

Annual Operating & Capital Budget



Fiscal Year 2015

*Lancaster County,
South Carolina*

Lancaster County, South Carolina

Annual Budget

Fiscal Year July 1, 2014 – June 30, 2015



Lancaster County Administration Building

LANCASTER COUNTY, SC VISION AND MISSION



Our Vision:

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

Our Mission:

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

Lancaster County, SC

Reader's Guide to the Budget Document

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

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

BUDGET MESSAGE

This section contains the County Administrator's budget message which outlines key features of the fiscal year 2015 budget. This section also includes the approved budget ordinance and fee schedule.

INTRODUCTION

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

BUDGET SUMMARY

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

FUNDS

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

APPENDIX

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



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BUDGET MESSAGE

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

August 15, 2014

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

Dear Mr. Chairman and Members,

We normally open the budget message with flowery phrases such as, “It is with great pleasure that we bring to you for your consideration the Lancaster County FY 2014 – 2015 Annual Budget as recommended by the Council Finance Committee.” I think I can safely say that on behalf of the Council Finance Committee, and I know on behalf of Chief Financial Officer Veronica Thompson and myself, there was no pleasure in adopting this year’s budget proposal. This budget was the best we could do with tight resources when the state was increasing our costs while cutting our revenue.

That said, I hereby present the Fiscal 2014-2015 Financial Plan for Lancaster County, South Carolina, in the amount of \$59,214,408 as approved by County Council on June 23, 2014. The total budget by funds is listed below:

• General Funds	\$41,057,263
• Capital Projects Sales Fund	\$ 8,000.000
• Other Special Revenue Funds	\$ 6,496,180
• Debt Service Fund	\$ 2,342,965
• Capital Improvement Fund	\$ 1,318,000

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

The Fiscal 2014-2015 budget reflects the desire of Council and staff to maintain quality services for our citizens. The need to maintain these services, coupled with the State Legislature abdicating their duty to fully fund the Local Government Fund, left County Council with no choice but to approve a modest tax millage increase.

FISCAL 2014-2015 BUDGET OVERVIEW

As requested by Council, staff initiated the budget process earlier this year. The departments submitted their budget requests in January, which were reviewed by the Finance Director and County Administrator. Following several delays due to inclement weather and my coming down with pneumonia, the Administrator's proposed budget was then presented to the Council Finance Committee.

The Finance Committee comprised of Council members Brian Carnes, Charlene McGriff, and Bob Bundy spent numerous hours reviewing the budget and reams of supporting data. They conducted meetings to hear from, and question, the various department heads and elected officials.

Staff and the Finance Committee faced a number of challenges this year. While the economy is starting to recover and growth is returning, we continue to face numerous challenges in the areas of deferred personnel and capital needs. We also faced significant challenges in areas where staff could not exercise any financial control, such as increased insurance and fuel costs.

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

FISCAL 2014-2015 FINANCE COMMITTEE BUDGET HIGHLIGHTS

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

1. Compliance with a court order related to docket management. This court order was the result of a significant backlog in our court system. New positions funded as a result of the court order included:
 - a. A Docket Management Clerk in the Clerk of Court's office.
 - b. A Bond Court Clerk in the Magistrate's Court to handle court mandated defendant screenings.
 - c. An attorney position in the Solicitor's Office.
 - d. An attorney position in the Public Defender's office.
2. A \$123,831 increase in health insurance premiums. As members of the State Health Plan, we participate in the state pool. While the pool helps reduce the impact, we continue to feel

the affect of increasing healthcare prices which vex everyone these days. The increase was also attributed to adding new positions.

3. A \$73,992 increase in liability/ Worker's Comp insurance premiums. While this past year really showed the results of our risk management efforts, as we won several Platinum and Gold Awards from the Association of Counties, we still have some past bad years and only the passage of time will remove them from our record.
4. An estimated \$18,312 increase in fuel costs. We are hopeful, for everyone's sake, that the recent drop in prices will hold, but we have to budget based on trend data, not hope, which resulted in the increase.

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

1. Implementation of the Archer Study to address salary issues within Lancaster County. Budgeted this year was \$328,385 (fringe benefits included) to bring current employees up to their new minimum pay scale.
2. Providing for a 1% cost of living adjustment was budgeted at \$184,615 for the fiscal year. This was less than neighboring jurisdictions or the State of South Carolina.
3. Planning Department: We added a Planner 2 position which brought the Planning Department back up to the same staffing level as 2006.
4. Fire Rescue Service: We began funding salaries for the firefighter positions that were formerly grant funded. This is partial funding and we will hit the full impact next fiscal year. We also funded the initiation of the transition to the fire – rescue model of service. Finally, a Records Clerk position was transitioned from temporary to full-time status.
5. Emergency Medical Services: Three (3) new medics were approved in an effort to reduce overtime expenditures.
6. Building Inspections: The Council approved a new Commercial Plans Reviewer position.
7. County Attorney: We are transitioning from out-sourcing legal assistance to an in-house attorney. This includes funding for both the attorney and a paralegal. Funding for these positions is offset by a reduction in contractual legal assistance. We will continue to utilize outside legal services in specialty areas such as bonds, labor, and litigation.
8. Building Maintenance: We found it necessary to return to in-house staff rather than relying on after hours cleaning service.
9. Detention Center: We will begin a program to train, and pay, for one Correctional Officer per shift to become a full Class 1 Deputy Sheriff. This will assist in not having to deplete patrol for duties such as outside prisoner transport and service of warrants within the Detention Center.
10. Public Safety Communications: Funding for a former part-time Construction Project Supervisor was reallocated to fund a part-time 911 IT Technician.
11. An additional Family Court Bailiff was included in the new budget, which will be funded from dedicated DSS funding.
12. Parks and Recreation: A new maintenance position was funded to help maintain new parks within the panhandle of Lancaster County.
13. GIS: A new GIS Technician position was funded this year to provide enhanced services in this critical area.
14. Animal Shelter: With the Sheriff assuming responsibility for Animal Control, we transitioned one Animal Control Officer to an Animal Shelter Technician. The Officer position needs to be re-funded next year to give the Sheriff a full compliment of officers.
15. A replacement recycling/ convenience center in the panhandle is funded at an estimated cost of \$400,000.

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

- Website streaming and recording of Council meetings.
- Additional attorneys for both the Solicitor and Public Defender.
- A Buyer in the Procurement Department, which remains a one person operation.
- We reduced plans to transition to a hosted computer network within the County.
- An Administrative Assistant in Probate Court.
- Ten (10) Deputies in the Sheriff's Office.
- Four (4) call-takers in Public Safety Communications.
- Road improvements to Six Mile Creek Road.
- An additional Grass Cutter in Building Maintenance.
- A floating Equipment Operator 1 in Solid Waste.
- A Zoning Enforcement Officer.
- A Budget Analyst.
- Additional Recreational Programming staff.
- An Insurance Clerk to comply with Affordable Care Act requirements.

FEE STRUCTURE

Several fees were adjusted or initiated including:

- Billing taxes for municipalities – increased from \$0.73 to \$1.00 to cover postage and contract printing increases.
- Library – overdue book fine increased from \$0.10 per day to \$0.15 per day.
- Planning – initiated three new fees:
 - Subdivision construction documents - \$300 plus \$10 per lot.
 - Cluster subdivision zoning fee - \$250.
 - Cluster subdivision with multi-parcels zoning fee - \$500.
- Public Works – proof roll re-inspection fee increased from \$50 to \$150.
- Historic Courthouse rental – hourly fee increased from \$25 to \$75 and a \$100 cancellation fee was initiated.
- Please refer to the fee schedule for a full listing of fees.

CONFORMITY WITH COUNCIL GOALS

As always, the budget was crafted to closely align the budget to the County Goals adopted by County Council.

As with any budget, there were some identified areas of focus that we simply couldn't afford this year. That said, major areas that were addressed in the FY 2014-2015 budget include (please note that not all items were budget related and only budget related items are listed below):

- Hire an in-house County Attorney – funding was included for both an attorney and paralegal.
- Fire structure – funding was included to transition to the Fire Rescue model of emergency services.

- Capital Project Sales Tax – the Citizen’s Commission was formed and the ballot question will go to the voters in November.
- Construction of a Spec Building in Heath Springs – local funding was included along with grant funds from SCANA – Lynches River Electric Co-op and the SC Department of Commerce. Construction in the Heath Springs Industrial Park should begin in the fall of 2015.
- IT security – we continue to work with our vendor on this issue. We are still moving to cloud computing on non-public safety platforms. This provides enhanced security in addition to off-site data backup and recovery. We have enhanced our public safety network security and comply with applicable law enforcement and HIPPA guidelines.
- Review of motor pool vehicle usage and acquisition was completed by a Council committee.
- Funding for a new Indian Land recycling center remains, however we have had issues involving land acquisition.

Of course, the budget could not address all needs. Some have been outlined above but goals that were not addressed within this budget include:

- New Airport terminal.
- New Library (may be addressed in the Capital Project Sales Tax).
- New Public Works Center.
- Implementation of a County facility management program.
- Hiring of a Public Information Officer to handle public communications including developing a social media presence for Lancaster County.

CONCLUSION

County Council addressed some critical needs with this budget. While much remains to be done, following decades of deferred spending to provide quality services, this was a bold step.

The Fiscal Year 2014-2015 Financial Plan for Lancaster County represents County Council’s plan for providing service needs for the upcoming fiscal year. I wish to thank the Chairman and each Council Member for your input and deliberation throughout the process. Special thanks go to our Council Finance Committee members, Brian Carnes, Charlene McGriff, and Bob Bundy. The adoption of a budget is seldom easy or without sacrifice. This is a budget that can and will provide the necessary services to the citizenry. I would also like to recognize Chief Financial Officer Veronica Thompson and her fine staff for their hard work. This entire process literally would have been impossible without Veronica’s efforts. Finally, I want to recognize our elected officials and appointed department heads for their willingness to work together to make this budget possible.

Respectfully submitted,

Steve Willis

Steve Willis

County Administrator

Fiscal Year 2015 Budget Ordinance

FILED
OFFICE OF CLERK
OF COURT
2014 JUN 25 PM 2:04
CLERK OF COURT
LANCASTER, SC

STATE OF SOUTH CAROLINA)
COUNTY OF LANCASTER)

ORDINANCE NO. 2014-1276

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 (FY 2014-15); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2014-15; 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, 2014 and ending June 30, 2015 ("FY 2014-15"):

APPROPRIATIONS	AMOUNT
Airport Fund	241,059
Capital Improvement Fund	1,318,000
Capital Project Sales Tax	8,000,000
County Debt	2,342,965
County Transportation Committee Fund	1,500,000
Court Mandated Security	1,152,675
E-911 Fund	406,150
General Fund	41,057,263
Indian Land Fire Protection District Fund	454,025
Local Accommodations Tax Fund	35,000
Pleasant Valley Fire Protection District Fund	388,498
Recreation Fund	2,231,168
Victims Services Fund	87,605

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 2014-15 shall not exceed its revenues and available carry forward funds.

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

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

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

2. Donations received by the County from non-county sources for specified public purposes are budgeted for the specified public purpose.
3. The County may enter into a "lease financing agreement" to purchase capital items and the monies from these other financing sources and uses are budgeted upon approval by Council.
4. Budget amounts for encumbrances from the prior year will be automatically rolled forward and made as additions to the adopted budget.
5. The Finance Director is authorized to adjust budgetary amounts for COLAs and minimum wage adjustments from account# 10-7-024-520-10 to the appropriate accounts not to exceed \$513,000.
6. County Council approves an amount not to exceed one hundred thirty four thousand dollars (\$134,000) from the General Fund balance to be utilized for the cost of issuance of special source revenue bonds and may, in it's discretion, provide for the repayment to the General Fund of this expenditure from revenues derived in future years from the Keer America Corporation project.

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	<u>78.0</u>
Capital Improvement Fund	<u>4.4</u>
County Debt	<u>7.0</u>
USC-L	<u>4.1</u>

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

Courthouse Fire – New Security Requirements	<u>3.4</u>
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The millage imposed pursuant to this subsection is imposed to address funding needs arising from the recent courthouse fire and solicitor's office fire, both of which Council determines are catastrophic events within the scope of Section 6-1-320(B), and to comply with the Order of the South Carolina Supreme Court dated September 12, 2008 requiring the County to provide security for all County buildings housing court operations and records.

Section 4. Fee Schedule.

For FY 2014-15, 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 2014-15.

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 2014-15, 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 23rd day of June, 2014

SIGNATURES FOLLOW ON NEXT PAGE.

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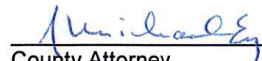
Ordinance No.2014-1276

LANCASTER COUNTY, SOUTH CAROLINA


Larry McCullough, Chair, County Council


Jack Estridge, Secretary, County Council

Approved as to form:


County Attorney

ATTEST:


Debbie Hardin, Clerk to Council

1st reading: May 19, 2014
2nd reading: June 9, 2014
3rd reading: June 23, 2014
Public Hearing: June 9, 2014

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

1.00 ANIMAL CONTROL FEES

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

2.00 ASSESSOR FEES

Line maps	\$5.00
Overlay maps	\$10.00

3.00 AUDITOR FEES

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

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

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

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

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

\$151,000	Or More	\$243.00 for the first \$150,000.00, plus \$2.00 for each additional thousand or fraction thereof	
1st Additional Inspection			\$50.00
2nd Additional Inspection			\$100.00
3rd/ Subsequent Additional Inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)			\$250.00

4.03 Gas Permit Fees

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

4.04 Mechanical Permit Fees

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

4.05 Mobile Home Permit Fees

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

4.06 Plumbing Permit Fees

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

4.07 Swimming Pool Permit Fees

Page 2 of 10

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

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

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

5.00 CLERK OF COURT FEES

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

6.00 CORONER FEES

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

7.00 EMERGENCY MANAGEMENT/ FIRE SERVICE FEES

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

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

Emergency response to hazardous materials incident	Initial Charge	\$500.00
Emergency response to hazardous materials incident	Career Personnel	Actual Costs
Emergency response to hazardous materials incident	Volunteer Personnel	\$20.58 per hr
***to comply with Hazmat Response Ordinance		18.72 per hr.
Emergency response to hazardous materials incident	Materials Cost	Actual Costs
Emergency response to hazardous materials incident	Apparatus & Equipment Costs	FEMA Schedule of Rates

7.03 Special Tax District Uniform Service Charge

Equivalent Residential Unit fee	\$75.00
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8.00 EMERGENCY MEDICAL SERVICE FEES

ALS Emerg Treat/No Transport	\$150.00
ALS Unit, non-urgent, No ALS T	\$500.00
ALS Unit, Urgent, No ALS Tx	\$600.00
ALS Emerg Treat - Helicopter at ER	\$150.00
ALS Emerg Treat - Helicopter On Scene	\$600.00
Medical Records	\$15.00
Mileage, ground	\$10.00
Specialty Care Transport	\$610.00
Standby Service (per employee)	Per hour \$25.00
Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
ALS with Treatment and Emergency Transport	Base Fee \$200.00
Bariatric Unit	Base Fee \$400.00
Equipment Charges - Added to Base Fees	Activated Charcoal \$10.50
	Adenocard \$157.50
	Airway - Combitube \$200.00
	Airway - CPAP \$75.00
	Airway - Laryngeal Mas \$200.00
	Airway Management \$90.50
	Albuterol \$18.00
	Aspirin \$5.00
	Atropine \$24.00
	Atrovent \$18.00
	Bag D5W \$58.50
	Bag DF Lac \$58.50
	Ringers \$58.50
	Bag NS \$35.00
	Bandaging \$18.00
	Benadryl \$18.00
	Bicarb \$39.00
	BP Monitor \$35.00
	Burn Sheet \$18.00
	Cardizem \$75.00
	Cold Pack \$21.00
	D50 \$24.00
	Defibrillation \$100.00
	Dopamine \$18.00
	EKG 12 Lead \$250.00
	EKG Pads/Paper \$75.00
	Emesis \$21.00
	Basin/Convbag \$24.00
	Epinephrine \$216.00
	Glucagon

