

Annual Budget Document



Fiscal Year 2010-2011

*Lancaster County,
South Carolina*

Lancaster County, South Carolina

Annual Budget Document

Fiscal Year 2010-2011

*Issued By
Lancaster County Finance Department*

LANCASTER COUNTY
Budget Document FY 2011
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Introduction

LANCASTER COUNTY

A Brief History of Lancaster County

Lancaster County is located in the north central area of South Carolina and is approximately 40 miles south of Charlotte, North Carolina and 60 miles north of Columbia, South Carolina. Lancaster County covers 549 square miles and has an estimated population of 73,393. The county comprises three incorporated communities – Lancaster, Kershaw, and Heath Springs. The County has a Council-Administrator form of government with seven council members.

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

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

- Buford's Massacre Site, the site of Col. Buford's 1780 defeat by the British after the fall of Charles Town, with memorials to those who died in the Revolutionary War.
- Kilburnie, the oldest standing Lancaster residence. Built in the 1820's, the house has been moved to Craig Farm Road and is now a Bed & Breakfast inn.
- Old Presbyterian Church and Cemetery, the first brick church in the region. Built in 1862, it features Gothic revival architecture and is currently the home of the Lancaster County Society for Historical Preservation and is on the National Landmark Register.
- Lancaster County Courthouse was designed by Robert Mills in 1825-1828. The Courthouse is on the National Landmark Register.
- The Old Lancaster County Jail, used from 1823-1979 as the county jail, is also a national landmark. It was designed by Robert Mills and is now used for county offices.

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

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

LANCASTER COUNTY

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

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



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

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

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

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

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

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

LANCASTER COUNTY

Community Profile

Location in the State of SC

Climate

Average Temperature:

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

Average Precipitation:

46.11 inches per year



Population Trends (estimates after 2000)

1980	53,361
1990	54,516
2000	61,351
2001	61,470
2002	61,590
2003	62,220
2004	62,520
2005	63,135
2006	63,628
2007	71,723
2008	73,393
2009	75,913

Median Age (2000)

United States	35.3
South Carolina	35.4
Lancaster County	35.9

Households (2000)

Family	16,840
Non-Family	6,338

Age Composition (2000)

Under 5 years	4,001	6.5%
5-19 years	13,197	21.5%
20-24 years	3,669	6.0%
25-44 years	18,562	30.2%
45-64 years	14,509	23.5%
65 and over	7,413	12.3%

Gender Composition (2000)

Males	49.5%
Females	50.5%

Housing Units (2000)

Owner Occupied	17,386
Renter Occupied	5,792
Vacant	1,784

LANCASTER COUNTY

Economic Characteristics

Total Personal Income (in thousands)

2004	\$1,329,738
2005	\$1,358,223
2006	\$1,373,150
2007	\$1,542,045
2008	\$1,620,517

Per Capita Income

2004	\$21,269
2005	\$22,513
2006	\$21,581
2007	\$21,500
2008	\$22,080

Unemployment Rates (fiscal year)

2005	8.2%
2006	9.6%
2007	8.8%
2008	10.1%
2009	19.1%

Property Tax Millage Rates (fiscal year)

<u>Year</u>	<u>Lancaster County</u>	<u>Schools</u>	<u>USC-L</u>	<u>City of Lancaster</u>	<u>Kershaw</u>
2005	76.50	182.00	3.50	147.00	78.80
2006	86.50	182.00	3.50	150.00	78.80
2007	71.50	157.50	3.00	137.00	64.80
2008	75.90	167.00	3.10	140.00	64.80
2009	82.20	172.00	3.30	143.50	64.80
2010	80.90	172.00	3.30	143.50	69.30
2011	83.60	175.25	3.40	143.50	70.90

Assessed Value of Taxable Property (fiscal year)

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2005	\$103,881,998	\$69,500,928	\$173,382,926
2006	\$112,399,925	\$68,955,351	\$181,355,276
2007	\$157,645,060	\$71,731,401	\$229,376,461
2008	\$172,404,224	\$74,291,673	\$246,695,897
2009	\$201,753,816	\$71,159,910	\$272,913,726

Ten Largest Taxpayers Fiscal Year 2009

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

LANCASTER COUNTY

Education

Public Schools (FY 2009)

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

Private Schools

K-12	3
------	---

Higher Education

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

Enrollment 11,508

Public Health & Safety

Emergency Medical Services (FY 2009)

EMS Stations	7
Number of calls	11,452

Fire Service (FY 2009)

Fire Stations	18
Number of calls	3,246

Police Protection (FY 2009)

Police Stations	3
Criminal arrests	1,905

Public Works (FY 2009)

Recycling Convenience Centers

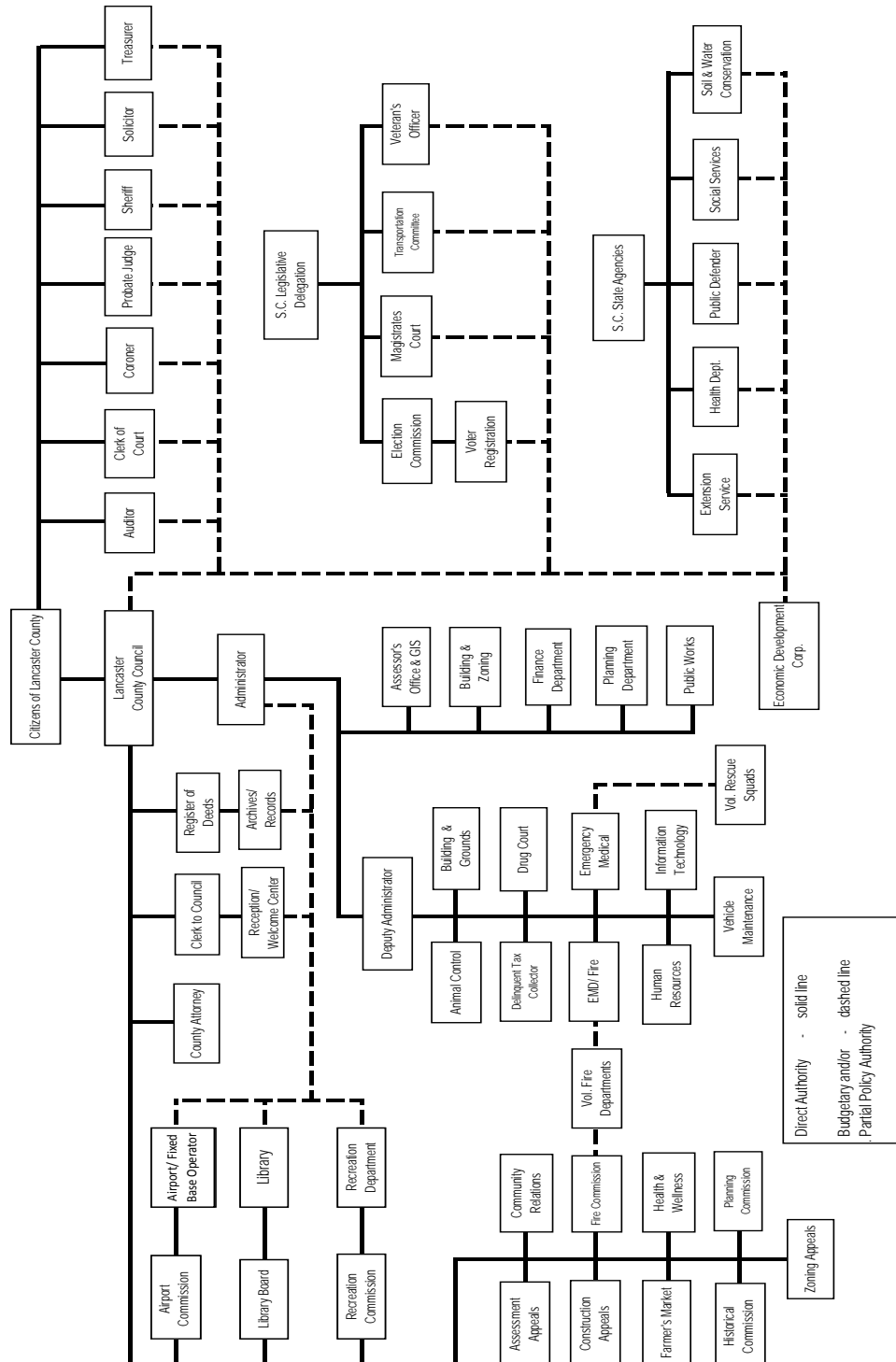
Number of Sites	12
Tons of recyclables collected	6,159



Items Accepted For Recycling

Plastic
Glass
Aluminum & Metal
Paper
Batteries
Tires
Used Oil

Government Structure of Lancaster County



LANCASTER COUNTY

PRINCIPAL OFFICIALS & FINANCE DEPARTMENT STAFF

Fiscal Year 2010-2011

Lancaster County Council



Seated - L to R: Vice Chairman Larry Honeycutt, Chairman Rudy Carter,
Secretary Kathy Sistare

Standing - L to R: Council Members Jack Estridge, Larry McCullough,
D. W. "Cotton" Cole, Charlene McGriff

Council Members	District	Term Expires
Larry McCullough	1	12/31/2012
Charlene McGriff	2	12/31/2010
D. W. "Cotton" Cole	3	12/31/2012
Larry Honeycutt, Vice-Chairman	4	12/31/2010
Rudy Carter, Chairman	5	12/31/2012
Jack Estridge	6	12/31/2010
Kathy Sistare, Secretary	7	12/31/2012

Steve Willis, *County Administrator*

Veronica Thompson, *Finance Director*

Finance Department Staff

Sarah Jenkins, Senior Accountant

Rhonda Brasington, Accounts Payable Specialist

Dedra Brown, Accounting Clerk

Norma Burnette, Accountant II

Lou Ann Gardner, Accountant I

Shirley Russell, Procurement Officer

LANCASTER COUNTY

STAFF

Fiscal Year 20010-2011

Steve Willis, County Administrator
Jeff Naftal, Deputy Administrator
Irene Plyler, Clerk to Council

Norman Anderson, Director
Assessor/GIS

Jacqueline Pope,
Chief Magistrate

Robin Helms, Director
Veterans Affairs

Lisa Robinson, Director
Human Resource

Jimmy Barton, Director
Building Maintenance

Morris Russell, Director
Emergency Management

Lanny Bernard, Director
EMS

Cassie Stump, Director
Registration and Election

Joel Hinson, Director
Animal Control

Veronica Thompson, Director
Finance

Frank Overcash, Director
Recreation

Bill Anderson, Director
Building and Zoning

Debbie Horne, Director
Detention Center

Debbie Hardin, Tax Collector
Delinquent Tax

Chris Karres, Director
Planning

Nick Parris, Director
MIS

John Lane, Director
Register of Deeds

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

LANCASTER COUNTY

ELECTED OFFICIALS, BOARDS, COMMISSIONS AND AGENCIES

Fiscal Year 2010-2011

ELECTED OFFICIALS

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

BOARD, COMMISSIONS, AND OTHER AGENCIES

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

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

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

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

August 26, 2010

Dear Mr. Chairman and Members,

On behalf of the County staff, I am pleased to present the Fiscal Year 2010 - 2011 Financial Plan for Lancaster County, South Carolina, in the amount of \$47,449,155 as approved by County Council on June 28, 2010. The total budget by funds is listed below:

• General Fund	\$ 32,367,071
• Special Revenue Funds	\$ 10,286,437
• Debt Service Fund	\$ 2,055,242
• Pleasant Valley Fire District Fund	\$ 316,458
• Recreation Fund	\$ 2,220,747
• Airport Fund	\$ 203,200

This document includes the spending guidelines approved by Council for all operating departments of the county. Furthermore, it contains supplementary information designed to provide the citizens of Lancaster County with a better understanding of the budget and where funds are to be spent this year. Preceding the adoption of this budget, County Council's deliberation involved meetings and budget workshops of the full council, as well as public hearings specifically for public input. All of these meetings were advertised in advance to encourage public involvement, and all three required readings, approving the ordinance, were conducted at regularly scheduled County Council meetings.

The Fiscal 2011 budget reflects the desire of Council and staff to maintain quality services without substantial tax and fee increases for our citizens. There was a modest 1.7 mil General Fund tax increase and a 0.1 mil tax increase for both USC Lancaster and Capital Projects.

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

FISCAL 2010 BUDGET OVERVIEW

We knew going into the budget process that it would not be pretty this year. As expected, we took a double “whammy” from the state, with significant cuts in both the Local Government Fund and in automobile taxes. The total negative impact on revenues from those two items alone was almost one million dollars. As we started the budget process, we were in a “back to the basics” mode, as we examined which services were core services and which services, while nice to have, were not core county functions.

Thanks to sound financial planning in years past, Lancaster County was much better positioned to ride out the economic storm than many counties in South Carolina. Unfortunately, we didn’t make any headway in recovering from past postponements of making capital and human resource investments. Using objective benchmarking criteria, we are understaffed in fields ranging from law enforcement to road maintenance and as we hold the line on adding staff while citizens continue to move in to Lancaster County, those per capita numbers will only grow worse.

I would note that the affects of Act 388 continue to plague Lancaster County. It places Council and staff in the position of not deciding what critical services are needed and then attempting to pay for them, but rather taking available funding and then deciding what critical services we will have do without.

As we went through the budget process, we were also sensitive to the fact that recent capital emergency projects, most notably related to the historic Courthouse fire and the acquisition of a Coroner’s morgue had depleted our readily available reserves. While we continue to maintain a healthy reserve fund for cash flow purposes, we did not have reserves available to offset any additional spending that may have been desired.

In preparing this year’s budget, we also attempted to be sensitive to the financial plight of our citizens. While our unemployment rate continues to drop, it is still higher than we would like. We are starting to see some revitalization in the residential market in the panhandle area. Of course, the commercial market continues to grow to meet the demand from all of the new residents in the panhandle area. While growth in the panhandle is clearly our strongest sector, we continue to see positive signs in other areas, ranging from the new Founder’s Federal Credit Union headquarters in Lancaster to the resurgence by Romarco/ Haile Gold Mine in the Kershaw area. We have recently filled the Lancaster Business Park, prompting planning for a new park adjacent to the county airport with its new 6,000 foot long concrete runway, and the first building is underway in the Kershaw Industrial Park. The various business parks in the panhandle continue to grow; the only negative is that this is leading to even more traffic signals on US 521 which of course does not help the traffic flow.

As we move forward with advance planning for the FY 2011-2012 budget, we remain optimistically cautious. We know that government revenues always lag in a recovery but we are hopeful that the local economy will continue to rebound. Recent announcements such as Nutramax Laboratories and Red Ventures are certainly positive trends. I anticipate we will see even more strategic abandonment in next year's budget but we are hopeful that revenues will return to trending positive the following fiscal year. In any event, caution and thrift will remain our watchwords for the next two years.

FISCAL 2011 BUDGET HIGHLIGHTS

While a number of requested positions were not funded, the Fiscal 2011 Budget includes a few new/ changed positions to better serve the citizens of Lancaster County and meet the challenge of our phenomenal growth. These included transitioning a Register of Deeds/Records position from part-time to full-time, adding a Coroner's administrative assistant, adding a Probate Associate Judge part-time position, adding an Information Technology technician for the Sheriff's Office (effective January 1, 2011), adding a second Kitchen Supervisor for the Detention Center (to meet a state standard mandate), adding a Fire Service Instructor for the new high school training program, adding another Paramedic for the Indian Land quick response vehicle (position is paid for from Indian Land public safety fee), and adding an Inventory Clerk for Vehicle Maintenance (effective January 1, 2011). While not a direct Lancaster County employee, we also added \$60,000 in direct funding to the Solicitor's Office to hire a Deputy Solicitor.

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

1. A very modest cost of living increase for employees was approved following no increase last year. The increase was tied to longevity and ranged from \$300 for newer employees to \$1,000 for employees with over ten years of service.
2. Direct Assistance generally stayed the same but we will have to continue to review the assistance we can afford to provide. Some agencies did receive a 1% cut from prior year appropriations.
3. The County Council Contingency remained at \$50,000.00 though we would like to see it at the \$250,000.00 level.
4. We budgeted for a 10.3% increase in employee health insurance (from the State Health Plan).
5. Due to increased demand (unfortunately), we have engaged a posting service for the tax collection office and increased the budget for title reviews and legal advertising.
6. Due to increased demand for absentee ballots, we have increased the budget for postage in the elections office. We are also budgeting to utilize laptops for election books.
7. We have increased the supply budget and juror budget for the Magistrates Office to handle an increasing workload as the State Legislature shifts more cases from Circuit Court to Magistrates Court.

8. We have increased the Sheriff's information technology budget to handle costs associated with the new regional crime information network based in Charlotte.
9. We have increased the jail medical budget to allow for enhanced on-site medical care.
10. In addition to the new Paramedic for Indian Land (funded from Indian Land public safety fees), we have increased the EMS salary budget to allow for four EMT-I students who will become Paramedics next fiscal year.
11. We increased the medical budget \$30,000 to allow for an increase in medical supply costs. This is somewhat offset with higher EMS revenues for more emergency transports.
12. We have increased the budget for stone and pipe as we work to rehabilitate our roads from the recent floods.
13. We have increased the budget in Animal Control to reflect our transition from gas euthanasia to injection euthanasia. This is a more humane method but is not only more costly, it is more time consuming and requires two officers, which decreases the time officers have to respond to calls for service.
14. We have budgeted \$58,500 as the first of 3 payments to repay the City of Lancaster for parking lot lights at the County Building which were mistakenly billed to them since the county building opened.
15. We have included across the board increases for utilities.

FEE STRUCTURE

In the interest of complete and full disclosure, there was a minor change to the fee structure in the Fiscal 2011 Budget Ordinance. For the most part, the fee structure remains unchanged from last year. I would note that the marriage license fees for out-of-state residents were increased in this budget. Copies of this schedule can be obtained from the County Council Clerk upon request.

CONCLUSION

As discussed last year, difficult budget times appear to be here for at least two more years. While the State Legislature has created a TRAC (Tax ReAlignment Commission) task force to review the state tax code, which is hopelessly outdated, the early reports are not optimistic. The Legislature started out by making Act 388, the worst tax boondoggle in the state's history, off limits. Not a single Legislator contends that Act 388 is good policy; they simply note that to reverse it would admit they made a huge mistake and would likely cost many of them their seat. While a draft version of the TRAC report is out, the special interest groups are already circling Columbia like a flock of hungry vultures. These groups also make large campaign contributions, which means that in all likelihood meaningful tax reform will continue to come in a distant second to pandering to the special interest groups in Columbia. This means that the state tax system will probably remain a mess and continue to be a plaque to local governments.

The Fiscal Year 2011 Financial Plan for Lancaster County represents County Council's plan for providing service needs for the current year. I wish to thank the Chairman and each Council Member for your input and deliberation throughout the process. The adoption of a budget is seldom easy or without sacrifice. This budget is a budget that can and will provide the necessary services to the citizenry. I would also like to recognize Finance Director Veronica Thompson and her fine staff for their hard work. This entire process literally would have been impossible without Veronica's efforts. Finally, I want to recognize our elected officials and appointed department heads for their willingness to work together to make this budget possible.

Respectfully submitted,

Steve Willis

Steve Willis
County Administrator

STATE OF SOUTH CAROLINA)
)
COUNTY OF LANCASTER)

ORDINANCE NO. 1038

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011(FY 2010-11); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2010-11; TO MAKE PROVISION FOR THE ISSUANCE OF TAX ANTICIPATION NOTES; AND TO PROVIDE FOR MATTERS RELATED THERETO.

Be it ordained by the Council of Lancaster County, South Carolina:

Section 1. Findings and Determinations.

The Council finds and determines that:

a. County governments are authorized by Section 4-9-30(5) of the Code of Laws of South Carolina 1976, as amended (the "Code"), to levy ad valorem property taxes and uniform service charges and to make appropriations for the functions and operations of the county.

b. Section 4-9-140 of the Code provides that county councils shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government and shall identify the sources of anticipated revenues necessary to meet the financial requirements of the adopted budget and to provide for the levy and collection of taxes necessary to meet all budget requirements except as provided for by other revenue sources.

c. Sections 6-1-80 and 6-1-320 of the Code contain substantive and procedural requirements for the approval of the annual budget.

d. The budget approved by this ordinance was adopted in accordance with the applicable substantive and procedural requirements of the Code.

Section 2. Appropriations and Detailed Budget.

A. Subject to the terms and conditions of this ordinance, the sums of money set forth below, if so much is necessary, are appropriated from the General Fund of the County and other applicable funds as specified, to meet the ordinary expenses, including debt service, of county government for the fiscal year beginning July 1, 2010 and ending June 30, 2011 ("FY 2010-11"):

<u>Budgets</u>	<u>Amount</u>
General Fund	
\$32,367,071	
Capital Improvement Fund	1,104,500
Court Mandated Security	953,500
County Debt	2,055,242
CTC Fund	1,961,000
E-911 Fund	441,300
Capital Project Sales Tax	5,590,637
Sun City/Belair Special Tax Districts	185,500
Recreation Fund	2,220,747
Airport Fund	203,200
Pleasant Valley Fire Protection District Fund	316,458
Local Accommodations Fund	50,000

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 2010-11 shall not exceed its revenues and available carry forward funds.

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

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

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

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

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

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

Section 3. Tax Levy.

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

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

B. The County Auditor shall levy, and the County Treasurer shall collect, ad valorem taxes based on millage imposed pursuant to Section 6-1-320(B):

Courthouse Fire – New Security Requirements 3.50

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

Section 4. Fee Schedule.

For FY 2010-11, 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 2010-11.

Section 5. Tax Anticipation Notes.

As permitted by Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended, and the provisions of Section 11-27-40, Code of Laws of South Carolina 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes ("TANs") in the aggregate principal amount not to exceed three million dollars (\$3,000,000) in anticipation of the collection of ad valorem property taxes imposed and levied by this ordinance. The TANs may be issued at any time during FY 2010-11, pursuant to a resolution adopted by Council. The TANs may be issued in bearer form or fully registered upon such terms and conditions as prescribed in the resolution. The TANs may be sold through negotiation or by competitive sale upon such terms and conditions as County Council prescribes in the approving resolution.

Section 6. Severability.

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

Section 7. Conflicting Provisions.

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

Section 8. Effective Date.

This ordinance is effective upon third reading.

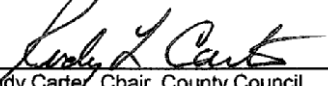
AND IT IS SO ORDAINED, this 28th day of June, 2010

SIGNATURES FOLLOW ON NEXT PAGE.

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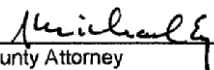
Ordinance No. 1038

LANCASTER COUNTY, SOUTH CAROLINA

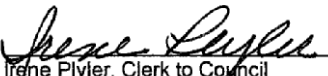

Rudy Carter, Chair, County Council


Kathy Sistrare, Secretary, County Council

Approved as to form:


County Attorney

ATTEST:


Irene Plyler, Clerk to Council

1st reading: May 24, 2010
2nd reading: June 7, 2010
3rd reading: June 28, 2010
Public Hearing: June 7, 2010

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LANCASTER COUNTY

Budget Process

Lancaster County's Budget Process is divided into four phases: Development, Approval, Compliance Monitoring, and External Audit.

1. DEVELOPMENT

The budget process begins in February of each year. The Finance Director develops budget preparation packages that are distributed to each department head in the County. A letter of directive for the preparation of the budget is also distributed to each department head. Department heads prepare their requests and submit them to the Finance Director. At least one budget workshop meeting is held with County Council at which time department heads and agencies can request funds. After review and analysis, the final decision for the recommended budget is made by the Administrator in April or May.

2. APPROVAL

The recommended budget is presented to County Council in May. County Council reviews the recommended budget and makes adjustments as deemed necessary. The Approved Budget for the coming year is adopted in June. South Carolina law requires three separate readings (votes) and a public hearing to approve the budget ordinance. In accordance with the general statutes of the State of South Carolina, the County Council is required by state statute to adopt an annual balanced budget ordinance prior to July 1. The State imposes a millage rate increase limitation as prescribed in section 6-1-320(A) of the code of laws. The County may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indexes for the most recent twelve-month period of the preceding calendar year, plus the percentage increase in the previous year in the population of the County as determined by the Office of Research and Statistics of the State Budget and Control Board. Millage rate increases above the limitations set by the State are restricted to certain conditions as set by the State.

3. COMPLIANCE MONITORING

During the fiscal year, the Finance Department performs periodic reviews of revenues, expenditures, and transfers. Budget reports are prepared monthly and distributed to department heads for review.

4. EXTERNAL AUDIT

During July through December, the County's financial records for the year ended in June are audited by an external auditor. This audit allows for independent confirmation of the activity presented by the County in the audit.

LANCASTER COUNTY

Budget Process (continued) Budget Calendar for Fiscal Year 2010-2011

February 2010: Distribution of budget packages sent to Department Heads.

June 7, 2010: Second Reading of Fiscal Year 2010-2011 budget.

March 2010: Budget requests prepared by individual departments.

June 7, 2010: Public hearing on proposed budget.

March and April 2010: Administrator and Finance Director complete preparation of revenue estimates for the new budget year with assistance from Department Heads.

June 28, 2010: Third Reading and adoption of Fiscal Year 2010-2011 Budget Ordinance #1038.

May 2010: Administrator determines recommended budget for Fiscal Year 2010-2011

June 30, 2010: Finance Department prepares account ledgers and enters new payroll information for the Fiscal Year 2010-2011 budget.

May 23, 2010: Notice of advertisement of Public Hearing posted in *The Lancaster News*.

July 1, 2010: Begin new fiscal year with implementation of adopted budget.

May 24, 2009: Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2010-2011 budget.

July & August 2010: Final budget document is prepared, distributed, and posted on the County's website. Budget in Brief document is also published.

LANCASTER COUNTY

Budget Process (continued)

BUDGET AMENDMENTS

If budget transfers are necessary, the department director may transfer funds between certain line items with approval from the Finance Director. In addition, the County Administrator may approve certain budget transfers that are between organizational units. If revisions require a supplemental appropriation, it must be presented to Council and a public hearing and three separate readings are required.

BUDGET BASIS

The basis of budgeting is the same as the basis of accounting, in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standard Board (GASB.) The County budgets for Governmental Funds using the flow of current financial resource measurement focus and the modified accrual basis of accounting. The flow of current financial resource measurement focus includes only current assets and liabilities: long-term assets and liabilities are reported separately. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable” and “available”.) “Measurable” means that the amount of the transaction can be determined, and “available” means that the amount is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers property tax revenues to be available if collected within 60 days after year-end. Appropriations lapse at the end of the budget year.

CAPITAL BUDGET

The County does not present a separate capital budget for all capitalized items. Instead, normal capital expenditures are included in the organizational units’ annual operating budgets or the Equipment Replacement Fund. Normal capital expenditures include furniture, equipment, vehicles, heavy equipment, data processing equipment, and minor renovations. The County considers items that cost \$5,000 or more to be capital expenditures. If the County borrows funds through General Obligation Bonds, the County establishes a project-length budget in the GO Bond Projects Fund. Other long-term capital projects such as major renovations, new construction, or land & building acquisitions that are financed with General Funds are budgeted annually in the General Capital Projects Fund 40.

LANCASTER COUNTY

Description of Funds and Fund Types

Fiscal Year 2010-2011

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.

