LCPR teams) with lights	Per hour Per Team Per field	\$30.00 \$40.00
<u>Turf Field Practice</u>	<u>Per hour Per Team Per Field</u>	<u>\$50.00</u>
Court Practice (Non-LCPR teams)	Per hour Per Team Per court	\$40.00
Tournament Field Rental (11:30pm curfew)	Per field Per day	\$250.00

*Rental rates may be negotiable for tournaments and/or large events

17.07 Other Recreation Fees		
Item	Unit	Amount
Sponsorship Fee - Platinum Level	Individual	\$3,600.00
Sponsorship Fee - Gold Level	Individual	\$1,800.00
Sponsorship Fee - Silver Level	Individual	\$1,200.00
Sponsorship Fee - Bronze Level	Individual	\$300.00
<u>Sponsorship Fee - Movie in the Park</u>	<u>Each Occurrence</u>	<u>\$600.00</u>
Extra Sponsor Banner	Each	\$100.00
Additional Team Sponsor	Each	\$300.00
8x10 Team/Sponsor Picture/Plaque	Each	\$30.00
<u>Food Truck - Local Athletics</u>	<u>Each Occurrence</u>	<u>\$30.00</u>
Food Truck - Friday Event	Each Occurrence	\$30.00
Food Truck - Farmer's Market	Each Occurrence	\$30.00
Food Truck - Pool	Each Occurrence	\$30.00
Food Truck - Special Events	Each Occurrence	\$50.00
Food Truck - Tournaments	Each Occurrence	\$50.00
Program Registration Late Fee	Per Participant	\$15.00
Late Pick up for After School and Summer Day Camp	Per Minute	\$1.00
After School Bus Fee	Per Family Per Day	\$2.00

18.00 REGISTER OF DEEDS FEES

Fees charged by this department are set by and conform with SC State law effective August 1, 2019. Please refer to SECTION 8-21-310 of the State code for all fee information.

19.00 ROAD FEES

County Road Improvement and Maintenance Fee		
Per County Code section 26-34	Per Vehicle	\$40.00

20.00 SHERIFFS FEES

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
FOIA Search, Retrieval, & Redaction	Per Hour	\$13.50
Hard Copies	Per Page	\$0.22
Storage Discs	Per Disc	\$1.25

21.00 DETENTION CENTER FEES

Per Diem for municipal court prisoners	Solely Municipal Charges	\$62.52
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22.00 STORMWATER FEES

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2022-2023 ATTACHMENT TO ORDINANCE NO: 2022-1803

Residential Stormwater Fee	Per Equivalent Residential Unit	\$60.00
Commercial Stormwater Fee	Per Equivalent Residential Unit	\$60.00 max., or 35% of real property tax or incentive fee*
Plan Review Fees	Per disturbed acre	\$250.00
Additional Field Inspection		\$50.00
Second Additional Field Inspection		\$100.00
Third or More Additional Field Inspections	Per Inspection	\$250.00
Grading Only Permit	Per Instance	\$650.00

*For commercial properties exempt from real property taxes, the 35% max. is not applicable

23.00 DELINQUENT TAX/RECORDS MANAGEMENT FEES

Tax Collection fee	170.00 or actual cost, whichever is greater
Passport Fee	\$25.00

24.00 TREASURER FEES

Convenience fee for SCDMV stickers	\$1.00
Duplicate Receipts	\$0.25

25.00 ZONING FEES

25.01 Mobile Home Fees

Item	Unit	Amount
Mobile Home decal	each	\$10.00
Mobile Home - change of ownership	Per Instance	\$10.00
Mobile Home - movement	Per Instance	\$25.00

25.02 Miscellaneous Fees

Item	Unit	Amount
Appeal from action of zoning official		\$325.00
Use permitted on review		\$150.00
Variance		\$275 SF Residential, \$375.00 Commercial
Zoning Verification Letter	Per Instance	\$100.00
Power Authorization Letter/Zoning Verification Permit	Per Instance	\$50.00
Home Occupation Permit-minor	Per Instance	\$75.00
Temporary Use	Per Instance	\$100.00
Special Exception	Per Instance	\$400.00
Food Truck	Per Instance	\$150.00
Demolition fee - any building or structure less than 5000 SF GFA	Per Instance	\$50.00
Demolition Fee - any building or structure 5000 SF GFA or greater	Per Instance	\$100.00
Moving fee - any non mobile home building or structure	Per Instance	\$50.00
Sign Permit - Permanent	Per Application	\$100.00
Sign Permit - Temporary	Per Application	\$50.00

25.03 Permit

Commercial Zoning (including upfits) Permit fee*	Per Instance	\$100.00
Residential Zoning Permit fee	Per Instance	\$50.00

*Includes multi-family residential

26.00 OTHER COUNTY FEES AND CHARGES

26.01 Historic Courthouse Rental

Item	Unit	Amount
Facility usage	First hour	\$115.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2022-2023 ATTACHMENT TO ORDINANCE NO: 2022-1803

Facility usage	per add'l hour	\$75.00
Penalty for time overage	Every 10 minutes	\$25.00
Refundable security deposit	Per Instance	\$250.00
Cancellation Fee	Per Instance	\$100.00

26.02

Miscellaneous County Fees		
Item	Unit	Amount
Open Airport hangar rental	Per Month	\$150.00
Airport Callout Fee	Per Hour, minimum 3	\$100.00
Ramp Tie Down Over Night		\$20.00
Ramp Tie Down Monthly		\$75.00
Small-Medium Turboprops/Light Jets Facility Fee	Per Day	\$75.00
Large Turboprops/Medium Jets Facility Fee	Per Day	\$150.00
Large Jets Facility Fee	Per Day	\$250.00
Lavatory Services Fee		\$100.00
Airplane Ramp Fee	Per Airplane Per Day	\$150.00
Airport Vehicle Fee (proof of insurance required)	Per Vehicle Per Day	\$100.00
Airport Manager After Hours	Per Hour	\$100.00
Bad Check fee	Per Instance	\$30.00
Cable television franchise fee	Per Year	5%
Duplication machine reproduction fee - general	Per Page	\$0.10
Duplication machine reproduction fee - general (color)	Per Page	\$1.15
Audio Recordings of Meetings	Per Copy	\$5.00
FOIA Research Time	Per Hour	Not to Exceed \$15.00
Private ambulance service - franchise application fee	Per Instance	\$100.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2022-2023 ATTACHMENT TO ORDINANCE NO: 2022-1803

26.03

Impact Fees-County
The development impact fees established by Ordinance 2021-1722 (the "Fire Development Impact Fee"), Ordinance 2021-1723 (the "EMS Development Impact Fee"), Ordinance No. 2021-1724 (the "Sheriff Development Impact Fee"), and Ordinance 2021-1725 (the "Parks and Recreation Development Impact Fee"), collectively the "County Impact Fee Ordinances", are hereby updated, adjusted and amended, pursuant to the terms of the County Impact Fee Ordinances. Section V of the County Impact Fees Ordinances provides that the development impact fees shall be adjusted annually to reflect the effects of inflation on the costs for facilities set forth in the Development Impact Fee Study and updated CIP dated July 19, 2021. The fee schedule shall be adjusted using the Construction Cost Index calculated by the Engineering News-Record (ENR). For each such adjustment, the development impact fees shall be multiplied by a fraction, the numerator of which is the ENR Construction Cost Index for the most recent month for which figures are available, and the denominator of which is the ENR Construction Cost Index for the period one year prior to the period reflected in the numerator. The impact fee schedule annual adjustment update will become effective on July 1st of each year. If July 1st falls on a weekend or county holiday, the fee adjustment will become effective on the next business day thereafter. The Construction Cost Index calculated for the period of May 2021 to May 2022 results in an eight and a half percent (8.5%) increase in the County Impact Fee Ordinances. Therefore, pursuant to the terms of the County Impact Fee Ordinances, those fees are adjusted, updated and amended as set forth in the following schedules.

Item	Unit	Amount
Fire Impact Fees		
Greater Panhandle Service Area-Residential		
Single Family Detached	Per housing unit	925 \$1,004.00
Single Family Attached	Per housing unit	785 \$852.00
Multifamily	Per housing unit	657 \$713.00
Pleasant Valley Fire District-Residential		
Single Family Detached	Per housing unit	760 \$824.00
Single Family Attached	Per housing unit	644 \$699.00
Multifamily	Per housing unit	539 \$585.00
Greater Panhandle Service Area-Nonresidential		
Retail	Per 1,000 square feet	1478 \$1,604.00
Office	Per 1,000 square feet	602 \$645.00
Industrial	Per 1,000 square feet	255 \$277.00
Warehouse	Per 1,000 square feet	99 \$98.00
Healthcare	Per 1,000 square feet	662 \$699.00
Institutional	Per 1,000 square feet	1096 \$1,090.00
Pleasant Valley Fire District-Nonresidential		
Retail	Per 1,000 square feet	1,363 \$1,479.00
Office	Per 1,000 square feet	463 \$502.00
Industrial	Per 1,000 square feet	236 \$256.00
Warehouse	Per 1,000 square feet	83 \$90.00
Healthcare	Per 1,000 square feet	509 \$552.00
Institutional	Per 1,000 square feet	927 \$1,006.00
EMS Impact Fees		
Residential		
Single Family Detached	Per housing unit	443 \$123.00
Single Family Attached	Per housing unit	96 \$104.00
Multifamily	Per housing unit	84 \$88.00
Nonresidential		
Retail	Per 1,000 square feet	100 \$109.00
Office	Per 1,000 square feet	34 \$37.00
Industrial	Per 1,000 square feet	17 \$18.00
Warehouse	Per 1,000 square feet	6 \$7.00
Healthcare	Per 1,000 square feet	38 \$41.00
Institutional	Per 1,000 square feet	68 \$74.00
Sheriff Impact Fees		
Residential		
Single Family Detached	Per housing unit	421 \$131.00
Single Family Attached	Per housing unit	403 \$112.00
Multifamily	Per housing unit	86 \$93.00
Nonresidential		
Retail	Per 1,000 square feet	187 \$203.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES
FISCAL YEAR: 2022-2023 ATTACHMENT TO ORDINANCE NO: 2022-1803

Office	Per 1,000 square feet	63	\$68.00
Industrial	Per 1,000 square feet	32	\$35.00
Warehouse	Per 1,000 square feet	44	\$12.00
Healthcare	Per 1,000 square feet	79	\$76.00
Institutional	Per 1,000 square feet	427	\$138.00
Parks & Recreation Impact Fees			
Residential			
Single Family Detached	Per housing unit	784	\$851.00
Single Family Attached	Per housing unit	666	\$723.00
Multifamily	Per housing unit	667	\$604.00

26.04

Impact Fees-School District

The development impact fee established by Ordinance 2021-1761 (the "School Development Impact Fee"), is hereby adjusted, updated and amended, pursuant to the terms of Ordinance 2021-1761. Section 5(c) of the School Development Impact Fee provides that the development impact fees shall be adjusted annually to reflect the effects of inflation on the costs for facilities set forth in the updated Development Impact Fee Study and updated CIP dated November 24, 2021. The fee schedule shall be adjusted using the Construction Cost Index calculated by the Engineering News-Record (ENR). For each such adjustment, the development impact fees shall be multiplied by a fraction, the numerator of which is the ENR Construction Cost Index for the most recent month for which figures are available, and the denominator of which is the ENR Construction Cost Index for the period one year prior to the period reflected in the numerator. The impact fee schedule annual adjustment update will become effective on July 1st of each year. If July 1st falls on a weekend or county holiday, the fee adjustment will become effective on the next business day thereafter. The Construction Cost Index calculated for the period of May 2021 to May 2022 results in an eight and a half percent (8.5%) increase in the School Development Impact Fee. Therefore, pursuant to the terms of Ordinance 2021-1761, the School Development Impact Fee is adjusted, updated and amended as set forth in the following schedules.