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

Glucose	\$18.50
Intubation - Airway	\$125.00
Ipecac	\$10.50
IV D Sticks	\$21.00
IV Intraosseous	\$150.00
IV Started	\$56.00
Labetalol	\$72.00
Lasix	\$24.00
Lidocaine HCL	\$21.00
Morphine Sulphate	\$24.00
Nalbuphine HCL	\$20.00
Narcan	\$24.00
Nitro	\$8.50
O B Kit	\$69.00
Oral/Nasal Airway	\$15.00
Oxygen	\$41.00
Oxytocin	\$18.00
Pacemaker	\$97.00
Pleural	\$45.00
Decompress	
Pulse Oximeter	\$30.00
RSI Procedure	\$150.00
Spine Immobilized	\$75.00
Splinting	\$35.00
Sterile Saline	\$28.50
Suction Used	\$39.00
Terbutaline Sulfate	\$24.00
Urinal/Bedpan	\$18.50
Valium	\$36.50
Zofran	\$40.00

9.00 FARMERS MARKET FEES

Rental Fee		
Booth rental	Per day	\$2.00

10.00 FINANCE DEPARTMENT FEES

Departmental Fees		
Dealer tag fee	Per tag	same as Road Maintenance Fee
Tax billing	Per bill	0.73
Tax billing	Per bill	\$1.00

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

11.01 Black and White Plotter Maps	
Letter	\$2.50
Legal	\$5.00
18 by 24	\$10.00
24 by 36 (line map - no aerial)	\$5.00
24 by 36	\$12.00
36 by 44	\$15.00
Poster up to 60	\$20.00
11.02 Color Plotter Maps	
Letter	\$5.00
Legal	\$10.00

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

18 by 24	\$20.00
24 by 36	\$25.00
36 by 44	\$30.00
Poster up to 60	\$40.00

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

12.00 LIBRARY FEES

12.01 Overdue and Lost Fees		
Overdue book fee (maximum charge of \$2.00)	Per day	\$0.10
		\$0.15
Copies- self serve	Per Copy	\$0.15
Lost book fee	Per book	Replacement cost

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

13.00 911 FEES

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

14.00 PLANNING FEES

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

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

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

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

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

14.05 Zoning Fees	
Appeal from action of zoning official	\$300.00
Use permitted on review	\$150.00
Variance	\$200.00
Rezoning application- single parcel	\$250.00
Rezoning application- multi parcel	\$500.00
2nd rezoning fee (within 1 month)	\$250.00
Text amendment Fee	\$250.00
Cluster Subdivision Overlay	\$250.00
Cluster Subdivision Overlay w/multi parcel	\$500.00

14.06 Miscellaneous Fees		
Item	Unit	Amount
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
Corridor Study plan - picked up	Each	\$100.00
Road name change	Per road	\$100.00
Road name change	Per road	\$250.00
Telecommunication Towers Review	Each	\$200 plus 1% of cost of tower
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00

15.00 PROBATE COURT FEES

15.01 Cost of Court: Estate Fees - Regular Estate	
Property valuation less than \$5,000	\$25.00
Property valuation of \$5,000 but less than \$20,000	\$45.00
Property valuation \$20,000 but less than \$60,000	\$67.50
Property valuation \$60,000 but less than \$100,000	\$95.00
Property valuation of \$100,000 but less than \$600,000	\$95.00 plus 0.0015 in excess of \$100,000
Property valuation \$600,00 or more	\$845.00 plus 0.0025 in excess of \$600,000

15.02 Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property	
Property valuation less than \$99	\$12.50
Property valuation of \$100 but less than \$5,000	\$25.00
Property valuation of \$5,000 but less than \$10,000	\$45.00

15.03 Miscellaneous Fees	
Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable prior	
CD copy of hearing	\$10.00
Search fee	\$7.00

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

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

15.05 Weddings

Marriage ceremony	\$50.00
Marriage license - at least one party in-state (includes \$20.00 state fee)	\$50.00
Marriage license - out of state (includes \$20.00 state fee)	\$75.00

16.00 PUBLIC WORKS FEES

Driveway pipe - 2nd driveway	\$500.00 or actual cost, whichever is greater		
Road/bridge design review by outside engineer		Actual cost	
Road testing fee		Actual cost plus 20%	
Road proof roll - reinspection		\$60.00	
Road proof roll - reinspection		\$150.00	
Roadway sign - production/ installation	actual cost plus 10%		
Tire disposal - agricultural	Per tire	\$35.00	
Tire disposal - undocumented	Per ton	\$150.00	

17.00 REGISTER OF DEEDS FEES

Affidavit of partnership	\$10.00 for first 4 pages and \$1.00 per additional page
Assignment of lease	\$10.00 for first 4 pages and \$1.00 per additional page
Assignment of leases, rents, and profits	\$10.00 per reference and \$1.00 per additional page
Assignment of mortgage	\$6.00 for first page and \$1.00 per additional page
Assumption of agreement	\$10.00 for first 4 pages and \$1.00 per additional page
Bond to release mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page
Cancellation of contract of sale	\$10.00 for first 4 pages and \$1.00 per additional page
Cancellation of lease	\$10.00 for first 4 pages and \$1.00 per additional page
Certified copy charge	\$5.00
Charter	\$10.00 for first 4 pages and \$1.00 per additional page
Contract for sale	\$10.00 for first 4 pages and \$1.00 per additional page
Deed/ mortgages recording fee	\$10.00 for first 4 pages and \$1.00 per additional page
Document stamp charge	\$3.70 per thousand
Duplication machine reproduction certification fee	\$5.00
Easement	\$10.00 for first 4 pages and \$1.00 per additional page
Federal tax liens	\$10.00
Lease	\$10.00 for first 4 pages and \$1.00 per additional page
Mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page
Mortgage modification	\$6.00 per reference and \$1.00 per additional page
Notice of lien	\$10.00 for first 4 pages and \$1.00 per additional page
Partial release of mortgage	\$6.00 per reference and \$1.00 per additional page
Partnership agreement/ dissolution	\$10.00 for first 4 pages and \$1.00 per additional page
Passport Fee	\$25.00
Plats	Large - \$20.00 / medium - \$10.00 / small - \$5.00
Power of attorney	\$15.00 for first 4 pages and \$1.00 per additional page
Project commencement notice	\$15.00
Real property agreement	\$10.00 for first 4 pages and \$1.00 per additional page
Revocation of power of attorney	\$10.00 for first 4 pages and \$1.00 per additional page

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

Satisfaction of assignment of leases, rents, and profits	\$5.00
Satisfaction of mortgage	\$5.00
SC tax liens	\$10.00
Subordination of mortgage	\$6.00 per reference and \$1.00 per additional page
Trust Indenture	\$10.00 for first 4 pages and \$1.00 per additional page
UCC1 or UCC3	\$8.00 first 2 pages & \$1 per additional page; each additional debtor - more than 2 debtors \$2.00
Waiver	\$10.00 for first 4 pages and \$1.00 per additional page

18.00 ROAD FEES

County Road Improvement and Maintenance Fee		
Per County Code section 26-34	Per Vehicle	\$30.00

19.00 SHERIFFS FEES

19.01 Detention Center Fees		
Per Diem for municipal court prisoners	Solely Municipal Charges	\$34.17
Per Diem for municipal court prisoners	Solely Municipal Charges	\$38.93

19.02 Miscellaneous Fees		
Item	Unit	Amount
Fingerprinting (non-LCDC)	Per Set	\$5.00
Response to false alarms in excess of 3 in any calendar year	Per Instance	\$100.00

20.00 TAX COLLECTION FEES

Collection fee	\$120.00 or actual cost, whichever is greater
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21.00 TREASURER FEES

Convenience fee for SCDMV stickers	\$1.00
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22.00 ZONING FEES

22.01 Plan Review Fees - non-residential excluding multi-family	
Up to 12,000 square feet	\$100.00
12,001 square feet to 25,000 square feet	\$200.00
Exceeding 25,001 square feet	\$300.00

22.02 Mobile Home Fees		
Item	Unit	Amount
Mobile Home decal	each	\$5.00
Mobile Home - change of ownership	Per Instance	\$5.00
Mobile Home - movement	Per Instance	\$25.00

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

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

FISCAL YEAR: 2014-2015

ATTACHMENT TO ORDINANCE NO: 2014-1276

Zoning fee	Per Instance	\$35.00
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22.04 Permit

Floodplain Development- commercial & subdivisions		\$100.00
*on the books now at \$20		

23.00 OTHER COUNTY FEES AND CHARGES

23.01 Historic Courthouse Rental

Item	Unit	Amount
Facility usage	Per hour	\$25.00
Facility usage	First hour	\$115.00
Facility usage	per add'l hour	\$75.00
Penalty for time overage	Every 10 minutes	\$25.00
Refundable security deposit	Per Instance	\$250.00
Cancellation Fee	Per Instance	\$100.00
Room set-up and take-down	Per Instance	\$40.00
Staff assigned to event	Per hour	\$20.00

23.02 Miscellaneous County Fees

Item	Unit	Amount
Airport hangar rental	Per Month	\$100.00
Bad Check fee	Per Instance	\$30.00
Cable television franchise fee	Per Year	5%
Duplication machine reproduction fee - general	Per Page	\$0.25
Duplication machine reproduction fee - general (color)	Per Page	\$1.75
Audio Recordings of Meetings	Per Copy	\$5.00
Private ambulance service - franchise application fee	Per Instance	\$100.00



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lancaster
South Carolina**

For the Fiscal Year Beginning

July 1, 2013



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **County of Lancaster, South Carolina** for its annual budget for the fiscal year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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INTRODUCTION

Community Profile

Brief History

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

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



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

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





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

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



Famous Lancastrians



Andrew Jackson

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



Charles Duke

LANCASTER COUNTY SEAL

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

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



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

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

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

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

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

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

Demographic and Economic Information

Location in the State of SC

Climate

Average Temperature:

Annual: 61.4 deg. F

January: 43.1 deg. F.

July: 79.1 deg. F.

Average Precipitation:

46.11 inches per year



Population Trends

1980	53,361
1990	54,516
2000	61,351
2010	76,652
2013(E)	79,089

Age Composition (2010)

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

Gender Composition (2010)

Males	49.3%
Females	50.7%

Median Age (2010)

United States	36.7
South Carolina	37.5
Lancaster County	39.7

Total Personal Income (in thousands)

2009	\$1,752,832
2010	\$1,822,945
2011	\$1,450,946
2012	\$1,504,248
2013	\$1,588,503

Per Capita Income

2009	\$23,090
2010	\$23,441
2011	\$18,929
2012	\$19,308
2013	\$20,085

Unemployment Rates (fiscal year)

2009	19.1%
2010	16.4%
2011	15.3%
2012	13.0%
2013	10.8%

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>
2009	82.20	172.00	3.30	143.50	64.80
2010	80.90	172.00	3.30	143.50	69.30
2011	83.60	175.25	3.40	143.50	70.90
2012	83.00	183.50	3.60	143.50	69.90
2013	85.10	187.00	3.80	149.70	72.10

Assessed Value of Taxable Property (fiscal year)

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2009	\$201,753,816	\$71,159,910	\$272,913,726
2010	\$211,761,152	\$69,692,917	\$281,454,069
2011	\$215,604,040	\$66,175,793	\$281,779,833
2012	\$221,005,620	\$70,046,034	\$291,051,654
2013	\$223,980,320	\$74,846,481	\$298,826,801

Ten Largest Taxpayers Fiscal Year 2013

- | | |
|-----------------------------|-------------------------------------|
| 1. Duke Energy | 6. Haile Gold Mine Inc. |
| 2. Lancaster Hospital Corp. | 7. Lancaster Telephone Co. |
| 3. The Gillette Company | 8. Springs Global |
| 4. Pulte Home Corp. | 9. Wells Real Estate |
| 5. Springland Associates | 10. Springmaid Federal Credit Union |

Education

<u>Public Schools (FY 2013)</u>		<u>Private Schools</u>	
Elementary Schools	10	K-12	2
Middle Schools	5		
High Schools	4	<u>Higher Education</u>	
Special Program Schools	<u>1</u>	USC-L	
Total	20	York Technical College (Kershaw)	

Public Health & Safety

Emergency Medical Services (FY 2013)

EMS Stations	8
Number of calls	12,497

Fire Service (FY 2013)

Fire Stations	18
Number of calls	3,644

Police Protection (FY 2013)

Police Stations	5
Criminal arrests	3,034



Public Works (FY 2013)



Recycling Convenience Centers

Number of Sites	11
Tons of recyclables collected	1,363

Items Accepted for Recycling

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

Organizational Form of Government

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

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

Organizational Structure

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

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

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

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

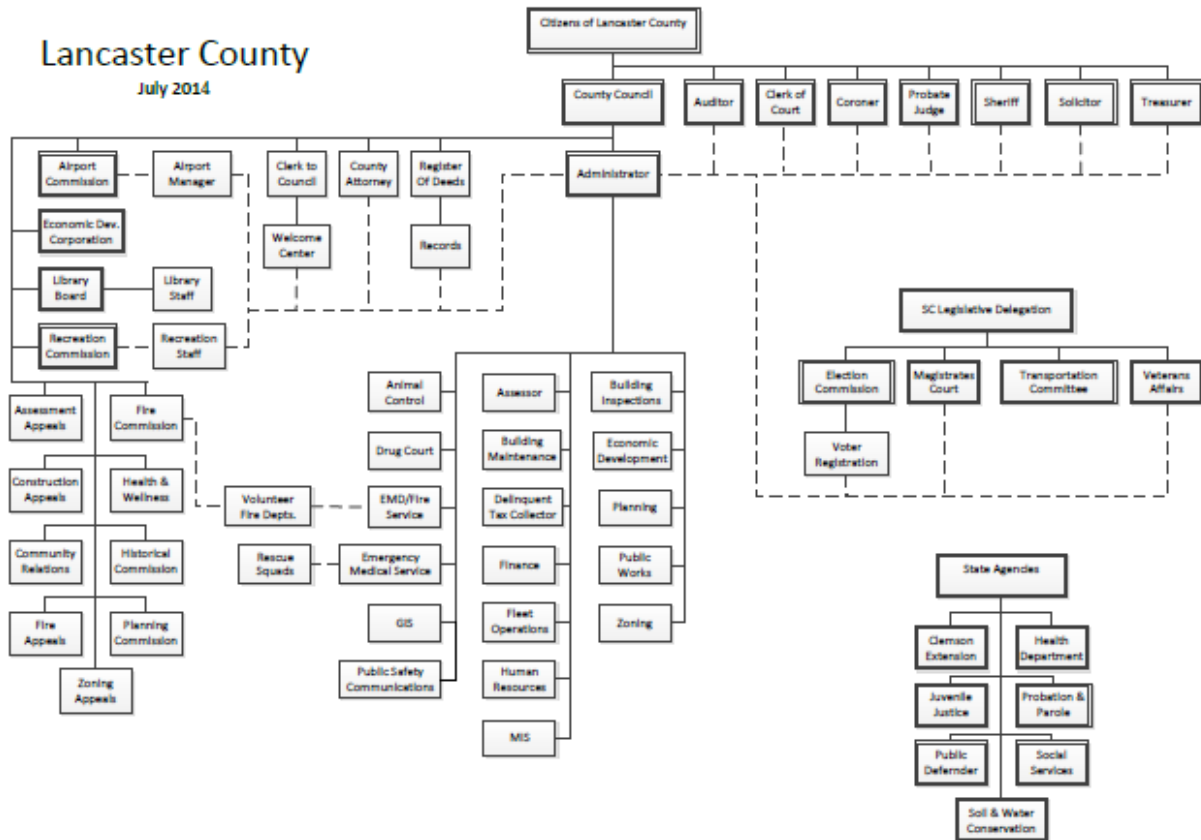
Public Works – This area of county government is comprised of Roads & Bridges, Solid Waste, and CTC Transportation departments.