No matter how many individual funds that a government has, all of them can be grouped into three broad classifications: governmental funds, proprietary funds, and fiduciary funds. Governmental funds are used to account for “government-type” activities, proprietary funds are used to account for “business-type” activities, and fiduciary funds are used to account for assets held in a trustee or agency capacity for others.

Lancaster County’s fund structure is as follows:

Governmental Funds

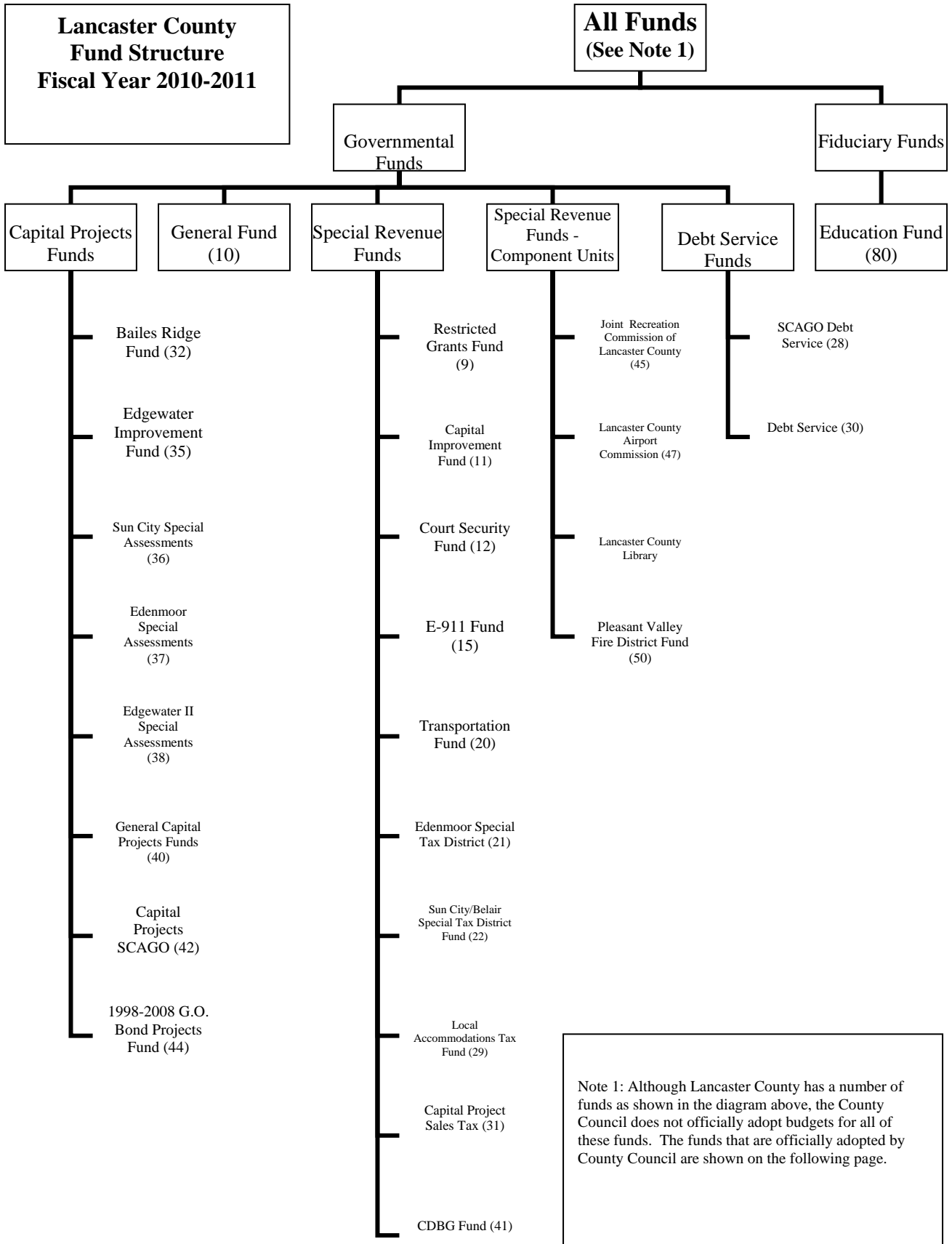
- General Fund
- Special Revenue Funds
- Special Revenue Funds – Component Units
- Debt Service Funds
- Capital Projects Funds

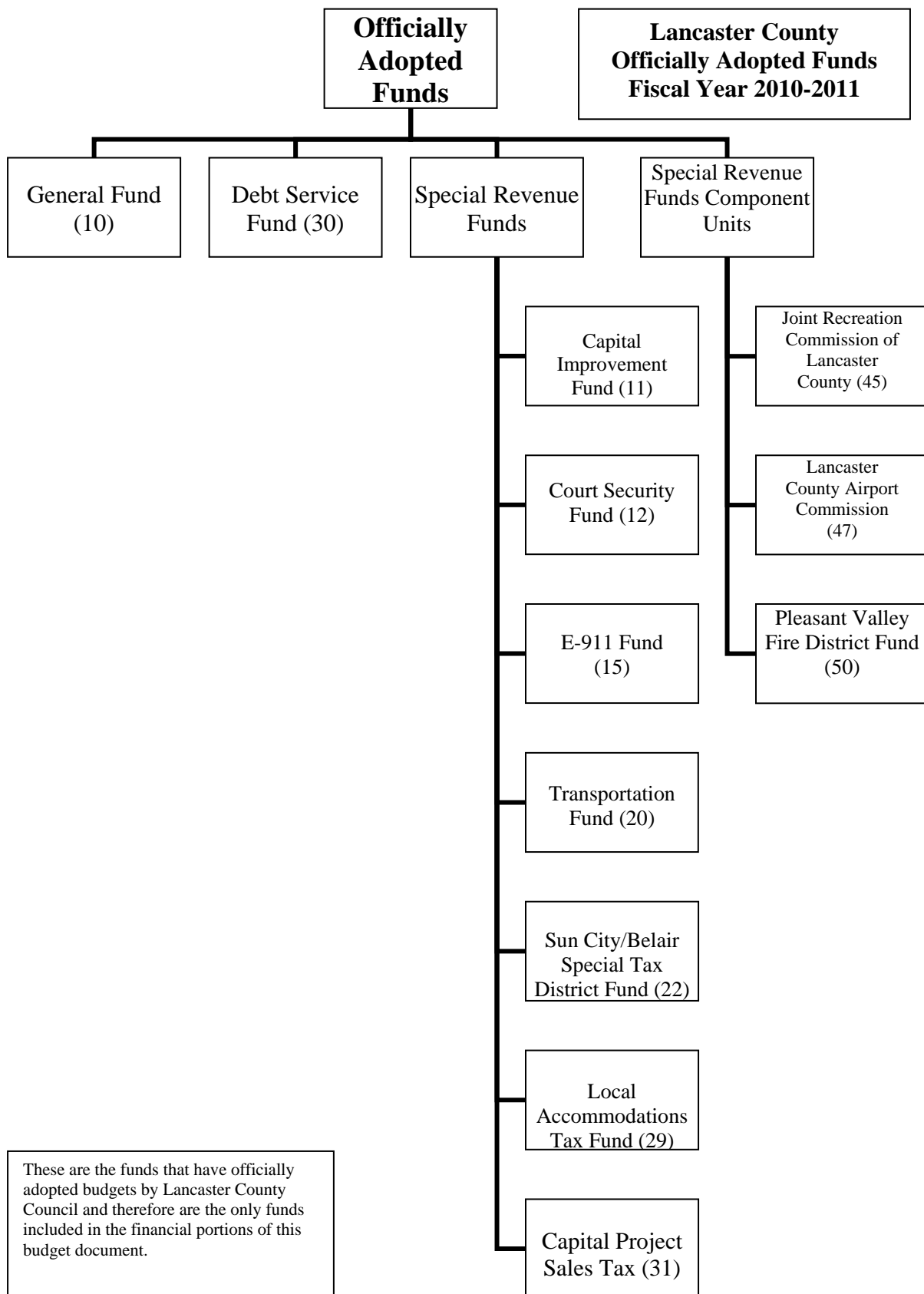
Fiduciary Funds:

- Education Fund

Diagrams and descriptions of all funds and officially adopted funds are detailed on the following pages.

**Lancaster County
Fund Structure
Fiscal Year 2010-2011**





LANCASTER COUNTY

Description of All Funds

Fiscal Year 2010-2011

Capital Projects Funds: 32, 35, 36, 37, 38, 40, 42 & 44

- Bailes Ridge (Fund 32): This fund accounts for the construction of infrastructure in the Bailes Ridge Business Park. Special source revenue bonds funded this project.
- Edgewater Special Assessments (Fund 35): This fund accounts for the construction of infrastructure in the Edgewater Special Assessment District. The Construction and Acquisition fund for this account was fully expended in fiscal year 2006.
- Sun City Special Assessments (Fund 36): This fund accounts for the construction of infrastructure in the Sun City Special Assessment District.
- Edenmoor Special Assessments Fund (Fund 37): This fund accounts for the construction of infrastructure in the Edenmoor Special Assessment District.
- Edgewater II Special Assessments (Fund 38): This fund accounts for the construction of infrastructure in the Edgewater II Special Assessment District.
- Capital Projects Fund (Fund 40): This fund accounts for long-term capital projects that are financed with general funds or grants.
- Capital Projects SCAGO (Fund 42): This fund accounts for the Justice Center capital project.
- 1999-2008 GO Bond Projects (Fund 44): This fund accounts for capital projects that are financed from the County's General Obligation Bonds.

General Fund: 10

- 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.

LANCASTER COUNTY

Description of All Funds (continued)

Fiscal Year 2010-2011

Special Revenue Funds: 9, 11, 12,15,20, 21,22, 29, 31 & 41

- Restricted Grant Fund (Fund 9): This fund is used to account for grant funds that are restricted for specific uses. These funds are budgeted as they are approved by Council throughout the fiscal year.
- Capital Improvement Fund (Fund 11): This fund accounts for capitalized equipment purchases, capital lease payments, and for the property taxes that are collected for this purpose.
- 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.
- E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Transportation Fund (Fund 20): This fund accounts for State “C” fund revenues that are used for road improvements in the County of Lancaster.
- Edenmoor Special Tax District Fund (Fund 21): This fund accounts for the revenues that are restricted for use in the Edenmoor Special Tax districts.
- Sun City/Belair Special Tax District Fund (Fund 22): This fund accounts for the revenues that are restricted for use in the Sun City and Belair Special Tax districts.
- Local Accommodations Tax Fund (fund 29): This special revenue fund accounts for the local accommodations tax funds that are used to promote tourism in the County.
- Capital Project Sales Tax (Fund 31): This fund accounts for the revenues generated by the local one cent sales tax. These revenues are restricted to pay for the construction of the new Judicial Center.
- CDBG Funds (Fund 41): This fund is used to account for Community Development Block Capital grant funds that are restricted for specific uses. These funds are budgeted as they are approved by Council throughout the fiscal year.

Special Revenue Funds - Component Units Funds 45, 47, Library, & 50

- Joint Recreation Commission (Fund 45) This fund accounts for all Lancaster County Recreation activities including operations, programs and capital projects. The budget for the Recreation Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval. The County provides accounting and cash management services to the Commission at no charge.
- 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. The County provides accounting and cash management services to the Commission at no charge.

LANCASTER COUNTY

Description of All Funds – Continued

Fiscal Year 2010-2011

- Lancaster County Library - The budget for the Library is approved by the Library's Board of Trustees. Lancaster County does not provide accounting or cash management services for the Library and therefore the primary government does not maintain a fund for the Library's functions. The Library's budget may be obtained at its main branch, 313 S. White St., Lancaster, SC.
- Pleasant Valley Fire District (Fund 50) This special revenue fund is a Blended Component Unit of the County. The district was created in fiscal year 2006-2007 for the Pleasant Valley section of the northern end of the County. This fund will account for a new fire station and other expenses for fire protection in the district. An annual fee is levied per each residential unit that is serviced by the fire department.

Debt Service Funds: 28 & 30

- SCAGO Debt Service (Fund 28): This debt service fund is used to service the debt for the Installment Purchase Revenue Bonds issued by SCAGO Public Facilities Corporation.
- Debt Service Fund (Fund 30): This fund accounts for resources used to service the County's General Obligation Bonds.

Fiduciary (Agency) Fund Types (Fund 80)

- This fund consists of revenues collected on behalf of the following educational agencies:
 - ❖ Lancaster County School District Operating
 - ❖ Lancaster County School District Debt Service
 - ❖ USC-L

Budget Summary

LANCASTER COUNTY

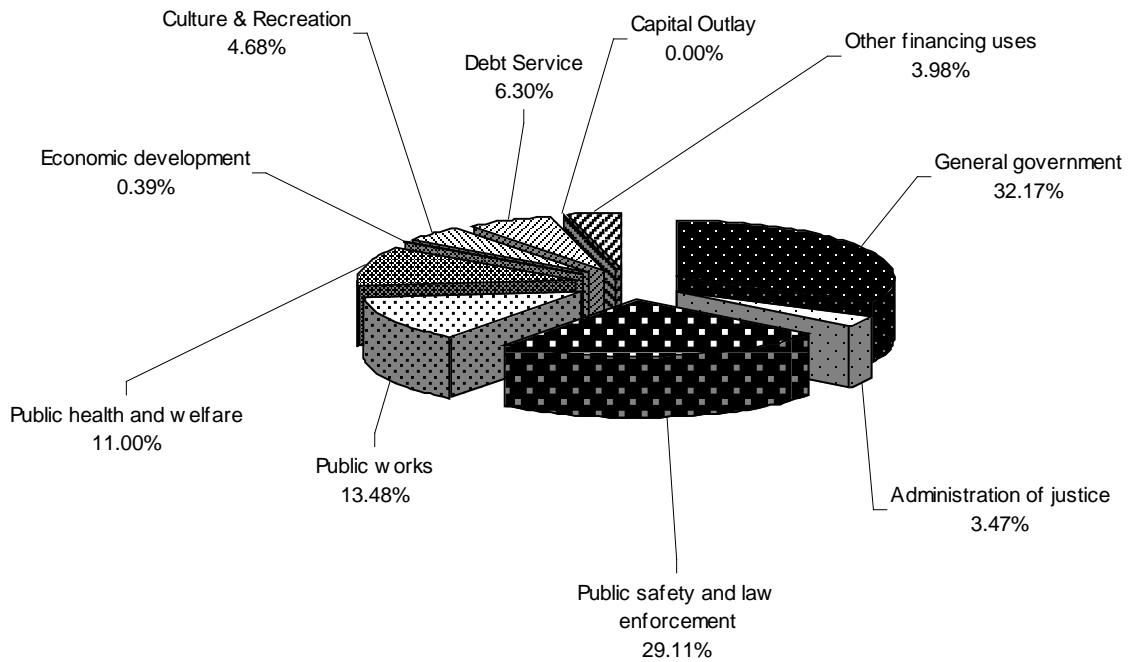
Budget Summary

Fiscal Year 2010-2011

The table below summarizes the fiscal year 2011 Budget. More detail on the revenue & expenditure classifications are presented in the charts and tables on pages 36-42. Debt Service Fund details can be found on pages 50-55 and General Funds are presented by department on pages 56-111.

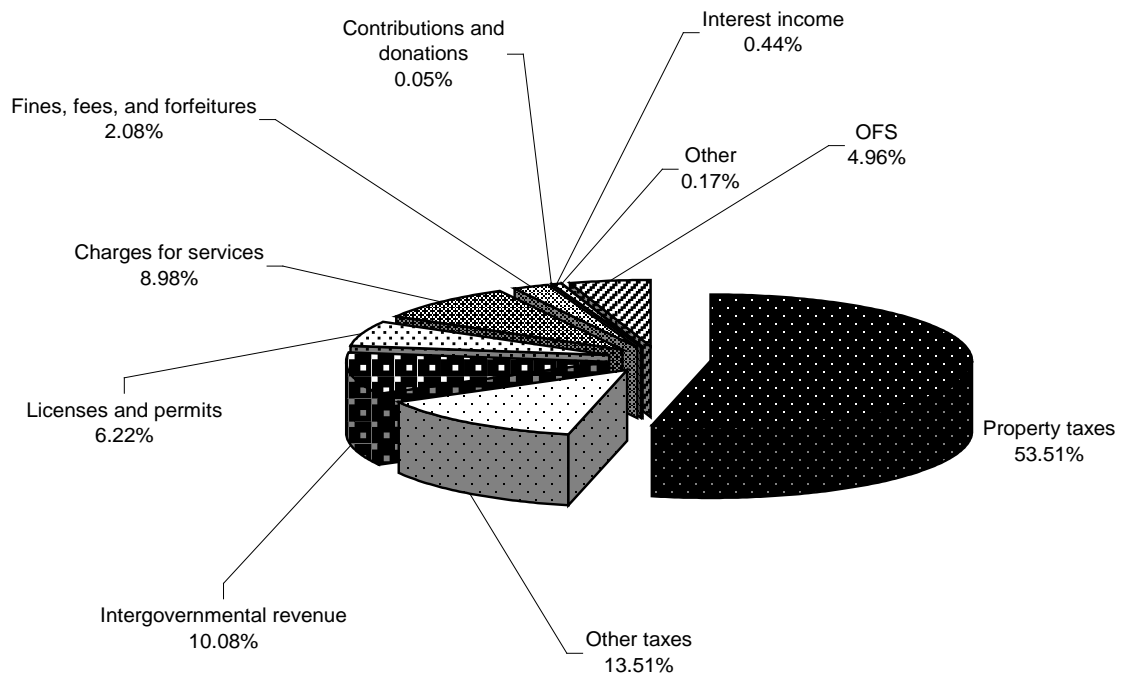
Lancaster County, South Carolina Original Adopted Budgets Fiscal Year Ended June 30, 2011			
General Funds			
General Fund	\$	32,367,071	
		<u>32,367,071</u>	\$ 32,367,071
Special Revenue Funds			
Capital Improvement Fund		1,104,500	
Court Security		953,500	
E-911		441,300	
Transportation Fund		1,961,000	
Sun City/Bel-Air Special Tax Districts		185,500	
Local Accommodations Tax Fund		50,000	
Capital Project Sales Tax		<u>5,590,637</u>	
		10,286,437	10,286,437
Debt Service Fund			
		<u>2,055,242</u>	
		2,055,242	2,055,242
Special Revenue Funds - Component Units			
Recreation		2,220,747	
Airport		203,200	
Pleasant Valley Fire Protection District		<u>316,458</u>	
		2,740,405	<u>2,740,405</u>
Total All Budgeted Funds			<u>\$ 47,449,155</u>

**Lancaster County, SC
FY2011
Budget
Expenditures By Function**



General government represents the largest portion of budgeted expenditures with 32% of the budget. These are the general operating costs of the County. Public safety and law enforcement expenditures represent the second largest portion of the budget with 29% of the budget. This includes the sheriff department and the detention center. Public works is the third largest with nearly 14% of budgeted expenditures. This includes roads & bridges as well as solid waste. The fire service and ems departments are included in the public health & welfare category that represents 11% of the budget.

**Lancaster County, SC
FY2011
Budget
Revenues By Source**



The top four categories of revenues (Property taxes, Intergovernmental revenue, Other taxes, & Charges for services) are discussed in the Major Revenue Sources section of this document. These four revenue sources represents 86% of the total revenues budget for fiscal year 2011.

LANCASTER COUNTY

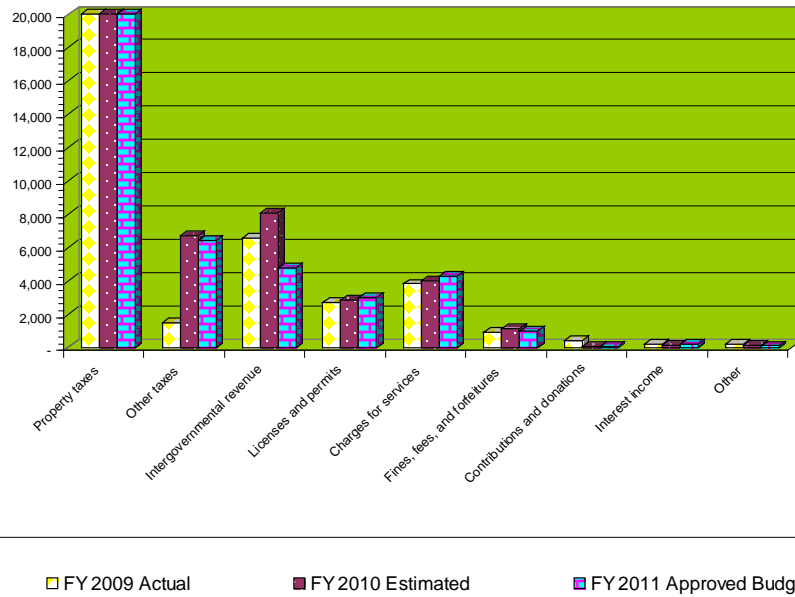
Budget Summary Fiscal Year 2010-2011

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2009, 2010 & 2011. The actual figures for 2009 differ from the Comprehensive Annual Financial Report (CAFR) because the budget includes inter-fund revenues and expenditures that are excluded from the financial reports as required by GASB. It also differs because only officially adopted funds are included in this budget.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds			
	FY 2009 Actual	FY 2010 Estimated	FY 2011 Approved Budget
Revenues			
Property taxes	\$ 22,478,865	\$ 23,344,589	\$ 25,391,046
Other taxes	1,482,297	6,680,390	6,408,500
Intergovernmental revenue	6,549,029	8,090,091	4,782,514
Licenses and permits	2,727,033	2,863,825	2,952,306
Charges for services	3,806,622	4,008,848	4,262,973
Fines, fees, and forfeitures	918,502	1,140,612	986,500
Contributions and donations	421,497	62,266	23,000
Interest income	175,535	87,247	206,500
Other	163,445	148,564	80,200
Total revenues	\$ 38,722,825	46,426,432	45,093,539
Expenditures			
General government	10,809,895	11,217,133	15,262,114
Administration of justice	1,471,056	1,496,572	1,646,355
Public safety and law enforcement	10,917,964	11,405,190	11,634,938
Public works	5,126,715	5,513,663	6,396,441
Public health and welfare	5,500,232	5,839,759	5,220,715
Economic development	430,948	567,246	187,075
Culture & Recreation	1,946,988	1,979,406	2,220,747
Debt Service	2,831,266	2,576,344	2,991,132
Capital Outlay		2,651,644	
Total expenditures	39,035,064	43,246,957	45,559,517
Excess of revenues over (under) expenditures	(312,239)	3,179,475	(465,978)
Other financing sources (uses)	1,354,902	2,156,624	465,978
Net changes in fund balance	1,042,663	5,336,099	-
Fund balances beginning of fiscal year	20,783,697	21,826,360	27,162,459
Fund balances end of fiscal year	\$ 21,826,360	\$ 27,162,459	\$ 27,162,459

Revenues By Type (excludes OFS) Three Year Comparison (Where The Money Comes From)

Thousands



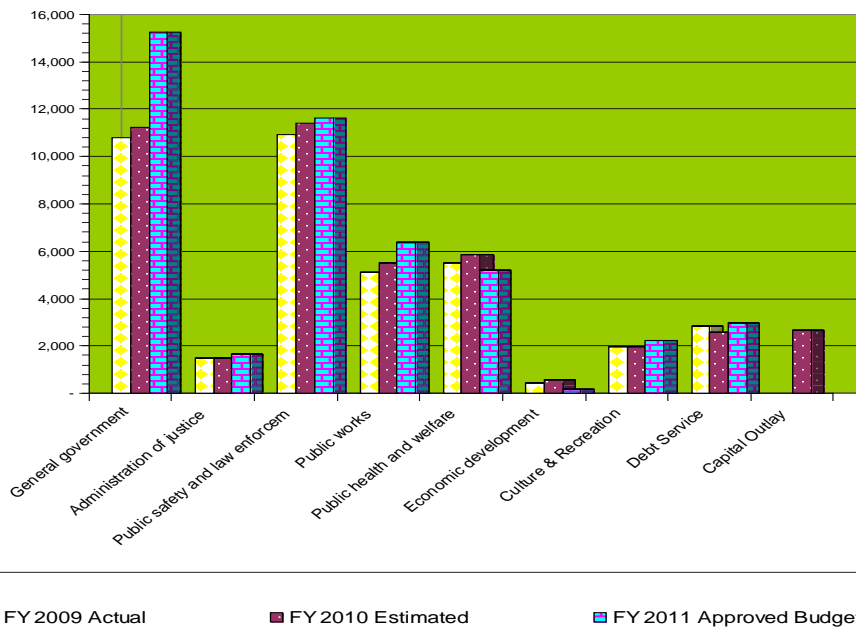
FY 2009 Actual

FY 2010 Estimated

FY 2011 Approved Budget

Expenditures By Function (excludes OFU) Three Year Comparison (Where The Money Goes)

Thousands



FY 2009 Actual

FY 2010 Estimated

FY 2011 Approved Budget

				Component Units - Special Revenue Funds			
Special Revenue Funds (11,12,15,20,22 Debt Service Funds (30))							
General Fund				Airport (47)	Recreation (45)	Pleasant Valley Fire District (50)	Total All Funds
\$ 21,328,304	\$ 2,010,000	\$ 2,052,742					\$ 25,391,046
928,500	\$ 5,480,000						6,408,500
3,389,611	1,285,800				107,103		4,782,514
2,952,306							2,952,306
2,443,350	185,500			140,000	1,179,665	314,458	4,262,973
984,500						2,000	986,500
23,000							23,000
200,500	3,500	2,500					206,500
57,000				23,200			80,200
32,307,071	8,964,800	2,055,242		163,200	1,286,768	316,458	45,093,539
9,297,777	5,761,137			203,200			15,262,114
1,646,355	-						1,646,355
9,555,838	1,960,300					118,800	11,634,938
4,085,441	2,311,000						6,396,441
5,138,715	82,000						5,220,715
187,075							187,075
-					2,220,747		2,220,747
581,232	157,000	2,055,242				197,658	2,991,132
30,492,433	10,271,437	2,055,242		203,200	2,220,747	316,458	45,559,517
1,814,638	(1,306,637)	-		(40,000)	(933,979)	-	(465,978)
							-
							-
							-
							-
45,000	1,321,637				53,551		1,420,188
15,000				40,000	880,428		935,428
(1,874,638)	(15,000)						(1,889,638)
(1,814,638)	1,306,637	-		40,000	933,979	-	465,978
-	-	-		-	-	-	-
16,388,357	8,113,064	445,100		(217,183)	65,715	2,367,406	27,162,459
\$ 16,388,357	\$ 8,113,064	\$ 445,100		\$ (217,183)	\$ 65,715	\$ 2,367,406	\$ 27,162,459

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2010 (Estimated)