Item	Unit	Amount
School District Impact Fees		
Residential		
Single Family	Per housing unit	8202 \$8,899.00
Multifamily	Per housing unit	8701 \$9,441.00



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COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
FY 2022 - 2023
FY2023 Final
Budget

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>AMENDED</u>
10 GENERAL FUND		
10-4-011-400-00	AD VALOREM TAXES - CURRENT	29,477,667.0 0
10-4-011-400-05	VEHICLE TAXES - COUNTY	3,823,848.00
10-4-011-400-10	MOBILE HOME TAXES	1,000.00
10-4-011-400-15	ROLLBACK TAX - CURRENT	50,000.00
10-4-011-400-20	PENALTIES - CURRENT TAXES	50,000.00
10-4-011-400-75	FEE IN LIEU OF TX-CURRENT	2,000,000.00
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	750,000.00
10-4-011-410-02	FEE IN LIEU OF TX-DELINQU	1,500.00
10-4-011-410-10	PENALTIES - DELINQUENT TAX	145,000.00
10-4-011-417-00	HOMESTEAD TAX-STATE REIMB.	1,889,779.00
10-4-011-417-05	INVENTORY TAX-STATE REIMB.	80,447.00
10-4-011-417-15	STATE REIMB-MANUF EXEMPT	95,000.00
10-4-011-417-16	MANUF EXPEMPT FIL - STATE	30,000.00
10-4-011-417-20	MOTOR CARRIER IRP	120,000.00
10-4-011-418-00	1% LOCAL OPTION ROLLBACK	7,513,699.00
10-4-011-418-05	1% LOCAL OPTION REVENUE	3,307,280.00
10-4-011-419-00	MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	20,000.00
10-4-011-434-50	STATE AID TO SUB DIV	3,700,000.00
10-4-011-436-10	INTERGOVERNMENTAL REVENUE	255,000.00
10-4-011-441-00	LICENSES - CABLE FRANCHISE	497,278.00
10-4-011-441-05	LICENSE - COIN TELEPHONES	110,000.00
10-4-011-480-05	INTEREST INCOME	110,000.00
10-4-011-490-25	MISCELLANEOUS INCOME	15,000.00
10-4-011-490-50	TRUST FUND OVERAGE	15,000.00
10-4-011-490-60	RENTS - GENERAL	22,680.00
10-4-011-490-61	RENT - HISTORIC COURTHOUSE	10,000.00
10-4-021-456-00	SALE OF COPIES	1,500.00
10-4-023-459-50	CHARGES - TAX BILLING	12,000.00
10-4-023-490-35	OTHER INCOME	50,000.00
10-4-031-442-00	PERMITS - BUILDING	4,250,000.00
10-4-031-442-01	PERMITS - MOBILE HOME	10,000.00
10-4-031-442-02	PERMITS SIGN	2,000.00
10-4-031-442-03	FEES - RE-INSPECTION	10,000.00
10-4-031-442-50	PERMITS-ELECTRICAL	10,000.00

10-4-031-442-51	PERMITS-PLUMBING	2,000.00
10-4-031-442-52	PERMITS-MECHANICAL	11,300.00
10-4-032-442-54	PERMIT - MOVE MOBILE HOME	1,000.00
10-4-032-442-55	PERMIT - ZONING	140,000.00
10-4-032-442-57	PERMIT - ALARMS	2,500.00
10-4-032-442-59	MOBILE HOME/CHG OF OWNERS	500.00
10-4-032-442-60	PERMITS-DEMOLITION	2,500.00
10-4-032-442-62	PERMIT - MOVE HOUSE	500.00
10-4-032-442-63	ZONING VERIFICATION LETTE	2,500.00
10-4-032-444-00	CHARGES - REZONINGS	10,000.00
10-4-032-444-01	CHARGES - SUBDIVISION VARIANCES	5,000.00
10-4-032-444-03	CHARGES - PLATS	120,000.00
10-4-032-444-04	CHARGES- DEV REV COMM	2,500.00
10-4-032-490-35	OTHER INCOME	100,000.00
10-4-041-456-00	SALE OF COPIES	1,000.00
10-4-044-455-05	CONV. FEE (DMV STICKER)	70,000.00
10-4-044-468-00	BANK / RETURNED CK FEES	3,025.00
10-4-045-441-15	DEED FEES	2,000.00
10-4-045-455-00	COSTS - DELINQUENT TAX	217,500.00
10-4-045-467-00	PASSPORT FEES	43,000.00
10-4-051-434-75	STATE ELECTION COMMISSION	80,000.00
10-4-060-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00	COUNTY FEES	1,028,500.00
10-4-060-446-01	STATE FEES RETAINED (3%)	75,000.00
10-4-060-446-03	FEES - R.M.C.	297,920.00
10-4-060-456-00	SALE OF COPIES-ROD	7,000.00
10-4-063-434-00	STATE SALARY PARTICIPATION	15,075.00
10-4-063-461-20	FINES	7,000.00
10-4-063-461-45	FEES OR PENALTIES	40,000.00
10-4-063-461-55	FEES-3% COST OF COLLECTION	2,000.00
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	175,000.00
10-4-068-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-068-436-10	INTERGOVERNMENTAL REVENUE	35,000.00
10-4-068-448-00	CREMATION PERMIT FEES	8,000.00
10-4-068-459-60	CORONER REPORT FEES	1,000.00
10-4-068-459-70	CORONER CREMATION FEES	6,000.00
10-4-069-434-00	STATE SALARY PARTICIPATION	15,075.00
10-4-069-456-00	SALE OF COPIES	1,000.00
10-4-069-457-00	LICENSES - MARRIAGE	15,000.00
10-4-069-461-00	COSTS OF COURT	100,000.00

10-4-069-461-60	FEES - PROBATE	17,000.00
10-4-070-461-05	FINES-MAGISTRATES	210,000.00
10-4-070-461-95	FEES-CIVIL PAPERS	100,000.00
10-4-110-434-00	STATE SALARY PARTICIPATION	15,075.00
10-4-110-434-60	DSS - PROCESS SERVICE FEES	10,000.00
10-4-110-457-05	LICENSE-PREC. METAL SALES	1,000.00
10-4-110-457-06	SCRAP METAL BUYER LICENSE	500.00
10-4-110-464-00	FEES-SEX OFFENDER REGISTRY	10,000.00
10-4-110-466-00	FEES - CIVIL PAPERS	15,000.00
10-4-117-436-05	REIMB.- TOWN OF KERSHAW	734,411.00
10-4-120-436-10	INTERGOVERNMENTAL REVENUE	5,000.00
10-4-120-457-10	FEES-FINGERPRINTING	1,200.00
10-4-120-459-20	SALE OF MEALS	1,000.00
10-4-120-491-00	COMMISSARY COMMISSION INCOME	40,000.00
10-4-121-436-10	REIMB. SALARY & FRINGE	751,792.00
10-4-140-470-10	DONATIONS NUC/PLANNING	25,000.00
10-4-142-436-05	REIMB - TOWN OF KERSHAW	177,055.00
10-4-144-459-05	CHARGES - FIRE MARSHAL	2,000.00
10-4-153-458-00	CHARGES - AMBULANCE	2,800,000.00
10-4-202-422-00	ROAD IMPROVEMENT FEES	3,175,475.00
10-4-202-450-25	SALES - SIGNS	1,000.00
10-4-202-450-70	SALE - METAL	1,000.00
10-4-202-468-50	ROADWAY REINSPECTION FEE	500.00
10-4-210-450-70	SALES - METAL	2,000.00
10-4-312-434-40	STATE TIRE DISP. FEES	30,000.00
10-4-312-450-00	CHARGES - LANDFILL	50,000.00
10-4-312-450-10	CHARGES - SOLID WASTE COLL	8,000.00
10-4-312-450-70	SALES-METAL	20,000.00
10-4-318-459-45	FEES - ANIMAL	48,000.00
10-4-601-434-58	DSS IN LIEU OF RENT	40,000.00
10-4-610-434-45	STATE VETERANS AFFAIRS	5,000.00
10-4-815-451-00	PROGRAM REV. RECREATION	1,235,000.00
10-4-840-435-06	STATE AID TO LIBRARY	140,000.00
10-4-840-435-10	STATE LOTTERY FUNDS LIBRARY	20,000.00
10-4-840-457-30	BOOK SALES - FRIENDS OF DEL WEBB	10,500.00
10-4-840-468-75	LIBRARY FINES/FEES/MISC. SALES	65,000.00
10-4-840-471-10	DONATIONS CS DEL WEBB	2,500.00
10-4-840-471-15	DONATIONS REVENUE LANC & KERSHAW	2,500.00
10-4-840-471-20	DONATIONS REV. DEL WEBB	2,500.00
10-8-011-801-03	TRANSFER FROM OTHER FD	32,750.00
10-8-011-810-02	FUND BALANCE- ASSIGNED	4,930,405.00
10 GENERAL FUND		<u>75,987,386.00</u>

11 CAPITAL IMPROVEMENT FUND

11-4-011-400-00	CUR. AD VALOREM TAX - EQUIP FUND	1,967,815.00
11-4-011-400-05	VEHICLE TAX - EQUIP. FUND	213,600.00
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	75,000.00
11-4-011-410-00	DELINQ. TAX - EQUIP. FUND	45,000.00
11-4-011-410-10	PENALTIES - DELINQ TAX	8,000.00
11-4-011-417-00	STATE REIMB-HOMESTEAD TAX	80,000.00
11-4-011-417-15	STATE REIMB-MANUF EXEMPT	2,500.00
11-4-011-417-16	MANUF EXPEMPT FIL - STATE	4,500.00

11 CAPITAL IMPROVEMENT FUND 2,400,415.00

12 COURT MANDATED SECURITY

12-4-011-400-00	AD VALOREM TAXES - CURRENT	1,457,176.00
12-4-011-400-05	VEHICLE TAXES - COUNTY	165,000.00
12-4-011-400-15	ROLLBACK TAXES - CURRENT	1,000.00
12-4-011-400-20	PENALTIES - CURRENT TAXES	2,500.00
12-4-011-400-75	FEE IN LIEU OF TX-CURRENT	65,000.00
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	35,000.00
12-4-011-410-10	PENALTIES - DELINQ TAX	6,000.00
12-4-011-417-00	STATE REIMB-HOMESTEAD TAX	80,000.00
12-4-011-417-15	STATE REIMB-MANUF EXEMPT	2,000.00
12-4-011-417-16	MANUF EXPEMPT FIL - STATE	2,000.00
12-4-011-419-00	MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	1,000.00

12 COURT MANDATED SECURITY 1,816,676.00

13 VICTIMS SERVICES FUND

13-4-116-462-05	ASSESS - CRIME VICTIMS	20,000.00
13-4-116-462-15	CONVICTION SURCHARGE	20,000.00
13-4-116-462-35	VICTIMS-OTHER ENTITY COLLECTIONS	7,000.00

13 VICTIMS SERVICES FUND 47,000.00

15 E-911 FUND

15-4-034-423-00	E-911 TARIFF	170,000.00
15-4-034-423-05	E-911 CMRS SURCHARGE	160,000.00
15-4-034-435-05	STATE - E911COST REIMB.	410,040.00