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

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

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

Lancaster County Organizational Chart



Lancaster County Council



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

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

Administrator, Steve Willis
Clerk to Council, Debbie Hardin

Council Finance Committee

Brian Carnes, Jack Estridge, and Charlene McGriff

Lancaster County Management & Finance Department Budget Staff

Norman Anderson, Director
Assessor

Jeff Hammond, Clerk of Court
Family Court

Kevin Granata, Director
GIS/MIS

Paul Moses, Manager
Airport

Robin Helms, Director
Veterans Affairs

Jacqueline Pope, Chief Magistrate
Magistrate Court

Jimmy Barton, Director
Building Maintenance

Lisa Robinson, Director
Human Resource

Clay Catoe, Director
EMS

Ryan Whitaker, Risk Manager
Risk Management

Shandy Everall, Director
Animal Control

Morris Russell, Director
Emergency Management/Fire Service

Hal Hiott, Director
Recreation

Mary Ann Hudson, Director
Registration and Election

Debbie Horne, Director
Detention Center

Steve Yeargin, Building Official
Building

Penelope Karagounis, Director
Planning

Kenneth Cauthen, Zoning Official
Zoning

John Lane, Director
Register of Deeds

Lee Weeks, Tax Collector
Delinquent Tax

Brandon Elliott, Director
Fleet Operations

Jeff Catoe, Director
Public Works/Solid Waste

Keith Tunnell, Director
Economic Development

Chris Nunnery, Director
E911/Public Safety Communications

Finance Department - Budget Staff

Veronica Thompson, Director
Sarah Jenkins, Senior Accountant

Elected Officials, Boards & Commissions

ELECTED OFFICIALS

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

BOARDS AND COMMISSIONS

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

Lancaster County Financial Policies & Budget Process

Fund Balance

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

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

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

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

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

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

Risk Management

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

Capital Assets and Inventory

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

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

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

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

Financial System Data Security

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

Budget Policy and Preparation

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

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

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

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

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

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

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

Budget Transfers

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

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

Budget Amendments

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

Balanced Budget

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

Reviewing Expenditure Rates; Freezing Expenditures

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

Revenue Policies

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

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

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

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

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

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

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

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

Debt Management

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

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

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

(1) not use long-term debt for operating purposes;

(2) require the average life of a bond issue to not exceed the average useful life of projects financed by that bond issue;

(3) use general obligation bonds to finance capital projects of the County;

(4) use revenue bonds, when allowed by state and federal law, to finance public improvements which can be shown to be self-supporting by dedicated revenue sources for infrastructure or economic development; and

(5) consider lease-purchases only when the useful life of the item is equal to or greater than the length of the lease and to require all annual lease-purchase payments to be included in the originating department's approved budget.

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

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

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

Procedures Related to the Federal Tax Requirements for Build America Bonds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Calendar

January 2014: Budget packages sent to Department Heads.

January 14, 2014: Council Finance Committee Meeting

February 2014: Budget requests received from departments.

March 2014: Administrator and Finance Director complete preparation of revenue estimates for the new budget year with assistance from department heads and staff.

March 11, 2014: Council Finance Committee Meeting

March 25, 2014: Council Finance Committee Meeting

March 31, 2014: Council Finance Committee Meeting

April 15, 2014: Council Finance Committee Meeting

April 30, 2014: Council Finance Committee Meeting

May 19, 2014: Submission of Finance Committee budgetary recommendation to County Council and First Reading of Fiscal Year 2015 budget.

May 25, 2014: Notice of advertisement of Public Hearing posted in *The Lancaster News*.

May 27, 2014: Council Finance Committee Meeting

May 30, 2014: Council Finance Committee Meeting

June 2, 2014: Budget work session with County Council.

June 9, 2014: Public hearing on proposed budget.

June 9, 2014: Second Reading of Fiscal Year 2015 budget

June 17, 2014: Council Finance Committee Meeting

June 23, 2014: Third Reading and adoption of Fiscal Year 2015 Budget Ordinance #2014-1276

June 30, 2014: Finance Department prepares account ledgers and enters new payroll information for the Fiscal Year 2015 budget.

July 1, 2014: Begin new fiscal year with implementation of adopted budget.

September 2014: Budget document is published and posted on the County's website. To view online, go to: <http://www.mylancastersc.org/> and click on:

- Departments
- Finance
- Documents
- Annual Budget Documents

Strategic Plan

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

STRATEGIC PLAN GOALS AND STRATEGIES

Vision

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

Mission

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

Values

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

Strategic Priorities

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

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

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

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

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

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

Goals and Strategies

Public Safety

Goal: Cut response time for EMS

Strategies:

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

Goal: Increase police protection services

Strategies:

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

Goal: Maintain current level of fire protection

Strategies:

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

Goal: Improve school safety

Strategy:

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

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

Strategies:

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

Economic Development

Goal: Achieve consistent revenue sources for development to facilitate infrastructure

Strategies:

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

Goal: Ensure a trained workforce for economic development opportunities

Strategy:

- Develop a plan to address workforce training

Goal: Collaborate with other organizations on economic development opportunities

Strategies:

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

Financial Stability

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

Goal: Minimize costs for legal services

Strategy:

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

Goal: Attain A+ bond rating by December 2015

Goal: Maintain positive cash flow

Goal: Have an unqualified audit

2030 Strategic Plan

Goal: Lancaster is recognized as a top tier county

Strategies:

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

Citizen and Employee Engagement

Goal: Communicate more effectively with the public and the media

Strategies:

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

Goal: Obtain feedback from public on performance

Strategy:

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

Goal: Communicate more effectively with employees

Strategy:

- Share strategic plan with employees

Goal: Improve effectiveness of boards and commissions

Strategy:

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

Goal: Develop leadership capabilities of employees

Strategy:

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

Growth Management

Goal: Achieve responsible growth in County

Strategies:

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

Goal: Growth pays for growth

Strategy:

- Evaluate revenue sources for services required by growth

Goal: Protect Lancaster County's natural resources

Strategies:

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

Roads/ Infrastructure

Goal: Provide adequate rail service in County

Strategy:

- Identify funding source for railroad improvements

Goal: Improve county road system

Strategies:

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

I. Public Safety

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

Goals-

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

Strategies-

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

II. Economic Development

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

Goals-

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

Strategies-

- Consider hiring a workforce development coordinator (Council)
- Continue working with other local government agencies (County Administrator and Lancaster County Economic Development Corporation)
- Provide funding for the Piedmont Palmetto Economic Development Association_effort (Council)
- Continue reviewing data on economic development efforts (Council and Lancaster County Economic Development Corporation Board)

- Implement a project development review committee (Emergency Management, Planning, Water and Sewer, Economic Development, etc.)
- Work with economic development in retail and business marketing and recruitment (Council and Lancaster County Economic Development Corporation Board)
- Consider cost/benefits analysis when developing economic development agreements (Lancaster County Economic Development Corporation / Council)
- Review incentive/reward system (Lancaster County Economic Development Corporation /Council)

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

TIE III. Strategic Planning

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

Goals-

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

Strategies-

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

TIE III. Financial Stability

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

Goals-

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

Strategies-

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

TIE V. Communications

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

Goals-

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

Strategies-

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

TIE V. County Infrastructure

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

Goals-

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

Strategies-

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

TIE V. County Employees

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

Goals-

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

Strategies-

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

VIII. Growth Management

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

Goals-

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

Strategies-

- Consider full cost of services when adding services (one time vs. ongoing) (County Administrator, Council)
- Implement Indian Land overlay district (Council)

- Ensure comprehensive plan elements are up-to-date and reflective of zoning (Planning Commission)
- Update comprehensive plan (Planning Staff/Council)
- Review and update the Unified Development Ordinance (Planning Commission/Council)
- Identify alternative traffic routes and develop a plan and meet with SC Department of Transportation staff and state delegation - 521 corridor study (County Administrator/Council/Consultant)
- Consider performance thresholds for developers (Planning Commission/Council)

Fund Structure

Fund Accounting

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

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

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

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

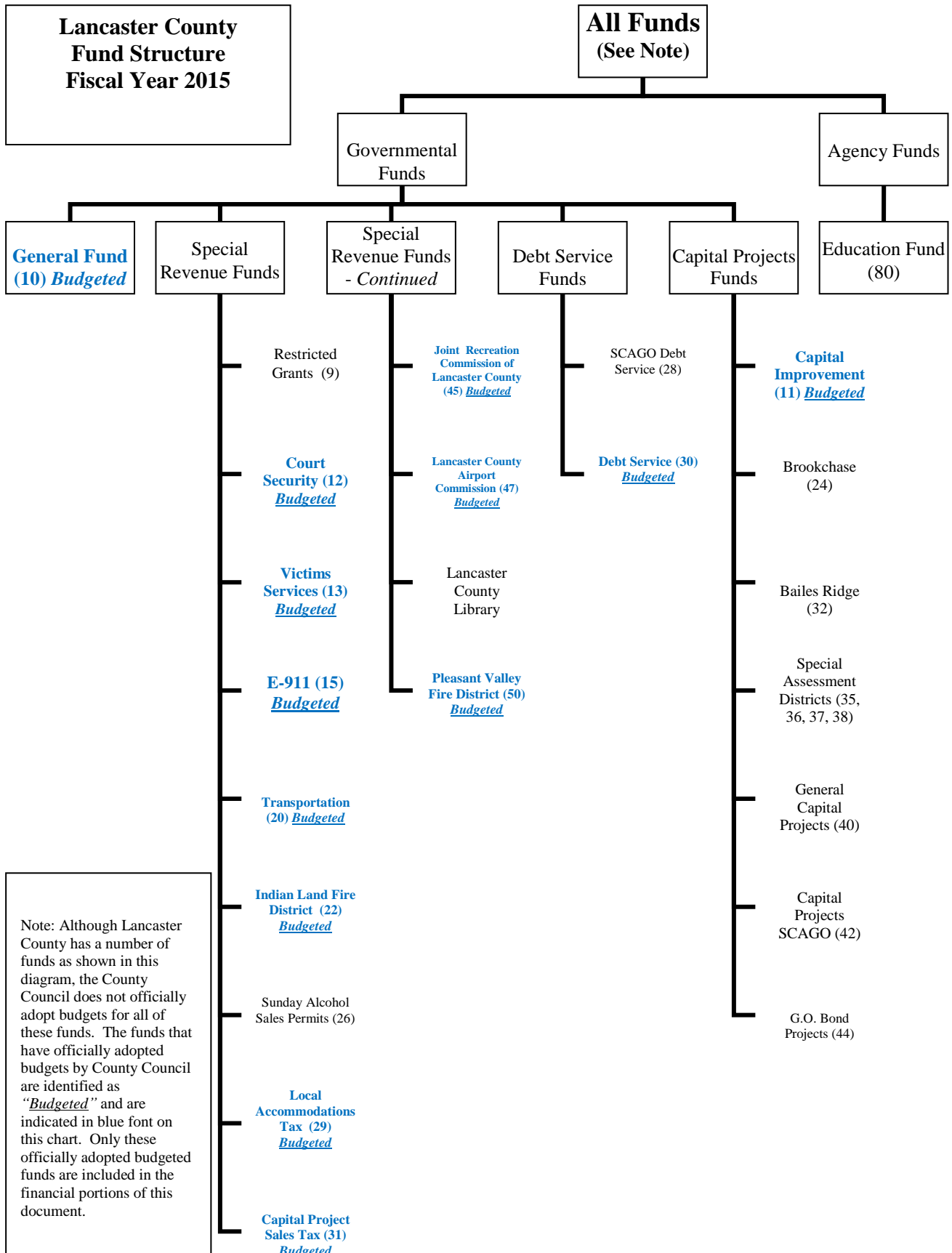
Lancaster County Governmental Funds

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

Lancaster County Agency Funds

Education Fund

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



Appropriated (Officially Budgeted) Funds

General Fund

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

Special Revenue Fund: Capital Project Sales Tax

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

Other Special Revenue Funds

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

Debt Service Fund

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

Capital Projects Fund

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

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

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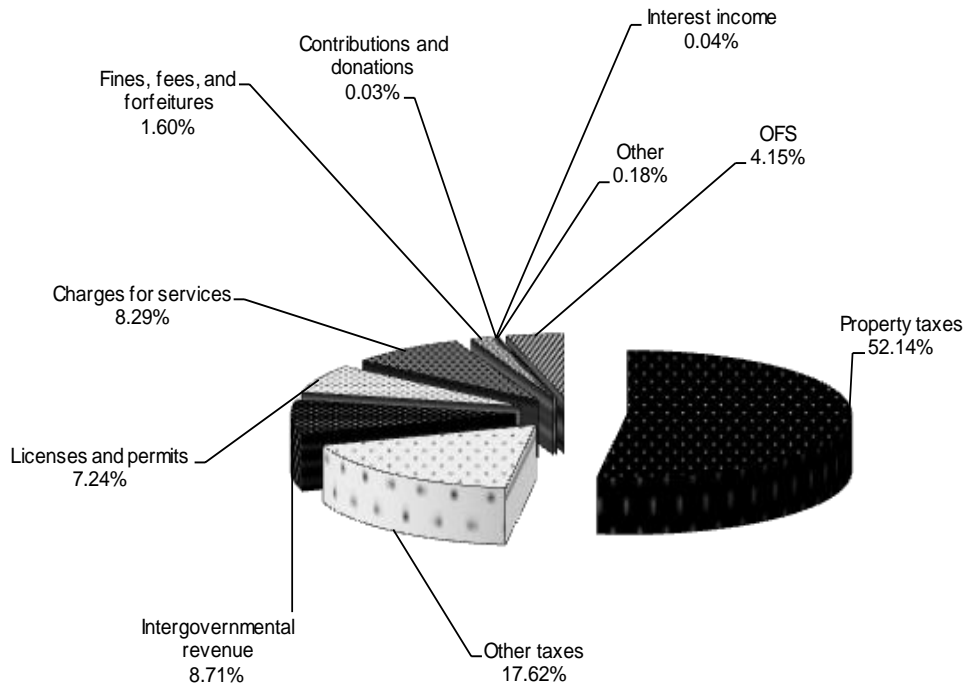
BUDGET SUMMARY

Overall Budget Summary

The table below summarizes the fiscal year 2015 Budget by each fund. More details on the revenue & expenditure classifications are presented in the charts and tables on the pages that follow. Each fund is discussed separately in the *Funds* section of this document. The personal services category was a major cost driver in this budget and included increases of \$2.6 million over the prior fiscal year expenditures. This includes a 1% cost of living raise for employees, bringing employee compensation to the minimum from the Archer Study, 22 new staff positions, health insurance increases of \$124K, and worker's compensation insurance increases of \$74K. Other major cost drivers in this budget year included increases in gasoline of \$20K and the costs for relocating the recycling/convenience center in the Indian Land area \$400K.

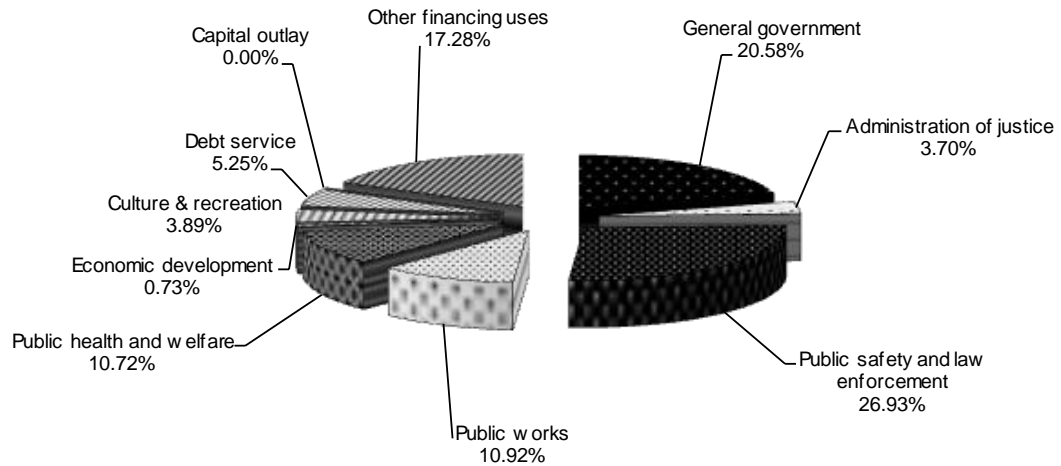
Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2015		
General Funds		
General Fund		41,057,263
Capital Project Sales Tax Special Revenue Fund		
Capital Project Sales Tax		8,000,000
Other Special Revenue Funds		
Court Security	\$ 1,152,675	
Victims Services	87,605	
E-911	406,150	
Transportation	1,500,000	
Indian Land Fire District	454,025	
Local Accommodations Tax	35,000	
Joint Recreation Commission	2,231,168	
Lancaster County Airport Commission	241,059	
Pleasant Valley Fire District	388,498	
	\$ 6,496,180	6,496,180
Debt Service Funds		
Debt Service		2,342,965
Capital Project Fund		
Capital Improvement		1,318,000
Total All Budgeted Funds		\$ 59,214,408

**Lancaster County, SC
FY2015
Budget
Revenues & OFS By Type**



The top categories of revenues (Property taxes, Other taxes, Intergovernmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of this document. These revenue sources represent 94% of the total revenues budgeted for fiscal year 2015.