	Component Units - Special Revenue Funds						
	Special Revenue Funds						
	General Fund	(11,12,15,20,22,2 9,31)	Debt Service Funds (30)	Airport (47)	Recreation (45)	Pleasant Valley Fire District (50)	Total All Funds
Revenues							
Property taxes	\$ 19,361,510	\$ 2,079,780	\$ 1,903,299				\$ 23,344,589
Other taxes	977,526	\$ 5,702,864					6,680,390
Intergovernmental revenue	3,880,244	1,568,536		2,534,208	107,103		8,090,091
Licenses and permits	2,863,825						2,863,825
Charges for services	2,674,355	162,250		40,405	844,438	287,400	4,008,848
Fines, fees, and forfeitures	1,137,534	370				2,708	1,140,612
Contributions and donations	62,266						62,266
Interest income	65,030	13,532	3,387		241	5,057	87,247
Other	121,514			27,050			148,564
Total revenues	31,143,804	9,527,332	1,906,686	2,601,663	951,782	295,165	46,426,432
Expenditures							
General government	10,111,320	967,643		138,170			11,217,133
Administration of justice	1,496,572						1,496,572
Public safety and law enforcement	8,888,023	1,675,832				841,335	11,405,190
Public works	4,219,731	1,293,932					5,513,663
Public health and welfare	5,733,949	105,810					5,839,759
Economic development	567,246						567,246
Culture & Recreation					1,979,406		1,979,406
Debt Service	401,261	156,276	2,017,307			1,500	2,576,344
Capital Outlay				2,651,644			2,651,644
Total expenditures	31,418,102	4,199,493	2,017,307	2,789,814	1,979,406	842,835	43,246,957
Excess of revenues over (under) expenditures	(274,298)	5,327,839	(110,621)	(188,151)	(1,027,624)	(547,670)	3,179,475
Other financing sources (uses)							
Issuance of Debt						2,502,721	2,502,721
Proceeds from capital leases	605,000						605,000
Other Financing Source - premium							-
Payment to refunded debt escrow agent							-
Sale of Capital Assets	12,751						12,751
Fund Balance							-
Transfers in	25,000			38,739	889,321	15,295	968,355
Transfers (out)	(1,891,908)	(25,000)				(15,295)	(1,932,203)
Total other fin. sources (uses)	(1,249,157)	(25,000)	-	38,739	889,321	2,502,721	2,156,624
Net change in fund balances	(1,523,455)	5,302,839	(110,621)	(149,412)	(138,303)	1,955,051	5,336,099
Fund Balances July 1, 2009	17,911,812	2,810,225	555,721	(67,771)	204,018	412,355	21,826,360
Fund Balances, June 30, 2010	\$ 16,388,357	\$ 8,113,064	\$ 445,100	\$ (217,183)	\$ 65,715	\$ 2,367,406	\$ 27,162,459

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2009

				Component Units - Special Revenue Funds			
	Special Revenue Funds						Total All Funds
	General Fund	(11,12,15,20,22,29, 31)	Debt Service Funds (30)	Airport (47)	Recreation (45)	Pleasant Valley Fire District (50)	
Revenues							
Property taxes	\$ 18,511,312	\$ 1,902,233	\$ 2,065,320				\$ 22,478,865
Other taxes	959,633	\$ 522,664					1,482,297
Intergovernmental revenue	4,468,428	1,319,856		653,642	107,103		6,549,029
Licenses and permits	2,727,033						2,727,033
Charges for services	2,638,151	95,120			803,126	270,225	3,806,622
Fines, fees, and forfeitures	914,503	139				3,860	918,502
Contributions and donations	421,497						421,497
Interest income	165,524	5,832	2,132	3	273	1,771	175,535
Other	111,477			51,968			163,445
Total revenues	30,917,558	3,845,844	2,067,452	705,613	910,502	275,856	38,722,825
Expenditures							
General government	10,019,189	49,250		741,456			10,809,895
Administration of justice	1,471,056						1,471,056
Public safety and law enforcement	8,943,305	1,527,665				446,994	10,917,964
Public works	4,011,450	1,115,265					5,126,715
Public health and welfare	5,500,232						5,500,232
Economic development	430,948						430,948
Culture & Recreation					1,946,988		1,946,988
Debt Service	240,747	549,073	2,041,446				2,831,266
Capital Outlay							-
Total expenditures	30,616,927	3,241,253	2,041,446	741,456	1,946,988	446,994	39,035,064
Excess of revenues over (under) expenditures	300,631	604,591	26,006	(35,843)	(1,036,486)	(171,138)	(312,239)
Other financing sources (uses)							
Issuance of Debt			4,630,000				4,630,000
Proceeds from capital leases	2,338,851						2,338,851
Other Financing Source - premium			29,301				29,301
Payment to refunded debt escrow agent			(4,556,438)				(4,556,438)
Sale of Capital Assets	38,549						38,549
Fund Balance							-
Transfers in	15,000	233,587	8,709	38,739	831,327	200,000	1,327,362
Transfers (out)	(2,437,723)	(15,000)					(2,452,723)
Total other fin. sources (uses)	(45,323)	218,587	111,572	38,739	831,327	200,000	1,354,902
Net change in fund balances	255,308	823,178	137,578	2,896	(205,159)	28,862	1,042,663
Fund Balances July 1, 2008	17,656,504	1,987,047	418,143	(70,667)	409,177	383,493	20,783,697
Fund Balances, June 30, 2009	\$ 17,911,812	\$ 2,810,225	\$ 555,721	\$ (67,771)	\$ 204,018	\$ 412,355	\$ 21,826,360

LANCASTER COUNTY

Revenue Sources

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

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

Property Taxes represents the largest portion of revenue budgeted at 54% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions. This means that over one half of the County's budget depends upon property taxes as a revenue source.

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

The third largest revenue type is Intergovernmental Revenue. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other local governments. These revenues make up 10% of the total revenues budgeted.

Charges for Services is the fourth largest revenue source at 9% of total revenues. The majority of these funds come from recreation program fees and ambulance fees. Other sources include copy fees, coroner fees, marriage licenses, landfill charges, emergency services fees, and fire district fees.

The County's other revenue classifications are defined below:

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

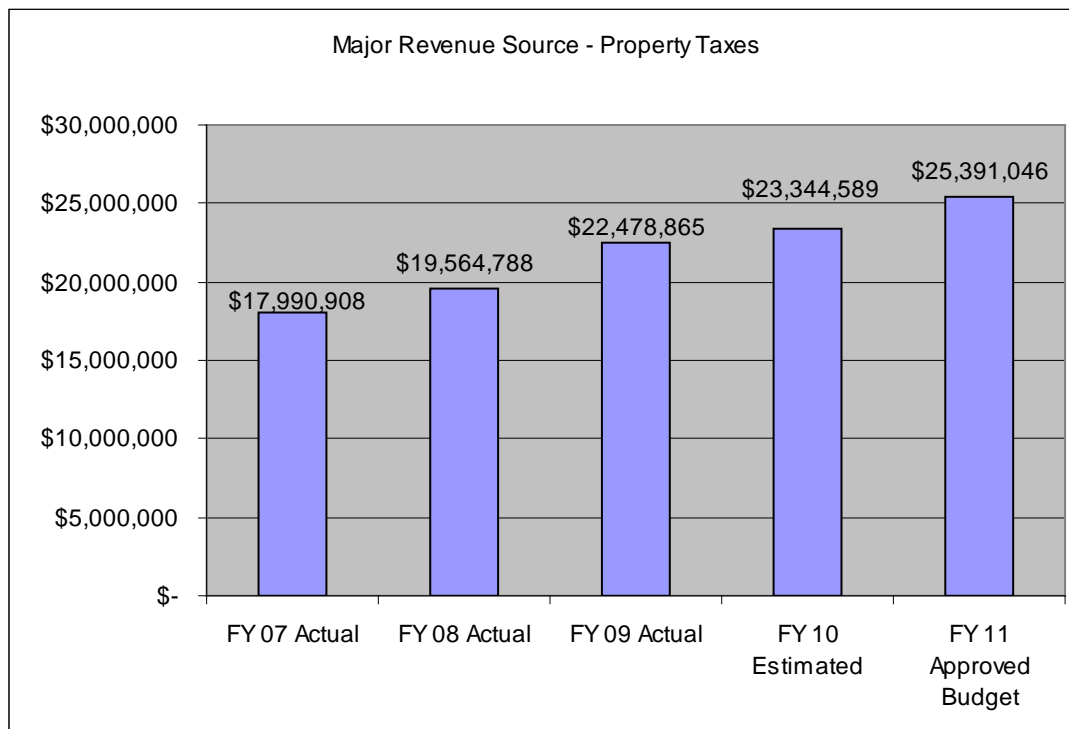
LANCASTER COUNTY

Major Revenue Sources – Property Taxes

Property taxes represents the largest portion of revenue budgeted at 54% of total revenues. These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, and the 1% local option sales taxes for property tax reduction. The total dollar amount of property taxes shows an increasing trend, but as a percentage of total revenues, this source has remained steady at approximately 45-54% of total revenues. Property tax revenues vary mainly due to increases in mill values (property values were reassessed in fiscal year 2007) and increases in property development. Lancaster County has had tremendous growth in residential property development over the last several years; however, it has slowed due to the housing market crisis over the last two years.

Major Revenue Source - Property Taxes

	Total Revenues (includes OFS)	Property Taxes	% Of Total Revenues
FY 07 Actual	\$ 40,074,973	\$ 17,990,908	45%
FY 08 Actual	\$ 40,590,402	\$ 19,564,788	48%
FY 09 Actual	\$ 47,086,888	\$ 22,478,865	48%
FY 10 Estimated	\$ 50,515,259	\$ 23,344,589	46%
FY 11 Approved Budget	\$ 47,449,155	\$ 25,391,046	54%



LANCASTER COUNTY

Major Revenue Sources – Property Taxes (continued)

Real property is billed annually in September and is due the following January. Vehicle taxes are billed yearly in the month they were registered and are based on the calendar year to coincide with the SC Department of Motor Vehicles. Tax bills are based on the appraised and assessed value of property. The County's estimated taxable appraised value for all real property, personal property and vehicles as of June 30, 2009 was \$4,871,712,622.

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

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

County tax bills are calculated using the following formula:

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

LANCASTER COUNTY

Major Revenue Sources – Property Taxes (continued)

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

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years													
Lancaster County						Overlapping Rates							
						Lancaster County School District							
Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improv.	Courthouse Fire Security	County LOST Credit Factor	School Operating	School Debt	USCL	Town of Heath Springs	Town of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
2002	61.00	5.00	0.00		0.000949	128.50	38.50	2.00	0.00	76.00	0.002134	140.10	0.001778
2003	62.00	5.00	0.00		0.000837	133.50	38.50	2.50	0.00	77.60	0.002392	142.10	0.001391
2004	65.80	4.93	0.00		0.000846	138.50	38.50	2.50	0.00	78.80	0.002154	144.00	0.001923
2005	70.80	5.70	0.00		0.000870	143.50	38.50	3.50	0.00	78.80	0.002439	147.00	0.001867
2006	76.50	5.00	5.00		0.000840	143.50	38.50	3.50	0.00	78.80	0.002756	150.00	0.001867
2007	64.00	3.50	4.00		0.000659	119.00	38.50	3.00	0.00	64.80	0.002762	137.00	0.001735
2008	66.50	5.40	4.00		0.000746	123.50	43.50	3.10	0.00	64.80	0.002457	140.00	0.002104
2009	66.70	8.00	4.00	3.50	0.000641	128.50	43.50	3.30	0.00	64.80	0.002457	143.50	0.002218
2010	66.70	6.70	4.00	3.50	0.000578	133.50	38.50	3.30	0.00	69.30	0.002470	143.50	0.002026
2011	68.40	7.60	4.10	3.50	0.000461	136.75	38.50	3.40	0.00	70.90	0.002256	143.50	0.001895

Assessment rates determined by the State of South Carolina:

Legal Residential: 4.00%

Rental & Secondary Property (non legal residency): 6.00%

Agricultural Real Property (private): 4.00%

Agricultural Real Property (corporate) 6.00%

Commercial Real Property 6.00%

Manufacturing Real and Personal Property: 10.50%

Utility Real and Personal Property: 10.50%

Personal Vehicles: 6.00%

Personal Property: 10.50%

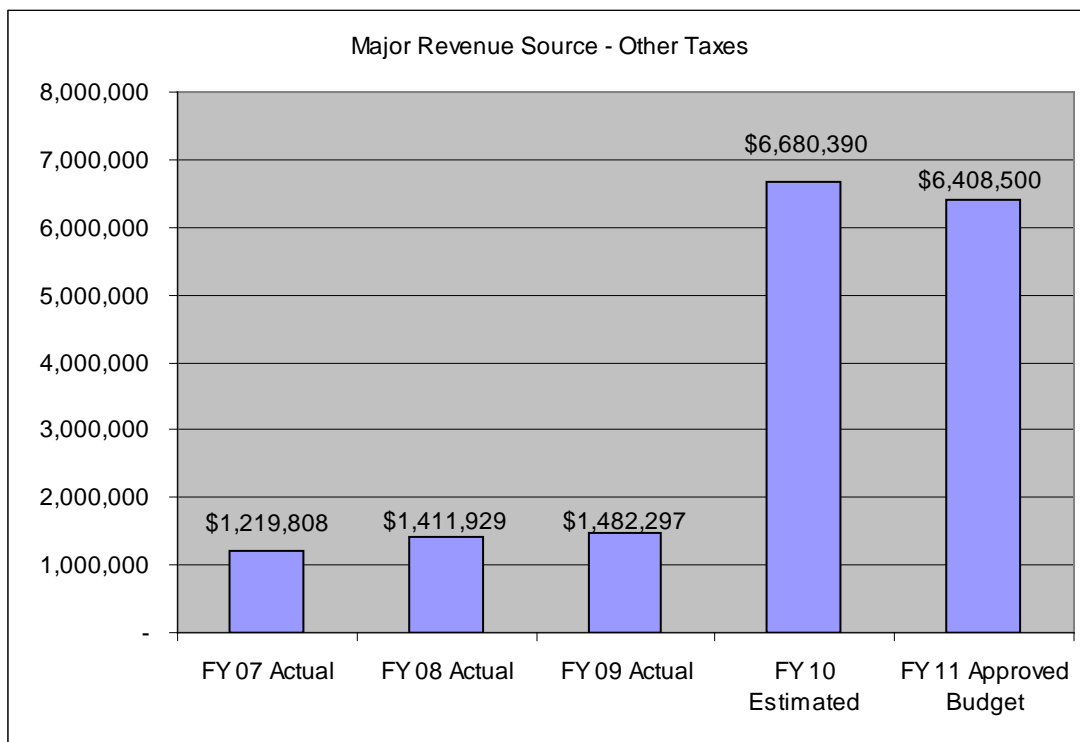
LANCASTER COUNTY

Major Revenue Sources – Other Taxes

Other Taxes is the second largest revenue source for Lancaster County with 14% of total revenues. The majority (\$5,000,000) of these anticipated FY2011 revenues come from the 1% capital project sales tax that was approved by the voters in the November 2009 election. These funds are being used to pay for a new Justice Center for Lancaster County. Other revenues included in this category are road improvement taxes and E-911 taxes.

Major Revenue Source - Other Taxes

	Total Revenues (includes OFS)	Other Taxes	% Of Total Revenues
FY 07 Actual	\$ 40,074,973	1,219,808	3%
FY 08 Actual	\$ 40,590,402	1,411,929	3%
FY 09 Actual	\$ 47,086,888	1,482,297	3%
FY 10 Estimated	\$ 50,515,259	6,680,390	13%
FY 11 Approved Budget	\$ 47,449,155	6,408,500	14%



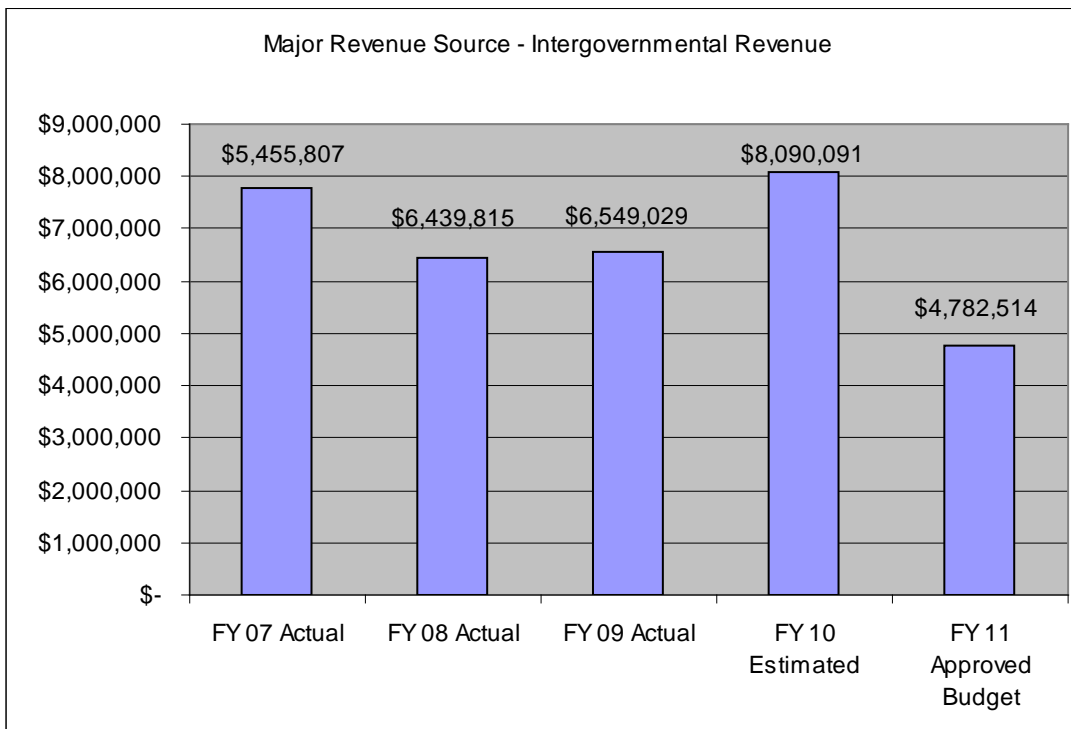
LANCASTER COUNTY

Major Revenue Sources – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$4,782,514 or 10% of the total revenues budgeted. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other local governments. The main revenue in this source is the State Aid to Subdivisions and the anticipated revenue for FY2011 is \$2,500,000. Intergovernmental revenues show a decreasing trend as a percentage of total revenues over the past five years. State funding has decreased due to the downturn in the economy.

Major Revenue Source - Intergovernmental Revenue

	Total Revenues (includes OFS)	Intergovernmental Revenue	% Of Total Revenues
FY 07 Actual	\$ 40,074,973	\$ 7,775,893	19%
FY 08 Actual	\$ 40,590,402	\$ 6,439,815	16%
FY 09 Actual	\$ 47,086,888	\$ 6,549,029	14%
FY 10 Estimated	\$ 50,515,259	\$ 8,090,091	16%
FY 11 Approved Budget	\$ 47,449,155	\$ 4,782,514	10%



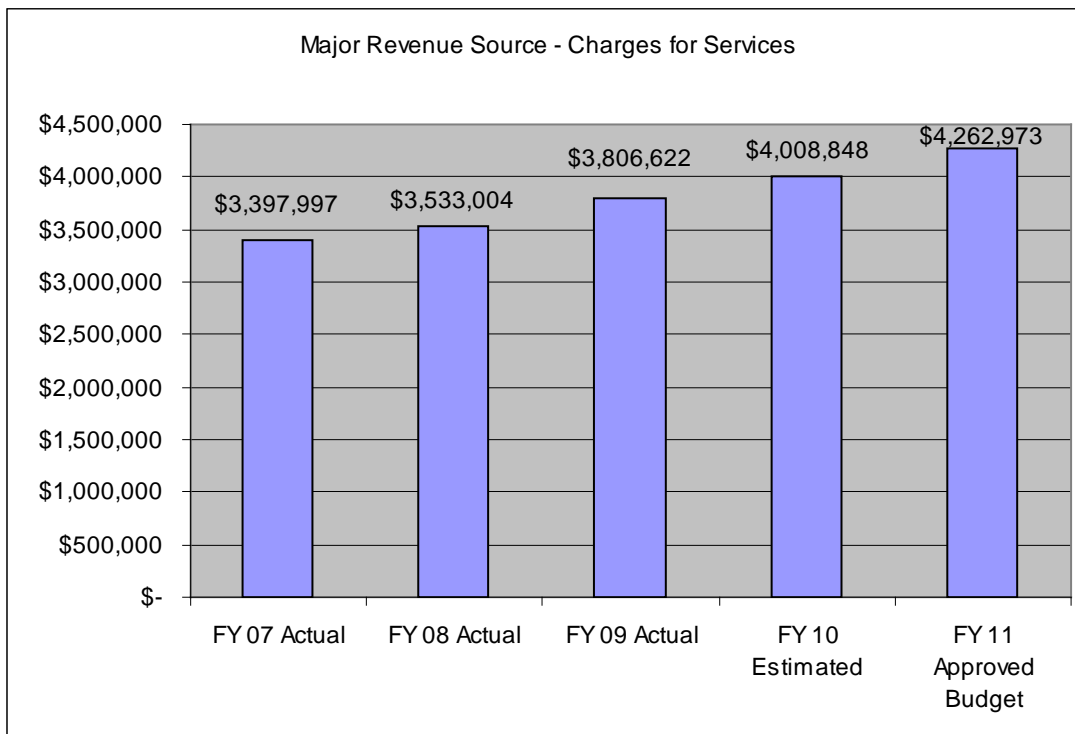
LANCASTER COUNTY

Major Revenue Sources – Charges for Services

Charges for Services is the fourth largest revenue source for Lancaster County with 9% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,008,000 FY2011) of these revenues come from ambulance fees. Other sources are recreation program fees, emergency services fees, fire district fees, solid waste fees, and delinquent tax costs. The total dollar amount of charges for services shows an increasing trend, but as a percentage of total revenues, this source has remained steady at approximately 8-9% of total revenues.

Major Revenue Source - Charges for Services

	Total Revenues (includes OFS)	Charges for Services	% Of Total Revenues
FY 07 Actual	\$40,074,973	\$ 3,397,997	8%
FY 08 Actual	\$40,590,402	\$ 3,533,004	9%
FY 09 Actual	\$47,086,888	\$ 3,806,622	8%
FY 10 Estimated	\$50,515,259	\$ 4,008,848	8%
FY 11 Approved Budget	\$47,449,155	\$ 4,262,973	9%



County Debt Summary

Lancaster County General Obligation Debt Summary

Lancaster County is required by South Carolina law to keep general obligation debt within the legal debt limitation of 8% of the assessed value of real and personal property. The following table shows ten years of data on the legal debt margin, and it also shows a computation of the legal debt margin of the County as of June 30, 2009.

Lancaster County, South Carolina Legal Debt Margin Information Last Ten Fiscal Years										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt Limit	\$ 10,017,006	\$ 13,121,019	\$ 13,388,515	\$ 13,291,536	\$ 13,550,321	\$ 13,926,453	\$ 14,586,682	\$ 18,405,935	\$ 18,474,600	\$ 20,861,043
Total net debt applicable to limit	7,140,000	11,075,000	10,850,000	10,600,000	10,325,000	9,975,000	9,550,000	9,115,000	15,737,402	14,764,408
Legal debt margin	2,877,006	2,046,019	2,538,515	2,691,536	3,225,321	3,951,453	5,036,682	9,290,935	2,737,198	6,096,635
Total net debt applicable to the limit as a percentage of debt limit	71.28%	84.41%	81.04%	79.75%	76.20%	71.63%	65.47%	49.52%	85.18%	70.78%

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed value (1)	\$ 259,200,968
Add back: exempt Merchant Inventory (2)	\$ 1,562,070
Total assessed value	<u>260,763,038</u>
Debt limit (8% of assessed value) (3)	20,861,043
Debt applicable to limit:	
General obligation bonds	<u>14,764,408</u>
Legal debt margin without a referendum (4)	<u>\$ 6,096,635</u>

Notes:

- (1) Property value data can be found in the Assessed Value and Estimated Actual Value of Taxable Property schedule. Fee-in-lieu, joint industrial park, & reimbursement assessments are not included in the assessed value for debt limit calculation.
- (2) Business inventory is exempt from tax, but its 1987 assessed value of \$1,562,070 is included in the computation of the legal debt margin.
- (3) The legal debt limit is 8 percent of total assessed value.
- (4) The legal debt margin is the government's available borrowing under SC Code of Laws and is calculated by subtracting the debt applicable to the legal debt limit from the legal debt limit.

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

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property (1)	Debt Per Capita (2)
2000	7,140,000	0.39%	116
2001	11,075,000	0.45%	180
2002	10,850,000	0.43%	176
2003	10,600,000	0.41%	170
2004	10,325,000	0.38%	165
2005	9,975,000	0.35%	158
2006	9,550,000	0.32%	151
2007	9,115,000	0.23%	127
2008	15,737,402	0.36%	214
2009	14,764,408	0.30%	194

Note:

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

Lancaster County, South Carolina
Assessed Value and Estimated Actual Value of Taxable Property (1)
Last Ten Fiscal Years

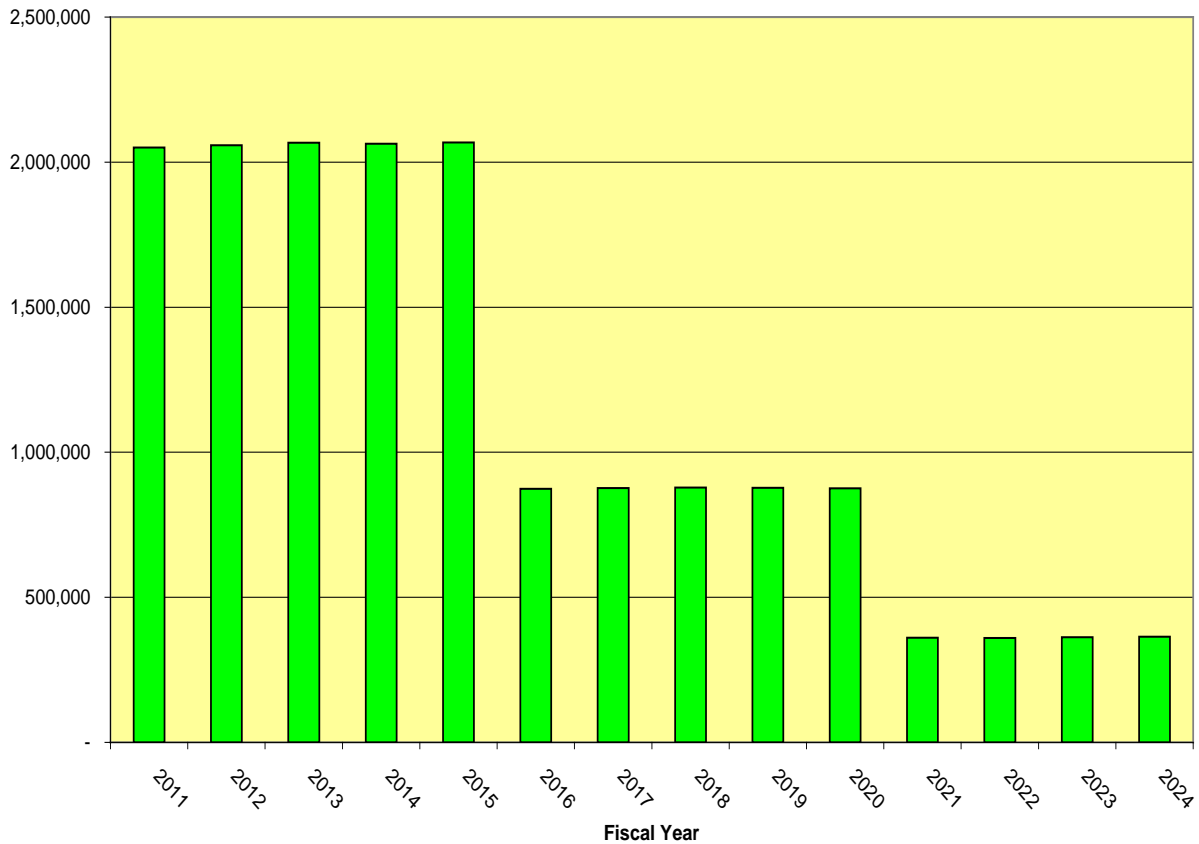
		Real Property		Personal Property		Total		Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
Fiscal Year Ended June 30	Levy Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2000	1999	59,897,205	1,197,944,100	64,617,634	618,062,394	124,514,839	1,816,006,494	6.86%	72.00
2001	2000 (2)	86,575,525	1,731,510,500	76,739,476	733,638,806	163,315,001	2,465,149,306	6.62%	62.00
2002	2001	90,143,583	1,802,871,660	76,515,127	740,134,794	166,658,710	2,543,006,454	6.55%	66.00
2003	2002	94,097,949	1,881,958,980	71,348,521	708,821,402	165,446,470	2,590,780,382	6.39%	67.00
2004	2003	98,185,129	1,963,702,580	70,496,155	720,939,759	168,681,284	2,684,642,339	6.28%	70.73
2005	2004	103,881,998	2,077,639,960	69,500,928	733,697,829	173,382,926	2,811,337,789	6.17%	76.50
2006	2005	112,399,925	2,247,998,500	68,955,351	727,381,423	181,355,276	2,975,379,923	6.10%	86.50
2007	2006 (2)	157,645,060	3,152,901,200	71,731,401	819,867,905	229,376,461	3,972,769,105	5.77%	71.50
2008	2007	172,404,224	3,448,084,480	74,291,673	867,419,977	246,695,897	4,315,504,457	5.72%	73.80
2009	2008	201,753,816	4,035,076,320	71,159,910	836,636,302	272,913,726	4,871,712,622	5.60%	82.20

(1) Source: Lancaster County Auditor: Includes all assessments including fee-in-lieu, joint industrial park, and reimbursement assessments.