15 E-911 FUND 740,040.00

17 HOSPITALITY TAX FUND

17-4-011-425-00	LOCAL HOSPITALITY TAX REV	1,700,000.00
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17 HOSPITALITY TAX FUND 1,700,000.00

18 STATE ACCOMMODATIONS TAX FUND

18-4-011-434-20	STATE ACCOMMODATIONS TAX	150,000.00
18-8-011-810-01	FUND BALANCE-RESERVED	105,000.00
18 STATE ACCOMMODATIONS TAX FUND		<u>255,000.00</u>
19 STORMWATER FUND		
19-4-203-450-80	STORMWATER PLAN REVIEW FEE	55,500.00
19-4-203-454-50	STORMWATER FEE	1,583,485.00
19-8-203-810-01	FUND BALANCE - RESERVED	1,243,000.00
19 STORMWATER FUND		<u>2,881,985.00</u>
20 LANC CTY TRANSP COMM FUND		
20-4-206-434-30	STATE C FUNDS-RD. IMPR.	6,903,000.00
20-8-206-810-04	FUND BALANCE-UNASSIGNED	997,000.00
20 LANC CTY TRANSP COMM FUND		<u>7,900,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		
22-4-917-453-00	FIRE DISTRICT FEE	978,750.00
22-8-917-810-05	FUND BALANCE - COMMITTED	222,957.00
22 INDIAN LAND FIRE PROT. DISTRICT		<u>1,201,707.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND		
29-4-011-421-00	LOCAL ACCOM. TAX REVENUE	120,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		<u>120,000.00</u>
30 DEBT SERVICE FUND		
30-4-016-400-00	AD VALOREM TAXES - CURRENT	3,974,019.00
30-4-016-400-05	VEHICLE TAXES - COUNTY	235,000.00
30-4-016-400-15	ROLLBACK TAX - CURRENT	10,000.00
30-4-016-400-20	PENALTIES - CURRENT TAXES	5,000.00
30-4-016-400-75	FEE IN LIEU OF TX-CURRENT	150,000.00
30-4-016-410-00	AD VALOREM TAX-DELINQUENT	105,000.00
30-4-016-410-10	PENALTIES - DELINQUENT TAX	12,000.00
30-4-016-417-00	HOMESTEAD TAX-STATE REIMB.	165,000.00
30-4-016-417-05	INVENTORY TAX-STATE REIMB.	11,716.00
30-4-016-417-15	STATE REIMB-MANUF EXEMPT	9,500.00
30-4-016-417-16	MANUF EXPEMPT FIL - STATE	1,000.00
30-4-016-419-00	MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	2,000.00
30-4-016-480-05	INTEREST INCOME	2,515.00
30-8-016-810-05	FUND BALANCE - COMMITTED	300,000.00
30-8-862-801-03	TRANSFER FROM CPST 3 (62)	2,221,657.00
30 DEBT SERVICE FUND		<u>7,204,407.00</u>
47 AIRPORT FUND		
47-4-215-459-15	SALES- FUEL	116,000.00

47-4-215-490-60	RENTS - GENERAL	53,000.00
47-8-215-801-01	TRANSFER FROM GENERAL FUND	198,088.00
47 AIRPORT FUND		<u>367,088.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT		
50-4-928-453-00	FIRE DISTRICT FEE	890,640.00
50-4-928-460-00	PENALTY - FIRE FEE	2,500.00
50-8-931-810-04	FUND BALANCE-UNDESIGNATED	39,288.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		<u>932,428.00</u>
51 VAN WYCK FIRE PROT. DISTRICT		
51-4-939-453-00	FIRE DISTRICT FEE	148,140.00
51 VAN WYCK FIRE PROT. DISTRICT		<u>148,140.00</u>
61 CAPITAL PROJECT SALES TAX 2		
61-4-891-424-00	1% REV CAPITAL PROJECTS SALES TAX	1,300,000.00
61-8-891-810-04	FUND BALANCE-UNDESIGNATED	7,301,000.00
61 CAPITAL PROJECT SALES TAX 2		<u>8,601,000.00</u>
62 CAPITAL PROJECT SALES TAX 3		
62-4-861-424-00	1% LOCAL OPTION CAP PROJE	12,000,000.00
		0
62-4-861-480-05	INTEREST INCOME	1,500.00
62 CAPITAL PROJECT SALES TAX 3		<u>12,001,500.00</u>
TOTALS:		<u>124,304,772.00</u>

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY 2022 - 2023
FY2023 Final
Budget

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>AMENDED</u>
10 GENERAL FUND	
10-7-005-510-20	UNEMPL COMP EXP 30,000.00
10-7-005-520-00	WORKERS COMP VOLUNTEERS 120,000.00
10-7-005-520-40	CNT - RETIREMENT MATCH 6,000.00
10-7-005-520-45	RETIREE INSURANCE 165,000.00
10-7-005-593-00	MAINTENANCE-SERVICE AGREEMENT 10,000.00
10-7-005-604-01	AUDIT 70,000.00
10-7-005-625-04	DA-MED IND FUND 178,675.00
10-7-005-650-00	INSURANCE-GENERAL 1,541,425.00

10-7-005-781-00	MISCELLANEOUS EXPENSE	9,475.00
10-7-007-500-00	WAGES & SALARIES FULL TIME	219,500.00
10-7-007-500-10	WAGES & SALARIES PARTTIME	1,000.00
10-7-007-510-00	FICA-EMPLOYERS CONTRIB.	16,700.00
10-7-007-510-05	SC RET EMPLOYERS CONTRIB	38,320.00
10-7-007-510-15	HEALTH/LIFE INS EMPLOYERS	19,700.00
10-7-007-510-25	WORKERS COMPENSATION	3,935.00
10-7-007-530-00	TRAVEL, TRAINING, DUES	75,000.00
10-7-007-540-00	SUPPLIES- GENERAL	4,000.00
10-7-007-541-00	SUPPLIES POSTAGE	500.00
10-7-007-543-01	SUPPLIES - FOOD	2,000.00
10-7-007-551-00	EQUIPMENT- GENERAL	1,000.00
10-7-007-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-007-590-00	MAINTENANCE - VEHICLES	1,000.00
10-7-007-590-05	GASOLINE	3,000.00
10-7-007-600-00	CONTRACTUAL SERVICES(CS)	55,585.00
10-7-007-605-00	CS - PRINTING	1,000.00
10-7-007-670-00	ADVERTISING	7,000.00
10-7-007-750-00	LEASE- COPIERS	4,000.00
10-7-011-500-00	WAGES & SALARIES FULL TIME	101,710.00
10-7-011-500-10	WAGES & SALARIES PART-TIME	103,500.00
10-7-011-510-00	FICA-EMPLOYERS CONTRIB.	15,700.00
10-7-011-510-05	SC RET EMPLOYERS CONTRIB	36,035.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	57,195.00
10-7-011-510-25	WORKERS COMPENSATION	3,495.00
10-7-011-530-00	TRAVEL, TRAINING, DUES	45,000.00
10-7-011-540-00	SUPPLIES-GENERAL	7,500.00
10-7-011-543-01	SUPPLIES-FOOD	6,000.00
10-7-011-571-00	UTILITIES-TELEPHONE	19,500.00
10-7-011-600-00	CONTRACTUAL SERVICES (CS)	100,000.00
10-7-011-604-00	PROFESSIONAL SERVICES	100,000.00
10-7-011-670-00	ADVERTISING	10,000.00
10-7-011-690-00	SPECIAL PROJECTS	3,514,650.00
10-7-011-691-01	SP - PROMOTIONS	18,000.00
10-7-011-760-00	CNT - GRANTS MATCH	280,000.00
10-7-011-771-00	DS - LEASE PURCHASE	50,000.00
10-7-011-781-00	MISCELLANEOUS EXPENSE	10,000.00
10-7-011-781-27	BONDS - SURETY	2,000.00
10-7-014-620-00	ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-06	DA - CLEMSON EXTENSION	27,000.00
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	419,372.00

10-7-014-625-17	DA-LANCASTER SOIL & WATER	115,231.00
10-7-014-625-22	DA-CATAWBA RPC	58,147.00
10-7-014-625-23	DA-DELEGATION DISBURSEMENT	25,000.00
10-7-014-625-29	DA - HWY PATROL DUES	750.00
10-7-014-625-31	DA-L.C. COUNCIL ON AGING	40,000.00
10-7-014-625-35	DA-HISTORIC COMMISSION	6,050.00
10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	943,580.00
10-7-014-625-50	DA- KEYSTONE SUBSTANCE ABUSE	10,000.00
10-7-019-500-00	WAGES & SALARIES FULL TIME	198,100.00
10-7-019-510-00	FICA-EMPLOYERS CONTRIB.	15,535.00
10-7-019-510-05	SC RET EMPLOYERS CONTRIB	35,665.00
10-7-019-510-15	HEALTH/LIFE INS EMPLOYERS	41,065.00
10-7-019-510-25	WORKERS COMPENSATION	2,870.00
10-7-019-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-019-540-00	SUPPLIES-GENERAL	3,000.00
10-7-019-551-00	EQUIPMENT-GENERAL	24,370.00
10-7-019-571-00	UTILITIES-TELEPHONE	2,500.00
10-7-019-593-00	MAINTENANCE-SERVICE AGREE	12,000.00
10-7-019-600-00	CONTRACTUAL SERVICES(CS)	53,000.00
10-7-019-670-00	ADVERTISING	10,000.00
10-7-019-690-00	SPECIAL PROJECTS	8,000.00
10-7-019-750-00	LEASE-COPIERS	4,000.00
10-7-020-500-00	WAGES & SALARIES FULL TIME	148,615.00
10-7-020-510-00	FICA-EMPLOYERS CONTRIB.	11,370.00
10-7-020-510-05	SC RET EMPLOYERS CONTRIB	26,100.00
10-7-020-510-15	HEALTH/LIFE INS EMPLOYERS	31,035.00
10-7-020-510-25	WORKERS COMPENSATION	2,335.00
10-7-020-530-00	TRAVEL, TRAINING, DUES	5,100.00
10-7-020-540-00	SUPPLIES-GENERAL	1,500.00
10-7-020-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-020-670-00	ADVERTISING	500.00
10-7-020-750-00	LEASE- COPIERS	3,000.00
10-7-021-500-00	WAGES & SALARIES FULL TIME	565,870.00
10-7-021-500-05	SALARIES - OVERTIME	4,000.00
10-7-021-500-06	OT-HIST COURTHOUSE EVENTS	7,000.00
10-7-021-500-10	WAGES & SALARIES PART-TIME	18,600.00
10-7-021-510-00	FICA-EMPLOYERS CONTRIB.	45,550.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	103,550.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	65,975.00
10-7-021-510-25	WORKERS COMPENSATION	19,084.00
10-7-021-530-00	TRAVEL, TRAINING, DUES	51,500.00
10-7-021-540-00	SUPPLIES-GENERAL	10,200.00
10-7-021-549-05	SUPPLIES - WELCOME CENTER	4,000.00