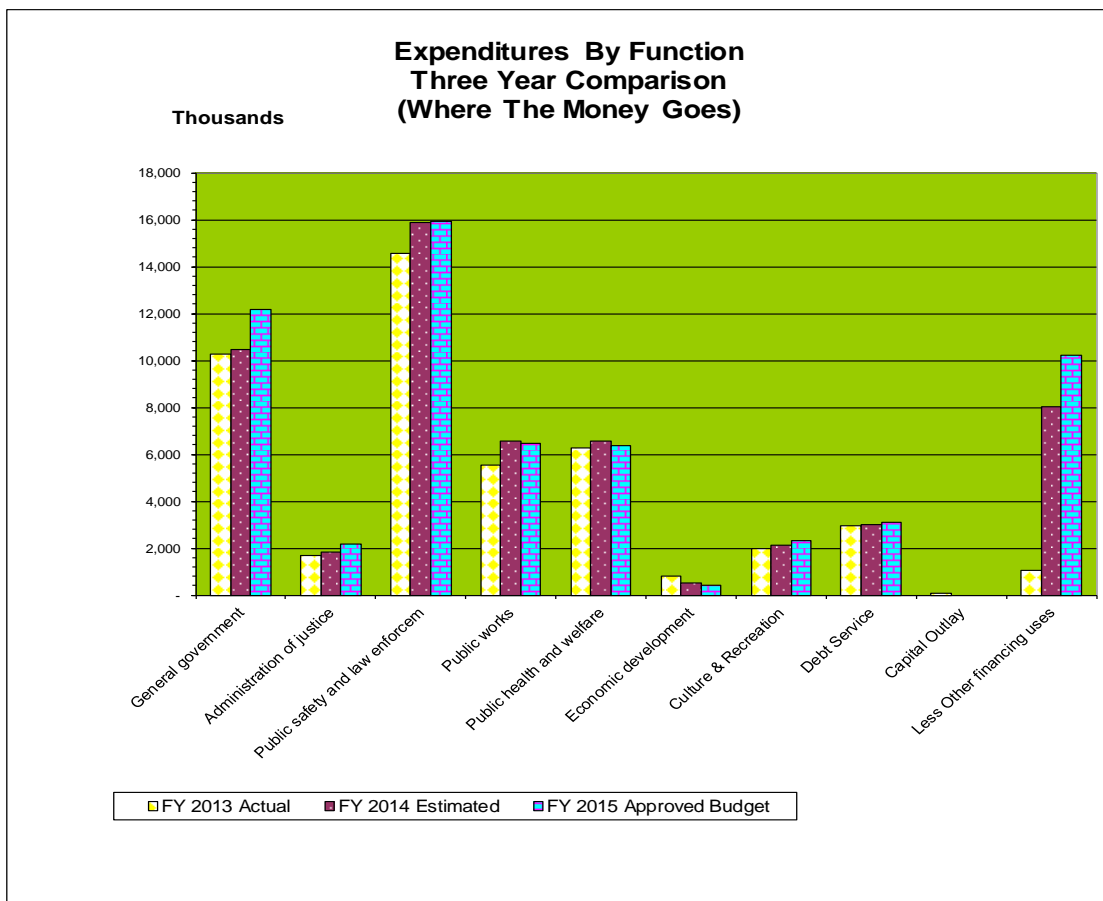
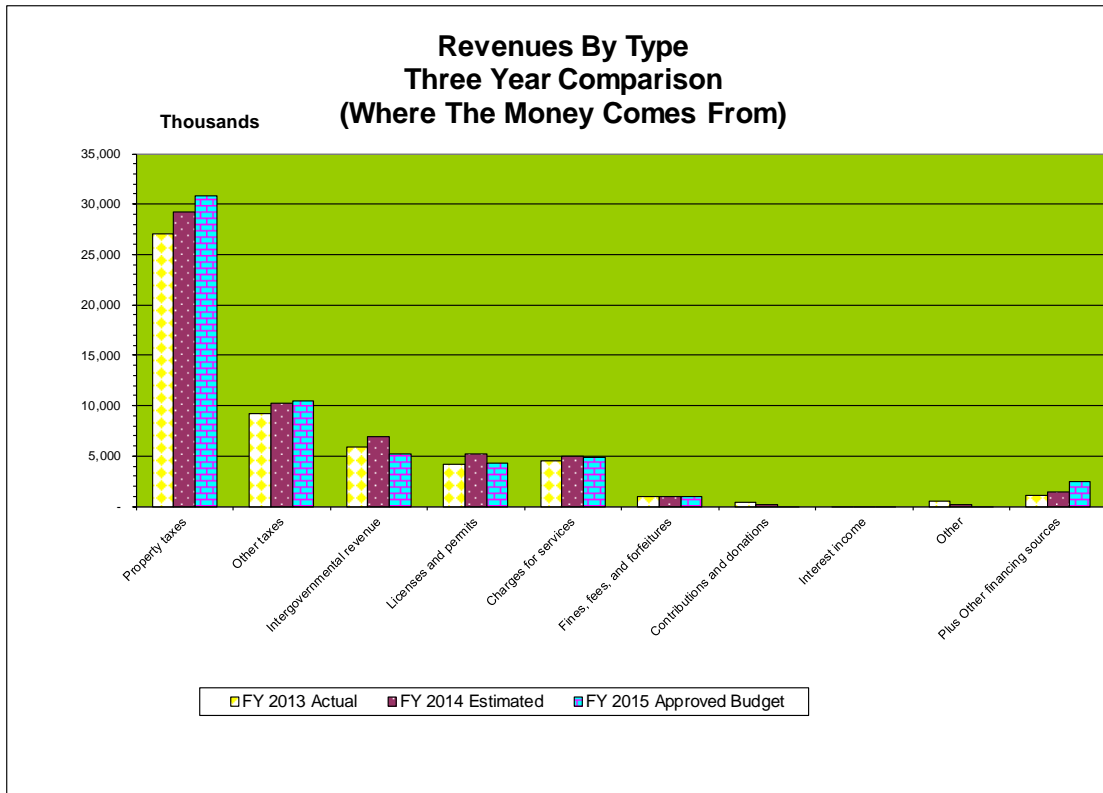
**Lancaster County, SC
FY2015
Budget
Expenditures & OFU By Function**



Public safety and law enforcement represents the largest portion of budgeted expenditures with 27% of the budget. General government expenditures represent the second largest portion of the budget with 21% of the budget. The roads and bridges and solid waste departments are included in the public works function that represents 11% of the budget. Public health and welfare includes the EMS department and is 12% of the FY15 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. These use of funds represents 17% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2013, 2014 & 2015. The actual figures for 2013 differ from the audited Comprehensive Annual Financial Report (CAFR) because only officially adopted funds are included in this document.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds			
	FY 2013 Actual	FY 2014 Estimated	FY 2015 Approved Budget
Revenues			
Property taxes	\$ 27,015,465	\$ 29,199,341	\$ 30,876,570
Other taxes	9,220,550	10,220,057	10,436,150
Intergovernmental revenue	5,862,791	6,894,741	5,154,736
Licenses and permits	4,160,774	5,191,197	4,289,575
Charges for services	4,573,143	4,956,699	4,910,066
Fines, fees, and forfeitures	991,999	958,189	947,355
Contributions and donations	376,585	217,521	15,000
Interest income	26,211	56,116	22,750
Other	486,396	228,109	104,559
Total revenues	\$ 52,713,914	57,921,970	56,756,761
Expenditures			
General government	10,284,194	10,465,200	12,185,866
Administration of justice	1,701,656	1,848,229	2,192,246
Public safety and law enforcement	14,538,849	15,874,057	15,943,847
Public works	5,543,533	6,544,894	6,466,658
Public health and welfare	6,283,297	6,565,084	6,347,853
Economic development	828,894	517,134	432,351
Culture & Recreation	1,968,813	2,101,255	2,306,168
Debt Service	2,953,471	3,013,077	3,106,518
Capital Outlay	94,926	-	-
Total expenditures	44,197,633	46,928,930	48,981,507
Excess of revenues over (under) expenditures	8,516,281	10,993,040	7,775,254
Less Other financing uses	8,027,257	8,043,481	10,232,901
Plus Other financing sources	1,038,220	1,401,863	2,457,647
Net changes in fund balance	1,527,244	4,351,422	-
Fund balances beginning of fiscal year	26,934,084	28,461,328	32,812,750
Fund balances end of fiscal year	\$ 28,461,328	\$ 32,812,750	\$ 32,812,750



Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2013 (Actual)						
	General Fund	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22, 29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
Revenues						
Property taxes	\$ 22,884,474		\$ 986,389	\$ 1,862,459	\$ 1,282,143	\$ 27,015,465
Other taxes	1,525,959	\$ 7,225,680	468,911			9,220,550
Intergovernmental revenue	3,997,113		1,751,703	113,975		5,862,791
Licenses and permits	4,160,774					4,160,774
Charges for services	2,816,174		1,756,969			4,573,143
Fines, fees, and forfeitures	893,708		98,291			991,999
Contributions and donations	376,585					376,585
Interest income	15,669	7,360	2,462	720		26,211
Other	439,106		42,623		4,667	486,396
Total revenues	37,109,562	7,233,040	5,107,348	1,977,154	1,286,810	52,713,914
Expenditures						
General government	9,817,198	15,195	230,767		221,034	10,284,194
Administration of justice	1,693,100				8,556	1,701,656
Public safety and law enforcement	11,369,601		2,695,680		473,568	14,538,849
Public works	4,137,879		1,146,754		258,900	5,543,533
Public health and welfare	5,901,040				382,257	6,283,297
Economic development	828,894					828,894
Culture & Recreation			1,849,884		118,929	1,968,813
Debt Service	488,409		209,798	2,098,988	156,276	2,953,471
Capital Outlay			94,926			94,926
Total expenditures	34,236,121	15,195	6,227,809	2,098,988	1,619,520	44,197,633
Excess of revenues over (under) expenditures	2,873,441	7,217,845	(1,120,461)	(121,834)	(332,710)	8,516,281
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases	-					-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets	77,792					77,792
Fund Balance sources	-					-
Fund Balance (uses)						-
Transfers in	25,000	15,000	920,428			960,428
Transfers (out)	(1,913,347)	(6,088,910)	(25,000)			(8,027,257)
Total other fin. sources (uses)	(1,810,555)	(6,073,910)	895,428	-	-	(6,989,037)
Net change in fund balances	1,062,886	1,143,935	(225,033)	(121,834)	(332,710)	1,527,244
Fund Balances July 1, 2012	16,381,408	5,962,949	3,236,826	715,844	637,057	26,934,084
Fund Balances, June 30, 2013	\$ 17,444,294	\$ 7,106,884	\$ 3,011,793	\$ 594,010	\$ 304,347	\$ 28,461,328

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2014 (Estimated)

	General Fund	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22,29,4 5,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
Revenues						
Property taxes	\$ 24,669,304		\$ 1,013,042	\$ 2,197,520	\$ 1,319,475	\$ 29,199,341
Other taxes	1,940,220	\$ 7,871,762	\$ 408,075			10,220,057
Intergovernmental revenue	4,023,168		2,766,658	104,915		6,894,741
Licenses and permits	5,191,197					5,191,197
Charges for services	3,020,252		1,936,447			4,956,699
Fines, fees, and forfeitures	867,484		90,705			958,189
Contributions and donations	213,021		4,500			217,521
Interest income	46,972	7,242	1,198	704		56,116
Other	135,354		92,755			228,109
Total revenues	40,106,972	7,879,004	6,313,380	2,303,139	1,319,475	57,921,970
Expenditures						
General government	9,909,152	8,637	308,513		238,898	10,465,200
Administration of justice	1,824,526				23,703	1,848,229
Public safety and law enforcement	12,273,376		3,141,571		459,110	15,874,057
Public works	4,358,165		1,928,822		257,907	6,544,894
Public health and welfare	6,159,652				405,432	6,565,084
Economic development	517,134					517,134
Culture & Recreation	-		2,010,598		90,657	2,101,255
Debt Service	492,823		206,798	2,313,456		3,013,077
Capital Outlay						-
Total expenditures	35,534,828	8,637	7,596,302	2,313,456	1,475,707	46,928,930
Excess of revenues over (under) expenditures	4,572,144	7,870,367	(1,282,922)	(10,317)	(156,232)	10,993,040
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases			226,000			226,000
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets	215,435					215,435
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	25,000	15,000	920,428			960,428
Transfers (out)	(1,929,366)	(6,089,115)	(25,000)			(8,043,481)
Total other fin. sources (uses)	(1,688,931)	(6,074,115)	1,121,428	-	-	(6,641,618)
Net change in fund balances	2,883,213	1,796,252	(161,494)	(10,317)	(156,232)	4,351,422
Fund Balances July 1, 2013	17,444,294	7,106,884	3,011,793	594,010	304,347	28,461,328
Fund Balances, June 30, 2014	\$ 20,327,507	\$ 8,903,136	\$ 2,850,299	\$ 583,693	\$ 148,115	\$ 32,812,750

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2015 (Approved Budget)

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22,29,4 5,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
Revenues						
Property taxes	\$ 26,171,355		\$ 1,045,000	\$ 2,342,215	\$ 1,318,000	\$ 30,876,570
Other taxes	2,100,000	\$ 8,000,000	\$ 336,150			10,436,150
Intergovernmental revenue	3,637,633		151,103			5,154,736
Licenses and permits	4,289,575					4,289,575
Charges for services	2,798,450		2,111,616			4,910,066
Fines, fees, and forfeitures	857,250		90,105			947,355
Contributions and donations	15,000					15,000
Interest income	20,500		1,500	750		22,750
Other	63,500		41,059			104,559
Total revenues	39,953,263	8,000,000	5,142,533	2,342,965	1,318,000	56,756,761
Expenditures						
General government	11,650,807	15,000	276,059		244,000	12,185,866
Administration of justice	2,148,246				44,000	2,192,246
Public safety and law enforcement	13,156,017		2,212,830		575,000	15,943,847
Public works	4,866,658		1,500,000		100,000	6,466,658
Public health and welfare	6,067,853				280,000	6,347,853
Economic development	432,351					432,351
Culture & Recreation	-		2,231,168		75,000	2,306,168
Debt Service	507,430		256,123	2,342,965		3,106,518
Capital Outlay	-					-
Total expenditures	38,829,362	15,000	6,476,180	2,342,965	1,318,000	48,981,507
Excess of revenues over (under) expenditures	1,123,901	7,985,000	(1,333,647)	-	-	7,775,254
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance sources	1,084,000		331,175			1,415,175
Fund Balance (uses)		(1,883,154)				(1,883,154)
Transfers in	20,000		1,022,472			1,042,472
Transfers (out)	(2,227,901)	(6,101,846)	(20,000)			(8,349,747)
Total other fin. sources (uses)	(1,123,901)	(7,985,000)	1,333,647	-	-	(7,775,254)
Net change in fund balances	-	-	-	-	-	-
Fund Balances July 1, 2014	20,327,507	8,903,136	2,850,299	583,693	148,115	32,812,750
Fund Balances, June 30, 2015	\$ 20,327,507	\$ 8,903,136	\$ 2,850,299	\$ 583,693	\$ 148,115	\$ 32,812,750

Position Summary

Lancaster County, South Carolina All Funds Number of Positions (full & part time) by Department				
	FY2013	FY2014	FY2015 Budget	Changes from Prior Year
General Fund				
General Government				
Administrator	6	5	7	1 new FT Attorney; 1 new paralegal
Assessor	12	12	12	
Auditor	7	7	7	
Building	13	13	14	1 new FT Commercial Plans Reviewer
Building Maintenance	5	7	8	1 new FT Maintenance
County Council	7	7	7	
Delinquent Tax	4	4	4	
Finance	7	7	7	
GIS	2	2	2	
Human Resources	3	2	2	
MIS	2	1	1	
Planning	4	5	6	1 new FT Planner
Registration & Elections	208	208	126	Reduced PT poll workers by 82
Register of Deeds	5	5	5	
Risk Management	0	1	1	
Treasurer	6	6	6	
Fleet Operations	7	7	7	
Zoning	0	4	4	
Administration of Justice				
Circuit Court	2	2	2	
Clerk of Court	6	6	8	1 FT position moved from Drug Court dept.; 1 new Docket Clerk
Family Court	8	8	9	1 new PT Bailiff
Magistrates - Countywide	14	14	15	1 new FT Bond Clerk
Probate Court	7	8	8	
Public Safety & Law Enforcement				
Coroner	7	7	14	7 new PT Transporters(previously contracted)
Emergency Management	3	3	3	
Fire Service	6	6	0	Moved 6 FT to LC Firefighters dept
Lancaster County Firefighters	10	24	31	1 new FT Clerk; Moved 6 FT fr Fire Service
Communications	24	25	26	1 new PT IT staff
Detention Center	29	29	29	
School Resource Officers	2	2	2	
Sheriff	88	95	98	Moved 3 FT from Animal Control
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	6	3	3	
Public Works				
Solid Waste Collections	26	30	30	
Roads & Bridges	24	21	21	
Public Health & Welfare				
Animal Control	5	5	2	3 FT moved to Sheriff
EMS	89	88	85	Reduced 6 part-time; 3 new FT Paramedic
Juvenile Drug court	1	1	0	Moved 1 FT staff to Clerk of Court
Veteran's Affairs	3	3	3	
Economic Development				
Economic Development	4	4	4	
Court Security Fund				
Public Safety & Law Enforcement				
Sheriff - Court Security	19	20	20	
Victim Services Fund				
Public Safety & Law Enforcement				
Victim Services	2	1	1	
E911 Fund				
Public Safety & Law Enforcement				
E-911	1	1	2	1 new Mapper - 50% funded in GIS dept.
Indian Land Fire District Fund				
Public Safety & Law Enforcement				
Indian Land Fire	7	7	7	
Recreation Fund				
Culture & Recreation				
Recreation	135	135	111	Reduced 25 PT; 1 new FT Park Maint.
Airport Fund				
General Government				
Airport	1	1	1	
Pleasant Valley Fire District Fund				
Public Safety & Law Enforcement				
Pleasant Valley Fire	8	12	12	
Total All Positions	843	872	781	

Revenue Summary

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

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

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

Eighteen 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 9% of the total revenues budgeted.