(2) Real property was reassessed.

Note: Real property in Lancaster County is reassessed once every four years with a one year lag for implementation, unless there is a physical or legal change affecting the property. The county assesses real property at 4-6% (legal residency is 4%) of the appraised value. Personal property is assessed at 10.5% of market value, except railroads (9.5%), motor homes (6%) and motor vehicles (6%). The motor vehicle assessment ratio has been declining by .75% each year since 2002 and stopped declining at 6% in 2007.

Lancaster County Debt Service Payments - Principal & Interest



**General Obligation Bonds - Principal & Interest
Payments Schedule**

FY	Series 2001	Series 2007	Series 2008	Series 2009	Total
2011	257,856.26	403,311.76	741,750.00	647,322.50	2,050,240.52
2012	509,406.26	403,311.76	797,737.50	347,322.50	2,057,778.02
2013	504,606.26		1,166,287.50	395,872.50	2,066,766.26
2014	498,906.26		1,197,162.50	367,097.50	2,063,166.26
2015	485,456.26		1,233,137.50	348,972.50	2,067,566.26
2016	483,118.76			391,172.50	874,291.26
2017	475,068.76			401,747.50	876,816.26
2018	491,543.76			386,672.50	878,216.26
2019	495,825.00			381,760.00	877,585.00
2020	513,887.50			361,530.00	875,417.50
2021				361,030.00	361,030.00
2022				359,560.00	359,560.00
2023				362,400.00	362,400.00
2024				364,000.00	364,000.00

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

	Fiscal Year 2009 Actual	Fiscal Year 2010 Estimated	Fiscal Year 2011 Approved Budget
Revenues			
Property taxes	\$ 2,065,320	\$ 1,903,299	\$ 2,052,742
Interest income	2,132	3,387	2,500
Other			
Total revenues	<u>2,067,452</u>	<u>1,906,686</u>	<u>2,055,242</u>
Expenditures			
Debt Service	2,041,446	2,017,307	2,055,242
Capital Outlay			
Total expenditures	<u>2,041,446</u>	<u>2,017,307</u>	<u>2,055,242</u>
Excess of revenues over (under) expenditures	26,006	(110,621)	-
Other financing sources (uses)			
Issuance of Debt	4,630,000		
Other Financing Source - premium	29,301		
Payment to refunded debt escrow agent	(4,556,438)		
Fund Balance			
Transfers in (out)	8,709		
Total other fin. sources (uses)	<u>111,572</u>	<u>-</u>	<u>-</u>
Net change in fund balances	137,578	(110,621)	-
Fund balances beginning of fiscal year	418,143	555,721	445,100
Fund balances end of fiscal year	<u>\$ 555,721</u>	<u>\$ 445,100</u>	<u>\$ 445,100</u>

General Fund Budget Summary

LANCASTER COUNTY

Budget Summary – General Fund

Fiscal Year 2010-2011

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 seven year comparison of original budgets by function for general funds. These figures are the amounts that were approved by County Council with the yearly Budget Ordinance and do not include budget amendments or additional appropriations approved.

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

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
2004	5,178,513	1,219,770	5,449,340	2,299,282	3,043,200	82,276	812,065	1,095,684	19,180,130
2005	5,773,595	1,330,118	7,100,426	2,509,400	3,441,095	82,276	971,630	1,102,922	22,311,462
2006	6,240,356	1,430,369	7,836,196	2,729,227	3,735,875	82,276	950,227	1,147,431	24,151,957
2007	6,833,738	1,488,075	8,202,305	3,167,070	4,077,172	182,276	832,570	1,531,844	26,315,050
2008	7,850,560	1,549,389	9,925,960	3,400,618	4,286,061	182,276	832,570	1,772,366	29,799,800
2009	9,225,419	1,597,809	9,877,975	3,805,633	4,862,663	186,936	261,000	1,931,431	31,748,866
2010	8,795,255	1,604,100	9,272,475	4,142,742	5,017,627	262,178	397,240	1,891,908	31,383,525
2011	9,297,777	1,646,355	9,555,838	4,085,441	5,138,715	187,075	581,232	1,874,638	32,367,071

LANCASTER COUNTY

Budget Summary – General Fund

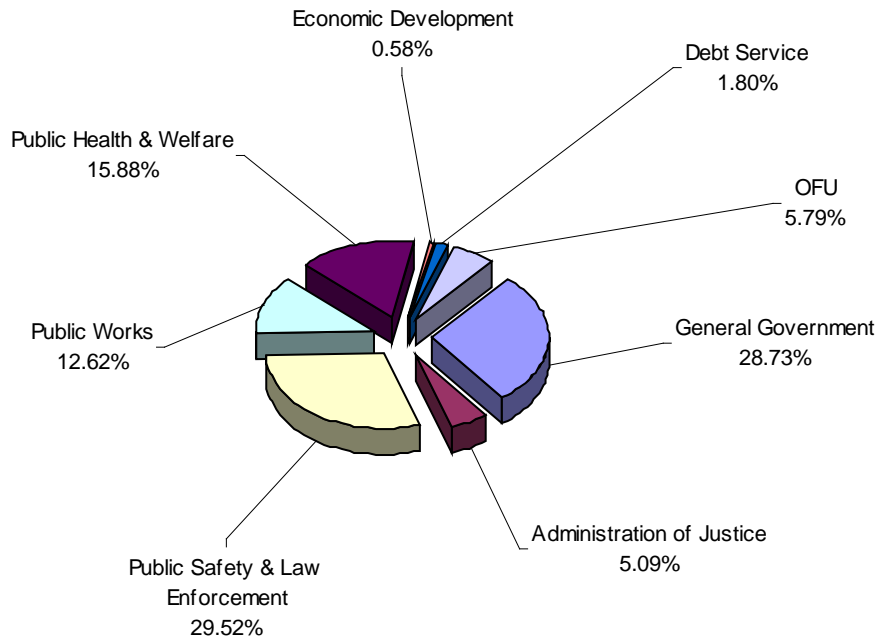
Fiscal Year 2010-2011

Individual departmental summaries are presented on pages 63 - 111. These summaries break down the appropriations in three categories: personal services, operating expenditures, and capitalized expenditures. These categories are defined as follows:

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

Summary totals for the above-mentioned categories can be found on page 61 along with graphs depicting percent of totals for each category. The total FY 2011 general fund budget for Lancaster County is \$32,367,071 compared to \$33,310,010 for FY 2010 (estimated expenditures) and \$33,054,650 for FY 2009 (actual expenditures.) The FY2011 budget decreased by \$942,939 over the prior year's estimated general fund expenditures. Information on the two prior year's actual expenditures and estimated actual expenditures are also presented on pages 60 & 61. The chart on page 59 shows the FY 2011 Budget by function as a percentage of the total General Fund budget.

**Lancaster County, South Carolina
Fiscal Year 2011
General Fund Budget by Function**



General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
9,297,777	1,646,355	9,555,838	4,085,441	5,138,715	187,075	581,232	1,874,638	32,367,071

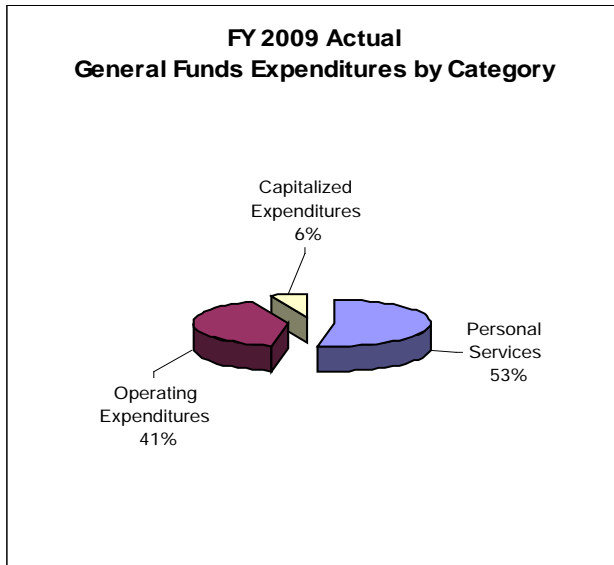
This chart breaks up the fiscal year 2011 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion, 29.52 % or \$9,555,838 of the budget. This function includes the following departments: Coroner, Sheriff, Detention Center, Emergency Management, Fire Service, Rescue Squad, & E911. General government represents the second largest portion, 28.73% or \$9,297,777 of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Finance, Human Resources, MIS, Building & Zoning, Planning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Risk Management/ROD, Farmer's Market, Vehicle Maintenance and Building Maintenance are all part of the General Government function. Public Health & Welfare comes in third with 15.88% or \$5,138,715 of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs.

DEPARTMENTAL BUDGET TOTALS FOR GENERAL FUNDS

Department	FY 2009 Actual	% Of Total Budget	FY 2010 Estimated	% Of Total Budget	FY 2011 Approved Budget	% Of Total Budget
Administrator - 021	329,924	1.00%	341,095	1.02%	455,600	1.41%
Animal Control - 318	251,563	0.76%	212,245	0.64%	239,524	0.74%
Assessor - 041	629,816	1.91%	630,796	1.89%	694,600	2.15%
Auditor - 043	325,440	0.98%	325,138	0.98%	347,525	1.07%
Building & Zoning - 031	934,918	2.83%	926,839	2.78%	917,576	2.83%
Building Maintenance - 251	822,998	2.49%	896,912	2.69%	973,255	3.01%
Circuit Court - 061	51,374	0.16%	59,443	0.18%	60,950	0.19%
Clerk of Court - 063	188,618	0.57%	193,300	0.58%	199,790	0.62%
Coroner - 068	212,345	0.64%	244,227	0.73%	248,702	0.77%
Council Transfers - 012	1,303,653	3.94%	928,060	2.79%	920,428	2.84%
County Council - 011	2,649,826	8.02%	2,560,229	7.69%	855,121	2.64%
D.S.S. Family Independence - 602	59,082	0.18%	57,265	0.17%	59,082	0.18%
Delinquent Tax - 045	193,536	0.59%	223,532	0.67%	325,156	1.00%
Detention Center - 120	1,421,543	4.30%	1,464,772	4.40%	1,866,038	5.77%
Direct Assistance - 014	1,752,461	5.30%	1,617,637	4.86%	1,625,378	5.02%
Economic Development - 035	430,948	1.30%	567,246	1.70%	187,075	0.58%
Emergency Management - 140	302,662	0.92%	281,172	0.84%	298,482	0.92%
Environmental Health - 320	3,678	0.01%	1,488	0.00%	5,825	0.02%
Family Court - 064	304,419	0.92%	302,395	0.91%	353,422	1.09%
Farmers Market - 095	2,203	0.01%	2,756	0.01%	3,100	0.01%
Finance - 023	391,091	1.18%	429,486	1.29%	456,750	1.41%
Fire Service - 141	1,088,269	3.29%	999,288	3.00%	1,060,901	3.28%
GIS - 027	122,335	0.37%	127,812	0.38%	164,616	0.51%
Health Services - 330	86,124	0.26%	82,311	0.25%	99,300	0.31%
Human Resource - 024	162,468	0.49%	178,576	0.54%	249,752	0.77%
Indian Land Rescue Squad - 157	33,095	0.10%	37,192	0.11%	44,400	0.14%
Lancaster EMS - 153	4,934,362	14.93%	5,305,834	15.93%	4,806,929	14.85%
Lancaster Rescue Squad - 156	45,981	0.14%	41,646	0.13%	46,778	0.14%
Landfill-Solid Waste - 310	12,890	0.04%	30,572	0.09%	57,000	0.18%
Magistrate-Countywide - 070	631,088	1.91%	643,282	1.93%	697,119	2.15%
MIS - 026	355,307	1.07%	386,022	1.16%	523,975	1.62%
Non-Departmental - 005	1,033,840	3.13%	942,986	2.83%	1,094,152	3.38%
Planning - 032	265,907	0.80%	274,046	0.82%	284,575	0.88%
Probate Court - 069	295,557	0.89%	298,152	0.90%	335,074	1.04%
Register of Deeds - 060	272,071	0.82%	286,495	0.86%	303,265	0.94%
Registration & Election - 051	200,744	0.61%	213,295	0.64%	205,396	0.63%
Roads & Bridges - 202	1,961,756	5.93%	2,191,652	6.58%	1,871,478	5.78%
School Resource Officers - 121	105,277	0.32%	114,931	0.35%		0.00%
Sheriff - 110,111	5,277,921	15.97%	5,210,250	15.64%	5,458,590	16.86%
Sheriff- Town of Kershaw - 117	454,120	1.37%	431,029	1.29%	451,036	1.39%
Social Services & Food Stamps -	64,037	0.19%	62,853	0.19%	64,210	0.20%
Solid Waste Collections - 312	2,036,804	6.16%	1,997,506	6.00%	2,156,963	6.66%
Teen Drug Court - 400	101,879	0.31%	103,473	0.31%	104,379	0.32%
Town of Kershaw - Fire - 142	42,848	0.13%	50,186	0.15%	53,911	0.17%
Treasurer - 044	364,204	1.10%	373,862	1.12%	388,675	1.20%
Vehicle Maintenance Garage - 21	344,170	1.04%	337,658	1.01%	383,520	1.18%
Veterans Affairs - 610	120,410	0.36%	131,104	0.39%	139,169	0.43%
Victim's Assistance - 116	79,088	0.24%	86,760	0.26%	100,435	0.31%
z - Capital Leases		0.00%	105,204	0.32%	128,094	0.40%
	<u>\$33,054,650</u>	<u>100.00%</u>	<u>33,310,010</u>	<u>100.00%</u>	<u>32,367,071</u>	<u>100.00%</u>

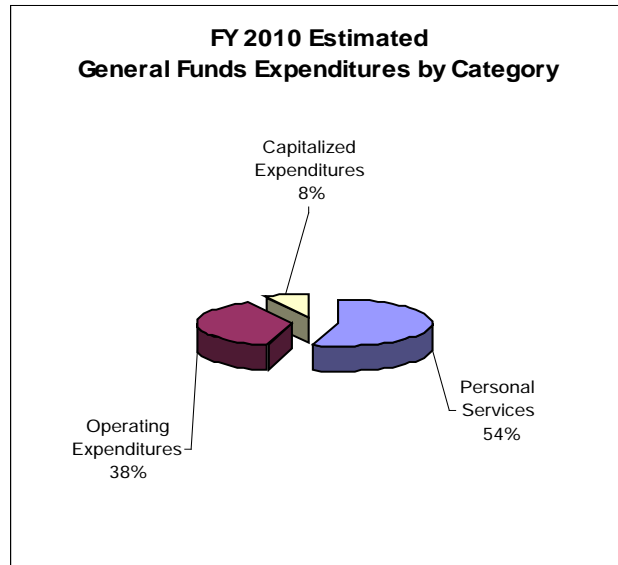
Fiscal Year 2009 Actual

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
\$ 17,494,013	13,571,491	1,989,146	\$33,054,650



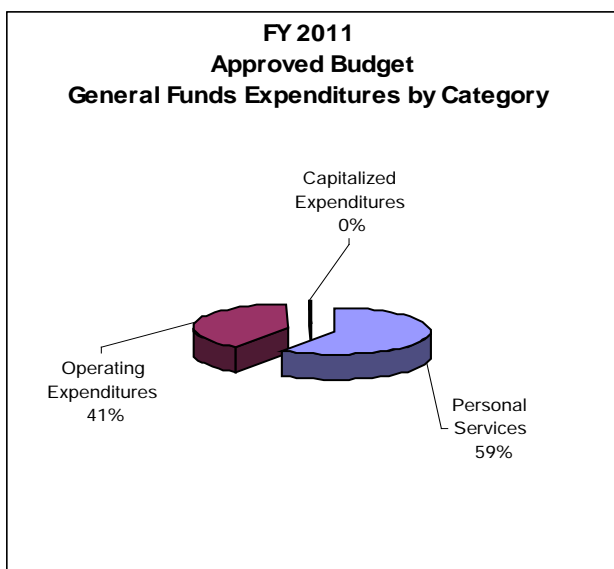
Fiscal Year 2010 Estimated

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
18,088,917	12,684,618	2,536,475	\$ 33,310,010



Fiscal Year 2011 Approved Budget

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
19,135,493	13,146,799	84,779	\$32,367,071



Personal services is the largest category with 59% of expenditures. FY2010 was 54% and FY2009 was 53% of expenditures. Operating expenditures increased by 3% from last year with 41% of budgeted expenditures. Capitalized expenditures will usually fluctuate from year to year. The majority of capital expenditures are not normally accounted for in the General Fund budget.

FTE's For Lancaster County General Funds				
		Actual	Estimated	Approved
Department Name	Department	FTE FY 2009	FTE FY 2010	FTE FY 2011
Administrator	21	3.00	4.00	5.00
Animal Control	318	4.50	4.50	4.50
Assessor	41	11.50	11.50	11.50
Auditor	43	7.00	7.00	7.00
Building & Zoning	31	16.50	16.00	15.00
Building Maintenance	251	8.00	7.50	6.50
Circuit Court	61	1.00	1.00	1.00
Clerk of Court	63	3.50	3.50	3.50
Coroner	68	2.00	2.00	3.00
County Council	11	0.00	0.00	0.00
Delinquent Tax	45	3.00	3.00	3.00
Detention Center	120	24.00	25.00	26.00
Economic Development	35	3.00	3.00	3.00
Emergency Management	140	3.00	3.00	3.00
Family Court	64	5.50	6.00	6.00
Finance	23	6.00	7.00	7.00
Fire Service	141	4.50	5.00	6.00
GIS	27	2.00	2.00	2.00
Human Resource	24	2.00	2.00	3.00
Lancaster EMS	153	72.50	73.00	73.00
Magistrate-Countywide	70	11.50	12.50	12.50
MIS	26	2.00	2.00	2.00
Planning	32	4.00	4.00	4.00
Probate Court	69	6.00	6.00	6.00
Registration & Election	51	2.00	2.00	2.00
Register of Deeds	60	5.00	5.00	5.00
Roads & Bridges	202	18.50	19.00	19.00
Sheriff	110	95.00	96.00	96.50
Sheriff Dept.- Town of Kershaw	117	9.00	9.00	9.00
Solid Waste Collections	312	24.00	20.00	20.00
Teen Drug Court	400	1.00	1.00	1.00
Town of Kershaw - Fire	142	1.00	1.50	1.50
Treasurer	44	6.00	6.00	6.00
Vehicle Maintenance Garage	210	6.00	6.00	6.50
Veterans Affairs	610	3.00	3.00	3.00
Victim's Assistance	116	1.50	2.00	2.00
		378.00	381.00	385.00

LANCASTER COUNTY BUDGET FY 2010-2011

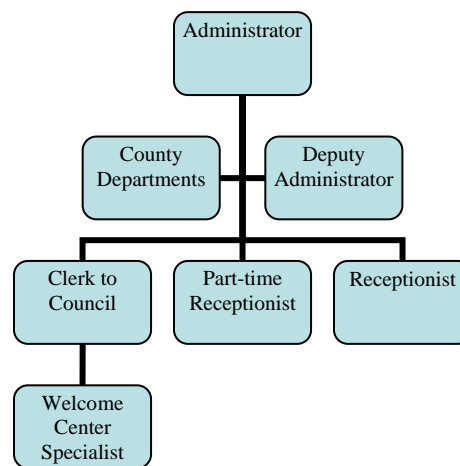
DEPARTMENTAL SUMMARY

Administrator – Department #021

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$114,505 or 33.57% over FY 10 estimated expenditures. Personal Services expenditures increased mainly because a new position, Deputy Administrator, was added for fiscal year 2011. It was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$224,180	\$260,997	\$361,500	\$100,503
Operating Expenditures	105,744	80,098	94,100	14,002
Capitalized Expenditures				
Total	\$329,924	\$341,095	\$455,600	\$114,505
FTE Positions	3.0	4.0	5.0	1.0

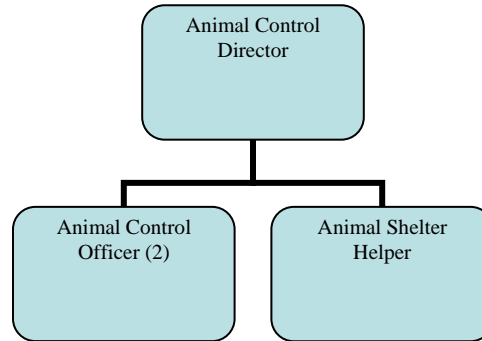
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Animal Control – Department #318

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$27,279 or 12.85% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$175,616	\$164,151	\$177,944	\$13,793
Operating Expenditures	75,947	48,094	61,580	13,486
Capitalized Expenditures				
Total	\$251,563	\$212,245	\$239,524	\$27,279
FTE Positions	4.5	4.5	4.5	

LANCASTER COUNTY BUDGET FY 2010-2011

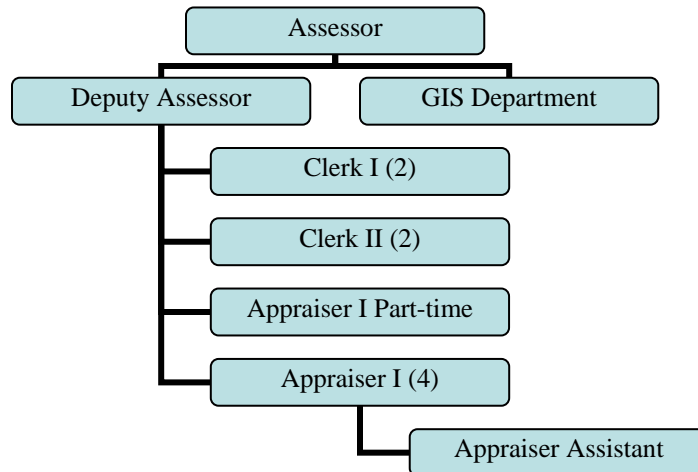
DEPARTMENTAL SUMMARY

Assessor – Department #041

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$63,804 or 10.11% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance. Operating expenditures increased by \$45,089 chiefly for costs associated with property reassessment.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$561,042	\$566,785	\$585,500	\$18,715
Operating Expenditures	62,814	64,011	109,100	45,089
Capitalized Expenditures	5,960			
Total	\$629,816	\$630,796	\$694,600	\$63,804
FTE Positions	11.5	11.5	11.5	

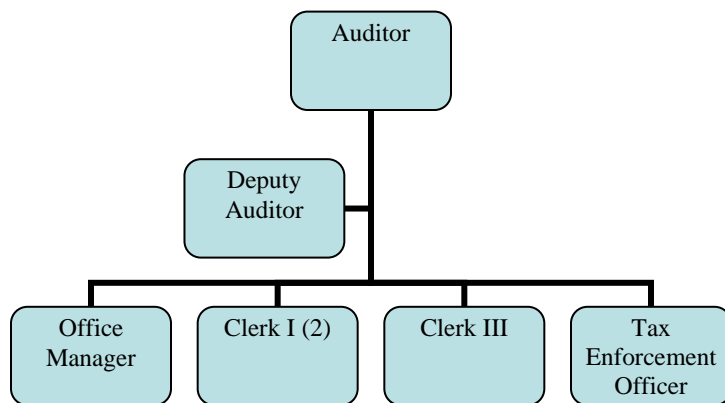
LANCASTER COUNTY BUDGET FY 2010-2011 DEPARTMENTAL SUMMARY

Auditor – Department #043

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$22,387 or 6.89% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$279,258	\$285,542	\$291,585	\$6,043
Operating Expenditures	46,182	39,596	55,940	16,344
Capitalized Expenditures				
Total	\$325,440	\$325,138	\$347,525	\$22,387
FTE Positions	7.0	7.0	7.0	

LANCASTER COUNTY BUDGET FY 2010-2011

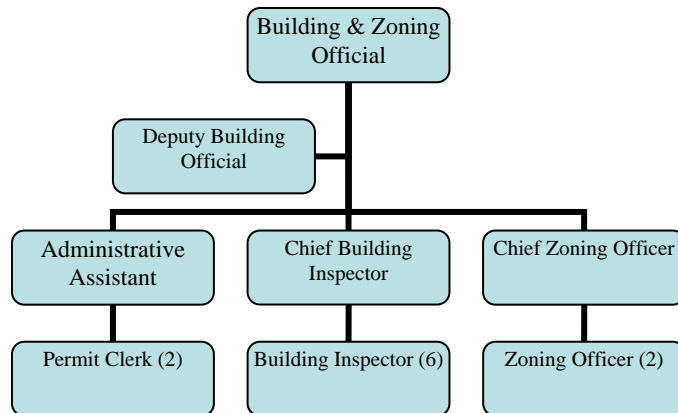
DEPARTMENTAL SUMMARY

Building & Zoning – Department #031

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget decreased by (\$9,263) or -1.00% over FY 10 estimated expenditures. Personal Services expenditures decreased primarily due to one employee being transferred to another department. Personal Services was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$844,991	\$847,547	\$810,850	(\$36,697)
Operating Expenditures	89,927	79,292	106,726	27,434
Capitalized Expenditures				
Total	\$934,918	\$926,839	\$917,576	(\$9,263)
FTE Positions	16.5	16.0	15.0	-1.0

LANCASTER COUNTY BUDGET FY 2010-2011

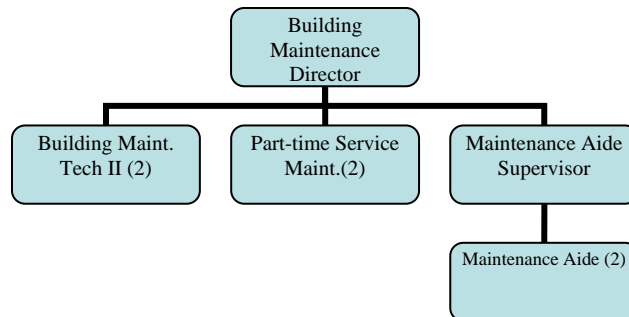
DEPARTMENTAL SUMMARY

Building Maintenance – Department #251

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$76,343 or 8.51% over FY 10 estimated expenditures. Personal Services expenditures decreased primarily due to eliminating one position. Personal Services was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category. Operating expenditure increases were due to escalating utilities expenses as well as several maintenance service agreements and a new building cleaning contract.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$319,918	\$302,071	\$278,355	(\$23,716)
Operating Expenditures	503,080	584,851	679,900	95,049
Capitalized Expenditures		9,990	15,000	5,010
Total	\$822,998	\$896,912	\$973,255	\$76,343
FTE Positions	8.0	7.5	6.5	-1.0

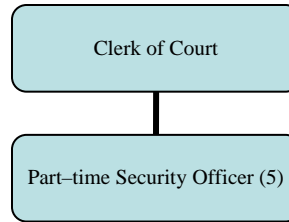
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Circuit Court – Department #061

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$1,507 or 2.54% over FY 10 estimated expenditures. The FY 11 budget continues funding at the same level as FY 10, however, not all of the FY 10 budget was expended.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$17,444	\$19,167	\$16,950	(\$2,217)
Operating Expenditures	33,930	40,276	44,000	3,724
Capitalized Expenditures				
Total	\$51,374	\$59,443	\$60,950	\$1,507
FTE Positions	1.0	1.0	1.0	

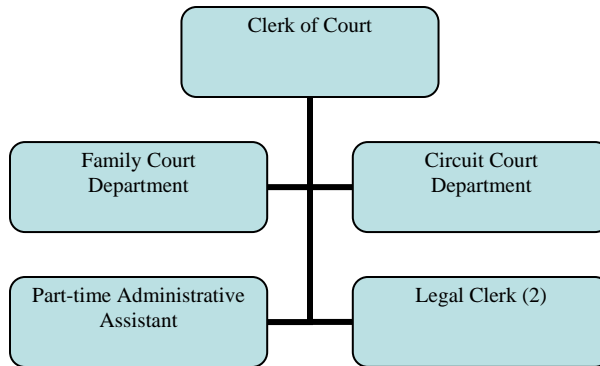
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Clerk of Court – Department #063

Department Duties

The Clerk of Court's office provides administrative support for the 6th Judicial Circuit Court. This office maintains dockets of the courts, fines and costs, maintains court records, military discharges filed by service members, collects and disburses court-ordered monies, and maintains records of bond issues. The Clerk of Court oversees the Family Court and the Circuit Court departments.