10-7-021-551-00	EQUIPMENT-GENERAL	3,000.00
10-7-021-600-00	CONTRACTUAL SERVICES (CS)	27,000.00
10-7-021-604-10	PS - MEDICAL	137,000.00
10-7-021-690-00	SPECIAL PROJECTS	83,750.00
10-7-021-750-00	LEASE- COPIERS	8,000.00
10-7-022-500-00	WAGES & SALARIES FULL TIME	168,600.00
10-7-022-510-00	FICA-EMPLOYERS CONTRIB.	12,900.00
10-7-022-510-05	SC RET EMPLOYERS CONTRIB	29,600.00
10-7-022-510-15	HEALTH/LIFE INS EMPLOYERS	27,600.00
10-7-022-510-25	WORKERS COMPENSATION	4,070.00
10-7-022-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-022-540-00	SUPPLIES-GENERAL	1,500.00
10-7-022-551-00	EQUIPMENT-GENERAL	10,400.00
10-7-022-571-00	UTILITIES-TELEPHONE	1,750.00
10-7-022-604-04	PS-LEGAL/GENERAL	200,000.00
10-7-022-750-00	LEASE- COPIERS	2,000.00
10-7-023-500-00	WAGES & SALARIES FULL TIME	536,500.00
10-7-023-500-05	SALARIES- OT	1,250.00
10-7-023-500-10	WAGES & SALARIES PART-TIME	29,050.00
10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	41,140.00
10-7-023-510-05	SC RET EMPLOYERS CONTRIB	94,420.00
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	50,920.00
10-7-023-510-25	WORKERS COMPENSATION	1,920.00
10-7-023-530-00	TRAVEL, TRAINING, DUES	11,360.00
10-7-023-540-00	SUPPLIES-GENERAL	12,500.00
10-7-023-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-023-560-00	EQUIPMENT - CAPITALIZED	5,500.00
10-7-023-571-00	UTILITIES-TELEPHONE	4,000.00
10-7-023-593-00	MAINTENANCE-SERVICE AGREE.	27,250.00
10-7-023-605-00	CS - PRINTING	1,500.00
10-7-023-670-00	ADVERTISING	2,500.00
10-7-023-750-00	LEASE- COPIERS	5,500.00
10-7-024-500-00	WAGES & SALARIES FULL TIME	233,850.00
10-7-024-500-05	SALARIES- OVERTIME	400.00
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	41,635.00
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	41,135.00
10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	48,675.00
10-7-024-510-25	WORKERS COMPENSATION	14,485.00
10-7-024-520-10	EMPLOYEE MERIT POOL	310,000.00
10-7-024-530-00	TRAVEL, TRAINING, DUES	4,650.00
10-7-024-540-00	SUPPLIES-GENERAL	6,000.00
10-7-024-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-024-600-00	CONTRACTUAL SERVICES (CS)	66,215.00

10-7-024-670-00	ADVERTISING	11,000.00
10-7-024-690-00	SPECIAL PROJECTS	70,000.00
10-7-024-750-00	LEASE- COPIERS	6,000.00
10-7-025-500-00	WAGES & SALARIES FULL TIME	66,220.00
10-7-025-510-00	FICA-EMPLOYERS CONTRIB.	5,120.00
10-7-025-510-05	SC RET EMPLOYERS CONTRIB	11,755.00
10-7-025-510-15	HEALTH/LIFE INS EMPLOYERS	13,790.00
10-7-025-510-25	WORKERS COMPENSATION	2,115.00
10-7-025-530-00	TRAVEL, TRAINING, DUES	6,000.00
10-7-025-540-00	SUPPLIES-GENERAL	2,000.00
10-7-025-571-00	UTILITIES-TELEPHONE	1,000.00
10-7-025-690-00	SPECIAL PROJECTS	15,000.00
10-7-026-500-00	WAGES & SALARIES FULL TIME	672,330.00
10-7-026-500-05	SALARIES- OVERTIME	2,250.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	51,430.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	118,060.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	79,975.00
10-7-026-510-25	WORKERS COMPENSATION	8,500.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	36,300.00
10-7-026-540-00	SUPPLIES-GENERAL	5,000.00
10-7-026-542-00	SUPPLIES - CLOTHING	1,000.00
10-7-026-550-00	MSA-DP HW MTN	38,515.00
10-7-026-551-00	EQUIPMENT-GENERAL	21,800.00
10-7-026-560-00	EQUIPMENT - CAPITALIZED	220,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	275,700.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	601,555.00
10-7-026-605-02	MSA-DP SW MTN	738,000.00
10-7-026-690-00	SPECIAL PROJECTS	94,455.00
10-7-026-750-00	LEASE- COPIERS	3,000.00
10-7-027-500-00	WAGES & SALARIES FULLTIME	80,925.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	6,255.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	14,350.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	8,940.00
10-7-027-510-25	WORKERS COMPENSATION	1,000.00
10-7-027-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-027-540-00	SUPPLIES - GENERAL	5,000.00
10-7-027-541-00	SUPPLIES-POSTAGE	100.00
10-7-027-571-00	UTILITIES-TELEPHONE	1,000.00
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	80,715.00
10-7-031-500-00	WAGES & SALARIES FULL TIME	849,515.00
10-7-031-500-05	SALARIES - OVERTIME	2,000.00
10-7-031-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	65,140.00

10-7-031-510-05	SC RET EMPLOYERS CONTRIB	149,525.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	139,690.00
10-7-031-510-25	WORKERS COMPENSATION	23,195.00
10-7-031-530-00	TRAVEL, TRAINING, DUES	23,500.00
10-7-031-540-00	SUPPLIES-GENERAL	13,000.00
10-7-031-551-00	EQUIPMENT-GENERAL	6,400.00
10-7-031-571-00	UTILITIES-TELEPHONE	16,500.00
10-7-031-600-00	CONTRACTUAL SERVICES (CS)	200,000.00
10-7-031-613-00	DEMOLITION EXPENSE	
10-7-031-670-00	ADVERTISING	250.00
10-7-031-750-00	LEASE- COPIERS	5,000.00
10-7-032-500-00	WAGES & SALARIES FULL TIME	844,135.00
10-7-032-500-05	SALARIES - OVERTIME	6,500.00
10-7-032-500-10	WAGES & SALARIES PART-TIME	
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	64,921.00
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	149,020.00
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	131,280.00
10-7-032-510-25	WORKERS COMPENSATION	17,276.00
10-7-032-530-00	TRAVEL, TRAINING, DUES	13,750.00
10-7-032-540-00	SUPPLIES-GENERAL	11,915.00
10-7-032-541-00	SUPPLIES-POSTAGE	4,000.00
10-7-032-543-01	SUPPLIES-FOOD	3,750.00
10-7-032-551-00	EQUIPMENT-GENERAL	1,000.00
10-7-032-571-00	UTILITIES-TELEPHONE	8,000.00
10-7-032-590-00	MAINTENANCE-VEHICLES	
10-7-032-590-05	GASOLINE	
10-7-032-600-00	CONTRACTUAL SERVICES (CS)	65,000.00
10-7-032-600-15	CS-TRAFFIC IMPACT ANALYSES	100,000.00
10-7-032-613-00	DEMOLITION EXPENSE	100,000.00
10-7-032-670-00	ADVERTISING	18,000.00
10-7-032-690-00	SPECIAL PROJECTS	
10-7-032-750-00	LEASE- COPIERS	16,500.00
10-7-041-500-00	WAGES & SALARIES FULL TIME	654,370.00
10-7-041-500-05	SALARIES - OVERTIME	2,000.00
10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	50,215.00
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	115,260.00
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	95,845.00
10-7-041-510-25	WORKERS COMPENSATION	13,610.00
10-7-041-530-00	TRAVEL, TRAINING, DUES	23,000.00
10-7-041-540-00	SUPPLIES-GENERAL	4,500.00
10-7-041-541-00	SUPPLIES-POSTAGE	2,500.00
10-7-041-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	41,560.00

10-7-041-600-00	CONTRACTUAL SERVICES (CS)	17,905.00
10-7-041-605-00	CS-PRINTING	2,500.00
10-7-041-670-00	ADVERTISING	200.00
10-7-041-750-00	LEASE- COPIERS	22,000.00
10-7-043-500-00	WAGES & SALARIES FULL TIME	253,570.00
10-7-043-500-05	SALARIES- OT	500.00
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	19,435.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	44,615.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	40,400.00
10-7-043-510-25	WORKERS COMPENSATION	905.00
10-7-043-530-00	TRAVEL, TRAINING, DUES	4,500.00
10-7-043-540-00	SUPPLIES-GENERAL	11,000.00
10-7-043-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-043-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-043-670-00	ADVERTISING	3,500.00
10-7-043-750-00	LEASE- COPIERS	5,000.00
10-7-044-500-00	WAGES & SALARIES FULL TIME	287,105.00
10-7-044-500-05	SALARIES - OVERTIME	3,000.00
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	22,080.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	50,680.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	43,995.00
10-7-044-510-25	WORKERS COMPENSATION	1,030.00
10-7-044-530-00	TRAVEL, TRAINING, DUES	3,500.00
10-7-044-540-00	SUPPLIES-GENERAL	11,500.00
10-7-044-541-00	SUPPLIES-POSTAGE	13,000.00
10-7-044-571-00	UTILITIES-TELEPHONE	2,500.00
10-7-044-605-00	CS-PRINTING	92,000.00
10-7-044-670-00	ADVERTISING	700.00
10-7-044-750-00	LEASE- COPIERS	3,000.00
10-7-044-781-20	BANK CHARGES	100.00
10-7-044-781-26	BONDS EXPENSE	500.00
10-7-044-782-00	OVER/SHORTAGE	200.00
10-7-045-500-00	WAGES & SALARIES FULL TIME	201,940.00
10-7-045-500-05	SALARIES - OVERTIME	500.00
10-7-045-500-10	WAGES & SALARIES PART-TIME	400.00
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	15,520.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	35,620.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	48,630.00
10-7-045-510-25	WORKERS COMPENSATION	725.00
10-7-045-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-045-540-00	SUPPLIES-GENERAL	6,000.00
10-7-045-541-00	SUPPLIES-POSTAGE	51,000.00
10-7-045-551-00	EQUIPMENT-GENERAL	5,000.00

10-7-045-571-00	UTILITIES-TELEPHONE	2,500.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	27,500.00
10-7-045-604-00	PROFESSIONAL SERVICES	12,500.00
10-7-045-605-00	CS - PRINTING	1,000.00
10-7-045-670-00	ADVERTISING	30,000.00
10-7-045-680-00	FEE REIMBURSEMENT	600.00
10-7-045-750-00	LEASE- COPIERS	3,350.00
10-7-045-781-27	BONDS - SURETY	300.00
10-7-045-782-00	OVER/SHORTAGE	120.00
10-7-051-500-00	WAGES & SALARIES FULL TIME	188,975.00
10-7-051-500-05	SALARIES- OVERTIME	3,000.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	161,710.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	27,060.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	47,900.00
10-7-051-510-10	S.C. POLICE RET EMPLOYER	
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	39,940.00
10-7-051-510-25	WORKERS COMPENSATION	1,260.00
10-7-051-530-00	TRAVEL, TRAINING, DUES	18,375.00
10-7-051-540-00	SUPPLIES-GENERAL	19,000.00
10-7-051-541-00	SUPPLIES- POSTAGE	7,000.00
10-7-051-551-00	EQUIPMENT-GENERAL	22,900.00
10-7-051-560-00	EQUIPMENT - CAPITALIZED	140,040.00
10-7-051-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-051-593-00	MAINTENANCE-SERVICE AGREEMENT	53,615.00
10-7-051-600-00	CONTRACTUAL SERVICES (CS)	14,360.00
10-7-051-605-00	CS-PRINTING	15,000.00
10-7-051-670-00	ADVERTISING	6,800.00
10-7-051-750-00	LEASE- COPIERS	4,500.00
10-7-060-500-00	WAGES & SALARIES FULL TIME	215,900.00
10-7-060-500-05	SALARIES- OT	1,000.00
10-7-060-500-10	WAGES & SALARIES PARTTIME	1,000.00
10-7-060-510-00	FICA-EMPLOYERS CONTRIB.	16,670.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	38,265.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	56,780.00
10-7-060-510-25	WORKERS COMPENSATION	780.00
10-7-060-530-00	TRAVEL, TRAINING, DUES	4,800.00
10-7-060-540-00	SUPPLIES-GENERAL	5,000.00
10-7-060-541-00	SUPPLIES POSTAGE	3,000.00
10-7-060-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-060-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	83,460.00
10-7-060-750-00	LEASE- COPIERS	6,000.00
10-7-060-782-00	OVER/SHORT	250.00