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

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

The County's other revenue classifications are listed below:

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

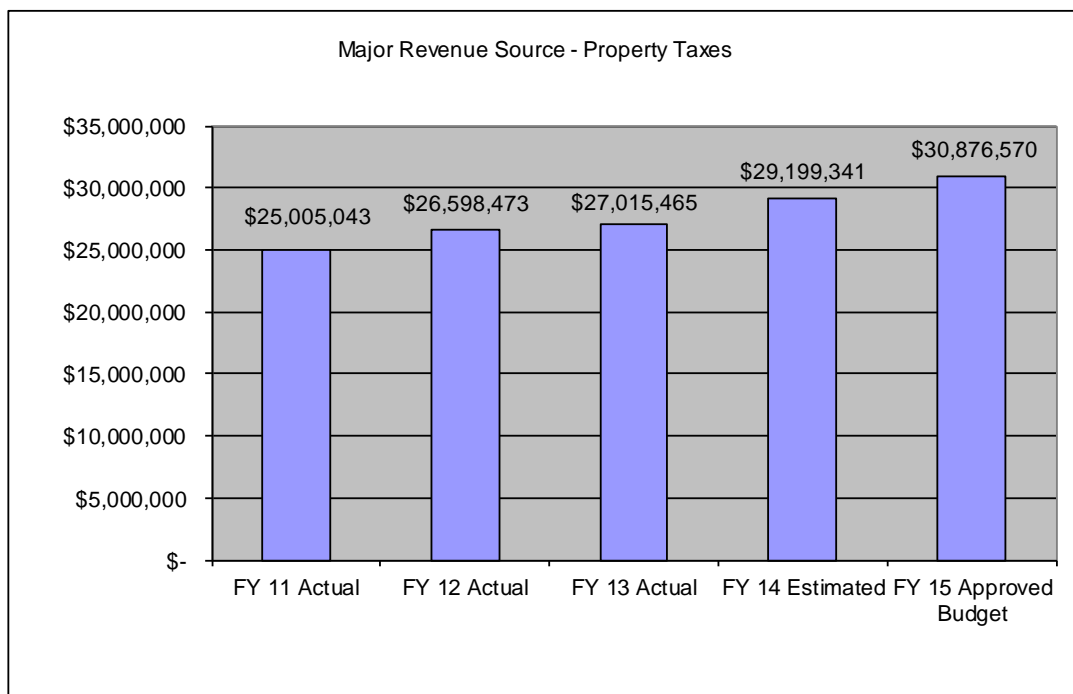
The following pages give more detailed information on the major revenue sources for Lancaster County.

Major Revenue Source - Property Taxes

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

Major Revenue Source - Property Taxes

	Total Revenues (includes OFS)	Property Taxes	% Of Total Revenues
FY 11 Actual	\$54,119,531	\$ 25,005,043	46%
FY 12 Actual	\$51,995,881	\$ 26,598,473	51%
FY 13 Actual	\$53,752,134	\$ 27,015,465	50%
FY 14 Estimated	\$59,323,833	\$ 29,199,341	49%
FY 15 Approved Budget	\$59,214,408	\$ 30,876,570	52%



Real property is billed annually in September and is due the following January. Vehicle taxes are billed yearly in the month they were registered and are based on the calendar year to coincide with the SC Department of Motor Vehicles. Tax bills are based on the appraised and assessed value of property. The total estimated assessed value of property as of June 30, 2014 is listed below:

▪ Real	\$235,950,000
▪ Manufacturing	\$ 12,000,000
▪ Trans. & Utilities	\$ 14,000,000
▪ Vehicles	\$ 28,000,000
▪ Other Personal	\$ 10,000,000

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

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

County tax bills are calculated using the following formula:

Assessed Value (appraised value minus exemptions multiplied by rate)

X Millage Rate

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

= Tax Due

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

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years													
Lancaster County						Overlapping Rates							
						Lancaster County School District							
Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improv.	County Court Security	County LOST Credit Factor	School Operating	School Debt	USCL	Tow n of Heath Springs	Tow n of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
2006	76.50	5.00	5.00		0.000840	143.50	38.50	3.50	0.00	78.80	0.002756	150.00	0.001867
2007	64.00	3.50	4.00		0.000659	119.00	38.50	3.00	0.00	64.80	0.002762	137.00	0.001735
2008	66.50	5.40	4.00		0.000746	123.50	43.50	3.10	0.00	64.80	0.002457	140.00	0.002104
2009	66.70	8.00	4.00	3.50	0.000641	128.50	43.50	3.30	0.00	64.80	0.002457	143.50	0.002218
2010	66.70	6.70	4.00	3.50	0.000578	133.50	38.50	3.30	0.00	69.30	0.002470	143.50	0.002026
2011	68.40	7.60	4.10	3.50	0.000461	136.75	38.50	3.40	0.00	70.90	0.002256	143.50	0.001895
2012	68.40	7.20	4.10	3.30	0.000532	140.00	43.50	3.60	0.00	69.90	0.002217	143.50	0.001895
2013	71.40	6.10	4.30	3.30	0.000644	140.00	47.00	3.80	0.00	72.10	0.002288	149.70	0.001976
2014	75.65	7.20	4.30	3.30	0.000706	145.00	43.00	3.95	0.00	75.00	0.002281	154.70	0.002200
2015	78.00	7.00	4.40	3.40	0.000704	149.50	43.00	4.10	0.00	75.00	0.002531	156.90	0.002500

Assessment rates as determined by the State of South Carolina:

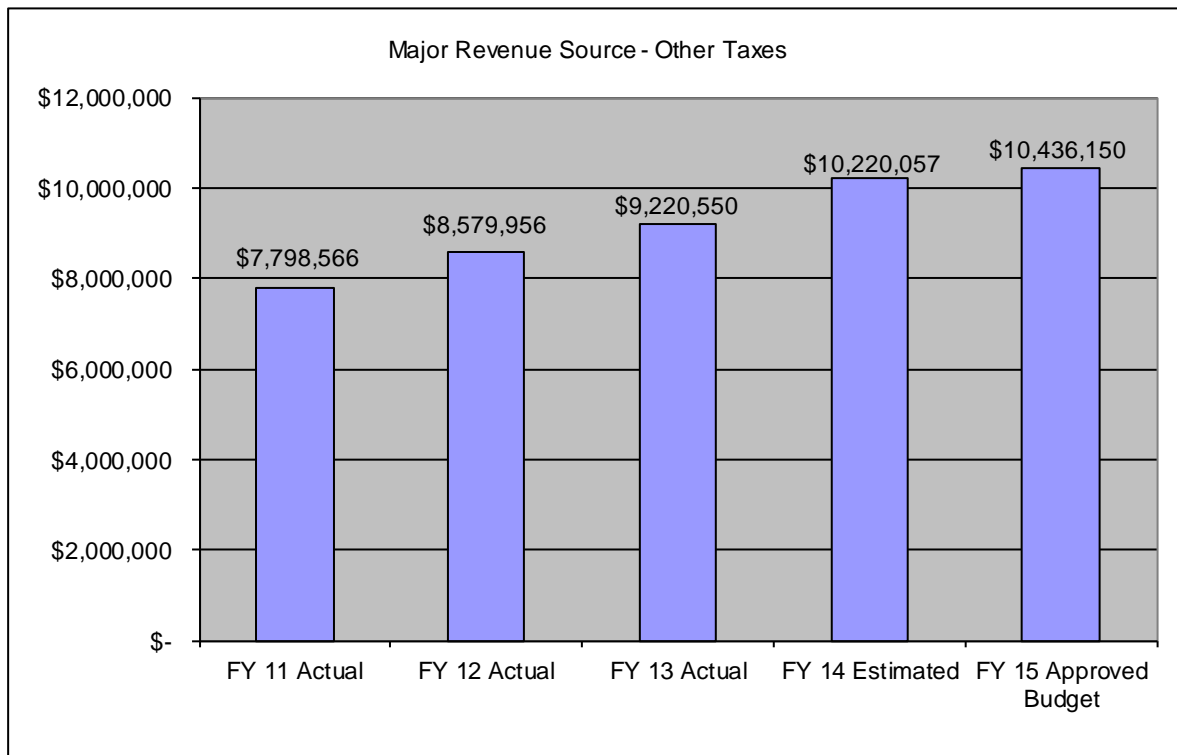
Legal Residential: 4.00%
 Rental & Secondary Property (non legal residency): 6.00%
 Agricultural Real Property (private): 4.00%
 Agricultural Real Property (corporate) 6.00%
 Commercial Real Property 6.00%
 Manufacturing Real and Personal Property: 10.50%
 Utility Real and Personal Property: 10.50%
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

Major Revenue Source - Other Taxes

Other Taxes is the second largest revenue source for Lancaster County with 18% of total revenues. The majority (\$8,000,000) of these anticipated FY2015 revenues come from the 1% capital project sales tax that was approved by the voters in the November 2008 election. The budget is based on conservative numbers due to the fact that this line item fluctuates as the economy changes. These funds are being used to pay for a new Justice Center for Lancaster County. Other revenues included in this category are road improvement taxes and E-911 taxes. The road improvement fee was increased from \$25 per vehicle to \$30 beginning in January 2014.

Major Revenue Source - Other Taxes

	Total Revenues (includes OFS)	Other Taxes	% Of Total Revenues
FY 11 Actual	\$54,119,531	\$ 7,798,566	14%
FY 12 Actual	\$51,995,881	\$ 8,579,956	17%
FY 13 Actual	\$53,752,134	\$ 9,220,550	17%
FY 14 Estimated	\$59,323,833	\$ 10,220,057	17%
FY 15 Approved Budget	\$59,214,408	\$ 10,436,150	18%

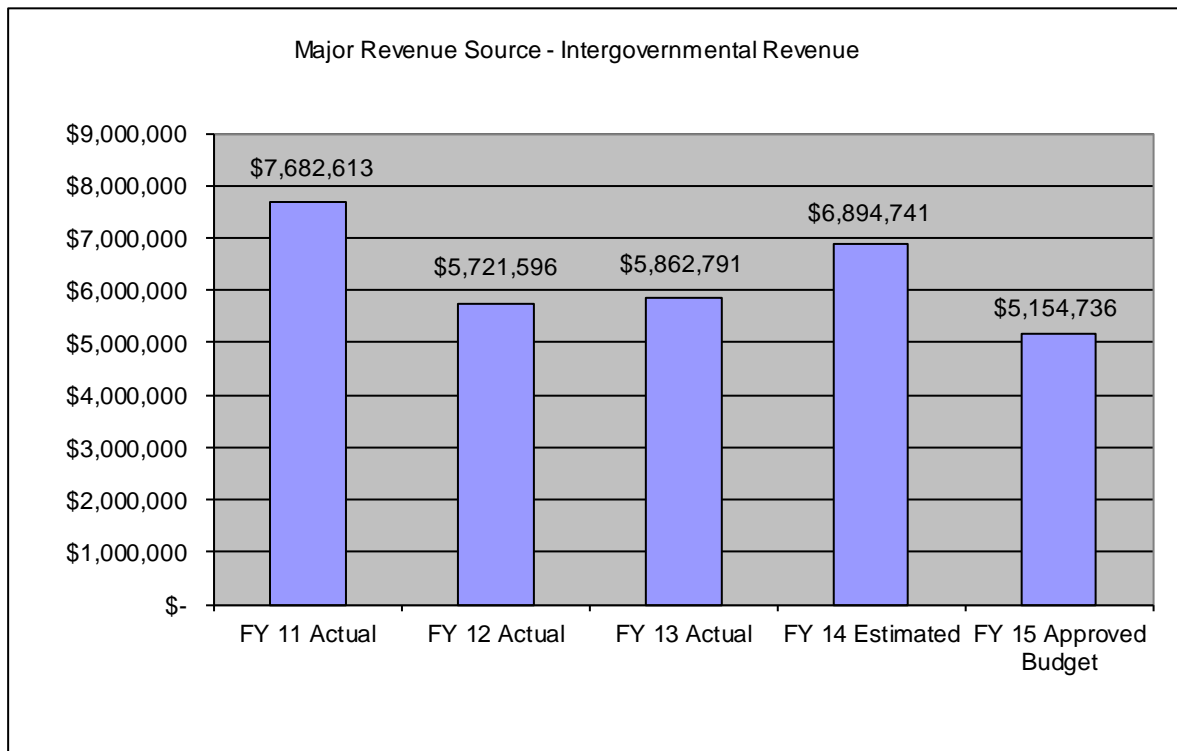


Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$5,154,736 or 9% of the total revenues budgeted. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments. The main revenue in this source is the State Aid to Subdivisions and the anticipated revenue for FY2015 is \$2,500,000 which is \$400,000 less than FY14.