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$6,490 or 3.36% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$168,025	\$172,301	\$176,290	\$3,989
Operating Expenditures	20,593	20,999	23,500	2,501
Capitalized Expenditures				
Total	\$188,618	\$193,300	\$199,790	\$6,490
FTE Positions	3.5	3.5	3.5	

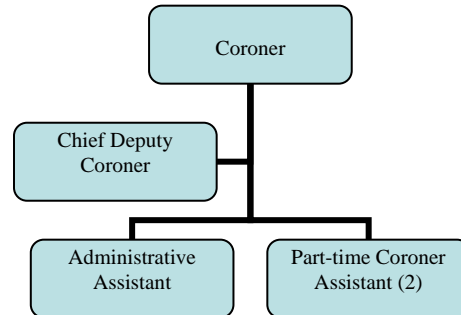
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Coroner – Department #068

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$4,475 or 1.83% over FY 10 estimated expenditures. Personal Services expenditures increased mainly because a new part-time position was funded as a full-time position for fiscal year 2011. It was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category. The FY11 adopted budget does not fund any capital expenditures.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$130,705	\$136,710	\$171,455	\$34,745
Operating Expenditures	60,190	92,517	77,247	(15,270)
Capitalized Expenditures	21,450	15,000		(15,000)
Total	\$212,345	\$244,227	\$248,702	\$4,475
FTE Positions	2.0	2.0	3.0	1.0

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Council Transfers – Department #012

Department Duties

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

Budget Highlights

The FY 2011 Budget decreased by (\$7,632) or -.82% over FY 10 estimated expenditures. This was due to a 1% reduction in appropriations to the Recreation Fund and a 3% increase to the Airport over FY2010 expenditures.

The FY11 adopted budget funds transfers for the following:

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

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$1,303,653	\$928,060	\$920,428	(\$7,632)
Capitalized Expenditures				
Total	\$1,303,653	\$928,060	\$920,428	(\$7,632)
FTE Positions				

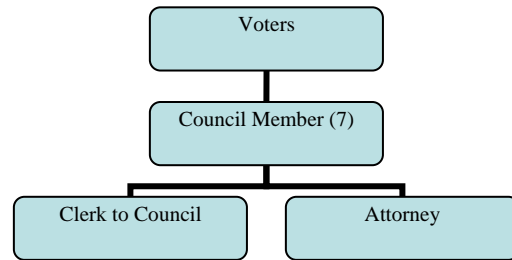
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

County Council – Department #011

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget decreased by (\$1,705,108) or -66.60% over FY 10 estimated expenditures. This reduction was chiefly due to a decrease in capitalized expenditures in FY2011.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$105,989	\$95,568	\$101,474	\$5,906
Operating Expenditures	1,613,143	786,305	753,647	(32,658)
Capitalized Expenditures	930,695	1,678,356		(1,678,356)
Total	\$2,649,826	\$2,560,229	\$855,121	(\$1,705,108)
FTE Positions				

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

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

Department Duties

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

Budget Highlights

The FY 2011 Budget reflects funding at a continuation level.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$59,082	\$57,265	\$59,082	\$1,817
Capitalized Expenditures				
Total	\$59,082	\$57,265	\$59,082	\$1,817
FTE Positions				

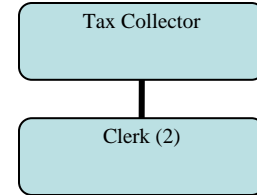
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Delinquent Tax – Department #045

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$101,624 or 45.46% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance. The increase of \$96,950 in operating expenditures was due to an increase in delinquent accounts. The FY 11 budget includes funding for a posting service, increases for title reviews, and additional legal advertising.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$123,880	\$128,567	\$133,241	\$4,674
Operating Expenditures	69,656	94,965	191,915	96,950
Capitalized Expenditures				
Total	\$193,536	\$223,532	\$325,156	\$101,624
FTE Positions	3.0	3.0	3.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Detention Center – Department #120

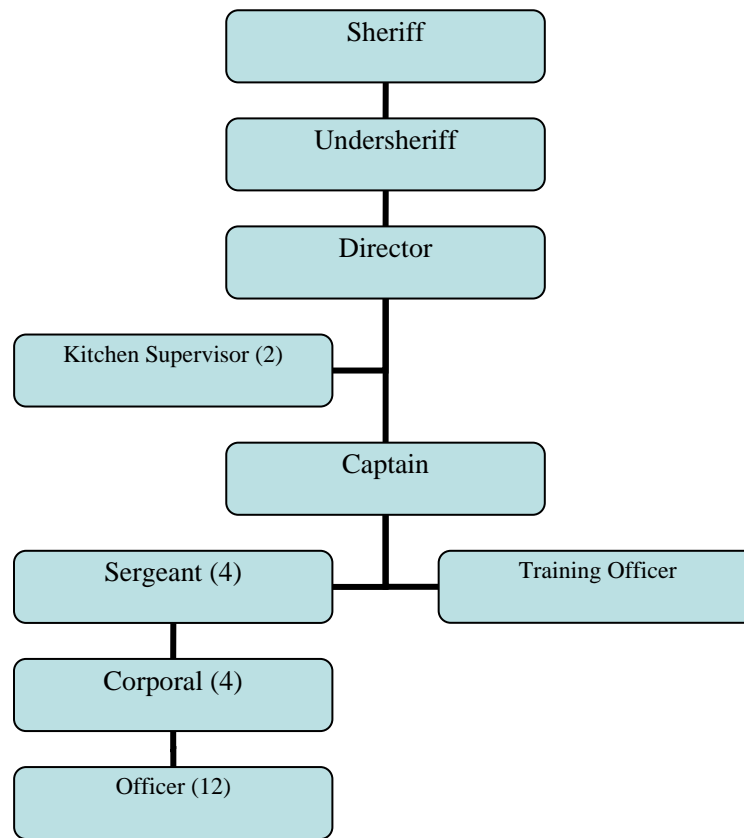
Department Duties

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

Budget Highlights

The FY 2011 Budget increased by \$401,266 or 27.39% over FY 10 estimated expenditures. Personal Services expenditures increased by 20.17% primarily due to vacant staff positions in FY10 and the addition of one new position, Kitchen Supervisor. Funding is also provided for a new medical contract.

Organization Chart



Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$975,514	\$1,065,931	\$1,280,888	\$214,957
Operating Expenditures	446,029	398,841	585,150	186,309
Capitalized Expenditures				
Total	\$1,421,543	\$1,464,772	\$1,866,038	\$401,266
FTE Positions	24.0	25.0	26.0	1.0

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Direct Assistance – Department #014

Department Duties

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

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

Budget Highlights

The FY 2011 Budget increased by \$7,741 or .48% over FY 10 estimated expenditures. Most agencies were cut by 1% in the FY 11 budget, but there was an increase for the Sixth Judicial Circuit Court to assign a Deputy Solicitor to Magistrate's Court as required by the State Omnibus Crime Reductions and Sentencing Reform Act of 2010.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$1,752,461	\$1,617,637	\$1,625,378	\$7,741
Capitalized Expenditures				
Total	\$1,752,461	\$1,617,637	\$1,625,378	\$7,741
FTE Positions				

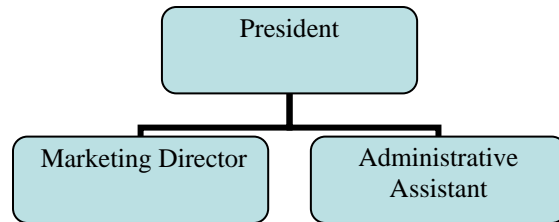
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Economic Development – Department #035

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget decreased by (\$380,171) or -67.02% over FY 10 estimated expenditures. This was mainly due to project completions in FY 10.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$183,208	\$184,280	\$187,075	\$2,795
Operating Expenditures	240,374	382,966		(382,966)
Capitalized Expenditures	7,366			
Total	\$430,948	\$567,246	\$187,075	(\$380,171)
FTE Positions	3.0	3.0	3.0	

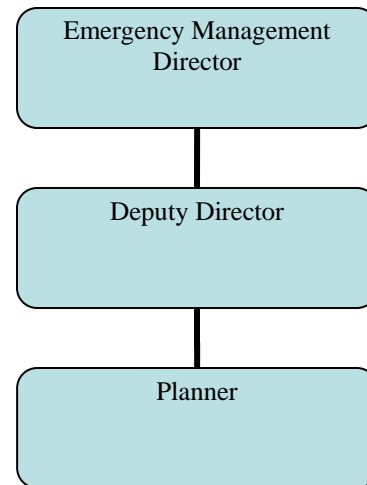
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Emergency Management – Department #140

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$17,310 or 6.16% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance. Operating expenditures increases were due to increases in utilities, radio maintenance, and contractual services.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$173,103	\$177,291	\$181,482	\$4,191
Operating Expenditures	104,763	103,881	117,000	13,119
Capitalized Expenditures	24,796			
Total	\$302,662	\$281,172	\$298,482	\$17,310
FTE Positions	3.0	3.0	3.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Environmental Health – Department #320

Department Duties

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

Budget Highlights

The FY 2011 Budget reflects funding at a continuation level. The annual budget for FY 2011 remained the same as the FY 2010 budget. The FY 2010 budget was not fully expended.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$3,678	\$1,488	\$5,825	\$4,337
Capitalized Expenditures				
Total	\$3,678	\$1,488	\$5,825	\$4,337
FTE Positions				

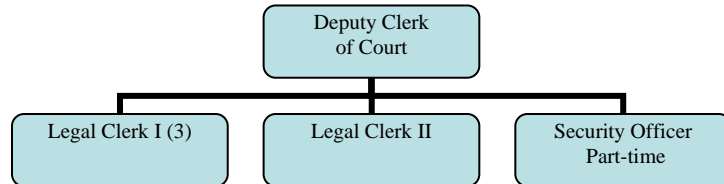
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Family Court – Department #064

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$51,027 or 16.87% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$211,572	\$211,064	\$225,972	\$14,908
Operating Expenditures	92,847	91,331	127,450	36,119
Capitalized Expenditures				
Total	\$304,419	\$302,395	\$353,422	\$51,027
FTE Positions	5.5	6.0	6.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Farmers Market – Department #095

Department Duties

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

Budget Highlights

The FY 2011 Budget reflects funding at a continuation level. Supplies, utilities and advertising are funded in the adopted budget.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$2,203	\$2,756	\$3,100	\$344
Capitalized Expenditures				
Total	\$2,203	\$2,756	\$3,100	\$344
FTE Positions				

LANCASTER COUNTY BUDGET FY 2010-2011

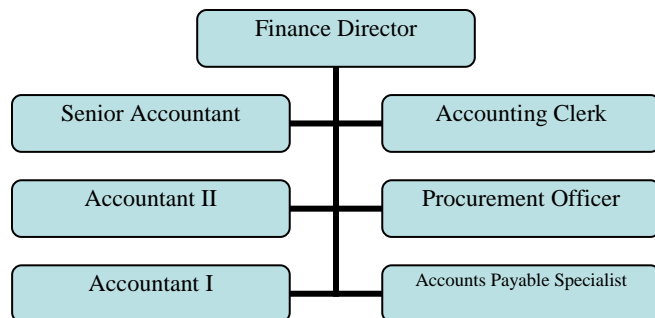
DEPARTMENTAL SUMMARY

Finance – Department #023

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$27,264 or 6.35% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$331,901	\$380,157	\$408,150	\$27,993
Operating Expenditures	41,480	41,929	42,600	671
Capitalized Expenditures	17,710	7,400	6,000	(1,400)
Total	\$391,091	\$429,486	\$456,750	\$27,264
FTE Positions	6.0	7.0	7.0	

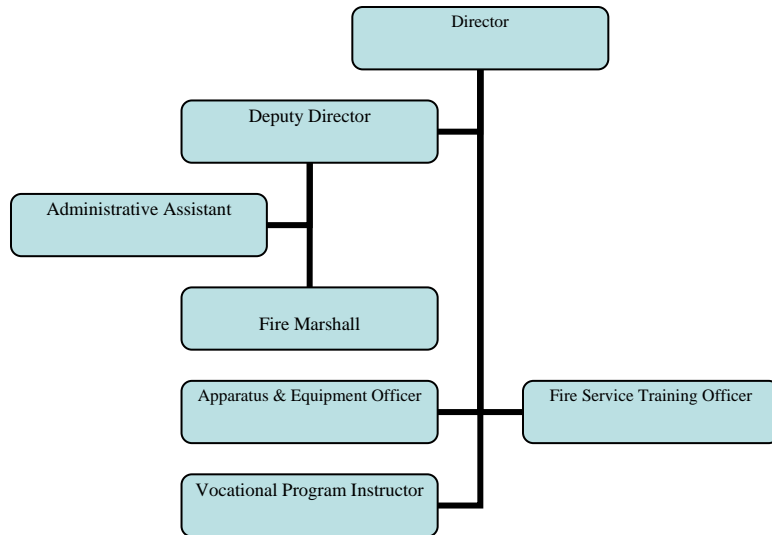
LANCASTER COUNTY BUDGET FY 2010-2011 DEPARTMENTAL SUMMARY

Fire Service – Department #141

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$61,613 or 6.17% over FY 10 estimated expenditures. One new employee, Vocational Program Instructor, is included in the FY 11 budget. Personal Services was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$214,405	\$219,768	\$273,767	\$53,999
Operating Expenditures	835,701	779,520	787,134	7,614
Capitalized Expenditures	38,163			
Total	\$1,088,269	\$999,288	\$1,060,901	\$61,613
FTE Positions	4.5	5.0	6.0	1.0

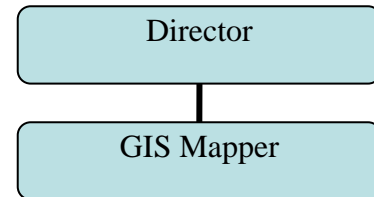
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

GIS – Department #027

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$36,804 or 28.80% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category. Operating expenditures increased due to a contract with Catawba Regional Council of Governments to begin an update the County's GIS capability.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$95,783	\$99,528	\$105,516	\$5,978
Operating Expenditures	26,552	28,274	59,100	30,826
Capitalized Expenditures				
Total	\$122,335	\$127,812	\$164,616	\$36,804
FTE Positions	2.0	2.0	2.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Health Services – Department #330

Department Duties

The State's Health Services Department provides family and child services. The department also maintains vital records (birth & death) for the County. Lancaster County supplements the Health Services Department with some operating expenditures such as supplies, maintenance, and utilities.

Budget Highlights

The FY 2011 Budget reflects funding at a continuation level. The FY 2010 budget was not fully expended.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$86,124	\$82,311	\$99,300	\$16,989
Capitalized Expenditures				
Total	\$86,124	\$82,311	\$99,300	\$16,989
FTE Positions				

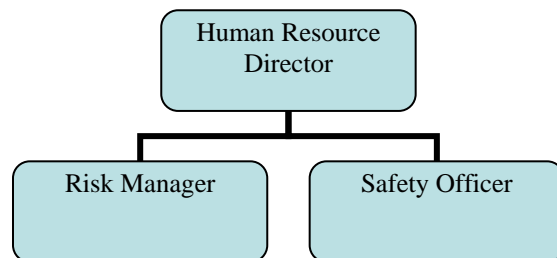
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Human Resources – Department #024

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$71,176 or 39.86% over FY 10 estimated expenditures. One new employee, Safety Officer, is included in the FY 11 budget. Personal Services was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category. Operating expenditures increased by 26.11% mainly due to an increase in special projects to purchase safety items and increases in attorney fees.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$102,709	\$113,177	\$167,275	\$54,098
Operating Expenditures	59,759	65,399	82,477	17,078
Capitalized Expenditures				
Total	\$162,468	\$178,576	\$249,752	\$71,176
FTE Positions	2.0	2.0	3.0	1.0

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Indian Land Rescue Squad – Department #157

Department Duties

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

Budget Highlights

There was an increase in the FY 2011 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2010 budget was not fully expended.

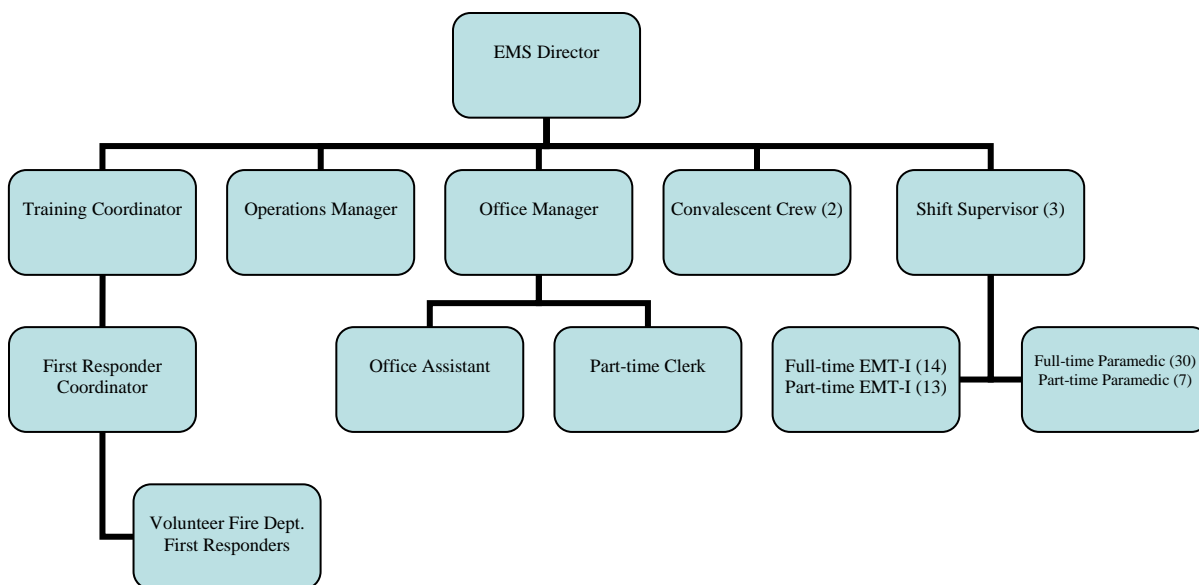
Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$120		\$750	\$750
Operating Expenditures	24,201	\$37,192	43,650	6,458
Capitalized Expenditures	8,774			
Total	\$33,095	\$37,192	\$44,400	\$7,208
FTE Positions				

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Lancaster EMS – Department #153

Organization Chart



Department Duties

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

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Lancaster EMS – Department #153 (*continued*)

Budget Highlights

The FY 2011 Budget decreased by (\$498,905) or -9.40% over FY 10 estimated expenditures. This was mainly due to a decrease in budgeted capital expenditures. Operating expenditures increased due to increases in capital lease payments. Personal Services was impacted by a reduction in overtime due to new procedures regarding sleep time compensation and by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$3,501,785	\$3,757,868	\$3,726,007	(\$31,861)
Operating Expenditures	801,208	934,427	1,032,143	97,716
Capitalized Expenditures	631,369	613,539	48,779	(564,760)
Total	\$4,934,362	\$5,305,834	\$4,806,929	(\$498,905)
FTE Positions	72.5	73.0	73.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Lancaster Rescue Squad – Department #156

Department Duties

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

Budget Highlights

There was an increase in the FY 2011 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2010 budget was not fully expended.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$780		\$750	\$750
Operating Expenditures	45,201	\$41,646	46,028	4,382
Capitalized Expenditures				
Total	\$45,981	\$41,646	\$46,778	\$5,132
FTE Positions				

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Landfill – Solid Waste – Department #310

Department Duties

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

Budget Highlights

There was an increase in the FY 2011 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2010 budget was not fully expended.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$12,890	\$30,572	\$57,000	\$26,428
Capitalized Expenditures				
Total	\$12,890	\$30,572	\$57,000	\$26,428
FTE Positions				

LANCASTER COUNTY BUDGET FY 2010-2011

DEPARTMENTAL SUMMARY

Magistrates - Countywide – Department #070

Department Duties

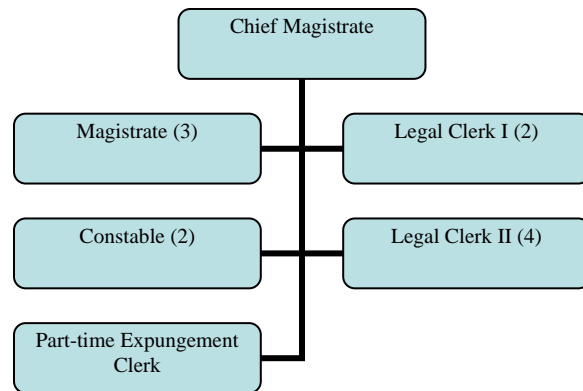
The Magistrates' Courts provide services for all cases not tried in the Circuit Courts. Salaries and fringes as well as supplies, utilities and rent are accounted for in this department. Magistrate Court jurors are also paid from this department.

Budget Highlights

The FY 2011 Budget increased by \$53,837 or 8.37% over FY 10 estimated expenditures.

Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Organization Chart



Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$574,574	\$575,148	\$614,519	\$39,371
Operating Expenditures	56,514	68,134	82,600	14,466
Capitalized Expenditures				
Total	\$631,088	\$643,282	\$697,119	\$53,837
FTE Positions	11.5	12.5	12.5	

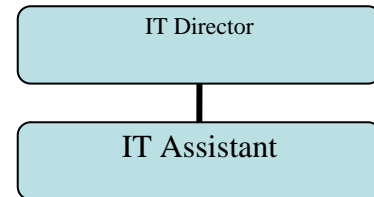
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

MIS – Department #026

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$137,953 or 35.74% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance. Operating expenditures increased mainly due to increases in software maintenance, hardware maintenance, and contractual services.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$109,941	\$109,621	\$115,575	\$5,954
Operating Expenditures	245,366	276,401	408,400	131,999
Capitalized Expenditures				
Total	\$355,307	\$386,022	\$523,975	\$137,953
FTE Positions	2.0	2.0	2.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Non-Departmental – Department #005

Department Duties

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

Budget Highlights

The FY 2011 Budget increased by \$151,166 or 16.03% over FY 10 estimated expenditures. This increase was mainly due to increases in liability insurance and GASB 45 expenditures.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$233,755	\$223,214	\$338,127	\$114,913
Operating Expenditures	800,085	719,772	756,025	36,253
Capitalized Expenditures				
Total	\$1,033,840	\$942,986	\$1,094,152	\$151,166
FTE Positions				

LANCASTER COUNTY BUDGET FY 2010-2011

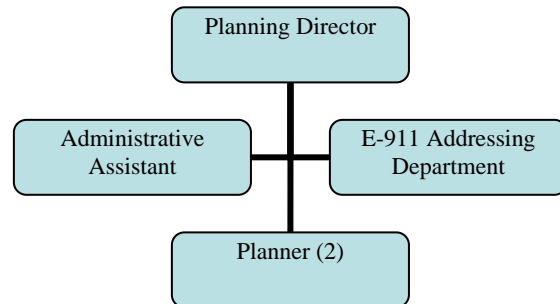
DEPARTMENTAL SUMMARY

Planning – Department #032

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$10,529 or 3.84% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$231,826	\$232,642	\$238,475	\$5,833
Operating Expenditures	34,081	41,404	46,100	4,696
Capitalized Expenditures				
Total	\$265,907	\$274,046	\$284,575	\$10,529
FTE Positions	4.0	4.0	4.0	

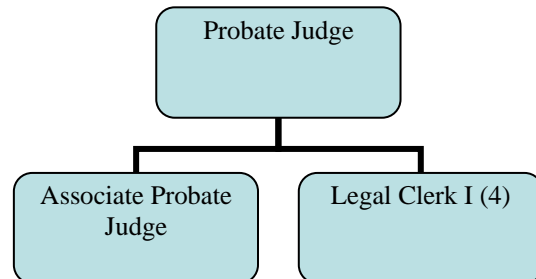
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Probate Court – Department #069

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$36,922 or 12.38% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance. Operating expenditures increased mainly due to increases in contractual services for a part-time Associate Probate Judge to preside over estate hearings.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$261,187	\$270,488	\$277,469	\$6,981
Operating Expenditures	34,370	27,664	57,605	29,941
Capitalized Expenditures				
Total	\$295,557	\$298,152	\$335,074	\$36,922
FTE Positions	6.0	6.0	6.0	

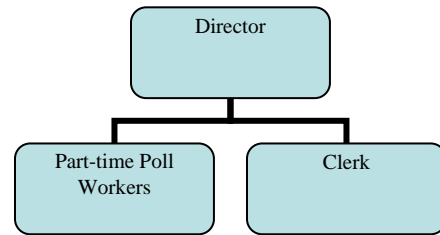
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Registration & Election – Department #051

Department Duties

The department of Registration and Election is responsible for ensuring that elections are carried out according to State & Federal laws and ensures that every eligible citizen in Lancaster County has the opportunity to register and vote in an efficient and equitable manner as mandated by law. The department also processes passport applications.