10-7-061-500-10	WAGES & SALARIES PARTTIME	29,470.00
10-7-061-510-00	FICA-EMPLOYERS CONTRIB	2,190.00
10-7-061-510-10	S.C. POLICE RET EMPLOYER	5,505.00
10-7-061-510-25	WORKERS COMPENSATION	1,140.00
10-7-061-540-00	SUPPLIES-GENERAL	3,000.00
10-7-061-571-00	UTILITIES-TELEPHONE	15,700.00
10-7-061-600-00	CONTRACTUAL SERVICES(CS)	5,000.00
10-7-061-780-05	PDC-JURORS	35,000.00
10-7-063-500-00	WAGES & SALARIES FULL TIME	271,350.00
10-7-063-500-05	SALARIES OVERTIME	500.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	19,765.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	45,365.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	55,035.00
10-7-063-510-25	WORKERS COMPENSATION	6,250.00
10-7-063-530-00	TRAVEL, TRAINING, DUES	2,100.00
10-7-063-540-00	SUPPLIES-GENERAL	6,300.00
10-7-063-541-00	SUPPLIES POSTAGE	5,000.00
10-7-063-542-00	SUPPLIES - CLOTHING	1,000.00
10-7-063-551-00	EQUIPMENT-GENERAL	2,000.00
10-7-063-560-00	EQUIPMENT - CAPITALIZED	180,000.00
10-7-063-571-00	UTILITIES-TELEPHONE	11,000.00
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
10-7-063-781-27	BONDS - SURETY	500.00
10-7-064-500-00	WAGES & SALARIES FULL TIME	221,935.00
10-7-064-500-05	SALARIES OVERTIME	500.00
10-7-064-500-10	SALARIES- PART TIME	13,650.00
10-7-064-510-00	FICA-EMPLOYERS CONTRIB.	18,010.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	39,060.00
10-7-064-510-10	S.C. POLICE RET EMPLOYER	2,630.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	40,875.00
10-7-064-510-25	WORKERS COMPENSATION	995.00
10-7-064-530-00	TRAVEL, TRAINING, DUES	2,100.00
10-7-064-540-00	SUPPLIES-GENERAL	10,000.00
10-7-064-541-00	SUPPLIES POSTAGE	15,000.00
10-7-064-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-064-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12	SP-DSS INCENTIVE	47,032.00
10-7-064-750-00	LEASE- COPIERS	2,500.00
10-7-068-500-00	WAGES & SALARIES FULL TIME	383,045.00
10-7-068-500-10	WAGES & SALARIES PARTTIME	78,000.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	32,745.00

10-7-068-510-05	SC RET EMPLOYERS CONTRIB	31,460.00
10-7-068-510-10	S.C. POLICE RET EMPLOYER	50,375.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	45,660.00
10-7-068-510-25	WORKERS COMPENSATION	26,470.00
10-7-068-530-00	TRAVEL, TRAINING, DUES	12,500.00
10-7-068-540-00	SUPPLIES-GENERAL	13,500.00
10-7-068-542-00	SUPPLIES - CLOTHING	11,000.00
10-7-068-551-00	EQUIPMENT-GENERAL	11,000.00
10-7-068-571-00	UTILITIES-TELEPHONE	8,500.00
10-7-068-590-00	MAINTENANCE - VEHICLES	5,500.00
10-7-068-590-05	GASOLINE	20,000.00
10-7-068-600-00	CONTRACTUAL SERVICES (CS)	11,000.00
10-7-068-604-00	PROFESSIONAL SERVICES	3,500.00
10-7-068-604-10	PS-MEDICAL	220,000.00
10-7-068-750-00	LEASE- COPIERS	3,000.00
10-7-068-781-27	BONDS - SURETY	500.00
10-7-069-500-00	WAGES & SALARIES FULL TIME	348,395.00
10-7-069-500-05	SALARIES - OVERTIME	350.00
10-7-069-500-10	WAGES & SALARIES PART-TIME	54,750.00
10-7-069-510-00	FICA-EMPLOYERS CONTRIB.	31,375.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	43,510.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	17,635.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	46,050.00
10-7-069-510-25	WORKERS COMPENSATION	1,465.00
10-7-069-530-00	TRAVEL, TRAINING, DUES	17,000.00
10-7-069-540-00	SUPPLIES-GENERAL	12,500.00
10-7-069-551-00	EQUIPMENT-GENERAL	4,000.00
10-7-069-571-00	UTILITIES-TELEPHONE	4,500.00
10-7-069-593-00	MAINTENANCE-SERVICE AGREE.	7,000.00
10-7-069-600-00	CONTRACTUAL SERVICES (CS)	20,000.00
10-7-069-670-00	ADVERTISING	250.00
10-7-069-750-00	LEASE- COPIERS	6,000.00
10-7-069-781-26	BONDS EXPENSE	700.00
10-7-070-500-00	WAGES & SALARIES FULL TIME	736,380.00
10-7-070-500-05	SALARIES OVERTIME	14,000.00
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	57,405.00
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	50,620.00
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	78,320.00
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	93,405.00
10-7-070-510-25	WORKERS COMPENSATION	17,700.00
10-7-070-530-00	TRAVEL, TRAINING, DUES	7,800.00
10-7-070-540-00	SUPPLIES-GENERAL	19,000.00
10-7-070-542-00	SUPPLIES - CLOTHING	3,600.00

10-7-070-570-00	UTILITIES-GENERAL	16,500.00
10-7-070-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-070-590-00	MAINTENANCE-VEHICLES	3,000.00
10-7-070-590-05	GASOLINE	8,800.00
10-7-070-593-00	MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-070-750-00	LEASE- COPIERS	6,600.00
10-7-070-780-05	PDC-JURORS	8,500.00
10-7-070-781-27	BONDS - SURETY	3,000.00
10-7-110-500-00	WAGES & SALARIES FULL TIME	6,926,390.00
10-7-110-500-05	SALARIES - OVERTIME	198,000.00
10-7-110-500-10	WAGES & SALARIES PART-TIME	39,500.00
10-7-110-510-00	FICA-EMPLOYERS CONTRIB.	547,175.00
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	163,715.00
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	1,268,335.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	972,175.00
10-7-110-510-25	WORKERS COMPENSATION	220,945.00
10-7-110-530-00	TRAVEL, TRAINING, DUES	77,540.00
10-7-110-540-00	SUPPLIES-GENERAL	30,000.00
10-7-110-540-10	SUPPLIES-SEX OFF REGISTRY	1,000.00
10-7-110-542-00	SUPPLIES-CLOTHING	68,200.00
10-7-110-551-00	EQUIPMENT-GENERAL	36,240.00
10-7-110-551-30	COMMUNICATIONS	43,000.00
10-7-110-551-45	PROTECTIVE CLOTHING	18,170.00
10-7-110-551-65	LAW ENFORCEMENT	126,470.00
10-7-110-560-00	EQUIPMENT - CAPITALIZED	
10-7-110-571-00	UTILITIES-TELEPHONE	131,990.00
10-7-110-581-00	RENT-BUILDING	34,778.00
10-7-110-590-00	MAINTENANCE-VEHICLES	200,000.00
10-7-110-590-05	GASOLINE	350,000.00
10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	193,440.00
10-7-110-600-00	CONTRACTUAL SERVICES (CS)	100,000.00
10-7-110-604-04	PS LEGAL	55,000.00
10-7-110-670-00	ADVERTISING	2,000.00
10-7-110-690-00	SPECIAL PROJECTS	
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
10-7-117-500-00	WAGES & SALARIES FULL TIME	429,110.00
10-7-117-500-05	SALARIES- OVERTIME	10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	33,592.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	88,875.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	65,334.00
10-7-117-510-25	WORKERS COMPENSATION	17,000.00

10-7-117-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-117-540-00	SUPPLIES- GENERAL	1,000.00
10-7-117-542-00	SUPPLIES- CLOTHING	3,500.00
10-7-117-551-30	COMMUNICATIONS	2,500.00
10-7-117-551-65	LAW ENFORCEMENT	6,000.00
10-7-117-590-00	MAINTENANCE- VEHICLES	25,000.00
10-7-117-590-05	GASOLINE	50,000.00
10-7-120-500-00	WAGES & SALARIES FULL TIME	1,710,382.00
10-7-120-500-05	SALARIES - OVERTIME	50,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	134,669.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	358,195.00
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	230,035.00
10-7-120-510-25	WORKERS COMPENSATION	69,055.00
10-7-120-520-25	PERSONNEL DISEASE PREV.	10,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES	12,100.00
10-7-120-540-00	SUPPLIES-GENERAL	18,000.00
10-7-120-540-15	SUPPLIES-INMATE (COMM. COMMISSION)	40,000.00
10-7-120-542-00	SUPPLIES-CLOTHING	11,000.00
10-7-120-543-00	SUPPLIES-LAUNDRY	3,000.00
10-7-120-543-05	SUPPLIES-FOOD/BEVERAGE	287,440.00
10-7-120-543-15	SUPPLIES-BOARD/LODGING	15,000.00
10-7-120-551-00	EQUIPMENT-GENERAL	10,100.00
10-7-120-551-65	EQUIPMENT-LAW ENFORCEMENT	10,300.00
10-7-120-571-00	UTILITIES-PHONE	5,500.00
10-7-120-600-00	CONTRACTUAL SERVICES	6,000.00
10-7-120-604-10	PS-MEDICAL	400,000.00
10-7-120-690-00	SPECIAL PROJECTS	
10-7-120-750-00	LEASE- COPIERS	8,000.00
10-7-120-781-50	DYS SERVICE CONTRACT	13,000.00
10-7-121-500-00	WAGES & SALARIES FULLTIME	476,492.00
10-7-121-500-05	SALARIES- OVERTIME	1,000.00
10-7-121-500-10	WAGES & SALARIES PART TIME	22,500.00
10-7-121-510-00	FICA-EMPLOYERS CONTRIB	39,360.00
10-7-121-510-10	S.C. POLICE RET EMPLOYER	104,130.00
10-7-121-510-15	HEALTH/LIFE INS EMPLOYERS	71,310.00
10-7-121-510-25	WORKERS COMPENSATION	18,000.00
10-7-121-590-00	MAINTENANCE - VEHICLES	4,000.00
10-7-121-590-05	GASOLINE	15,000.00
10-7-130-500-00	WAGES & SALARIES FULLTIME	1,291,260.00
10-7-130-500-05	SALARIES OVERTIME	115,000.00
10-7-130-500-10	WAGES & SALARIES PARTTIME	67,000.00
10-7-130-510-00	FICA-EMPLOYERS CONTRIB	112,705.00
10-7-130-510-05	SC RET EMPLOYERS CONTRIB	225,900.00