Major Revenue Source - Intergovernmental Revenue

	Total Revenues (includes OFS)	Intergovernmental Revenue	% Of Total Revenues
FY 11 Actual	\$54,119,531	\$ 7,682,613	14%
FY 12 Actual	\$51,995,881	\$ 5,721,596	11%
FY 13 Actual	\$53,752,134	\$ 5,862,791	11%
FY 14 Estimated	\$59,323,833	\$ 6,894,741	12%
FY 15 Approved Budget	\$59,214,408	\$ 5,154,736	9%

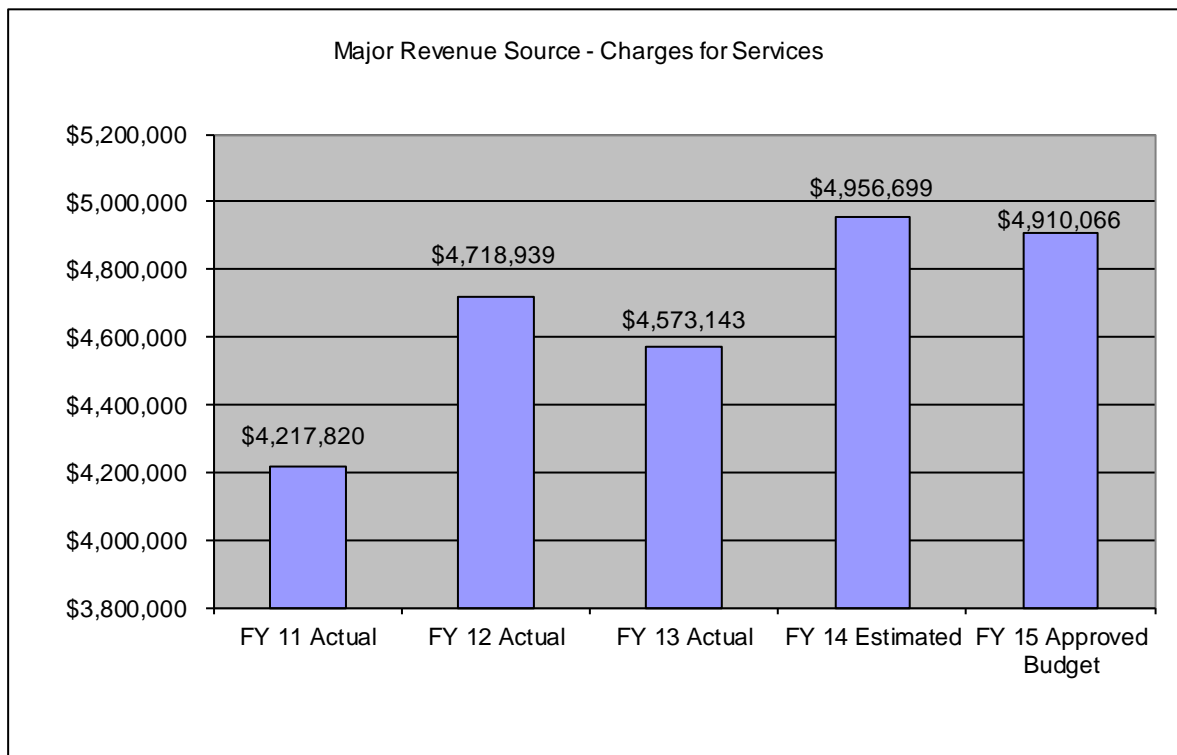


Major Revenue Source – Charges for Services

Charges for Services is the fourth largest revenue source for Lancaster County with 8% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,350,000 FY2015) of these revenues come from ambulance fees. Other sources are recreation program fees, emergency services fees, fire district fees, solid waste fees, and delinquent tax costs. This revenue source, as a percentage of total revenues, has remained 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 11 Actual	\$54,119,531	\$ 4,217,820	8%
FY 12 Actual	\$51,995,881	\$ 4,718,939	9%
FY 13 Actual	\$53,752,134	\$ 4,573,143	9%
FY 14 Estimated	\$59,323,833	\$ 4,956,699	8%
FY 15 Approved Budget	\$59,214,408	\$ 4,910,066	8%

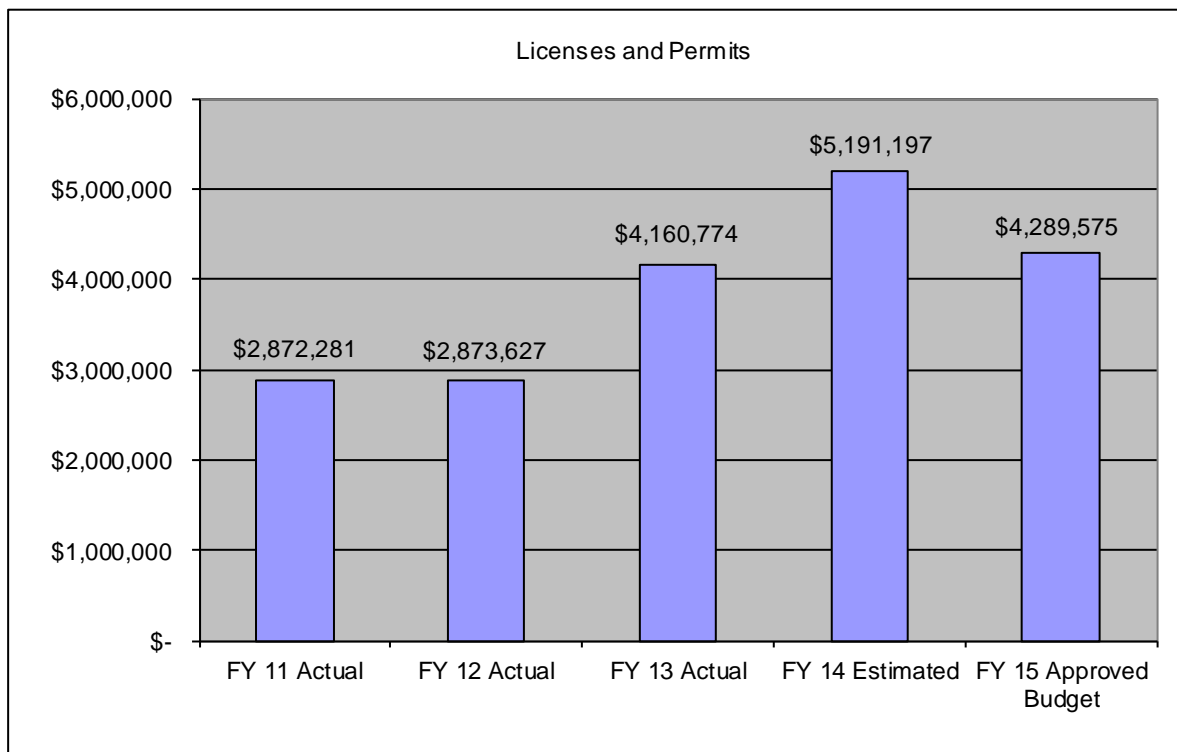


Major Revenue Source - Licenses and Permits

Seven percent (7%) of the annual budgeted revenues come from Licenses and Permits. This is the 5th largest revenue category for the fiscal year 2015 budget. These revenues are associated with land ownership transfers and new home and commercial construction. Lancaster County had seen a sharp decline in these revenues beginning in fiscal year 2010 with the housing market decline seen nationwide, but is now seeing and anticipating an upswing in the housing market and therefore an increase in the related revenues. The majority (\$2,903,375) of FY2015 budgeted revenues in this category come from anticipated building permit revenue.

Licenses and Permits

	Total Revenues (includes OFS)	Licenses and Permits	% Of Total Revenues
FY 11 Actual	\$54,119,531	\$ 2,872,281	5%
FY 12 Actual	\$51,995,881	\$ 2,873,627	6%
FY 13 Actual	\$53,752,134	\$ 4,160,774	8%
FY 14 Estimated	\$59,323,833	\$ 5,191,197	9%
FY 15 Approved Budget	\$59,214,408	\$ 4,289,575	7%



Expenditure Summary

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

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

Public Safety & Law Enforcement represents the largest portion of budgeted expenditures with 27% of total expenditures. These expenditures are for the sheriff's department, communications, court security, & the detention center as well as emergency management, fire service, and E911.

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

Public Works is the third largest expenditure type with 11% of the total budget. The majority of these expenditures are for the day-to-day operating costs for roads & bridges as well as solid waste.

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

Other Financing Uses (OFU) can also be a major appropriation of funds. This category includes transfers to other funds such as the Recreation & Airport. These OFU make up 17% of the total budgeted appropriations.

The County's other expenditure classifications are listed below:

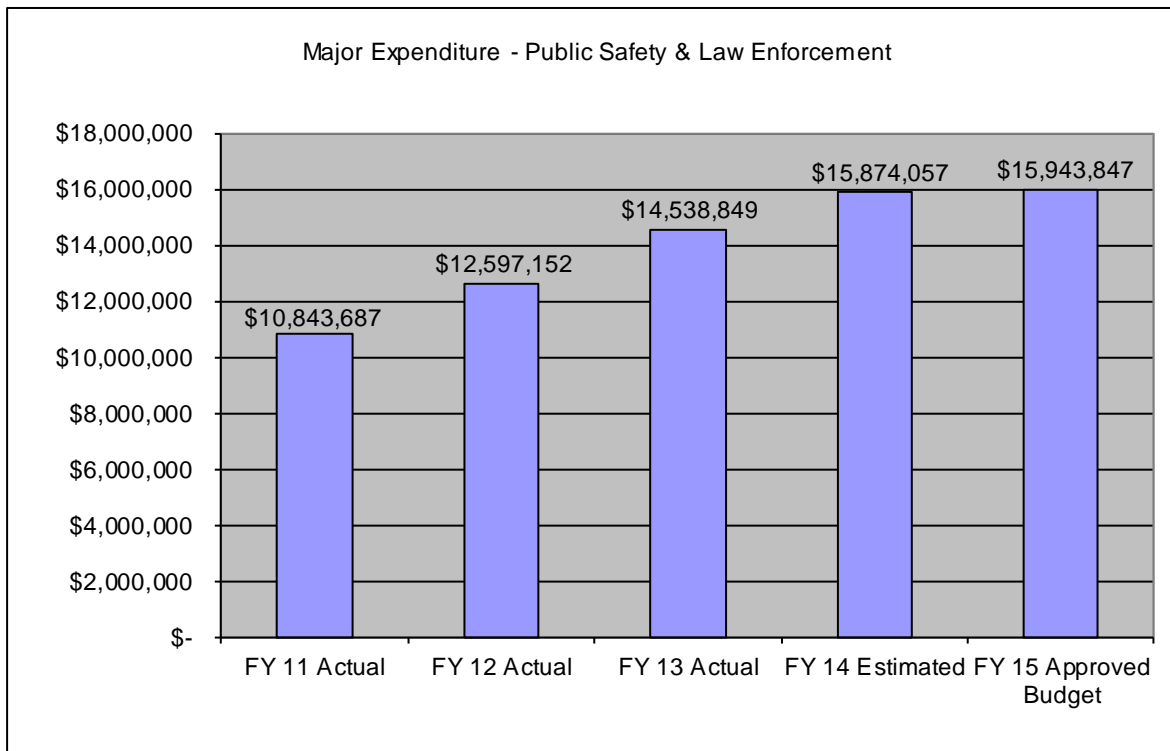
- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 4%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation, operating costs, and other economic development endeavors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

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

Major Expenditure - Public Safety & Law Enforcement

Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 27%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, the new full-time firefighter department, emergency management, public safety communications, and E911. The majority of the expenditures in this function (\$11,566,641) are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that continued commitment.

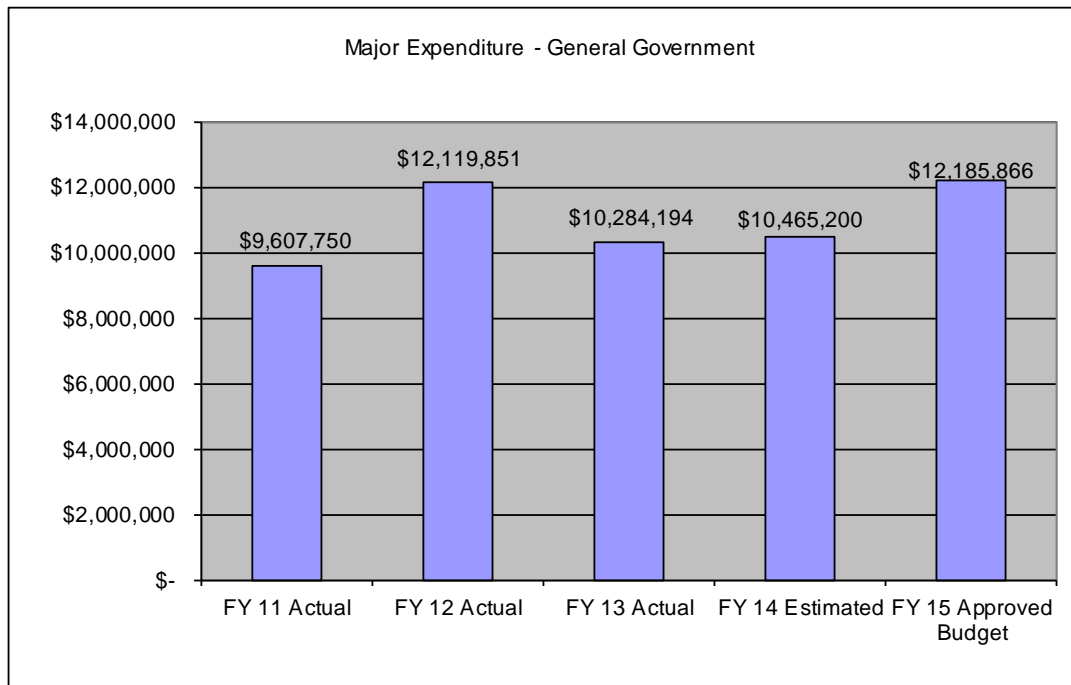
	Total Expenditures (includes OFU)	Public Safety & Law Enforcement	% Of Total Revenues
FY 11 Actual	\$51,143,879	\$10,843,687	21%
FY 12 Actual	\$52,267,205	\$12,597,152	24%
FY 13 Actual	\$52,224,890	\$14,538,849	28%
FY 14 Estimated	\$54,972,411	\$15,874,057	29%
FY 15 Approved Budget	\$59,214,408	\$15,943,847	27%



Major Expenditure - General Government

General Government is a major expenditure and represents the second largest portion of the FY2015 budget with 21% of total expenditures. These are the general operating costs of the County and include non-departmental, county council, administration, finance, human resources, risk management, MIS, GIS, building, zoning, planning, assessor, treasurer, auditor, register of deeds, registration & election, delinquent tax, fleet operations, building maintenance, and the airport general operations. Only \$5,754,228 (less than half) of these budgeted expenditures are for salaries & fringe. The operating cost and capital equipment expenditures are the largest portion of expenditures in the general government type.

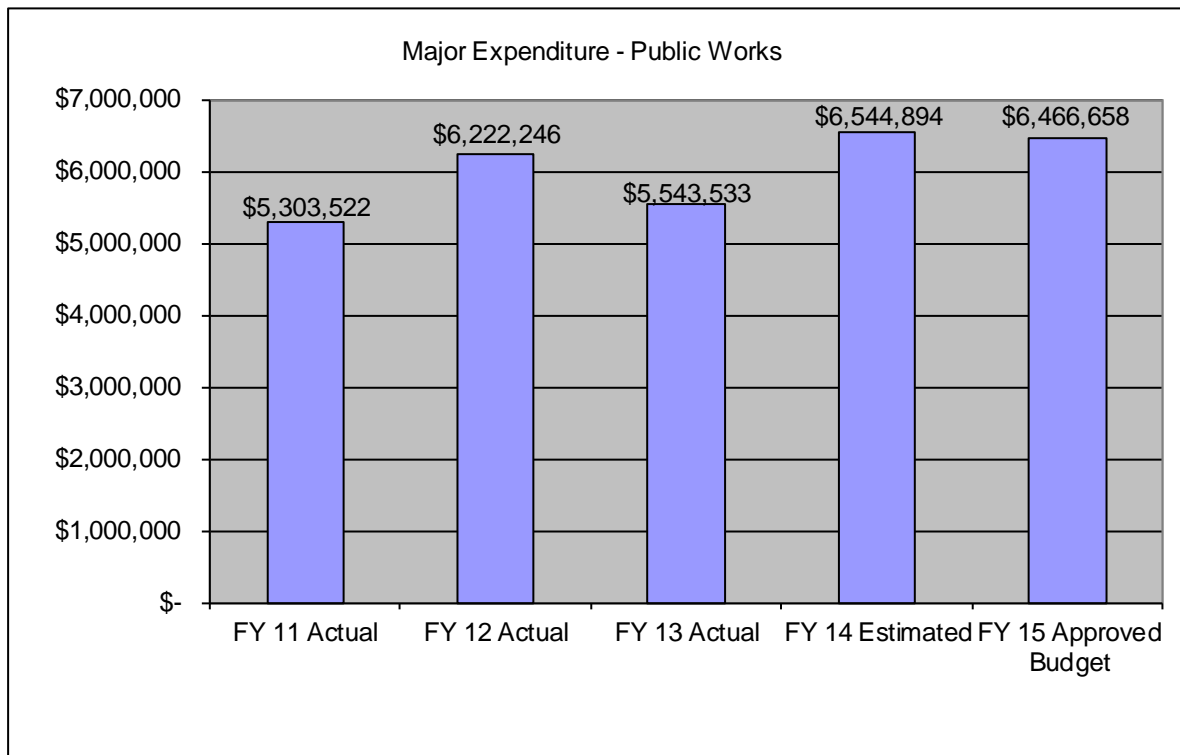
	Total Expenditures (includes OFU)	General Government	% Of Total Revenues
FY 11 Actual	\$51,143,879	\$ 9,607,750	19%
FY 12 Actual	\$52,267,205	\$12,119,851	23%
FY 13 Actual	\$52,224,890	\$10,284,194	20%
FY 14 Estimated	\$54,972,411	\$10,465,200	19%
FY 15 Approved Budget	\$59,214,408	\$12,185,866	21%



Major Expenditure - Public Works

Public Works is the third largest expenditure type with 11% of budgeted expenditures. This function includes roads & bridges as well as solid waste. \$1,805,456 of the total Public Works budgeted expenditures are for salaries & fringe and \$100,000 is budgeted for capital equipment purchases. The transportation Fund (road paving) expenditures of \$1,500,000 are included in this category as well. All the remaining expenditures are for operating cost for the department.