Organization Chart



Budget Highlights

The FY 2011 Budget decreased by (\$7,899) or -3.70% over FY 10 estimated expenditures. Fiscal year 2010 included costs associated with the several special elections. Also, \$20,000 was added to operating expenses in FY 11 for laptop rentals during elections.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$148,793	\$151,649	\$144,323	(\$7,326)
Operating Expenditures	51,951	61,646	61,073	(573)
Capitalized Expenditures				
Total	\$200,744	\$213,295	\$205,396	(\$7,899)
FTE Positions	2.0	2.0	2.0	

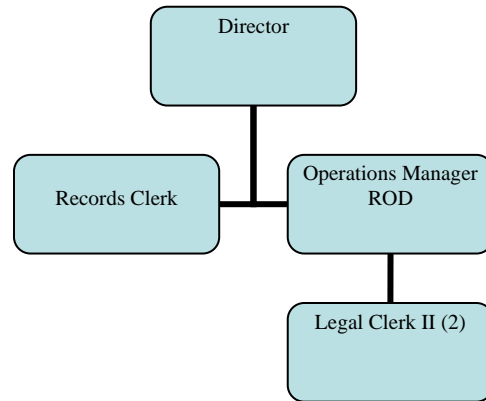
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Register of Deeds – Department #060

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$16,770 or 5.85% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$197,553	\$207,177	\$213,615	\$6,438
Operating Expenditures	74,518	79,318	89,650	10,332
Capitalized Expenditures				
Total	\$272,071	\$286,495	\$303,265	\$16,770
FTE Positions	5.0	5.0	5.0	

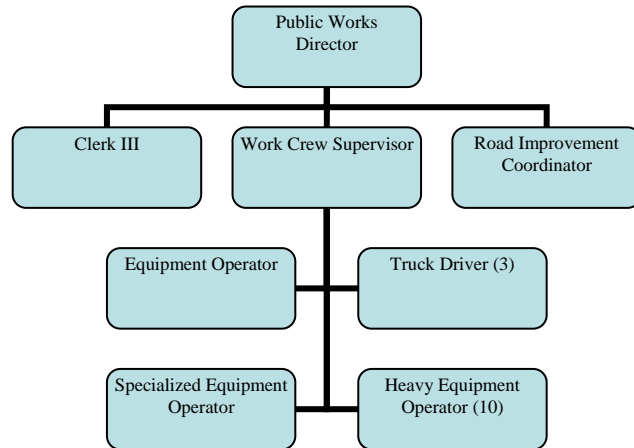
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Roads and Bridges – Department #202

Department Duties

Roads and Bridges is responsible for setting up measures that protect the public from hazards, providing safe passage to and from destinations within the County, improving public services in order to improve the quality of life for county citizens, and providing upkeep and maintenance of County infrastructure.

Organization Chart



Budget Highlights

The FY 2011 Budget decreased by (\$320,174) or -14.61% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance. FY 11 operating expenditures decreased primarily due to decreases in contractual services and road supplies that were used for flood repairs in FY 10.

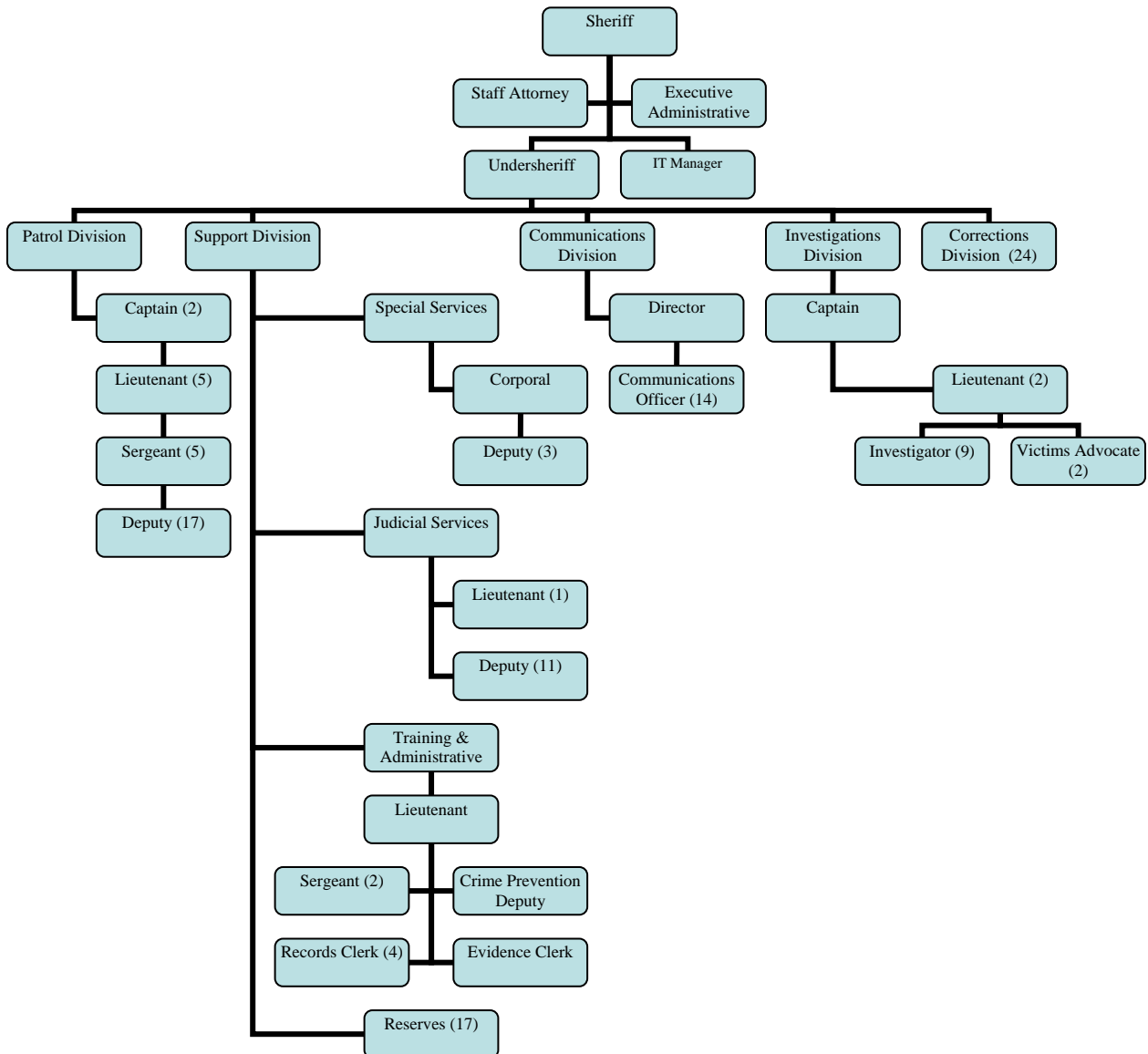
Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$835,104	\$888,339	\$944,478	\$56,139
Operating Expenditures	1,126,652	1,303,313	927,000	(376,313)
Capitalized Expenditures				
Total	\$1,961,756	\$2,191,652	\$1,871,478	(320,174)
FTE Positions	18.5	19.0	19.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Sheriff – Department #110

Organization Chart



LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Sheriff – Department #110 (*continued*)

Department Duties

The Sheriff's Department protects individuals and property through the fair and impartial enforcement of the laws of South Carolina and the ordinances of Lancaster County. The department promotes safety while maintaining respect for human dignity and the individual rights of citizens.

Budget Highlights

The FY 2011 Budget increased by \$248,340 or 4.77% over FY 10 estimated expenditures. One new employee, IT Manager, is included in the FY 11 budget for half of the year. Personal Services was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category and a 4% increase in employer retirement contributions for police.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$4,208,813	\$4,369,959	\$4,647,774	\$277,815
Operating Expenditures	794,668	776,820	810,816	33,996
Capitalized Expenditures	274,439	63,471		(63,471)
Total	\$5,277,920	\$5,210,250	\$5,458,590	\$248,340
FTE Positions	95.0	96.0	96.5	.5

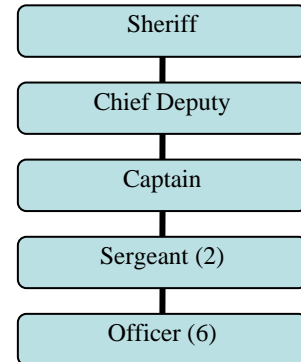
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Sheriff Department – Town of Kershaw – Department #117

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$20,007 or 4.64% over FY 10 estimated expenditures. This department's budget is adopted based on the contract to provide police services to the Town of Kershaw.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$398,219	\$372,167	\$372,280	\$113
Operating Expenditures	55,901	48,591	78,756	30,165
Capitalized Expenditures		10,271		(10,271)
Total	\$454,120	\$431,029	\$451,036	\$20,007
FTE Positions	9.0	9.0	9.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Social Services – Department #601

Department Duties

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

Budget Highlights

The FY 2011 Budget increased by \$1,357 or 2.16% over FY 10 estimated expenditures. Operating expenditures includes funds for additional utility costs.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	\$64,037	\$62,853	\$64,210	\$1,357
Capitalized Expenditures				
Total	\$64,037	\$62,853	\$64,210	\$1,357
FTE Positions				

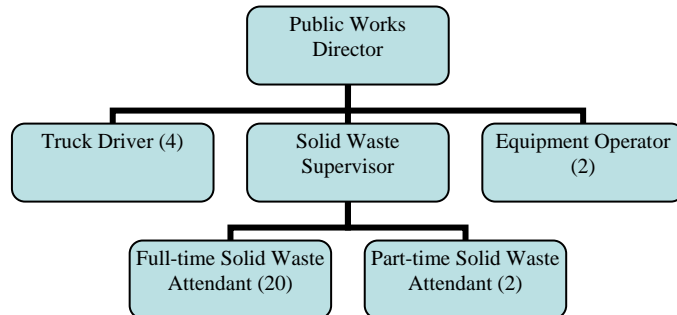
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Solid Waste Collections – Department #312

Department Duties

Responsibilities of this department encompass solid waste collection, processing, disposal and recycling. Lancaster County provides its citizens with twelve convenience sites throughout the county. Recyclable items include plastic, aluminum & tin cans, paper, car batteries, used motor oil, metal and tires.

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$159,457 or 7.98% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$664,276	\$562,100	\$689,452	\$127,352
Operating Expenditures	1,372,528	1,302,514	1,467,511	164,997
Capitalized Expenditures		132,892		(132,892)
Total	\$2,036,804	\$1,997,506	\$2,156,963	\$159,457
FTE Positions	24.0	20.0	20.0	

LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Teen Drug Court – Department #400

Department Duties

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

Budget Highlights

The FY 2011 adopted budget increased by \$906 or .88% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$57,644	\$58,370	\$59,180	\$810
Operating Expenditures	44,235	45,103	45,199	96
Capitalized Expenditures				
Total	\$101,879	\$103,473	\$104,379	\$906
FTE Positions	1.0	1.0	1.0	

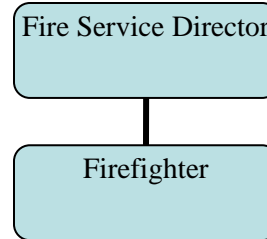
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Town of Kershaw-Fire– Department #142

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$3,725 or 7.42% over FY 10 estimated expenditures. This department's budget is adopted based on the contract to provide fire services to the Town of Kershaw.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$40,972	\$48,934	\$50,661	\$1,727
Operating Expenditures	1,876	1,252	3,250	1,998
Capitalized Expenditures				
Total	\$42,848	\$50,186	\$53,911	\$3,725
FTE Positions	1.0	1.5	1.5	

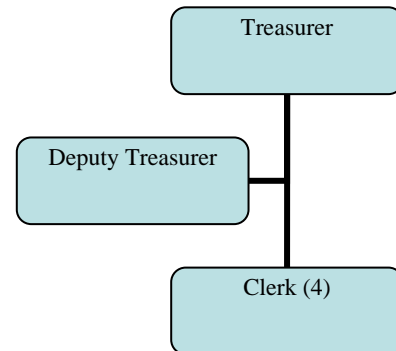
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Treasurer – Department #044

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$14,813 or 3.96% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$255,615	\$259,526	\$266,425	\$6,899
Operating Expenditures	108,589	114,336	122,250	7,914
Capitalized Expenditures				
Total	\$364,204	\$373,862	\$388,675	\$14,813
FTE Positions	6.0	6.0	6.0	

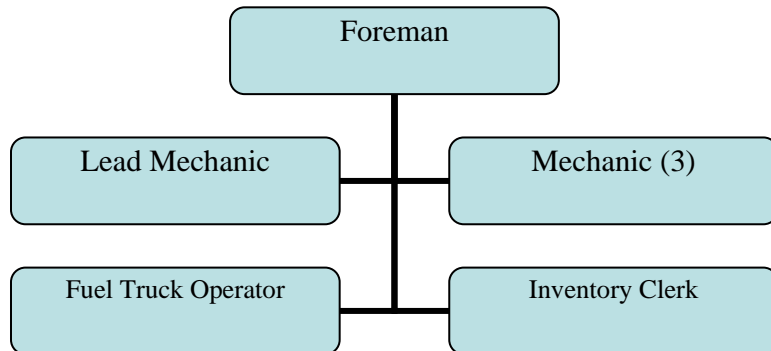
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Vehicle Maintenance – Department #210

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$45,862 or 13.58% over FY 10 estimated expenditures. One new employee, Inventory Clerk, is funded for half of the year in the FY 11 Budget. Personal Services was also impacted by longevity increases that were given to employees based on their years of service with the County. A 10.3% increase in the employer portion of health insurance also affected this category. The cost of a new tire changer has been budgeted in the capitalized expenditures category for FY 11.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$246,328	\$257,418	\$283,795	\$26,377
Operating Expenditures	69,418	74,684	84,725	10,041
Capitalized Expenditures	28,424	5,556	15,000	9,444
Total	\$344,170	\$337,658	\$383,520	\$45,862
FTE Positions	6.0	6.0	6.5	.5

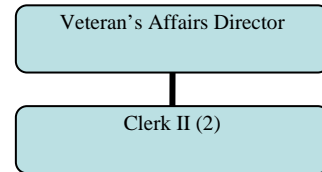
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Veteran's Affairs – Department #610

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$8,065 or 6.15% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$109,848	\$119,304	\$125,319	\$6,015
Operating Expenditures	10,562	11,800	13,850	2,050
Capitalized Expenditures				
Total	\$120,410	\$131,104	\$139,169	\$8,065
FTE Positions	3.0	3.0	3.0	

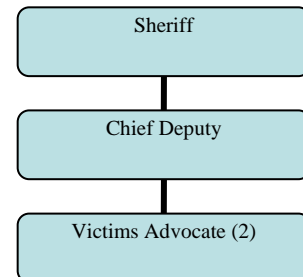
LANCASTER COUNTY BUDGET FY 2010-2011
DEPARTMENTAL SUMMARY

Victim's Assistance– Department #116

Department Duties

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

Organization Chart



Budget Highlights

The FY 2011 Budget increased by \$13,675 or 15.76% over FY 10 estimated expenditures. Personal Services was impacted by longevity increases that were given to employees based on their years of service with the County. This category was also affected by a 10.3% increase in the employer portion of health insurance.

Fiscal Plan

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Adopted	Change From Prior Year
Personal Services	\$72,360	\$79,450	\$91,250	\$11,800
Operating Expenditures	6,728	7,310	9,185	1,875
Capitalized Expenditures				
Total	\$79,088	\$86,760	\$100,435	\$13,675
FTE Positions	1.5	2.0	2.0	

Budget Detail

COUNTY OF LANCASTER
FY 2010-2011
EXPENDITURE BUDGET REPORT

ACCOUNT NUMBER & DESCRIPTION	ORIGINAL BUDGET APPROPRIATIONS
10-7-005-510-20 UNEMPL COMP EXP	45,000
10-7-005-520-00 WORKERS COMP VOLUNTEERS	25,000
10-7-005-520-40 CNT - RETIREMENT MATCH	6,000
10-7-005-520-45 GASB 45	262,127
10-7-005-593-00 MAINTENANCE-SERVICE AGREEMENT	8,500
10-7-005-604-01 AUDIT	45,000
10-7-005-625-04 DA-MED IND FUND	205,525
10-7-005-650-00 INSURANCE-GENERAL	491,000
10-7-005-781-00 MISCELLANEOUS EXPENSE	6,000
	<hr/> 1,094,152
10-7-011-500-10 WAGES & SALARIES PART-TIME	75,000
10-7-011-510-00 FICA-EMPLOYERS CONTRIB.	6,000
10-7-011-510-05 SC RET EMPLOYERS CONTRIB	5,100
10-7-011-510-10 S.C. POLICE RET EMPLOYER	2,374
10-7-011-510-15 HEALTH/LIFE INS EMPLOYERS	10,000
10-7-011-510-25 WORKERS COMPENSATION	3,000
10-7-011-530-00 TRAVEL, TRAINING, DUES	50,500
10-7-011-540-00 SUPPLIES-GENERAL	12,500
10-7-011-571-00 UTILITIES-TELEPHONE	14,000
10-7-011-600-00 CONTRACTUAL SERVICES (CS)	298,000
10-7-011-604-04 PS-LEGAL/GENERAL	175,000
10-7-011-670-00 ADVERTISING	3,000
10-7-011-690-00 SPECIAL PROJECTS	84,327
10-7-011-691-01 SP - PROMOTIONS	31,000
10-7-011-781-27 BONDS - SURETY	2,500
10-7-011-781-90 CONTINGENCY- COUNCIL	82,820
	<hr/> 855,121
10-9-012-950-15 TRANSFER-RECREATION	880,428
10-9-012-950-20 TRANSFER-AIRPORT	40,000
	<hr/> 920,428
10-7-014-620-00 ASSOCIATION OF COUNTIES	13,041
10-7-014-625-03 DA-OLDE ENGLISH DISTRICT	9,077
10-7-014-625-06 DA-COUNTY AGENT	45,910
10-7-014-625-08 DA-HEALTH & WELLNESS COMM.	1,470
10-7-014-625-11 DA-COMMUNITY RELATIONS	2,450
10-7-014-625-12 DA-COUNSELING SERVICES	10,781
10-7-014-625-13 DA-PROBATION & PAROLE	8,068
10-7-014-625-14 DA-PUBLIC DEFENDER	127,000
10-7-014-625-17 DA-LANCASTER SOIL & WATER	44,685
10-7-014-625-19 DA-LANCASTER DISABILITIES	4,900
10-7-014-625-20 DA-CATAWBA MENTAL HEALTH	5,881

10-7-014-625-22	DA-CATAWBA RPC	53,748
10-7-014-625-29	DA - SC HIGHWAY PATROL	1,000
10-7-014-625-31	DA-L.C. COUNCIL ON AGING	14,850
10-7-014-625-32	DA-RED CROSS	8,821
10-7-014-625-33	DA-P.C.A. SEXUAL ASSAULT	24,503
10-7-014-625-35	DA-HISTORIC COMMISSION	7,840
10-7-014-625-36	DA-L.C. ARTS COUNCIL	7,841
10-7-014-625-37	DA-DEPARTMENT OF REVENUE	2,000
10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	189,000
10-7-014-625-42	CATAWBA RIVER TASK FORCE	4,900
10-7-014-625-47	DA- YORK TECHNICAL COLLEGE	67,720
10-7-014-625-49	DA- COMMUNITIES IN SCHOOLS	9,801
10-7-014-625-55	SOUTHSIDE ADULT LITERACY	5,881
10-9-014-950-14	DA-COUNTY LIBRARY	954,210
		<hr/> 1,625,378
10-7-021-500-00	WAGES & SALARIES FULL TIME	274,000
10-7-021-500-05	SALARIES - OVERTIME	1,000
10-7-021-500-10	WAGES & SALARIES PART-TIME	6,500
10-7-021-510-00	FICA-EMPLOYERS CONTRIB.	21,800
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	26,700
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	26,500
10-7-021-510-25	WORKERS COMPENSATION	5,000
10-7-021-530-00	TRAVEL, TRAINING, DUES	10,000
10-7-021-540-00	SUPPLIES-GENERAL	5,000
10-7-021-590-00	MAINTENANCE - VEHICLES	500
10-7-021-590-05	GASOLINE	1,500
10-7-021-600-00	CONTRACTUAL SERVICES (CS)	46,500
10-7-021-690-00	SPECIAL PROJECTS	11,500
10-7-021-750-00	LEASE- COPIERS	19,100
		<hr/> 455,600
10-7-023-500-00	WAGES & SALARIES FULL TIME	317,500
10-7-023-500-05	SALARIES- OT	250
10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	24,300
10-7-023-510-05	SC RET EMPLOYERS CONTRIB	29,850
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	35,000
10-7-023-510-25	WORKERS COMPENSATION	1,250
10-7-023-530-00	TRAVEL, TRAINING, DUES	10,000
10-7-023-540-00	SUPPLIES-GENERAL	15,000
10-7-023-560-00	EQUIPMENT - CAPITALIZED	6,000
10-7-023-571-00	UTILITIES-TELEPHONE	8,000
10-7-023-593-00	MAINTENANCE-SERVICE AGREE.	1,100
10-7-023-605-00	CS - PRINTING	1,500
10-7-023-670-00	ADVERTISING	500
10-7-023-690-00	SPECIAL PROJECTS	1,500
10-7-023-750-00	LEASE- COPIERS	5,000
		<hr/> 456,750
10-7-024-500-00	WAGES & SALARIES FULL TIME	118,750
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	9,100
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	11,175

10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	21,300
10-7-024-510-25	WORKERS COMPENSATION	1,950
10-7-024-520-30	SMALL CLAIMS	5,000
10-7-024-530-00	TRAVEL, TRAINING, DUES	4,000
10-7-024-540-00	SUPPLIES-GENERAL	6,000
10-7-024-571-00	UTILITIES-TELEPHONE	3,000
10-7-024-600-00	CONTRACTUAL SERVICES (CS)	32,477
10-7-024-670-00	ADVERTISING	8,000
10-7-024-690-00	SPECIAL PROJECTS	25,000
10-7-024-750-00	LEASE- COPIERS	4,000
		<hr/>
		249,752
10-7-026-500-00	WAGES & SALARIES FULL TIME	85,200
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	8,205
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	10,070
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	9,000
10-7-026-510-25	WORKERS COMPENSATION	3,100
10-7-026-530-00	TRAVEL, TRAINING, DUES	2,000
10-7-026-540-00	SUPPLIES-GENERAL	9,000
10-7-026-542-00	SUPPLIES - CLOTHING	1,000
10-7-026-550-00	MSA-DP HW MTN	72,000
10-7-026-551-00	EQUIPMENT-GENERAL	10,000
10-7-026-571-00	UTILITIES-TELEPHONE	54,000
10-7-026-590-00	MAINTENANCE - VEHICLES	3,000
10-7-026-590-05	GASOLINE	1,700
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	10,000
10-7-026-605-02	MSA-DP SW MTN	241,700
10-7-026-750-00	LEASE- COPIERS	4,000
		<hr/>
		523,975
10-7-027-500-00	WAGES & SALARIES FULLTIME	81,750
10-7-027-500-05	SALARIES- OVERTIME	500
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	6,250
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	7,700
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	9,000
10-7-027-510-25	WORKERS COMPENSATION	316
10-7-027-530-00	TRAVEL	2,000
10-7-027-540-00	SUPPLIES - GENERAL	8,000
10-7-027-541-00	SUPPLIES-POSTAGE	100
10-7-027-571-00	UTILITIES-TELEPHONE	2,000
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	42,000
10-7-027-690-00	SPECIAL PROJECTS	5,000
		<hr/>
		164,616
10-7-031-500-00	WAGES & SALARIES FULL TIME	615,000
10-7-031-500-05	SALARIES - OVERTIME	500
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	47,800
10-7-031-510-05	SC RET EMPLOYERS CONTRIB	58,750
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	64,100
10-7-031-510-25	WORKERS COMPENSATION	24,700
10-7-031-530-00	TRAVEL, TRAINING, DUES	18,726
10-7-031-540-00	SUPPLIES-GENERAL	16,000
10-7-031-571-00	UTILITIES-TELEPHONE	13,000

10-7-031-590-00	MAINTENANCE-VEHICLES	12,800
10-7-031-590-05	GASOLINE	10,200
10-7-031-593-00	MAINTENANCE-SERVICE AGREE.	3,000
10-7-031-613-00	DEMOLITION EXPENSE	27,000
10-7-031-670-00	ADVERTISING	250
10-7-031-750-00	LEASE- COPIERS	5,500
10-7-031-782-00	OVER/SHORT	250
		<hr/> 917,576
10-7-032-500-00	WAGES & SALARIES FULL TIME	181,800
10-7-032-500-05	SALARIES - OVERTIME	1,000
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	14,100
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	17,300
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	18,500
10-7-032-510-25	WORKERS COMPENSATION	5,775
10-7-032-530-00	TRAVEL, TRAINING, DUES	3,600
10-7-032-540-00	SUPPLIES-GENERAL	9,900
10-7-032-571-00	UTILITIES-TELEPHONE	5,000
10-7-032-600-00	CONTRACTUAL SERVICES (CS)	4,000
10-7-032-605-00	CS-PRINTING	2,500
10-7-032-670-00	ADVERTISING	8,100
10-7-032-750-00	LEASE- COPIERS	13,000
		<hr/> 284,575
10-7-035-500-00	WAGES & SALARIES FULL TIME	148,000
10-7-035-500-05	SALARIES- OVERTIME	250
10-7-035-510-00	FICA-EMPLOYERS CONTRIB.	11,325
10-7-035-510-05	SC RET EMPLOYERS CONTRIB	13,900
10-7-035-510-15	HEALTH/LIFE INS EMPLOYERS	13,000
10-7-035-510-25	WORKERS COMPENSATION	600
		<hr/> 187,075
10-7-041-500-00	WAGES & SALARIES FULL TIME	425,500
10-7-041-500-05	SALARIES - OVERTIME	5,000
10-7-041-500-10	WAGES & SALARIES PART-TIME	23,700
10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	34,850
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	42,750
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	42,800
10-7-041-510-25	WORKERS COMPENSATION	10,900
10-7-041-530-00	TRAVEL, TRAINING, DUES	13,500
10-7-041-540-00	SUPPLIES-GENERAL	5,000
10-7-041-541-00	SUPPLIES-POSTAGE	2,500
10-7-041-571-00	UTILITIES-TELEPHONE	8,500
10-7-041-590-00	MAINTENANCE-VEHICLES	3,900
10-7-041-590-05	GASOLINE	3,500
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	20,000
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	4,500
10-7-041-670-00	ADVERTISING	200
10-7-041-690-00	SPECIAL PROJECTS	43,000
10-7-041-750-00	LEASE- COPIERS	4,500
		<hr/> 694,600