10-7-130-510-10	S.C. POLICE RET EMPLOYER	51,645.00
10-7-130-510-15	HEALTH/LIFE INS EMPLOYERS	224,170.00
10-7-130-510-25	WORKERS COMPENSATION	12,110.00
10-7-130-530-00	TRAVEL, TRAINING, DUES	15,000.00
10-7-130-540-00	SUPPLIES - GENERAL	17,100.00
10-7-130-540-05	SUPPLIES-RADIOS	43,000.00
10-7-130-542-00	SUPPLIES - CLOTHING	13,500.00
10-7-130-551-00	EQUIPMENT-GENERAL	80,000.00
10-7-130-560-00	EQUIPMENT - CAPITALIZED	50,000.00
10-7-130-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-130-590-00	MAINTENANCE - VEHICLES	3,000.00
10-7-130-590-05	GASOLINE	5,000.00
10-7-130-591-00	MAINTENANCE - GENERAL	57,000.00
10-7-130-593-00	MAINTENANCE-SERVICE AGREE	134,730.00
10-7-130-600-00	CONTRACTUAL SERVICES(CS)	246,000.00
10-7-130-750-00	LEASE- COPIERS	5,000.00
10-7-140-500-00	WAGES & SALARIES FULL TIME	214,910.00
10-7-140-500-05	SALARIES - OVERTIME	3,500.00
10-7-140-500-10	WAGES & SALARIES PARTTIME	4,000.00
10-7-140-510-00	FICA-EMPLOYERS CONTRIB.	16,975.00
10-7-140-510-10	S.C. POLICE RET EMPLOYER	44,915.00
10-7-140-510-15	HEALTH/LIFE INS EMPLOYERS	23,335.00
10-7-140-510-25	WORKERS COMPENSATION	14,860.00
10-7-140-530-00	TRAVEL, TRAINING, DUES	6,000.00
10-7-140-540-00	SUPPLIES-GENERAL	3,500.00
10-7-140-542-00	SUPPLIES- CLOTHING	2,500.00
10-7-140-570-00	UTILITIES-GENERAL	25,000.00
10-7-140-571-00	UTILITIES-TELEPHONE	40,310.00
10-7-140-593-00	MAINTENANCE-SERVICE AGREE	12,000.00
10-7-140-600-00	CONTRACTUAL SERVICES	10,000.00
10-7-140-690-02	SP-NUCL. PLANNING	25,000.00
10-7-141-530-00	TRAVEL, TRAINING, DUES	49,500.00
10-7-141-540-00	SUPPLIES-GENERAL	34,000.00
10-7-141-551-00	EQUIPMENT-GENERAL	163,000.00
10-7-141-551-45	EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-560-00	EQUIPMENT - CAPITALIZED	40,000.00
10-7-141-570-00	UTILITIES-GENERAL	176,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	178,000.00
10-7-141-590-05	GASOLINE	85,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	45,000.00
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	56,000.00
10-7-141-650-00	INSURANCE-GENERAL	65,000.00
10-7-141-690-00	SPECIAL PROJECTS	134,249.00

10-7-141-691-01	SP - PROMOTIONS	38,000.00
10-7-141-760-00	MATCHING FUNDS	38,000.00
10-7-142-500-00	WAGES & SALARIES FULLTIME	88,540.00
10-7-142-500-05	SALARIES OVERTIME	6,000.00
10-7-142-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-142-510-00	FICA-EMPLOYERS CONTRIB	8,380.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	22,170.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	14,030.00
10-7-142-510-25	WORKERS COMPENSATION	7,380.00
10-7-142-542-00	SUPPLIES - CLOTHING	3,000.00
10-7-142-551-00	EQUIPMENT-GENERAL	1,500.00
10-7-142-551-45	PROTECTIVE CLOTHING	2,000.00
10-7-142-571-00	UTILITIES-TELEPHONE	700.00
10-7-144-500-00	WAGES & SALARIES FULLTIME	1,057,135.00
10-7-144-500-05	SALARIES OVERTIME	70,000.00
10-7-144-500-10	WAGES & SALARIES PARTTIME	50,000.00
10-7-144-510-00	FICA-EMPLOYERS CONTRIB	90,435.00
10-7-144-510-05	SC RET EMPLOYERS CONTRIB	12,595.00
10-7-144-510-10	S.C. POLICE RET EMPLOYER	224,745.00
10-7-144-510-15	HEALTH/LIFE INS EMPLOYERS	184,010.00
10-7-144-510-25	WORKERS COMPENSATION	75,175.00
10-7-144-530-00	TRAVEL, TRAINING, DUES	16,100.00
10-7-144-542-00	SUPPLIES - CLOTHING	25,500.00
10-7-144-551-00	EQUIPMENT-GENERAL	29,000.00
10-7-144-560-00	EQUIPMENT - CAPITALIZED	
10-7-144-590-00	MAINTENANCE - VEHICLES	
10-7-144-590-05	GASOLINE	18,000.00
10-7-144-640-00	LANC CITY FIRE & RESCUE	203,790.00
10-7-144-690-00	SPECIAL PROJECTS	274,530.00
10-7-153-500-00	WAGES & SALARIES FULL TIME	3,155,810.00
10-7-153-500-05	SALARIES - OVERTIME	1,478,120.00
10-7-153-500-10	WAGES & SALARIES PART-TIME	150,000.00
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	365,590.00
10-7-153-510-05	SC RET EMPLOYERS CONTRIB	839,180.00
10-7-153-510-10	SC POLICE RET EMPLOYERS CO	5,000.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	647,187.00
10-7-153-510-25	WORKERS COMPENSATION	475,175.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	45,700.00
10-7-153-530-00	TRAVEL, TRAINING, DUES	72,050.00
10-7-153-540-00	SUPPLIES-GENERAL	51,000.00
10-7-153-541-00	SUPPLIES- POSTAGE	13,500.00
10-7-153-541-10	SUPPLIES-MEDICAL	305,000.00
10-7-153-542-00	SUPPLIES-CLOTHING	57,800.00

10-7-153-543-00	SUPPLIES-LAUNDRY	3,000.00
10-7-153-551-00	EQUIPMENT-GENERAL	34,500.00
10-7-153-560-00	EQUIPMENT - CAPITALIZED	43,000.00
10-7-153-570-00	UTILITIES-GENERAL	77,000.00
10-7-153-571-00	UTILITIES-TELEPHONE	87,000.00
10-7-153-590-00	MAINTENANCE-VEHICLES	135,000.00
10-7-153-590-05	GASOLINE	143,000.00
10-7-153-591-00	MAINTENANCE-GENERAL	19,000.00
10-7-153-593-00	MAINTENANCE-SERVICE AGREE.	50,000.00
10-7-153-600-00	CONTRACTUAL SERVICES (CS)	85,000.00
10-7-153-650-01	INSURANCE- OTHER	6,500.00
10-7-153-670-00	ADVERTISING	1,500.00
10-7-153-690-00	SPECIAL PROJECTS	
10-7-153-750-00	LEASE- COPIERS	5,000.00
10-7-202-500-00	WAGES & SALARIES FULL TIME	1,222,940.00
10-7-202-500-05	SALARIES - OVERTIME	15,000.00
10-7-202-500-10	WAGES & SALARIES PART-TIME	23,800.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	97,210.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	223,140.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	270,010.00
10-7-202-510-25	WORKERS COMPENSATION	98,820.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-202-540-00	SUPPLIES-GENERAL	30,500.00
10-7-202-542-00	SUPPLIES-CLOTHING	19,000.00
10-7-202-544-00	SUPPLIES-CONSTRUCTION PIPE	75,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	132,000.00
10-7-202-544-10	SUPPLIES-STONE	450,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	65,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	5,000.00
10-7-202-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-202-560-00	EQUIPMENT - CAPITALIZED	20,000.00
10-7-202-570-00	UTILITIES-GENERAL	9,500.00
10-7-202-571-00	UTILITIES-TELEPHONE	15,000.00
10-7-202-582-00	RENT-EQUIPMENT	5,000.00
10-7-202-590-00	MAINTENANCE-VEHICLES	220,000.00
10-7-202-590-05	GASOLINE	150,000.00
10-7-202-591-00	MAINTENANCE-GENERAL	500.00
10-7-202-593-00	MAINTENANCE-SERVICE AGREE	3,000.00
10-7-202-600-00	CONTRACTUAL SERVICES (CS)	1,397,000.00
10-7-202-604-00	PROFESSIONAL SERVICES	90,000.00
10-7-202-750-00	LEASE- COPIERS	2,200.00
10-7-210-500-00	WAGES & SALARIES FULL TIME	378,245.00
10-7-210-500-05	SALARIES - OVERTIME	5,000.00

10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	29,320.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	67,300.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	62,865.00
10-7-210-510-25	WORKERS COMPENSATION	18,610.00
10-7-210-530-00	TRAVEL, TRAINING, DUES	5,500.00
10-7-210-540-00	SUPPLIES-GENERAL	10,300.00
10-7-210-542-00	SUPPLIES-CLOTHING	7,500.00
10-7-210-548-00	SUPPLIES-HAND TOOLS	18,900.00
10-7-210-551-00	EQUIPMENT- GENERAL	15,200.00
10-7-210-560-00	EQUIPMENT - CAPITALIZED	20,000.00
10-7-210-570-00	UTILITIES-GENERAL	14,000.00
10-7-210-571-00	UTILITIES-TELEPHONE	7,500.00
10-7-210-590-00	MAINTENANCE-VEHICLES	45,000.00
10-7-210-590-05	GASOLINE	80,000.00
10-7-210-593-00	MAINTENANCE- SERVICE AGREEMENT	25,000.00
10-7-210-600-00	CONTRACTUAL SERVICES(CS)	
10-7-210-750-00	LEASE- COPIERS	2,000.00
10-7-251-500-00	WAGES & SALARIES FULL TIME	336,035.00
10-7-251-500-05	SALARIES - OVERTIME	10,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	26,475.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	60,765.00
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	82,350.00
10-7-251-510-25	WORKERS COMPENSATION	18,345.00
10-7-251-530-00	TRAVEL, TRAINING, DUES	4,350.00
10-7-251-540-00	SUPPLIES-GENERAL	600.00
10-7-251-542-00	SUPPLIES-CLOTHING	4,500.00
10-7-251-545-00	SUPPLIES-CUSTODIAL	20,000.00
10-7-251-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-251-570-00	UTILITIES-GENERAL	770,000.00
10-7-251-571-00	UTILITIES-PHONES	17,500.00
10-7-251-590-00	MAINTENANCE-VEHICLES	7,000.00
10-7-251-590-05	GASOLINE	20,000.00
10-7-251-593-00	MAINTENANCE-SERVICE AGREEMENTS	136,000.00
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	140,000.00
10-7-251-600-00	CONTRACTUAL SERVICES (CS)	165,000.00
10-7-251-690-00	SPECIAL PROJECTS	175,000.00
10-7-251-781-73	LICENSES/PERMITS/FEES	250.00
10-7-310-500-10	WAGES & SALARIES PARTTIME	15,900.00
10-7-310-510-00	FICA-EMPLOYERS CONTRIB.	1,205.00
10-7-310-510-15	HEALTH/LIFE INS EMPLOYERS	5,305.00
10-7-310-510-25	WORKERS COMPENSATION	835.00
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	34,505.00
10-7-312-500-00	WAGES & SALARIES FULL TIME	574,330.00