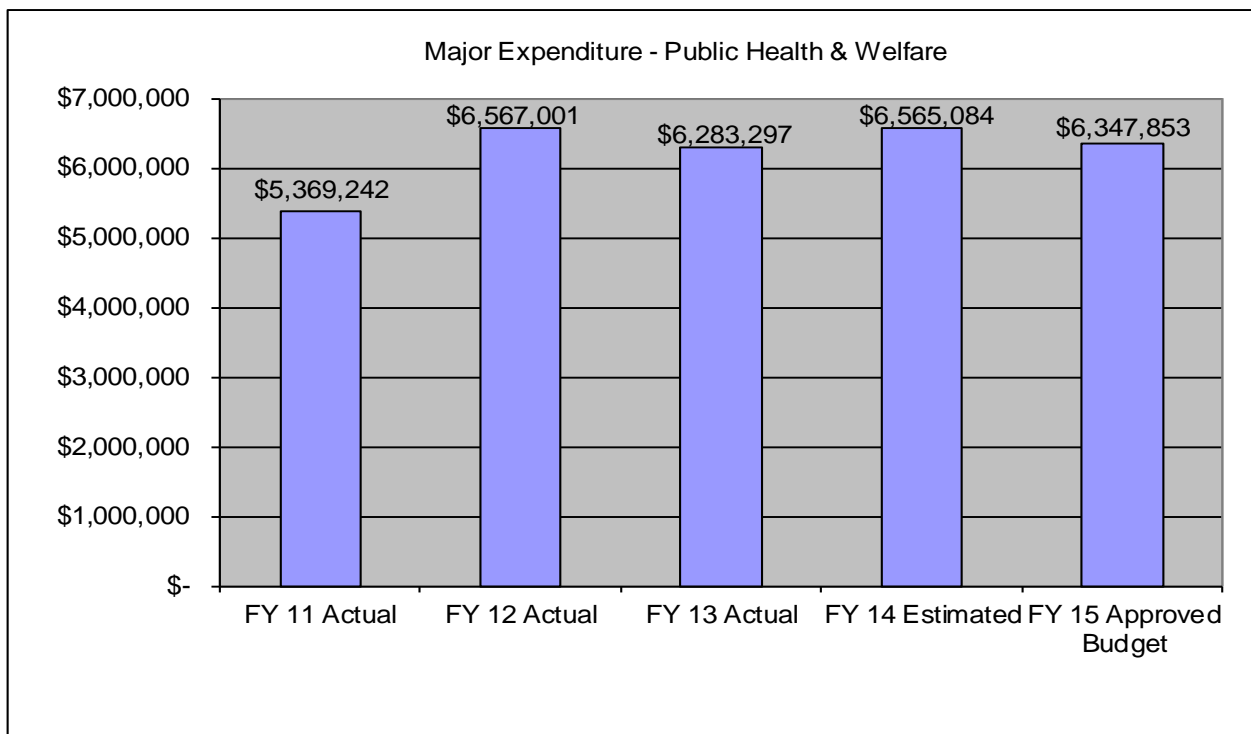
	Total Expenditures (includes OFU)	Public Works	% Of Total Revenues
FY 11 Actual	\$51,143,879	\$ 5,303,522	10%
FY 12 Actual	\$52,267,205	\$ 6,222,246	12%
FY 13 Actual	\$52,224,890	\$ 5,543,533	11%
FY 14 Estimated	\$54,972,411	\$ 6,544,894	12%
FY 15 Approved Budget	\$59,214,408	\$ 6,466,658	11%



Major Expenditure – Public Health & Welfare

Public Health & Welfare comes in at number four with 11% of the budget. This includes the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs. Salaries and fringe are a major cost and represent \$4,852,163 or 76% of the total budget for the public health & welfare function.

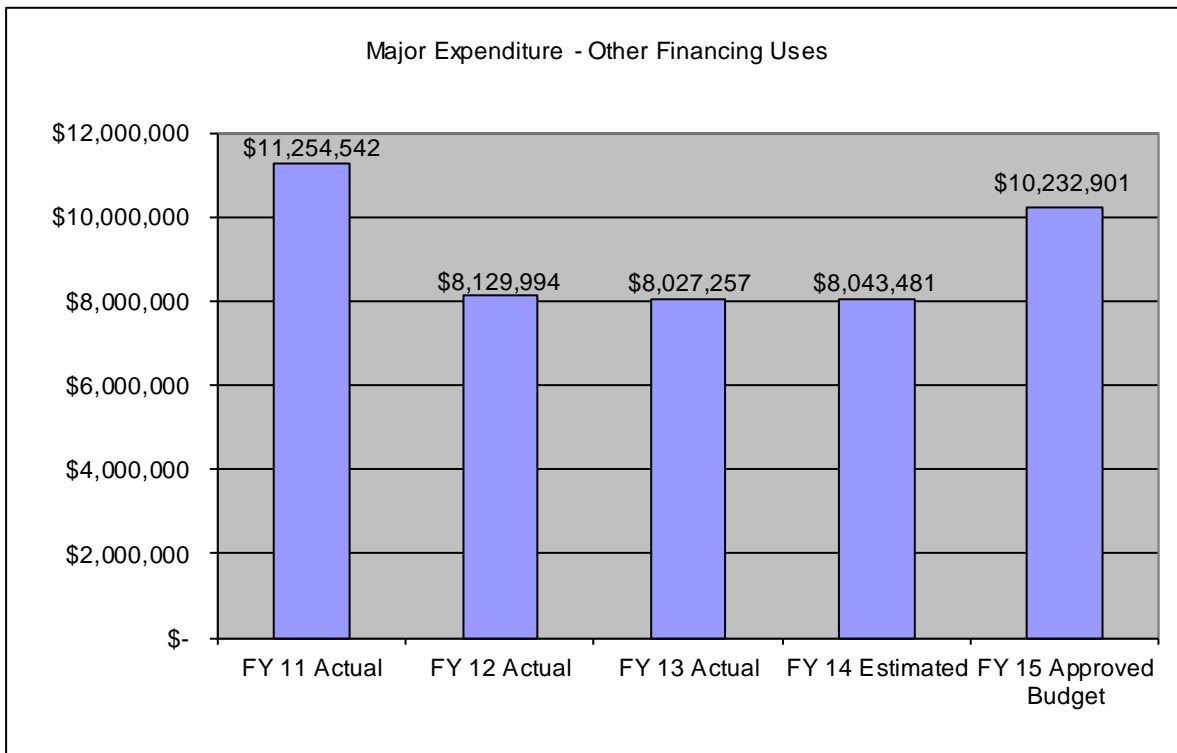
	Total Expenditures (includes OFU)	Public Health & Welfare	% Of Total Revenues
FY 11 Actual	\$51,143,879	\$ 5,369,242	10%
FY 12 Actual	\$52,267,205	\$ 6,567,001	13%
FY 13 Actual	\$52,224,890	\$ 6,283,297	12%
FY 14 Estimated	\$54,972,411	\$ 6,565,084	12%
FY 15 Approved Budget	\$59,214,408	\$ 6,347,853	11%



Other Financing Uses (OFU)

Other Financing Uses represents 17% of the FY2015 budget. This includes transfers to other funds and fund balance appropriations. The transfers approved for FY2015 are \$50,000 to the Airport, \$1,000,557 to Recreation, \$1,043,344 to the Library, and \$134,000 to KEER-SSRB from the General Fund. The Capital Project Sales Tax Fund has budgeted transfers of \$6,101,846 to the SCAGO Debt Service Fund to pay the debt payments on the new County courthouse and Fund Balance use of \$1,883,154 to balance the budget. The Pleasant Valley Fire District Fund has budgeted transfers of \$20,000 to the General Fund for repayment of funds paid for equipment.

	Total Expenditures (includes OFU)	Other Financing Uses	% Of Total Revenues
FY 11 Actual	\$51,143,879	\$ 11,254,542	22%
FY 12 Actual	\$52,267,205	\$ 8,129,994	16%
FY 13 Actual	\$52,224,890	\$ 8,027,257	15%
FY 14 Estimated	\$54,972,411	\$ 8,043,481	15%
FY 15 Approved Budget	\$59,214,408	\$10,232,901	17%



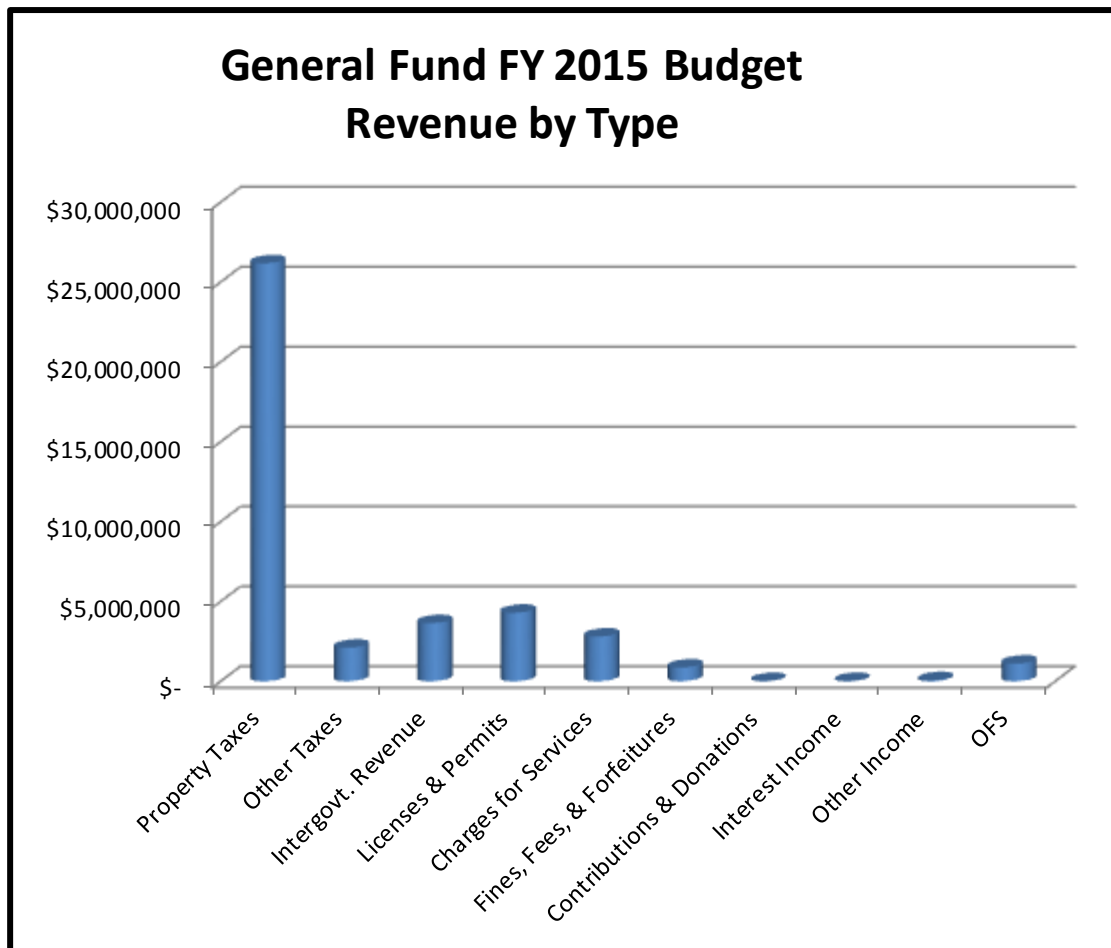
FUNDS

General Fund - 10

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

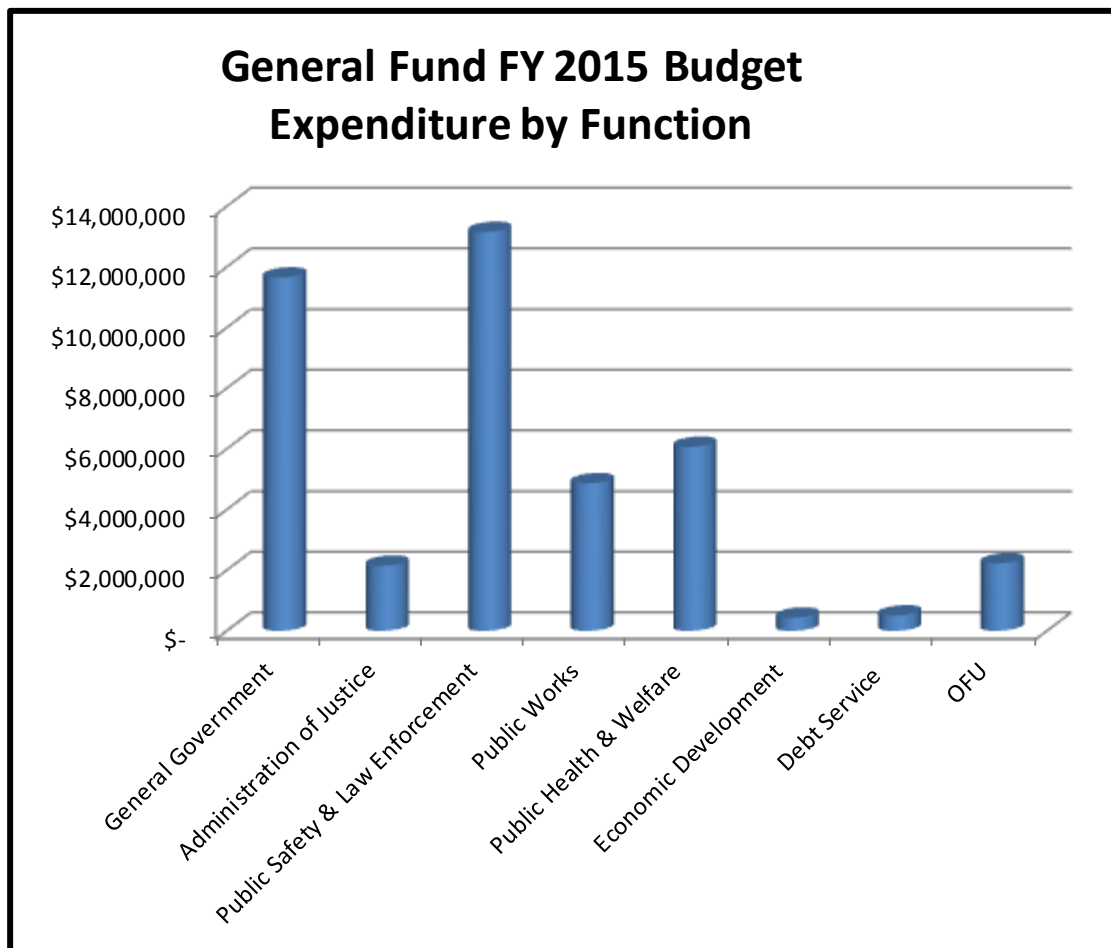
Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances General Fund			
	FY 2013 Actual	FY 2014 Estimated	FY 2015 Approved Budget
Revenues			
Property taxes	\$ 22,884,474	\$ 24,669,304	\$ 26,171,355
Other taxes	1,525,959	1,940,220	2,100,000
Intergovernmental revenue	3,997,113	4,023,168	3,637,633
Licenses and permits	4,160,774	5,191,197	4,289,575
Charges for services	2,816,174	3,020,252	2,798,450
Fines, fees, and forfeitures	893,708	867,484	857,250
Contributions and donations	376,585	213,021	15,000
Interest income	15,669	46,972	20,500
Other	439,106	135,354	63,500
Total revenues	37,109,562	40,106,972	39,953,263
Expenditures			
General government	9,817,198	9,909,152	11,650,807
Administration of justice	1,693,100	1,824,526	2,148,246
Public safety and law enforcement	11,369,601	12,273,376	13,156,017
Public works	4,137,879	4,358,165	4,866,658
Public health and welfare	5,901,040	6,159,652	6,067,853
Economic development	828,894	517,134	432,351
Debt Service	488,409	492,823	507,430
Total expenditures	34,236,121	35,534,828	38,829,362
Excess of revenues over (under) expenditures	2,873,441	4,572,144	1,123,901
Other financing sources (uses)			
Proceeds from capital leases			
Sale of Capital Assets	77,792	215,435	
Fund Balance sources			1,084,000
Transfers in	25,000	25,000	20,000
Transfers (out)	(1,913,347)	(1,929,366)	(2,227,901)
Total other fin. sources (uses)	(1,810,555)	(1,688,931)	(1,123,901)
Net change in fund balances	1,062,886	2,883,213	-
Fund balances beginning of fiscal year	16,381,408	17,444,294	20,327,507
Fund balances end of fiscal year	\$ 17,444,294	\$ 20,327,507	\$ 20,327,507