10-7-043-500-00	WAGES & SALARIES FULL TIME	225,810
10-7-043-500-05	SALARIES- OT	200
10-7-043-500-10	WAGES & SALARIES PARTTIME	500
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	17,500
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	21,500
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	24,000
10-7-043-510-25	WORKERS COMPENSATION	2,075
10-7-043-530-00	TRAVEL, TRAINING, DUES	5,400
10-7-043-540-00	SUPPLIES-GENERAL	10,550
10-7-043-542-00	SUPPLIES - CLOTHING	250
10-7-043-571-00	UTILITIES-TELEPHONE	5,000
10-7-043-590-00	MAINTENANCE - VEHICLES	1,000
10-7-043-590-05	GASOLINE	2,750
10-7-043-600-00	CONTRACTUAL SERVICES (CS)	24,000
10-7-043-670-00	ADVERTISING	3,000
10-7-043-690-00	SPECIAL PROJECTS	1,490
10-7-043-750-00	LEASE- COPIERS	2,500
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		347,525
10-7-044-500-00	WAGES & SALARIES FULL TIME	197,000
10-7-044-500-05	SALARIES - OVERTIME	4,000
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	15,400
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	18,850
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	29,000
10-7-044-510-25	WORKERS COMPENSATION	2,175
10-7-044-530-00	TRAVEL, TRAINING, DUES	2,500
10-7-044-540-00	SUPPLIES-GENERAL	6,000
10-7-044-541-00	SUPPLIES-POSTAGE	51,500
10-7-044-571-00	UTILITIES-TELEPHONE	3,500
10-7-044-600-00	CONTRACTUAL SERVICES (CS)	17,500
10-7-044-605-00	CS-PRINTING	36,500
10-7-044-670-00	ADVERTISING	500
10-7-044-690-00	SPECIAL PROJECTS	1,000
10-7-044-750-00	LEASE- COPIERS	1,550
10-7-044-781-20	BANK CHARGES	1,000
10-7-044-781-26	BONDS EXPENSE	500
10-7-044-782-00	OVER/SHORTAGE	200
		<hr/>
		388,675
10-7-045-500-00	WAGES & SALARIES FULL TIME	89,951
10-7-045-500-10	WAGES & SALARIES PART-TIME	5,000
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	7,275
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	8,920
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	20,500
10-7-045-510-25	WORKERS COMPENSATION	1,595
10-7-045-530-00	TRAVEL, TRAINING, DUES	3,000
10-7-045-540-00	SUPPLIES-GENERAL	4,347
10-7-045-541-00	SUPPLIES-POSTAGE	71,715
10-7-045-551-00	EQUIPMENT-GENERAL	1,000
10-7-045-571-00	UTILITIES-TELEPHONE	2,900
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	40,000

10-7-045-604-00	PROFESSIONAL SERVICES	20,000
10-7-045-670-00	ADVERTISING	45,000
10-7-045-680-00	FEE REIMBURSEMENT	2,000
10-7-045-750-00	LEASE- COPIERS	1,300
10-7-045-781-26	BONDS EXPENSE	300
10-7-045-782-00	OVER/SHORTAGE	353
		<hr/> 325,156
10-7-051-500-00	WAGES & SALARIES FULL TIME	69,600
10-7-051-500-05	SALARIES- OVERTIME	2,000
10-7-051-500-10	WAGES & SALARIES PART-TIME	42,973
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	9,000
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	8,000
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	12,000
10-7-051-510-25	WORKERS COMPENSATION	750
10-7-051-530-00	TRAVEL, TRAINING, DUES	4,573
10-7-051-540-00	SUPPLIES-GENERAL	5,500
10-7-051-541-00	SUPPLIES- POSTAGE	2,000
10-7-051-571-00	UTILITIES-TELEPHONE	2,500
10-7-051-593-00	MAINTENANCE-SERVICE AGREEMENT	20,000
10-7-051-605-00	CS-PRINTING	2,500
10-7-051-670-00	ADVERTISING	1,500
10-7-051-690-00	SPECIAL PROJECTS	20,000
10-7-051-750-00	LEASE- COPIERS	2,500
		<hr/> 205,396
10-7-060-500-00	WAGES & SALARIES FULL TIME	157,900
10-7-060-500-05	SALARIES- OT	1,000
10-7-060-500-10	WAGES & SALARIES PARTTIME	2,000
10-7-060-510-00	FICA-EMPLOYERS CONTRIB.	12,500
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	15,015
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	22,800
10-7-060-510-25	WORKERS COMPENSATION	2,400
10-7-060-530-00	TRAVEL, TRAINING, DUES	6,500
10-7-060-540-00	SUPPLIES-GENERAL	6,900
10-7-060-571-00	UTILITIES-TELEPHONE	7,000
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	56,000
10-7-060-750-00	LEASE- COPIERS	13,000
10-7-060-782-00	OVER/SHORT	250
		<hr/> 303,265
10-7-061-500-10	WAGES & SALARIES PARTTIME	15,000
10-7-061-510-00	FICA-EMPLOYERS CONTRIB	1,200
10-7-061-510-25	WORKERS COMPENSATION	750
10-7-061-540-00	SUPPLIES-GENERAL	3,500
10-7-061-570-00	UTILITIES - GENERAL	7,500
10-7-061-571-00	UTILITIES-TELEPHONE	3,000
10-7-061-780-05	PDC-JURORS	30,000
		<hr/> 60,950
10-7-063-500-00	WAGES & SALARIES FULL TIME	133,500
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	10,340

10-7-063-510-05	SC RET EMPLOYERS CONTRIB	12,550
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	17,200
10-7-063-510-25	WORKERS COMPENSATION	2,700
10-7-063-530-00	TRAVEL, TRAINING, DUES	1,000
10-7-063-540-00	SUPPLIES-GENERAL	7,500
10-7-063-571-00	UTILITIES-TELEPHONE	7,500
10-7-063-593-00	MAINTENANCE-SERVICE AGREE.	1,000
10-7-063-600-00	CONTRACTUAL SERVICES (CS)	1,500
10-7-063-750-00	LEASE- COPIERS	5,000
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		199,790
10-7-064-500-00	WAGES & SALARIES FULL TIME	154,100
10-7-064-500-10	SALARIES- PART TIME	8,400
10-7-064-510-00	FICA-EMPLOYERS CONTRIB.	13,500
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	17,700
10-7-064-510-10	S.C. POLICE RET EMPLOYER	522
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	30,700
10-7-064-510-25	WORKERS COMPENSATION	1,050
10-7-064-540-00	SUPPLIES-GENERAL	32,000
	COUNTY OF LANCASTER	
10-7-064-570-00	UTILITIES-GENERAL	11,750
10-7-064-571-00	UTILITIES-TELEPHONE	9,200
10-7-064-593-00	MAINTENANCE-SERVICE AGREE.	500
10-7-064-690-12	SP-DSS INCENTIVE	70,000
10-7-064-750-00	LEASE- COPIERS	4,000
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		353,422
10-7-068-500-00	WAGES & SALARIES FULL TIME	113,500
10-7-068-500-10	WAGES & SALARIES PARTTIME	12,005
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	9,850
10-7-068-510-05	SC RET EMPLOYERS CONTRIB	12,100
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	19,500
10-7-068-510-25	WORKERS COMPENSATION	4,500
10-7-068-530-00	TRAVEL, TRAINING, DUES	6,147
10-7-068-540-00	SUPPLIES-GENERAL	7,500
10-7-068-551-00	EQUIPMENT-GENERAL	2,500
10-7-068-571-00	UTILITIES-TELEPHONE	5,000
10-7-068-590-00	MAINTENANCE - VEHICLES	1,000
10-7-068-590-05	GASOLINE	3,000
10-7-068-600-00	CONTRACTUAL SERVICES (CS)	3,600
10-7-068-604-10	PS-MEDICAL	45,000
10-7-068-750-00	LEASE- COPIERS	3,500
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		248,702
10-7-069-500-00	WAGES & SALARIES FULL TIME	205,225
10-7-069-500-10	WAGES & SALARIES PART-TIME	175
10-7-069-510-00	FICA-EMPLOYERS CONTRIB.	15,700
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	13,150
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	7,669
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	32,650
10-7-069-510-25	WORKERS COMPENSATION	2,900
10-7-069-530-00	TRAVEL, TRAINING, DUES	9,880

10-7-069-540-00	SUPPLIES-GENERAL	9,500
10-7-069-571-00	UTILITIES-TELEPHONE	6,000
10-7-069-593-00	MAINTENANCE-SERVICE AGREE.	175
10-7-069-600-00	CONTRACTUAL SERVICES (CS)	27,100
10-7-069-670-00	ADVERTISING	250
10-7-069-750-00	LEASE- COPIERS	4,000
10-7-069-781-26	BONDS EXPENSE	700
		<hr/> 335,074
10-7-070-500-00	WAGES & SALARIES FULL TIME	451,000
10-7-070-500-10	WAGES & SALARIES PART-TIME	10,000
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	35,200
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	29,750
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	15,819
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	57,150
10-7-070-510-25	WORKERS COMPENSATION	15,600
10-7-070-530-00	TRAVEL, TRAINING, DUES	7,000
10-7-070-540-00	SUPPLIES-GENERAL	18,500
10-7-070-551-00	EQUIPMENT-GENERAL	2,000
10-7-070-570-00	UTILITIES-GENERAL	25,000
10-7-070-590-00	MAINTENANCE-VEHICLES	1,600
10-7-070-590-05	GASOLINE	5,000
10-7-070-593-00	MAINTENANCE-SERVICE AGREE.	1,500
10-7-070-750-00	LEASE- COPIERS	4,000
10-7-070-780-05	PDC-JURORS	18,000
		<hr/> 697,119
10-7-095-540-00	SUPPLIES-GENERAL	200
10-7-095-570-00	UTILITIES-GENERAL	1,800
10-7-095-670-00	ADVERTISING	1,100
		<hr/> 3,100
10-7-110-500-00	WAGES & SALARIES FULL TIME	3,218,500
10-7-110-500-05	SALARIES - OVERTIME	150,000
10-7-110-500-10	WAGES & SALARIES PART-TIME	52,000
10-7-110-510-00	FICA-EMPLOYERS CONTRIB.	263,280
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	57,890
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	323,454
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	452,750
10-7-110-510-25	WORKERS COMPENSATION	129,900
10-7-110-530-00	TRAVEL, TRAINING, DUES	56,000
10-7-110-540-00	SUPPLIES-GENERAL	32,000
10-7-110-542-00	SUPPLIES-CLOTHING	70,000
10-7-110-551-00	EQUIPMENT-GENERAL	4,000
10-7-110-551-30	COMMUNICATIONS	25,000
10-7-110-551-45	PROTECTIVE CLOTHING	13,066
10-7-110-551-65	LAW ENFORCEMENT	46,100
10-7-110-571-00	UTILITIES-TELEPHONE	78,000
10-7-110-581-00	RENT-BUILDING	14,400
10-7-110-590-00	MAINTENANCE-VEHICLES	103,000
10-7-110-590-05	GASOLINE	255,000
10-7-110-591-00	MAINTENANCE-GENERAL	2,500

10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	70,000
10-7-110-600-00	CONTRACTUAL SERVICES (CS)	2,000
10-7-110-604-10	PS - MEDICAL	12,750
10-7-110-670-00	ADVERTISING	2,000
10-7-110-690-00	SPECIAL PROJECTS	9,000
10-7-110-690-03	SP-CRIME PREVENTION	3,000
10-7-110-750-00	LEASE- COPIERS	12,000
10-7-110-781-26	BONDS EXPENSE	1,000
		<hr/> 5,458,590
10-7-116-500-00	WAGES & SALARIES FULL TIME	67,250
10-7-116-500-05	SALARIES-OVERTIME	1,000
10-7-116-510-00	FICA-EMPLOYERS CONTRIB	5,500
10-7-116-510-05	SC RET EMPLOYERS CONTRIB	6,500
10-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	8,000
10-7-116-510-25	WORKERS COMPENSATION	3,000
10-7-116-530-00	TRAVEL, TRAINING, DUES	2,000
10-7-116-540-00	SUPPLIES-GENERAL	1,985
10-7-116-542-00	SUPPLIES - CLOTHING	1,700
10-7-116-590-00	MAINTENANCE - VEHICLES	1,000
10-7-116-590-05	GASOLINE	2,500
		<hr/> 100,435
10-7-117-500-00	WAGES & SALARIES FULL TIME	247,500
10-7-117-500-05	SALARIES- OVERTIME	19,500
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	20,500
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	30,780
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	41,000
10-7-117-510-25	WORKERS COMPENSATION	13,000
10-7-117-530-00	TRAVEL, TRAINING, DUES	5,000
10-7-117-540-00	SUPPLIES- GENERAL	1,000
10-7-117-542-00	SUPPLIES- CLOTHING	3,500
10-7-117-551-30	COMMUNICATIONS	3,500
10-7-117-551-65	LAW ENFORCEMENT	15,756
10-7-117-590-00	MAINTENANCE- VEHICLES	21,500
10-7-117-590-05	GASOLINE	28,500
		<hr/> 451,036
10-7-120-500-00	WAGES & SALARIES FULL TIME	862,000
10-7-120-500-05	SALARIES - OVERTIME	25,000
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	68,700
10-7-120-510-05	SC RET EMPLOYERS CONTRIB	5,000
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	100,688
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	172,500
10-7-120-510-25	WORKERS COMPENSATION	35,000
10-7-120-520-25	PERSONNEL DISEASE PREV.	12,000
10-7-120-530-00	TRAVEL, TRAINING, DUES	5,000
10-7-120-540-00	SUPPLIES-GENERAL	24,000
10-7-120-542-00	SUPPLIES-CLOTHING	17,900
10-7-120-543-00	SUPPLIES-LAUNDRY	3,300
10-7-120-543-05	SUPPLIES-FOOD/BEVERAGE	175,000
10-7-120-543-15	SUPPLIES-BOARD/LODGING	18,000

10-7-120-551-00	EQUIPMENT-GENERAL	2,000
10-7-120-551-65	EQUIPMENT-LAW ENFORCEMENT	2,500
10-7-120-570-00	UTILITIES-GENERAL	90,000
10-7-120-571-00	UTILITIES-PHONE	3,450
10-7-120-600-00	CONTRACTUAL SERVICES	5,000
10-7-120-604-10	PS-MEDICAL	191,000
10-7-120-690-00	SPECIAL PROJECTS	30,000
10-7-120-750-00	LEASE- COPIERS	3,000
10-7-120-781-50	DYS SERVICE CONTRACT	15,000
		<hr/> 1,866,038
10-7-140-500-00	WAGES & SALARIES FULL TIME	131,100
10-7-140-510-00	FICA-EMPLOYERS CONTRIB.	10,500
10-7-140-510-05	SC RET EMPLOYERS CONTRIB	3,000
10-7-140-510-10	S.C. POLICE RET EMPLOYER	11,582
10-7-140-510-15	HEALTH/LIFE INS EMPLOYERS	12,800
10-7-140-510-25	WORKERS COMPENSATION	12,500
10-7-140-530-00	TRAVEL, TRAINING, DUES	4,000
10-7-140-540-00	SUPPLIES-GENERAL	2,000
10-7-140-542-00	SUPPLIES- CLOTHING	1,500
10-7-140-570-00	UTILITIES-GENERAL	13,000
10-7-140-571-00	UTILITIES-TELEPHONE	25,000
10-7-140-593-00	MAINTENANCE-SERVICE AGREE	48,000
10-7-140-600-00	CONTRACTUAL SERVICES	8,500
10-7-140-690-02	SP-NUCL. PLANNING	15,000
		<hr/> 298,482
10-7-141-500-00	WAGES & SALARIES FULL TIME	170,500
10-7-141-500-05	SALARIES- OVERTIME	6,000
10-7-141-500-10	WAGES & SALARIES PARTTIME	18,600
10-7-141-510-00	FICA-EMPLOYERS CONTRIB.	15,000
10-7-141-510-05	SC RET EMPLOYERS CONTRIB	14,750
10-7-141-510-10	S.C. POLICE RET EMPLOYER	5,217
10-7-141-510-15	HEALTH/LIFE INS EMPLOYERS	30,200
10-7-141-510-25	WORKERS COMPENSATION	12,000
10-7-141-520-25	PERSONNEL DISEASE PREV.	1,500
10-7-141-530-00	TRAVEL, TRAINING, DUES	27,000
10-7-141-540-00	SUPPLIES-GENERAL	28,000
10-7-141-542-00	SUPPLIES-CLOTHING	4,000
10-7-141-551-00	EQUIPMENT-GENERAL	127,000
10-7-141-570-00	UTILITIES-GENERAL	88,000
10-7-141-590-00	MAINTENANCE-VEHICLES	75,000
10-7-141-590-05	GASOLINE	56,784
10-7-141-591-00	MAINTENANCE-GENERAL	25,000
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	32,000
10-7-141-604-10	PS-MEDICAL	35,000
10-7-141-650-00	INSURANCE-GENERAL	33,000
10-7-141-690-00	SPECIAL PROJECTS	133,915
10-7-141-691-01	SP - PROMOTIONS	19,000
10-7-141-760-00	MATCHING FUNDS	30,000
10-7-141-771-00	DS - LEASE PURCHASE	73,435
		<hr/> 1,060,901

10-7-142-500-00	WAGES & SALARIES FULLTIME	30,150
10-7-142-500-10	WAGES & SALARIES PARTTIME	3,000
10-7-142-510-00	FICA-EMPLOYERS CONTRIB	2,500
10-7-142-510-05	SC RET EMPLOYERS CONTRIB	500
10-7-142-510-10	S.C. POLICE RET EMPLOYER	3,861
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	8,150
10-7-142-510-25	WORKERS COMPENSATION	2,500
10-7-142-542-00	SUPPLIES - CLOTHING	1,000
10-7-142-551-00	EQUIPMENT-GENERAL	1,000
10-7-142-551-45	PROTECTIVE CLOTHING	1,000
10-7-142-571-00	UTILITIES-TELEPHONE	250
		<hr/> 53,911
10-7-153-500-00	WAGES & SALARIES FULL TIME	2,345,007
10-7-153-500-05	SALARIES - OVERTIME	195,000
10-7-153-500-10	WAGES & SALARIES PART-TIME	150,000
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	206,000
10-7-153-510-05	SC RET EMPLOYERS CONTRIB	253,000
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	270,000
10-7-153-510-25	WORKERS COMPENSATION	290,000
10-7-153-520-25	PERSONNEL DISEASE PREV.	17,000
10-7-153-530-00	TRAVEL, TRAINING, DUES	36,000
10-7-153-540-00	SUPPLIES-GENERAL	50,000
10-7-153-541-00	SUPPLIES- POSTAGE	13,000
10-7-153-541-10	SUPPLIES-MEDICAL	190,000
10-7-153-542-00	SUPPLIES-CLOTHING	40,000
10-7-153-543-00	SUPPLIES-LAUNDRY	14,000
10-7-153-551-00	EQUIPMENT-GENERAL	33,940
10-7-153-551-30	COMMUNICATIONS	6,000
10-7-153-560-00	EQUIPMENT - CAPITALIZED	48,779
10-7-153-570-00	UTILITIES-GENERAL	34,000
10-7-153-571-00	UTILITIES-TELEPHONE	37,000
10-7-153-590-00	MAINTENANCE-VEHICLES	37,000
10-7-153-590-05	GASOLINE	100,000
10-7-153-591-00	MAINTENANCE-GENERAL	22,000
10-7-153-593-00	MAINTENANCE-SERVICE AGREE.	30,000
10-7-153-650-01	INSURANCE- OTHER	5,000
10-7-153-750-00	LEASE- COPIERS	4,500
10-7-153-771-00	DS - LEASE PURCHASE	379,703
		<hr/> 4,806,929
10-7-156-510-25	WORKERS COMPENSATION	550
10-7-156-520-25	PERSONNEL DISEASE PREV.	200
10-7-156-530-00	TRAVEL, TRAINING, DUES	3,500
10-7-156-551-00	EQUIPMENT-GENERAL	1,000
10-7-156-551-30	COMMUNICATIONS	2,000
10-7-156-590-00	MAINTENANCE-VEHICLES	3,500
10-7-156-590-05	GASOLINE	7,000
10-7-156-600-00	CONTRACTUAL SERVICES (CS)	1,528
10-7-156-650-00	INSURANCE-GENERAL	5,000
10-7-156-690-00	SPECIAL PROJECTS	22,500
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	46,778
10-7-157-520-25 PERSONNEL DISEASE PREV.	750
10-7-157-530-00 TRAVEL, TRAINING, DUES	7,000
10-7-157-540-00 SUPPLIES-GENERAL	3,000
10-7-157-542-00 SUPPLIES-CLOTHING	3,000
10-7-157-551-00 EQUIPMENT-GENERAL	13,200
10-7-157-551-30 COMMUNICATIONS	6,000
10-7-157-571-00 UTILITIES-TELEPHONE	3,500
10-7-157-590-00 MAINTENANCE-VEHICLES	1,500
10-7-157-590-05 GASOLINE	3,200
10-7-157-591-00 MAINTENANCE-GENERAL	1,750
10-7-157-750-00 LEASE- COPIERS	1,500
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10-7-202-500-00 WAGES & SALARIES FULL TIME	658,750
10-7-202-500-05 SALARIES - OVERTIME	10,000
10-7-202-500-10 WAGES & SALARIES PART-TIME	10,000
10-7-202-510-00 FICA-EMPLOYERS CONTRIB.	51,228
10-7-202-510-05 SC RET EMPLOYERS CONTRIB	62,800
10-7-202-510-15 HEALTH/LIFE INS EMPLOYERS	94,500
10-7-202-510-25 WORKERS COMPENSATION	56,000
10-7-202-520-25 PERSONNEL DISEASE	1,200
10-7-202-530-00 TRAVEL, TRAINING, DUES	3,500
10-7-202-540-00 SUPPLIES-GENERAL	7,500
10-7-202-542-00 SUPPLIES-CLOTHING	13,000
10-7-202-544-00 SUPPLIES-CONSTRUCTION PIPE	115,000
10-7-202-544-05 SUPPLIES-SIGN MAKING	20,000
10-7-202-544-10 SUPPLIES-STONE	275,000
10-7-202-544-20 SUPPLIES-ASPHALT/TOPSOIL	55,000
10-7-202-548-00 SUPPLIES-HAND TOOLS	2,000
10-7-202-570-00 UTILITIES-GENERAL	10,000
10-7-202-571-00 UTILITIES-TELEPHONE	14,000
10-7-202-590-00 MAINTENANCE-VEHICLES	189,000
10-7-202-590-05 GASOLINE	86,000
10-7-202-591-00 MAINTENANCE-GENERAL	500
10-7-202-600-00 CONTRACTUAL SERVICES (CS)	75,000
10-7-202-690-00 SPECIAL PROJECTS	60,000
10-7-202-750-00 LEASE- COPIERS	1,500
	<hr/> 1,871,478
10-7-210-500-00 WAGES & SALARIES FULL TIME	196,700
10-7-210-500-05 SALARIES - OVERTIME	5,700
10-7-210-510-00 FICA-EMPLOYERS CONTRIB.	15,545
10-7-210-510-05 SC RET EMPLOYERS CONTRIB	19,100
10-7-210-510-15 HEALTH/LIFE INS EMPLOYERS	35,750
10-7-210-510-25 WORKERS COMPENSATION	11,000
10-7-210-530-00 TRAVEL, TRAINING, DUES	2,000
10-7-210-540-00 SUPPLIES-GENERAL	6,500
10-7-210-542-00 SUPPLIES-CLOTHING	3,500
10-7-210-548-00 SUPPLIES-HAND TOOLS	9,000
10-7-210-551-00 EQUIPMENT- GENERAL	5,000

10-7-210-560-00	EQUIPMENT - CAPITALIZED	15,000
10-7-210-570-00	UTILITIES-GENERAL	15,500
10-7-210-571-00	UTILITIES-TELEPHONE	5,000
10-7-210-590-00	MAINTENANCE-VEHICLES	18,625
10-7-210-590-05	GASOLINE	12,000
10-7-210-593-00	MAINTENANCE- SERVICE AGREEMENT	6,000
10-7-210-750-00	LEASE- COPIERS	1,600
		<hr/> 383,520
10-7-251-500-00	WAGES & SALARIES FULL TIME	163,500
10-7-251-500-05	SALARIES - OVERTIME	27,500
10-7-251-500-10	WAGES & SALARIES PART-TIME	14,000
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	16,855
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	20,500
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	20,000
10-7-251-510-25	WORKERS COMPENSATION	16,000
10-7-251-530-00	TRAVEL, TRAINING, DUES	250
10-7-251-540-00	SUPPLIES-GENERAL	300
10-7-251-542-00	SUPPLIES-CLOTHING	3,500
10-7-251-545-00	SUPPLIES-CUSTODIAL	8,700
10-7-251-551-00	EQUIPMENT-GENERAL	11,000
10-7-251-560-00	EQUIPMENT - CAPITALIZED	15,000
10-7-251-570-00	UTILITIES-GENERAL	290,500
10-7-251-571-00	UTILITIES-PHONES	3,500
10-7-251-590-00	MAINTENANCE-VEHICLES	9,000
10-7-251-590-05	GASOLINE	15,000
10-7-251-591-00	MAINTENANCE-GENERAL	10,000
10-7-251-593-00	MAINTENANCE-SERVICE AGREEMENTS	50,000
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	50,000
10-7-251-594-05	MAINT-BUILDING CLEANING	40,000
10-7-251-600-00	CONTRACTUAL SERVICES (CS)	111,900
10-7-251-608-01	SC DEPT OF CORRECTIONS	16,000
10-7-251-690-00	SPECIAL PROJECTS	60,000
10-7-251-781-73	LICENSES/PERMITS/FEES	250
		<hr/> 973,255
10-7-310-540-00	SUPPLIES-GENERAL	1,000
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	56,000
		<hr/> 57,000
10-7-312-500-00	WAGES & SALARIES FULL TIME	217,000
10-7-312-500-05	SALARIES - OVERTIME	51,500
10-7-312-500-10	WAGES & SALARIES PART-TIME	249,000
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	40,500
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	23,500
10-7-312-510-10	S.C. POLICE RET EMPLOYER	3,652
10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	46,500
10-7-312-510-25	WORKERS COMPENSATION	57,500
10-7-312-520-25	PERSONNEL DISEASE PREVENTION	300
10-7-312-530-00	TRAVEL, TRAINING, DUES	2,000
10-7-312-540-00	SUPPLIES-GENERAL	3,000
10-7-312-542-00	SUPPLIES-CLOTHING	5,000

10-7-312-551-00	EQUIPMENT-GENERAL	2,511
10-7-312-570-00	UTILITIES-GENERAL	22,500
10-7-312-571-00	UTILITIES-TELEPHONE	10,500
10-7-312-580-00	RENT-LAND	5,500
10-7-312-590-00	MAINTENANCE-VEHICLES	88,500
10-7-312-590-05	GASOLINE	99,000
10-7-312-591-00	MAINTENANCE-GENERAL	700
10-7-312-600-00	CONTRACTUAL SERVICES (CS)	20,000
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,192,800
10-7-312-670-00	ADVERTISING	500
10-7-312-690-00	SPECIAL PROJECTS	15,000
		<hr/> 2,156,963
10-7-318-500-00	WAGES & SALARIES FULL TIME	122,500
10-7-318-500-05	SALARIES - OVERTIME	4,000
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	8,900
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	7,500
10-7-318-510-10	SC POLICE RET EMPLOYERS CO	4,444
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	24,000
10-7-318-510-25	WORKERS COMPENSATION	3,600
10-7-318-520-25	PERSONNEL DISEASE PREV.	3,000
10-7-318-530-00	TRAVEL, TRAINING, DUES	2,000
10-7-318-540-00	SUPPLIES-GENERAL	7,000
10-7-318-541-10	SUPPLIES-MEDICAL	6,000
10-7-318-542-00	SUPPLIES-CLOTHING	3,000
10-7-318-547-00	SUPPLIES-ANIMAL FOOD	1,000
10-7-318-570-00	UTILITIES-GENERAL	17,000
10-7-318-571-00	UTILITIES-TELEPHONE	5,500
10-7-318-590-00	MAINTENANCE-VEHICLES	6,000
10-7-318-590-05	GASOLINE	9,000
10-7-318-600-00	CONTRACTUAL SERVICES (CS)	5,080
		<hr/> 239,524
10-7-320-540-00	SUPPLIES-GENERAL	2,250
10-7-320-571-00	UTILITIES-TELEPHONE	3,300
10-7-320-670-00	ADVERTISING	275
		<hr/> 5,825
10-7-330-540-00	SUPPLIES-GENERAL	3,700
10-7-330-570-00	UTILITIES-GENERAL	50,000
10-7-330-594-00	MAINTENANCE-BLDG & GROUNDS	8,700
10-7-330-600-00	CONTRACTUAL SERVICES (CS)	36,900
		<hr/> 99,300
10-7-400-500-00	WAGES & SALARIES FULLTIME	45,900
10-7-400-510-00	FICA-EMPLOYERS CONTRIB	3,700
10-7-400-510-05	SC RET EMPLOYERS CONTRIB	4,350
10-7-400-510-10	S.C. POLICE RET EMPLOYER	730
10-7-400-510-15	HEALTH/LIFE INS EMPLOYERS	4,000
10-7-400-510-25	WORKERS COMPENSATION	500
10-7-400-530-00	TRAVEL, TRAINING, & DUES	1,051
10-7-400-540-00	SUPPLIES - GENERAL	750