10-7-312-500-05	SALARIES - OVERTIME	30,000.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	363,225.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	73,485.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	168,675.00
10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	130,505.00
10-7-312-510-25	WORKERS COMPENSATION	98,745.00
10-7-312-530-00	TRAVEL, TRAINING, DUES	750.00
10-7-312-540-00	SUPPLIES-GENERAL	5,000.00
10-7-312-542-00	SUPPLIES-CLOTHING	7,200.00
10-7-312-551-00	EQUIPMENT-GENERAL	3,000.00
10-7-312-560-00	EQUIPMENT - CAPITALIZED	
10-7-312-570-00	UTILITIES-GENERAL	28,000.00
10-7-312-571-00	UTILITIES-TELEPHONE	15,380.00
10-7-312-580-00	RENT-LAND	10,000.00
10-7-312-590-00	MAINTENANCE-VEHICLES	85,000.00
10-7-312-590-05	GASOLINE	93,000.00
10-7-312-591-00	MAINTENANCE-GENERAL	1,000.00
10-7-312-600-00	CONTRACTUAL SERVICES (CS)	175,000.00
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,699,500.00
10-7-312-670-00	ADVERTISING	3,000.00
10-7-312-690-00	SPECIAL PROJECTS	100,000.00
10-7-318-500-00	WAGES & SALARIES FULL TIME	222,325.00
10-7-318-500-05	SALARIES - OVERTIME	8,000.00
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	17,505.00
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	40,185.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	48,310.00
10-7-318-510-25	WORKERS COMPENSATION	5,575.00
10-7-318-530-00	TRAVEL, TRAINING, DUES	3,500.00
10-7-318-540-00	SUPPLIES-GENERAL	17,500.00
10-7-318-541-10	SUPPLIES-MEDICAL	36,000.00
10-7-318-542-00	SUPPLIES-CLOTHING	2,600.00
10-7-318-547-00	SUPPLIES-ANIMAL FOOD	5,000.00
10-7-318-551-00	EQUIPMENT-GENERAL	2,400.00
10-7-318-570-00	UTILITIES-GENERAL	46,600.00
10-7-318-571-00	UTILITIES-TELEPHONE	8,760.00
10-7-318-590-00	MAINTENANCE-VEHICLES	2,500.00
10-7-318-590-05	GASOLINE	3,000.00
10-7-318-600-00	CONTRACTUAL SERVICES (CS)	107,000.00
10-7-330-540-00	SUPPLIES-GENERAL	3,700.00
10-7-330-570-00	UTILITIES-GENERAL	42,000.00
10-7-330-594-00	MAINTENANCE-BLDG & GROUNDS	340.00
10-7-330-600-00	CONTRACTUAL SERVICES (CS)	39,000.00
10-7-601-570-00	UTILITIES-GENERAL	63,000.00

10-7-601-600-00	CONTRACTUAL SERVICES (CS)	34,489.00
10-7-602-570-00	UTILITIES-GENERAL	10,350.00
10-7-602-581-00	RENT-BUILDING	45,000.00
10-7-602-600-00	CONTRACTUAL SERVICES(CS)	4,300.00
10-7-610-500-00	WAGES & SALARIES FULL TIME	142,665.00
10-7-610-500-05	SALARIES OVERTIME	1,000.00
10-7-610-500-10	WAGES & SALARIES PARTTIME	16,830.00
10-7-610-510-00	FICA-EMPLOYERS CONTRIB.	10,990.00
10-7-610-510-05	SC RET EMPLOYERS CONTRIB	25,095.00
10-7-610-510-15	HEALTH/LIFE INS EMPLOYERS	23,290.00
10-7-610-510-25	WORKERS COMPENSATION	515.00
10-7-610-530-00	TRAVEL, TRAINING, DUES	11,000.00
10-7-610-540-00	SUPPLIES-GENERAL	5,000.00
10-7-610-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-610-593-00	MAINTENANCE-SERVICE AGREEMENT	3,500.00
10-7-610-600-00	CONTRACTUAL SERVICES (CS)	1,200.00
10-7-610-650-01	INSURANCE- OTHER	750.00
10-7-610-690-00	SPECIAL PROJECTS	4,600.00
10-7-610-750-00	LEASE- COPIERS	2,500.00
10-7-801-500-00	WAGES & SALARIES FULL TIME	1,017,280.00
10-7-801-500-05	SALARIES - OVERTIME	11,000.00
10-7-801-500-10	WAGES & SALARIES PART-TIME	184,920.00
10-7-801-500-15	WAGES & SAL. P/T - OTHER	35,000.00
10-7-801-510-00	FICA-EMPLOYERS CONTRIB.	92,150.00
10-7-801-510-05	SC RET EMPLOYERS CONTRIB	190,450.00
10-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	163,700.00
10-7-801-510-25	WORKERS COMPENSATION	47,600.00
10-7-801-530-00	TRAVEL, TRAINING, DUES	24,000.00
10-7-801-540-00	SUPPLIES-GENERAL	69,750.00
10-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	48,500.00
10-7-801-551-00	Equipment - General	4,400.00
10-7-801-560-00	EQUIPMENT - CAPITALIZED	50,000.00
10-7-801-570-00	UTILITIES-GENERAL	322,000.00
10-7-801-590-00	MAINTENANCE-VEHICLES	16,000.00
10-7-801-590-05	GASOLINE	43,700.00
10-7-801-591-00	MAINTENANCE-GENERAL	34,000.00
10-7-801-594-00	BUILDING RENOVATIONS	20,750.00
10-7-801-594-05	MAINT-BUILDING CLEANING	11,000.00
10-7-801-595-00	MAINTENANCE-PARKS	40,000.00
10-7-801-600-00	CONTRACTUAL SERVICES	24,800.00
10-7-801-670-00	ADVERTISING	4,750.00
10-7-801-690-00	SPECIAL PROJECTS	100,000.00
10-7-801-750-00	LEASE- COPIERS	8,000.00

10-7-815-500-10	WAGES & SALARIES PART-TIME	517,210.00
10-7-815-510-00	FICA-EMPLOYERS CONTRIB.	39,565.00
10-7-815-510-05	SC RET EMPLOYERS CONTRIB	12,000.00
10-7-815-510-25	WORKERS COMPENSATION	21,155.00
10-7-815-600-00	CONTRACTUAL SERVICES(CS)	221,368.00
10-7-815-700-00	SWIMMING POOLS	50,000.00
10-7-815-700-05	INSURANCE-PARTICIPANTS	200.00
10-7-815-700-10	FARMERS MARKET	100.00
10-7-815-700-15	SPECIAL EVENTS/PROMOTIONS	5,800.00
10-7-815-700-20	CONCESSIONS	8,000.00
10-7-815-700-26	BASEBALL - YOUTH	21,800.00
10-7-815-700-30	SOFTBALL- ADULT	3,800.00
10-7-815-700-32	BASKETBALL	34,170.00
10-7-815-700-36	CHEERLEADING	3,500.00
10-7-815-700-39	FOOTBALL - YOUTH	28,800.00
10-7-815-700-40	SOCCER	53,800.00
10-7-815-700-42	VOLLEYBALL	11,026.00
10-7-815-700-44	KICKBALL - ADULT	1,600.00
10-7-815-700-47	ASP/SDC	118,510.00
10-7-815-700-48	DIXIE SOFTBALL	21,618.00
10-7-815-700-51	SWIM TEAM	5,500.00
10-7-815-700-56	SENIOR SERVICES	8,800.00
10-7-815-700-57	LEISURE SERVICES	1,000.00
10-7-840-500-00	WAGES & SALARIES FULLTIME	580,900.00
10-7-840-500-05	SALARIES OVERTIME	500.00
10-7-840-500-10	WAGES & SALARIES PARTTIME	103,000.00
10-7-840-510-00	FICA-EMPLOYERS CONTRIB	52,355.00
10-7-840-510-05	SC RET EMPLOYERS CONTRIB	120,180.00
10-7-840-510-15	HEALTH/LIFE INS EMPLOYERS	104,655.00
10-7-840-510-25	WORKERS COMPENSATION	4,410.00
10-7-840-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-840-540-00	SUPPLIES - GENERAL	19,620.00
10-7-840-541-05	SUPPLIES-BOOKS	69,095.00
10-7-840-541-08	SUPPLIES - AV MATERIALS	6,000.00
10-7-840-541-09	SUPPLIES - SCLENDS	38,800.00
10-7-840-541-11	SUPPLIES - CLOUD LIBRARY	18,000.00
10-7-840-570-00	UTILITIES - GENERAL LANCASTER	60,000.00
10-7-840-571-00	TELEPHONE - LANCASTER	13,300.00
10-7-840-590-00	MAINTENANCE - VEHICLES	3,000.00
10-7-840-590-05	GASOLINE	3,000.00
10-7-840-594-00	BUILDING MAINT. LANCASTER	32,000.00
10-7-840-690-00	SPECIAL PROJECTS	45,020.00
10-7-840-781-00	MISCELLANEOUS EXPENSE	3,500.00

10-7-840-781-40	CHILDRENS SERV LANC & KER	2,500.00
10-7-840-781-41	CHILDRENS SERV DEL WEBB	2,500.00
10-7-840-781-45	TEEN PROG. LANC & KERSHAW	1,200.00
10-7-840-781-46	TEEN PROG. DEL WEBB	1,200.00
10-7-840-781-80	SUMMER READING LANC&KERSH	6,000.00
10-7-840-781-81	SUMMER READING DEL WEBB	6,500.00
10-9-012-950-20	TRANSFER-AIRPORT	198,088.00
10 GENERAL FUND		<u>75,987,386.00</u>
11 CAPITAL IMPROVEMENT FUND		
11-7-110-560-00	EQUIPMENT - CAPITALIZED	440,000.00
11-7-141-560-00	EQUIPMENT - CAPITALIZED	84,000.00
11-7-153-560-00	EQUIPMENT - CAPITALIZED	700,000.00
11-7-202-560-00	EQUIPMENT - CAPITALIZED	435,000.00
11-7-210-560-00	EQUIPMENT - CAPITALIZED	425,415.00
11-7-312-560-00	EQUIPMENT - CAPITALIZED	251,000.00
11-7-801-560-00	EQUIPMENT - CAPITALIZED	65,000.00
11 CAPITAL IMPROVEMENT FUND		<u>2,400,415.00</u>
12 COURT MANDATED SECURITY		
12-7-110-500-00	WAGES & SALARIES FULLTIME	1,085,120.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	84,925.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	224,690.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	170,007.00
12-7-110-510-25	WORKERS COMPENSATION	39,029.00
12-7-110-530-00	TRAVEL, TRAINING, DUES	12,000.00
12-7-110-540-00	SUPPLIES - GENERAL	5,000.00
12-7-110-542-00	SUPPLIES - CLOTHING	7,080.00
12-7-110-551-30	EQUIPMENT-COMMUNICATIONS	10,000.00
12-7-110-551-45	PROTECTIVE CLOTHING	2,500.00
12-7-110-551-65	EQUIPMENT-LAW ENFORCEMENT	8,325.00
12-7-110-560-00	EQUIPMENT - CAPITALIZED	35,500.00
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	40,000.00
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	52,500.00
12 COURT MANDATED SECURITY		<u>1,816,676.00</u>
13 VICTIMS SERVICES FUND		
13-7-116-500-00	WAGES & SALARIES FULL TIME	23,750.00
13-7-116-500-05	SALARIES-OVERTIME	500.00
13-7-116-510-00	FICA-EMPLOYERS CONTRIB	1,815.00
13-7-116-510-05	SC RET EMPLOYERS CONTRIB	5,630.00

13-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	9,705.00
13-7-116-510-25	WORKERS COMPENSATION	1,100.00
13-7-116-530-00	TRAVEL, TRAINING, DUES	1,000.00
13-7-116-540-00	SUPPLIES-GENERAL	500.00
13-7-116-590-00	MAINTENANCE - VEHICLES	1,000.00
13-7-116-590-05	GASOLINE	2,000.00
13 VICTIMS SERVICES FUND		<u>47,000.00</u>
15 E-911 FUND		
15-7-034-500-00	WAGES & SALARIES FULL TIME	76,100.00
15-7-034-500-05	SALARIES- OVERTIME	1,000.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	5,900.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	12,770.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	10,680.00
15-7-034-510-25	WORKERS COMPENSATION	1,370.00
15-7-034-530-00	TRAVEL, TRAINING, & DUES	19,000.00
15-7-034-540-00	SUPPLIES-GENERAL	9,500.00
15-7-034-551-00	EQUIPMENT- GENERAL	6,000.00
15-7-034-571-00	UTILITIES- TELEPHONE	20,000.00
15-7-034-582-00	E-911 TRUNK LINES	62,000.00
15-7-034-590-00	MAINTENANCE- VEHICLES	1,500.00
15-7-034-590-05	GASOLINE	2,000.00
15-7-034-593-00	MAINTENANCE-SERVICE AGREE	203,000.00
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	228,220.00
15-7-034-670-00	ADVERTISING	1,000.00
15-7-034-690-00	SPECIAL PROJECTS	80,000.00
15 E-911 FUND		<u>740,040.00</u>
17 HOSPITALITY TAX FUND		
17-9-011-961-00	FUND BALANCE-UNDESIGNATED	1,700,000.00
17 HOSPITALITY TAX FUND		<u>1,700,000.00</u>
18 STATE ACCOMMODATIONS TAX FUND		
18-7-011-690-00	SPECIAL PROJECTS	225,250.00
18-9-011-950-05	TRANSFER TO OTHER FD	29,750.00
18 STATE ACCOMMODATIONS TAX FUND		<u>255,000.00</u>
19 STORMWATER FUND		
19-7-203-500-00	WAGES & SALARIES FULL TIME	530,300.00
19-7-203-500-05	SALARIES - OVERTIME	6,000.00
19-7-203-510-00	FICA-EMPLOYERS CONTRIB.	40,950.00
19-7-203-510-05	SC RET EMPLOYERS CONTRIB	94,000.00
19-7-203-510-15	HEALTH/LIFE INS EMPLOYERS	68,325.00

19-7-203-510-25	WORKERS COMPENSATION	15,175.00
19-7-203-530-00	TRAVEL, TRAINING, DUES	15,000.00
19-7-203-540-00	SUPPLIES-GENERAL	6,000.00
19-7-203-541-00	SUPPLIES-POSTAGE	500.00
19-7-203-542-00	SUPPLIES - CLOTHING	3,000.00
19-7-203-551-00	EQUIPMENT- GENERAL	30,000.00
19-7-203-560-00	EQUIPMENT - CAPITALIZED	55,000.00
19-7-203-571-00	UTILITIES-TELEPHONE	5,875.00
19-7-203-581-00	RENT-BUILDING	115,000.00
19-7-203-590-00	MAINTENANCE-VEHICLES	12,000.00
19-7-203-590-05	GASOLINE	11,000.00
19-7-203-593-00	MAINTENANCE-SERVICE AGREE.	9,000.00
19-7-203-600-00	CONTRACTUAL SERVICES(CS)	400,000.00
19-7-203-605-00	CS-PRINTING	1,000.00
19-7-203-690-00	SPECIAL PROJECTS	1,432,860.00
19-7-203-691-01	SP - PROMOTIONS	25,000.00
19-7-203-750-00	LEASE- COPIERS	3,000.00
19-7-203-781-73	LICESNSES/PERMITS/FEEES	3,000.00
19 STORMWATER FUND		<u>2,881,985.00</u>
20 LANC CTY TRANSP COMM FUND		
20-7-206-600-00	CONTRACTUAL SERVICES (CS)	150,000.00
20-7-206-600-02	CS-COUNTY PAVING	350,000.00
20-7-206-600-03	CS-STATE	7,400,000.00
20 LANC CTY TRANSP COMM FUND		<u>7,900,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		
22-7-917-500-00	WAGES & SALARIES FULLTIME	563,757.00
22-7-917-500-05	SALARIES-OVERTIME	70,000.00
22-7-917-500-10	WAGES & SALARIES PARTTIME	30,000.00
22-7-917-510-00	FICA-EMPLOYERS CONTRIB	50,765.00
22-7-917-510-10	S.C. POLICE RET EMPLOYER	134,310.00
22-7-917-510-15	HEALTH/LIFE INS EMPLOYERS	118,680.00
22-7-917-510-25	WORKERS COMPENSATION	44,720.00
22-7-917-530-00	TRAVEL , TRAINING, DUES	30,000.00
22-7-917-540-00	SUPPLIES - GENERAL	10,000.00
22-7-917-542-00	SUPPLIES - CLOTHING	15,000.00
22-7-917-551-00	EQUIPMENT-GENERAL	20,000.00
22-7-917-551-30	COMMUNICATIONS	4,000.00
22-7-917-560-00	EQUIPMENT - CAPITALIZED	10,000.00
22-7-917-570-00	UTILITIES - GENERAL	6,000.00
22-7-917-571-00	UTILITIES-TELEPHONE	8,000.00
22-7-917-590-00	MAINTENANCE - VEHICLES	7,500.00

22-7-917-590-05	GASOLINE	6,000.00
22-7-917-591-00	MAINTENANCE - GENERAL	5,500.00
22-7-917-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
22-7-917-600-00	CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00	INSURANCE - GENERAL	10,000.00
22-7-917-690-00	SPECIAL PROJECTS	46,475.00
22 INDIAN LAND FIRE PROT. DISTRICT		<u>1,201,707.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND		
29-7-011-540-00	SUPPLIES - GENERAL	4,000.00
29-7-011-600-00	CONTRACTUAL SERVICES(CS)	12,000.00
29-7-011-690-00	SPECIAL PROJECTS	88,000.00
29-7-014-625-56	DA- LANCASTER PERFORMING ARTS	16,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		<u>120,000.00</u>
30 DEBT SERVICE FUND		
30-7-016-770-00	DS PRINCIPAL - GENERAL	3,760,000.00
30-7-016-770-05	DS FEES	5,000.00
30-7-016-770-10	DS INTEREST - GENERAL	1,217,750.00
30-7-862-770-00	DS PRINCIPAL - GENERAL	1,000,000.00
30-7-862-770-10	DS INTEREST - GENERAL	1,221,657.00
30 DEBT SERVICE FUND		<u>7,204,407.00</u>
47 AIRPORT FUND		
47-7-215-500-00	WAGES & SALARIES FULLTIME	93,000.00
47-7-215-500-10	WAGES & SALARIES PARTTIME	11,500.00
47-7-215-510-00	FICA-EMPLOYERS CONTRIB	9,745.00
47-7-215-510-05	SC RET EMPLOYERS CONTRIB	22,370.00
47-7-215-510-15	HEALTH/LIFE INS EMPLOYERS	13,790.00
47-7-215-510-25	WORKERS COMPENSATION	1,950.00
47-7-215-530-00	TRAVEL, TRAINING, DUES	3,000.00
47-7-215-540-00	SUPPLIES-GENERAL	1,000.00
47-7-215-560-00	EQUIPMENT - CAPITALIZED	11,610.00
47-7-215-570-00	UTILITIES-GENERAL	42,025.00
47-7-215-571-00	UTILITIES-TELEPHONE	3,000.00
47-7-215-590-00	MAINTENANCE - VEHICLES	1,000.00
47-7-215-590-05	GASOLINE	89,850.00
47-7-215-593-00	MAINTENANCE-SERVICE AGREE.	5,298.00
47-7-215-594-00	MAINTENANCE-BLDG & GROUNDS	3,500.00
47-7-215-600-00	CONTRACTUAL SERVICES (CS)	5,000.00
47-7-215-650-00	INSURANCE-GENERAL	16,000.00
47-7-215-670-00	ADVERTISING	1,050.00
47-7-215-750-00	LEASE- COPIERS	1,300.00

47-7-215-781-00	MISCELLANEOUS EXPENSE	30,000.00
47-7-215-781-73	LICESNSES/PERMITS/FEES	1,100.00
47 AIRPORT FUND		<u>367,088.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT		
50-7-928-500-00	Wages & Salaries Full time	162,420.00
50-7-928-500-05	SALARIES OVERTIME	20,000.00
50-7-928-500-10	WAGES & SALARIES PARTTIME	275,000.00
50-7-928-510-00	FICA-EMPLOYERS CONTRIB	34,380.00
50-7-928-510-10	S.C. POLICE RET EMPLOYER	88,535.00
50-7-928-510-15	Health/Life Ins Employers	55,665.00
50-7-928-510-25	WORKERS COMPENSATION	27,765.00
50-7-928-530-00	TRAVEL	8,000.00
50-7-928-540-00	SUPPLIES - GENERAL	6,500.00
50-7-928-542-00	SUPPLIES - CLOTHING	4,000.00
50-7-928-551-00	EQUIPMENT-GENERAL	20,000.00
50-7-928-570-00	UTILITIES - GENERAL	12,000.00
50-7-928-590-00	MAINTENANCE - VEHICLES	2,000.00
50-7-928-590-05	GASOLINE	2,500.00
50-7-928-591-00	MAINTENANCE - GENERAL	20,000.00
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	3,000.00
50-7-928-650-00	INSURANCE - GENERAL	2,000.00
50-7-928-690-00	SPECIAL PROJECTS	12,000.00
50-7-928-760-00	MATCHING FUNDS	5,000.00
50-7-930-770-00	DS PRINCIPAL - GENERAL	131,000.00
50-7-930-770-10	DS INTEREST - GENERAL	40,663.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		<u>932,428.00</u>
51 VAN WYCK FIRE PROT. DISTRICT		
51-7-939-530-00	TRAVEL, TRAINING, DUES	100.00
51-7-939-540-00	SUPPLIES - GENERAL	400.00
51-7-939-551-00	EQUIPMENT-GENERAL	5,750.00
51-7-939-551-45	PROTECTIVE CLOTHING	2,200.00
51-7-939-560-00	EQUIPMENT-CAPITALIZED	18,000.00
51-7-939-570-00	UTILITIES-GENERAL	1,890.00
51-7-939-593-00	MAINTENANCE-SERVICE AGREE	4,475.00
51-9-939-961-00	FUND BALANCE UNDESIGNATED	115,325.00
51 VAN WYCK FIRE PROT. DISTRICT		<u>148,140.00</u>
61 CAPITAL PROJECT SALES TAX 2		
61-7-891-600-00	CONTRACTUAL SERVICES(CS)	500,000.00
61-7-891-600-02	CS - COUNTY PAVING	4,400,000.00
61-7-891-600-03	CS - STATE PAVING	1,200,000.00
61-7-891-604-04	PS - LEGAL / GENERAL	1,000.00

61-7-891-625-60	DA - USC-LANCASTER	1,000,000.00
61-7-891-690-00	SPECIAL PROJECTS	1,500,000.00
61 CAPITAL PROJECT SALES TAX 2		<u>8,601,000.00</u>
62 CAPITAL PROJECT SALES TAX 3		
62-7-861-600-00	CONTRACTUAL SERVICES(CS)	500,000.00
62-7-861-600-02	CS - COUNTY PAVING	3,200,000.00
62-7-861-600-03	CS - STATE PAVING	3,150,000.00
62-7-861-740-60	CP-EMS BUILDING	1,800,000.00
62-9-861-961-00	FUND BALANCE-UNDESIGNATED	1,129,843.00
62-9-862-950-05	TRANSFER TO OTHER FUNDS	2,221,657.00
62 CAPITAL PROJECT SALES TAX 3		<u>12,001,500.00</u>
TOTALS:		<u>124,304,772.00</u>