10-7-400-571-00 UTILITIES-TELEPHONE	500	
10-7-400-600-00 CONTRACTUAL SERVICES(CS)	34,898	
10-7-400-786-05 DONATIONS- CITY	3,000	
10-7-400-786-15 DONATIONS - MUSC	5,000	
	<u>104,379</u>	
10-7-601-570-00 UTILITIES-GENERAL	51,545	
10-7-601-600-00 CONTRACTUAL SERVICES (CS)	12,665	
	<u>64,210</u>	
10-7-602-570-00 UTILITIES-GENERAL	9,027	
10-7-602-581-00 RENT-BUILDING	45,000	
10-7-602-600-00 CONTRACTUAL SERVICES(CS)	5,055	
	<u>59,082</u>	
10-7-610-500-00 WAGES & SALARIES FULL TIME	93,000	
10-7-610-510-00 FICA-EMPLOYERS CONTRIB.	7,169	
10-7-610-510-05 SC RET EMPLOYERS CONTRIB	8,800	
10-7-610-510-15 HEALTH/LIFE INS EMPLOYERS	15,850	
10-7-610-510-25 WORKERS COMPENSATION	500	
10-7-610-530-00 TRAVEL, TRAINING, DUES	5,000	
10-7-610-540-00 SUPPLIES-GENERAL	3,000	
10-7-610-571-00 UTILITIES-TELEPHONE	3,000	
10-7-610-593-00 MAINTENANCE-SERVICE AGREEMENT	600	
10-7-610-750-00 LEASE- COPIERS	2,250	
	<u>139,169</u>	
10-7-999-771-16 LEASE PMTS-ENERGY MGT PRO	128,094	
	<u>128,094</u>	
	<u>32,367,071</u>	TOTAL FUND 10
11-7-031-560-00 EQUIPMENT - CAPITALIZED	114,500	
11-7-041-560-00 EQUIPMENT - CAPITALIZED	21,000	
11-7-110-560-00 EQUIPMENT - CAPITALIZED	330,000	
11-7-141-560-00 EQUIPMENT - CAPITALIZED	50,000	
11-7-153-560-00 EQUIPMENT - CAPITALIZED	52,000	
11-7-202-560-00 EQUIPMENT - CAPITALIZED	200,000	
11-7-312-560-00 EQUIPMENT - CAPITALIZED	150,000	
11-7-318-560-00 EQUIPMENT - CAPITALIZED	30,000	
11-7-999-771-00 DS - LEASE PURCHASE	157,000	
	<u>1,104,500</u>	TOTAL FUND 11
12-7-110-500-00 WAGES & SALARIES FULLTIME	510,000	
12-7-110-500-05 SALARIES - OVERTIME	20,000	
12-7-110-510-00 FICA-EMPLOYERS CONTRIB	40,500	
12-7-110-510-10 S.C. POLICE RET EMPLOYER	61,039	
12-7-110-510-15 HEALTH/LIFE INS EMPLOYERS	95,000	
12-7-110-510-25 WORKERS COMPENSATION	20,000	
12-7-110-520-25 PERSONNEL DISEASE PREV.	1,000	
12-7-110-530-00 TRAVEL, TRAINING, DUES	10,000	

12-7-110-540-00	SUPPLIES - GENERAL	7,500	
12-7-110-542-00	SUPPLIES - CLOTHING	20,000	
12-7-110-551-00	EQUIPMENT-GENERAL	20,000	
12-7-110-551-30	EQUIPMENT-COMMUNICATIONS	10,000	
12-7-110-551-45	PROTECTIVE CLOTHING	10,000	
12-7-110-551-65	EQUIPMENT-LAW ENFORCEMENT	38,024	
12-7-110-560-00	EQUIPMENT - CAPITALIZED	22,937	
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000	
12-7-110-590-05	GASOLINE	20,000	
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	12,500	
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	25,000	
		<u>953,500</u>	TOTAL FUND 12
15-7-034-500-00	WAGES & SALARIES FULL TIME	26,400	
15-7-034-500-05	SALARIES- OVERTIME	1,500	
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	2,025	
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	2,500	
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	3,800	
15-7-034-510-25	WORKERS COMPENSATION	250	
15-7-034-530-00	TRAVEL, TRAINING, & DUES	8,000	
15-7-034-540-00	SUPPLIES-GENERAL	8,000	
15-7-034-571-00	UTILITIES- TELEPHONE	12,000	
15-7-034-582-00	RENT-EQUIPMENT	95,000	
15-7-034-590-00	MAINTENANCE- VEHICLES	1,000	
15-7-034-590-05	GASOLINE	600	
15-7-034-593-00	MAINTENANCE-SERVICE AGREE	137,725	
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	50,000	
15-7-034-690-00	SPECIAL PROJECTS	92,500	
		<u>441,300</u>	TOTAL FUND 15
20-7-206-600-00	CONTRACTUAL SERVICES (CS)	10,000	
20-7-206-600-02	CS-COUNTY PAVING	1,500,000	
20-7-206-600-03	CS-STATE	450,000	
20-7-206-670-00	ADVERTISING	1,000	
		<u>1,961,000</u>	TOTAL FUND 20
22-7-927-500-00	WAGES & SALARIES FULLTIME	102,600	
22-7-927-500-05	SALARIES-OVERTIME	4,000	
22-7-927-500-10	WAGES & SALARIES PARTTIME	23,750	
22-7-927-510-00	FICA-EMPLOYERS CONTRIB	10,300	
22-7-927-510-05	SC RET EMPLOYERS CONTRIB	4,500	
22-7-927-510-10	S.C. POLICE RET EMPLOYER	7,500	
22-7-927-510-15	HEALTH/LIFE INS EMPLOYERS	17,000	
22-7-927-510-25	WORKERS COMPENSATION	8,600	
22-7-927-520-25	PERSONNEL DISEASE PREV.	300	
22-7-927-530-00	TRAVEL , TRAINING, DUES	1,000	
22-7-927-540-00	SUPPLIES - GENERAL	1,000	
22-7-927-542-00	SUPPLIES - CLOTHING	2,800	
22-7-927-551-00	EQUIPMENT-GENERAL	1,000	
22-7-927-551-30	COMMUNICATIONS	650	
22-7-927-571-00	UTILITIES-TELEPHONE	500	

	185,500	TOTAL FUND 22
29-7-011-540-00 SUPPLIES - GENERAL	3,000	
29-7-011-690-00 SPECIAL PROJECTS	18,000	
29-7-014-625-56 DA-BUNDY PERFORMING ARTS	14,000	
29-9-011-950-05 TRANSFER TO/FROM OTHER FD	15,000	
	50,000	TOTAL FUND 29
30-7-016-770-00 DS PRINCIPAL - GENERAL	1,534,634	
30-7-016-770-05 DS FEES	5,000	
30-7-016-770-10 DS INTEREST - GENERAL	515,608	
	2,055,242	TOTAL FUND 30
31-7-015-759-00 BASE LEASE PMTS SCAGO	5,590,637	
	5,590,637	TOTAL FUND 31
45-7-801-500-00 WAGES & SALARIES FULL TIME	409,013	
45-7-801-500-10 WAGES & SALARIES PART-TIME	66,150	
45-7-801-500-15 WAGES & SAL. P/T - OTHER	14,200	
45-7-801-510-00 FICA-EMPLOYERS CONTRIB.	40,175	
45-7-801-510-05 SC RET EMPLOYERS CONTRIB	39,668	
45-7-801-510-10 S.C. POLICE RET EMPLOYER	783	
45-7-801-510-15 HEALTH/LIFE INS EMPLOYERS	64,760	
45-7-801-510-20 UNEMPL COMP EXP	50	
45-7-801-510-25 WORKERS COMPENSATION	15,000	
45-7-801-530-00 TRAVEL, TRAINING, DUES	11,290	
45-7-801-540-00 SUPPLIES-GENERAL	18,000	
45-7-801-546-00 SUPPLIES-MATERIALS/BLDG.	40,000	
45-7-801-570-00 UTILITIES-GENERAL	148,335	
45-7-801-590-00 MAINTENANCE-VEHICLES	15,000	
45-7-801-590-05 GASOLINE	35,000	
45-7-801-591-00 MAINTENANCE-GENERAL	14,000	
45-7-801-594-00 BUILDING RENOVATIONS	10,000	
45-7-801-594-05 MAINT-BUILDING CLEANING	52,500	
45-7-801-595-00 MAINTENANCE-PARKS	10,000	
45-7-801-650-00 INSURANCE-GENERAL	1,895	
45-7-801-750-00 LEASE- COPIERS	3,600	
45-7-801-780-10 PDC-OTHER	14,540	
45-7-801-781-20 BANK CHARGES	600	
45-7-810-551-00 EQUIPMENT - GENERAL	53,551	
45-7-810-740-25 CP - PARK DEVELOPMENT	53,551	
45-7-810-781-72 CNT - SPECIAL	53,551	
45-7-815-500-10 WAGES & SALARIES PART-TIME	474,790	
45-7-815-510-00 FICA-EMPLOYERS CONTRIB.	38,384	
45-7-815-510-05 SC RET EMPLOYERS CONTRIB	3,000	
45-7-815-510-10 S.C. POLICE RET EMPLOYER	522	
45-7-815-510-25 WORKERS COMPENSATION	7,750	
45-7-815-700-55 PROGRAM EXP. RECREATION	511,089	
	2,220,747	TOTAL FUND 45

47-7-215-500-00	WAGES & SALARIES FULLTIME	23,000	
47-7-215-510-00	FICA-EMPLOYERS CONTRIB	1,800	
47-7-215-510-05	SC RET EMPLOYERS CONTRIB	2,200	
47-7-215-510-15	HEALTH/LIFE INS EMPLOYERS	300	
47-7-215-510-25	WORKERS COMPENSATION	200	
47-7-215-530-00	TRAVEL, TRAINING, DUES	1,500	
47-7-215-540-00	SUPPLIES-GENERAL	1,000	
47-7-215-570-00	UTILITIES-GENERAL	28,500	
47-7-215-590-05	GASOLINE	125,000	
47-7-215-593-00	MAINTENANCE-SERVICE AGREE.	2,500	
47-7-215-594-00	MAINTENANCE-BLDG & GROUNDS	7,000	
47-7-215-600-00	CONTRACTUAL SERVICES (CS)	2,500	
47-7-215-650-00	INSURANCE-GENERAL	7,700	
		<u>203,200</u>	TOTAL FUND 47
50-7-928-520-35	SALARIES & FRINGE - PVFD	50,000	
50-7-928-530-00	TRAVEL	7,200	
50-7-928-540-00	SUPPLIES - GENERAL	2,500	
50-7-928-542-00	SUPPLIES - CLOTHING	2,000	
50-7-928-551-00	EQUIPMENT-GENERAL	10,000	
50-7-928-570-00	UTILITIES - GENERAL	5,000	
50-7-928-590-00	MAINTENANCE - VEHICLES	1,000	
50-7-928-591-00	MAINTENANCE - GENERAL	2,500	
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	600	
50-7-928-604-00	PROFESSIONAL SERVICES	25,000	
50-7-928-650-00	INSURANCE - GENERAL	3,500	
50-7-928-690-00	SPECIAL PROJECTS	5,500	
50-7-928-760-00	MATCHING FUNDS	4,000	
50-7-930-770-00	DS PRINCIPAL - GENERAL	90,000	
50-7-930-770-10	DS INTEREST - GENERAL	107,658	
		<u>316,458</u>	TOTAL FUND 50

COUNTY OF LANCASTER
FY 2010-2011
REVENUE BUDGET REPORT

ACCOUNT NUMBER & DESCRIPTION	ANTICIPATED REVENUES ORIGINAL BUDGET
10-4-011-400-00 AD VALOREM TAXES - CURRENT	(12,766,357)
10-4-011-400-05 VEHICLE TAXES - COUNTY	(1,200,000)
10-4-011-400-10 MOBILE HOME TAXES	(1,000)
10-4-011-400-15 ROLLBACK TAX - CURRENT	(20,500)
10-4-011-400-20 PENALTIES - CURRENT TAXES	(50,000)
10-4-011-400-75 PAYMENTS IN LIEU OF TAX	(650,000)
10-4-011-410-00 AD VALOREM TAX-DELINQUENT	(850,000)
10-4-011-410-05 ROLLBACK TAX - DELINQUENT	(2,500)
10-4-011-410-10 PENALTIES - DELINQUENT TAX	(95,000)
10-4-011-417-00 HOMESTEAD TAX-STATE REIMB.	(875,000)
10-4-011-417-05 INVENTORY TAX-STATE REIMB.	(80,447)
10-4-011-417-15 MANUFACT EXEMP-STATE REIMB	(150,000)
10-4-011-417-20 MOTOR CARRIER IRP	(62,500)
10-4-011-418-00 1% LOCAL OPTION ROLLBACK	(3,300,000)
10-4-011-418-05 1% LOCAL OPTION REVENUE	(1,225,000)
10-4-011-434-20 STATE ACCOMODATIONS TAX	(93,500)
10-4-011-434-50 STATE AID TO SUB DIV	(2,500,000)
10-4-011-441-00 LICENSES - CABLE FRANCHISE	(384,156)
10-4-011-441-05 LICENSE - COIN TELEPHONES	(36,000)
10-4-011-480-05 INTEREST INCOME	(200,000)
10-4-011-490-25 MISCELLANEOUS INCOME	(20,000)
10-4-011-490-50 TRUST FUND OVERAGE	(10,000)
10-8-011-801-18 TRANSFER FROM LOCAL ACCOM	(15,000)
	<u>(24,586,960)</u>
10-4-021-495-01 WELCOME CENTER SALES	(1,000)
	<u>(1,000)</u>
10-4-023-459-50 CHARGES - TAX BILLING	(12,500)
	<u>(12,500)</u>
10-4-031-442-00 PERMITS - BUILDING	(1,885,000)
10-4-031-442-01 PERMITS - MOBILE HOME	(25,000)
10-4-031-442-02 PERMITS SIGN	(300)
10-4-031-442-03 FEES - RE-INSPECTION	(20,000)
10-4-031-442-50 PERMITS-ELECTRICAL	(3,500)
10-4-031-442-51 PERMITS-PLUMBING	(100)
10-4-031-442-52 PERMITS-MECHANICAL	(2,500)
10-4-031-442-53 PERMITS-GAS	(500)
10-4-031-442-54 PERMITS-MOBILE HOME MOVING	(1,000)
10-4-031-442-55 PERMITS-ZONING	(50,000)
10-4-031-442-57 PERMITS - ALARMS	(3,000)
10-4-031-456-00 SALE OF COPIES	(500)
	<u>(1,991,400)</u>

10-4-032-444-00 CHARGES - REZONINGS	(6,000)
10-4-032-444-01 CHARGES - SUBDIVISION VARIANCES	(1,500)
10-4-032-444-02 CHARGES - PDD REZONINGS	(1,000)
10-4-032-444-03 CHARGES - PLATS	(3,500)
10-4-032-456-00 SALE OF COPIES	(500)
	<u>(12,500)</u>
10-4-041-456-00 SALE OF COPIES	(10,000)
	<u>(10,000)</u>
10-4-043-460-10 FEES - TEMP. VEHICLE TAGS	(3,000)
	<u>(3,000)</u>
10-4-044-455-05 CONV. FEE (DMV STICKER)	(55,000)
10-4-044-461-45 FEES OR PENALTIES	(2,500)
	<u>(57,500)</u>
10-4-045-455-00 COSTS - DELINQUENT TAX	(150,000)
	<u>(150,000)</u>
10-4-051-434-75 STATE ELECTION COMMISSION	(28,000)
10-4-051-467-00 PASSPORT FEES	(3,000)
	<u>(31,000)</u>
10-4-060-434-00 STATE SALARY PARTICIPATION	(1,575)
10-4-060-446-00 COUNTY FEES	(345,000)
10-4-060-446-01 STATE FEES RETAINED (3%)	(26,750)
10-4-060-446-03 FEES - R.M.C.	(155,000)
10-4-060-456-00 SALE OF COPIES	(9,500)
	<u>(537,825)</u>
10-4-063-434-00 STATE SALARY PARTICIPATION	(1,575)
10-4-063-461-20 FINES	(25,000)
10-4-063-461-45 FEES OR PENALTIES	(50,000)
10-4-063-461-55 FEES-3% COST OF COLLECTION	(3,000)
10-4-063-462-05 ASSESS. - VICTIMS OF CRIME	(7,500)
10-4-063-462-15 CONVICTION SURCHARGE	(27,000)
	<u>(114,075)</u>
10-4-064-434-56 DSS 4D CHILD SUPPORT-COST	(90,000)
10-4-064-434-57 DSS 4D CHILD SUPPORT-INCEN	(30,000)
10-4-064-434-61 DSS 4D CHILD SUPPORT-F.FEE	(11,000)
10-4-064-461-15 FINES - FAMILY COURT	(500)
10-4-064-461-80 FEES - FAMILY COURT	(165,000)
	<u>(296,500)</u>
10-4-068-434-00 STATE SALARY PARTICIPATION	(1,575)
10-4-068-448-00 CREMATION PERMIT FEES	(2,500)

10-4-068-459-60 CORONER REPORT FEES	(19,000)
10-4-068-459-70 REMAINS CONTAINERS FEES	(2,000)
	<u>(25,075)</u>
10-4-069-434-00 STATE SALARY PARTICIPATION	(1,575)
10-4-069-456-00 SALE OF COPIES	(2,000)
10-4-069-457-00 LICENSES - MARRIAGE	(12,500)
10-4-069-459-50 FEES-MARRIAGE	(3,000)
10-4-069-461-00 COSTS OF COURT	(75,000)
10-4-069-461-60 FEES - PROBATE	(17,000)
10-4-069-461-65 FEES-REIMB/MENTAL HEALTH	(1,000)
10-4-069-461-85 FEES- REIMB/THREE RIVERS	(500)
	<u>(112,575)</u>
10-4-070-461-05 FINES-MAGISTRATES	(385,000)
10-4-070-461-70 FEES-ADM. COST FRAUD CHECK	(10,000)
10-4-070-461-95 FEES-CIVIL PAPERS	(110,000)
10-4-070-462-05 ASSESS. - VICTIMS OF CRIME	(45,000)
10-4-070-462-15 CONVICTION SURCHARGE	(35,000)
	<u>(585,000)</u>
10-4-095-459-00 CHARGES - FARMERS MARKET	(350)
	<u>(350)</u>
10-4-110-434-00 STATE SALARY PARTICIPATION	(1,575)
10-4-110-434-60 DSS - PROCESS SERVICE FEES	(10,000)
10-4-110-436-10 Intergovernmental Revenue	(23,500)
10-4-110-464-00 FEES-SEX OFFENDER REGISTRY	(5,000)
10-4-110-466-00 FEES - CIVIL PAPERS	(14,500)
	<u>(54,575)</u>
10-4-117-436-05 REIMB.- TOWN OF KERSHAW	(451,036)
	<u>(451,036)</u>
10-4-120-459-20 SALE OF MEALS	(1,250)
10-4-120-490-35 OTHER INCOME	(1,000)
	<u>(2,250)</u>
10-4-140-470-10 DONATIONS NUC/PLANNING	(15,000)
	<u>(15,000)</u>
10-4-141-490-35 OTHER INCOME	(25,000)
	<u>(25,000)</u>
10-4-142-436-05 REIMB - TOWN OF KERSHAW	(53,700)
	<u>(53,700)</u>
10-4-153-458-00 CHARGES - AMBULANCE	(2,008,000)

	(2,008,000)	
10-4-202-422-00 ROAD IMPROVEMENT FEES	(925,000)	
10-4-202-422-05 ROAD IMPROVEMENT FEE-OTHER	(3,500)	
10-4-202-450-25 SALES - SIGNS	(750)	
10-4-202-450-65 SALE - METAL	(1,000)	
10-4-202-480-05 INTEREST INCOME	(500)	
	(930,750)	
10-4-312-434-40 STATE TIRE DISP. FEES	(25,000)	
10-4-312-450-00 CHARGES - LANDFILL	(80,000)	
10-4-312-450-10 CHARGES - SOLID WASTE COLL	(6,000)	
10-4-312-450-30 SALES-ALUMINUM CANS	(5,000)	
10-4-312-450-40 SALES-PAPER	(20,000)	
10-4-312-450-60 SALES-BATTERIES	(2,500)	
10-4-312-450-70 SALES-METAL	(15,000)	
10-4-312-450-75 SALE- USED MOTOR OIL	(4,000)	
	(157,500)	
10-4-318-459-45 FEES - ANIMAL	(8,000)	
	(8,000)	
10-4-330-459-10 SALES - VITAL STATISTICS	(15,000)	
	(15,000)	
10-4-400-470-25 DONATIONS- CITY	(3,000)	
10-4-400-470-35 DONATIONS - MUSC	(5,000)	
	(8,000)	
10-4-601-434-58 DSS IN LIEU OF RENT	(60,000)	
	(60,000)	
10-4-610-434-45 STATE VETERANS AFFAIRS	(6,000)	
	(6,000)	
	(32,322,071)	TOTAL FUND 10
11-4-011-400-00 CUR. AD VALOREM TAX - EQUIP FUND	(850,000)	
11-4-011-400-05 VEHICLE TAX - EQUIP. FUND	(50,000)	
11-4-011-400-15 ROLLBACK TAXES - CURRENT	(500)	
11-4-011-400-20 PENALTIES - CURRENT TAXES	(3,500)	
11-4-011-400-75 PAYMENTS IN LIEU OF TAX	(30,000)	
11-4-011-410-00 DELINQ. TAX - EQUIP. FUND	(60,000)	
11-4-011-410-10 PENALTIES - DELINQ TAX	(8,000)	
11-4-011-417-00 STATE REIMB-HOMESTEAD TAX	(47,000)	
11-4-011-417-15 STATE REIMB-MANUF EXEMPT	(7,500)	
10-8-064-810-09 FB RESERVED- DSS INCENTIVE	(45,000)	
11-8-999-810-04 FUND BALANCE-UNDESIGNATED	(48,000)	

	(1,149,500)	TOTAL FUND 11
12-4-011-400-00 AD VALOREM TAXES - CURRENT	(755,000)	
12-4-011-400-05 VEHICLE TAXES - COUNTY	(60,000)	
12-4-011-400-20 PENALTIES - CURRENT TAXES	(3,500)	
12-4-011-400-75 PAYMENTS IN LIEU OF TAX	(30,000)	
12-4-011-410-00 AD VALOREM TAX - DELINQUENT	(48,000)	
12-4-011-410-10 PENALTIES - DELINQ TAX	(5,000)	
12-4-011-417-00 STATE REIMB-HOMESTEAD TAX	(45,000)	
12-4-011-417-15 STATE REIMB-MANUF EXEMPT	(7,000)	
	(953,500)	TOTAL FUND 12
15-4-034-423-00 E-911 TARIFF	(330,000)	
15-4-034-423-05 E-911 CMRS SURCHARGE	(100,000)	
15-4-034-435-05 STATE - E911	(10,800)	
15-4-034-480-05 INTEREST INCOME	(500)	
	(441,300)	TOTAL FUND 15
20-4-206-434-30 STATE C FUNDS-RD. IMPR.	(1,275,000)	
20-4-206-480-05 INTEREST INCOME	(3,000)	
20-8-206-810-04 FUND BALANCE-UNDESIGNATED	(683,000)	
	(1,961,000)	TOTAL FUND 20
22-4-926-454-00 EMERGENCY SERVICES FEE	(29,500)	
22-4-927-454-00 EMERGENCY SERVICES FEE	(156,000)	
	(185,500)	TOTAL FUND 22
29-4-011-421-00 LOCAL ACCOM. TAX REVENUE	(50,000)	
	(50,000)	TOTAL FUND 29
30-4-016-400-00 AD VALOREM TAXES - CURRENT	(1,634,227)	
30-4-016-400-05 VEHICLE TAXES - COUNTY	(130,000)	
30-4-016-400-15 ROLLBACK TAX - CURRENT	(500)	
30-4-016-400-20 PENALTIES - CURRENT TAXES	(6,000)	
30-4-016-400-75 PAYMENTS IN LIEU OF TAX	(55,000)	
30-4-016-410-00 AD VALOREM TAX-DELINQUENT	(95,000)	
30-4-016-410-10 PENALTIES - DELINQUENT TAX	(15,000)	
30-4-016-417-00 HOMESTEAD TAX-STATE REIMB.	(95,000)	
30-4-016-417-05 INVENTORY TAX-STATE REIMB.	(11,715)	
30-4-016-417-15 MANUFACT EXEMP-STATE REIMB	(10,000)	
30-4-016-417-20 MOTOR CARRIER IRP	(300)	
30-4-016-480-05 INTEREST INCOME	(2,500)	
	(2,055,242)	TOTAL FUND 30
31-4-015-424-00 1% LOCAL OPT. REV CAPITAL PROJECTS	(5,000,000)	
31-8-015-810-04 FUND BALANCE-UNDESIGNATED	(590,637)	
	(5,590,637)	TOTAL FUND 31

45-4-810-436-40 FEES - LANCASTER	(97,778)	
45-4-810-436-41 FEES - KERSHAW	(5,325)	
45-4-810-436-43 FEES - HEATH SPRINGS	(4,000)	
45-4-815-451-00 PROGRAM REV. RECREATION	(1,179,665)	
45-8-801-801-01 TRANSFER FROM GENERAL FUND	(880,428)	
45-8-801-810-01 FUND BALANCE - RESERVED	(53,551)	
	<u>(2,220,747)</u>	TOTAL FUND 45
47-4-215-459-15 SALES- FUEL	(140,000)	
47-4-215-490-60 RENTS - GENERAL	(23,200)	
47-8-215-801-01 TRANSFER FROM GENERAL FUND	(40,000)	
	<u>(203,200)</u>	TOTAL FUND 47
50-4-928-453-00 FIRE DISTRICT FEE	(314,458)	
50-4-928-460-00 PENALTY - FIRE FEE	(2,000)	
	<u>(316,458)</u>	TOTAL FUND 50

Appendix

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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