General Fund FY2015 Budgeted Revenues by Type										
Property Taxes	Other Taxes	Intergovt. Revenue	Licenses & Permits	Charges for Services	Fines, Fees, & Forfeitures	Contributions & Donations	Interest Income	Other Income	OFS	Total
26,171,355	2,100,000	3,637,633	4,289,575	2,798,450	857,250	15,000	20,500	63,500	1,104,000	41,057,263
63.74%	5.11%	8.86%	10.45%	6.82%	2.09%	0.04%	0.05%	0.15%	2.69%	100.00%



This chart breaks up the fiscal year 2015 General Fund budgeted revenues by type. Property taxes represent the largest portion with 64% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 9% of the general fund budget; the majority of this is State Aid to Subdivisions. License and permits represent 10% of the budget. This is primarily construction building permits. Another 7% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

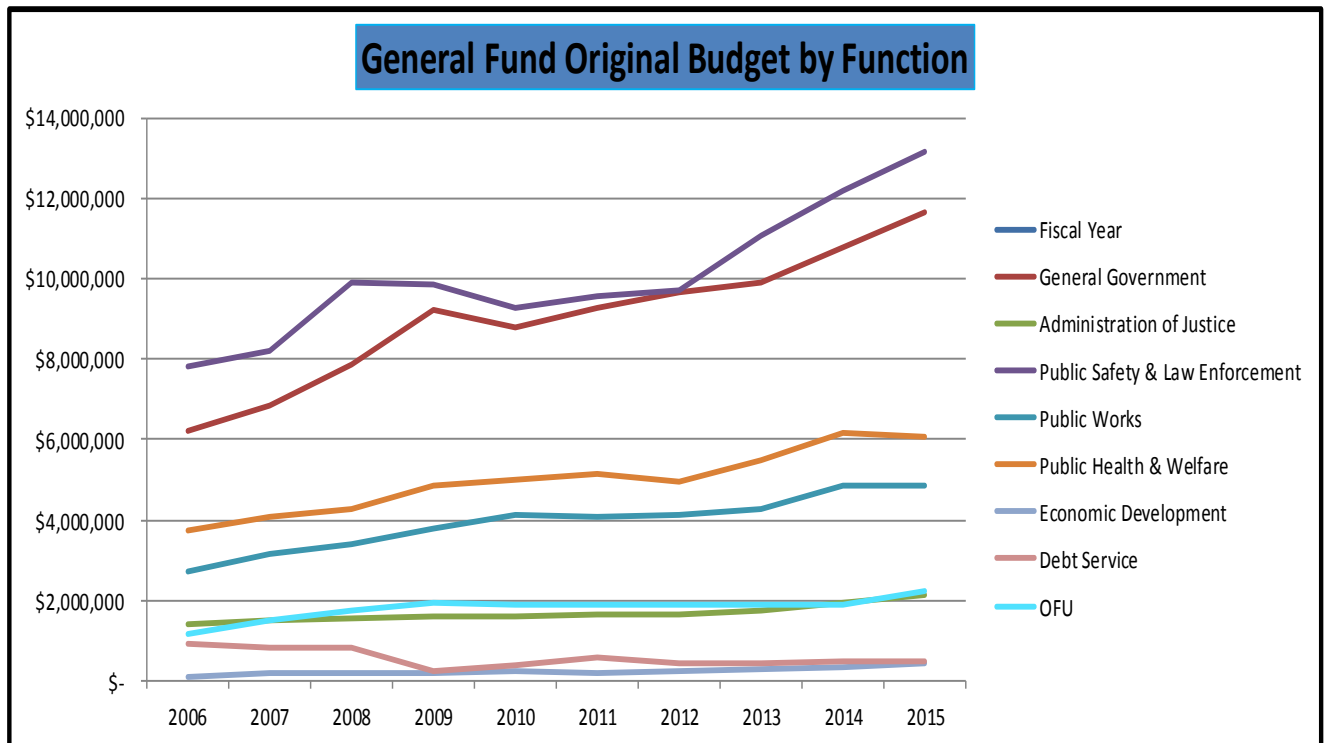
General Fund FY2015 Budgeted Expenditures by Function								
General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
11,650,807	2,148,246	13,156,017	4,866,658	6,067,853	432,351	507,430	2,227,901	41,057,263
28.38%	5.23%	32.04%	11.85%	14.78%	1.05%	1.24%	5.43%	100.00%



This chart breaks up the fiscal year 2015 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion, 32 % or \$13,156,017 of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, Lancaster Firefighters, Rescue Squad, & E911. General government represents the second largest portion, 28% or \$11,650,807 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, Fleet Operations and Building Maintenance are all part of the General Government function. Public Health & Welfare comes in third with 15% or \$6,068,853 of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs. Public Works is fourth with 12% of budgeted expenditures.

Lancaster County, South Carolina
General Fund
Original Expenditure Budget by Function

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
2006	6,240,356	1,430,369	7,836,196	2,729,227	3,735,875	82,276	950,227	1,147,431	24,151,957
2007	6,833,738	1,488,075	8,202,305	3,167,070	4,077,172	182,276	832,570	1,531,844	26,315,050
2008	7,850,560	1,549,389	9,925,960	3,400,618	4,286,061	182,276	832,570	1,772,366	29,799,800
2009	9,225,419	1,597,809	9,877,975	3,805,633	4,862,663	186,936	261,000	1,931,431	31,748,866
2010	8,795,255	1,604,100	9,272,475	4,142,742	5,017,627	262,178	397,240	1,891,908	31,383,525
2011	9,297,777	1,646,355	9,555,838	4,085,441	5,138,715	187,075	581,232	1,874,638	32,367,071
2012	9,674,227	1,630,488	9,701,542	4,116,393	4,961,129	245,509	429,065	1,874,638	32,632,991
2013	9,927,304	1,771,937	11,068,707	4,260,011	5,472,921	274,660	438,409	1,913,347	35,127,296
2014	10,766,138	1,932,896	12,177,507	4,862,276	6,179,344	368,263	492,862	1,913,347	38,692,633
2015	11,650,807	2,148,246	13,156,017	4,866,658	6,067,853	432,351	507,430	2,227,901	41,057,263



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

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

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

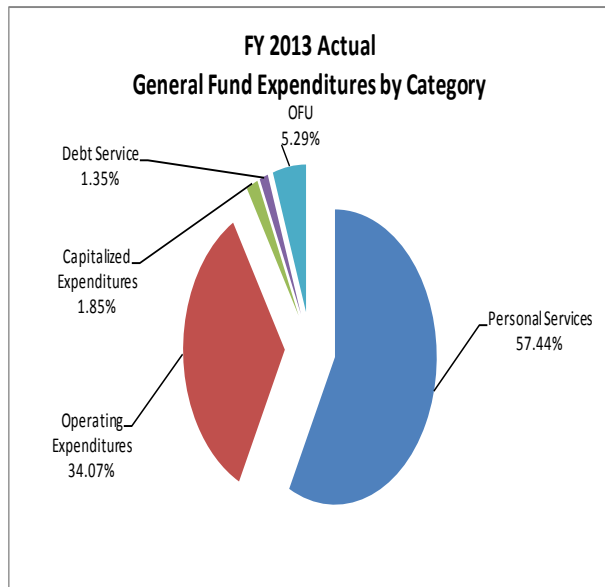
1. Personal Services reflects all paid salaries and associated benefits. It includes full and part-time payroll, overtime pay, mandatory county contributions to the South Carolina Retirement System, Social Security and Medicare taxes, employer paid insurance premiums, and worker's compensation payments.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

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

DEPARTMENTAL BUDGET TOTALS FOR GENERAL FUND						
Department	FY 2013 Actual	% Of Total Budget	FY 2014 Estimated	% Of Total Budget	FY 2015 Approved Budget	% Of Total Budget
Administrator - 021	381,559	1.06%	406,075	1.08%	706,465	1.72%
Assessor - 041	695,960	1.93%	688,098	1.84%	715,926	1.74%
Auditor - 043	345,723	0.96%	354,095	0.95%	370,344	0.90%
Building - 031	816,612	2.26%	690,990	1.84%	884,193	2.15%
Building Maintenance - 251	1,216,915	3.37%	1,334,876	3.56%	1,486,240	3.62%
County Council - 011	1,334,771	3.69%	848,797	2.27%	1,364,200	3.32%
Council Transfers - 012	920,428	2.55%	920,428	2.46%	1,050,557	2.56%
Delinquent Tax - 045	261,977	0.72%	288,629	0.77%	302,277	0.74%
Direct Assistance - 014	1,615,334	4.47%	1,600,727	4.27%	1,738,602	4.23%
Farmers Market - 095	2,174	0.01%	749	0.00%	-	0.00%
Finance - 023	464,647	1.29%	485,733	1.30%	513,379	1.25%
GIS - 027	162,656	0.45%	160,973	0.43%	202,392	0.49%
Human Resource - 024	344,312	0.95%	200,742	0.54%	249,383	0.61%
MIS - 026	429,848	1.19%	662,860	1.77%	716,325	1.74%
Non-Departmental - 005	1,150,794	3.18%	1,111,699	2.97%	1,310,013	3.19%
Planning - 032	318,950	0.88%	432,292	1.15%	497,263	1.21%
Registration & Election - 051	227,220	0.63%	224,089	0.60%	263,775	0.64%
Register of Deeds - 060	304,518	0.84%	312,020	0.83%	321,090	0.78%
Risk Management - 025		0.00%	97,825	0.26%	98,807	0.24%
Treasurer - 044	362,721	1.00%	356,167	0.95%	370,800	0.90%
Fleet Operations - 210	423,425	1.17%	419,219	1.12%	493,744	1.20%
Zoning - 029		0.00%	291,435	0.78%	272,933	0.66%
Capital Leases - 999	148,444	0.41%	152,897	0.41%	157,430	0.38%
Circuit Court - 061	28,317	0.08%	66,010	0.18%	69,387	0.17%
Clerk of Court - 063	271,596	0.75%	302,910	0.81%	454,616	1.11%
Family Court - 064	296,807	0.82%	315,464	0.84%	366,650	0.89%
Magistrate-Countywide - 070	740,913	2.05%	761,058	2.03%	838,324	2.04%
Probate Court - 069	355,467	0.98%	379,084	1.01%	419,269	1.02%
Coroner - 068	321,155	0.89%	352,111	0.94%	396,338	0.97%
Emergency Management - 140	344,390	0.95%	329,897	0.88%	353,748	0.86%
Fire Service - 141	1,211,808	3.35%	1,325,096	3.54%	1,232,325	3.00%
Town of Kershaw - Fire - 142	108,576	0.30%	128,701	0.34%	153,699	0.37%
Lanc. Co Firefighters - 144	269,348	0.75%	89,708	0.24%	618,277	1.51%
Indian Land Rescue Squad - 157	47,821	0.13%	6,931	0.02%	-	0.00%
Lancaster Rescue Squad - 156	8,545	0.02%	5,365	0.01%	-	0.00%
Communications - 130	1,086,945	3.01%	1,463,178	3.91%	1,403,779	3.42%
Detention Center - 120	1,818,994	5.03%	1,736,060	4.63%	1,977,380	4.82%
School Resource Officer - 121	84,306	0.23%	107,209	0.29%	-	0.00%
Sheriff - 110 & 111	5,567,043	15.40%	6,244,632	16.67%	6,838,221	16.66%
Sheriff - Town of Kershaw - 117	500,670	1.38%	484,488	1.29%	482,250	1.17%
Victim's Assistance - 116		0.00%	-	0.00%	-	0.00%
Landfill - Solid Waste - 310	43,692	0.12%	30,075	0.08%	57,000	0.14%
Solid Waste Collections - 312	1,995,837	5.52%	2,093,364	5.59%	2,547,365	6.20%
Roads & Bridges - 202	2,098,350	5.80%	2,234,726	5.96%	2,262,293	5.51%
Animal Control - 318	293,919	0.81%	283,097	0.76%	142,050	0.35%
D.S.S. Family Independence - 602	58,516	0.16%	64,818	0.17%	58,330	0.14%
EMS - 153	5,444,725	15.06%	5,715,037	15.25%	5,563,280	13.55%
Environmental Health - 320	2,294	0.01%	-	0.00%	-	0.00%
Health Services - 330	82,946	0.23%	72,404	0.19%	82,600	0.20%
Juvenile Drug Court - 400	101,596	0.28%	102,004	0.27%	-	0.00%
Social Services - 601	61,568	0.17%	62,173	0.17%	64,210	0.16%
Veterans Affairs - 610	145,442	0.40%	150,045	0.40%	157,383	0.38%
Economic Development - 035	828,894	2.29%	517,134	1.38%	432,351	1.05%
	\$36,149,468	100.00%	37,464,194	100.00%	41,057,263	100.00%

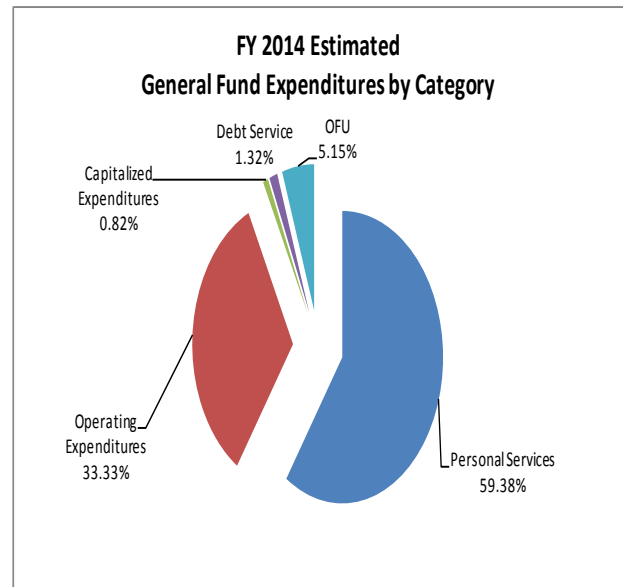
Fiscal Year 2013 Actual

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
\$ 20,762,595	\$ 12,317,922	\$ 667,194	\$ 488,410	\$ 1,913,347	\$36,149,468



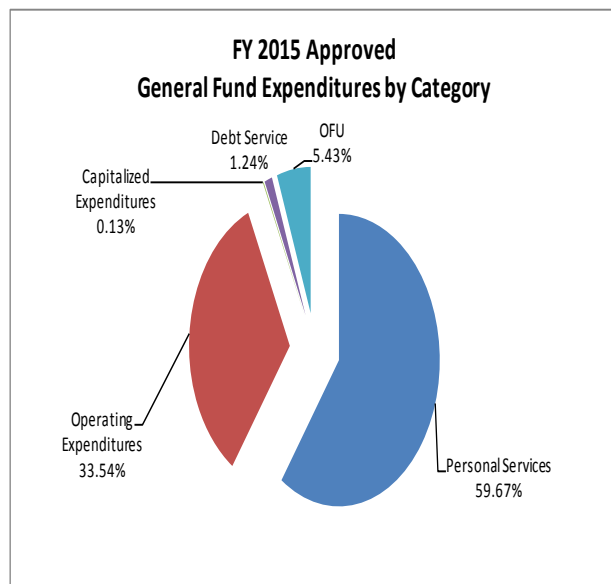
Fiscal Year 2014 Estimated

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
22,246,132	12,487,189	308,684	492,823	1,929,366	\$37,464,194



Fiscal Year 2015 Approved Budget

Personal Services	Operating Expenditures	Capitalized Expenditures	Debt Service	OFU	Total
24,497,715	13,771,817	52,400	507,430	2,227,901	\$41,057,263



Personal services is the largest category with 60% of expenditures. FY2014 was 59% and FY2013 was 57% of expenditures. Operating expenditures remained flat with 34% of budgeted expenditures. Capitalized expenditures will usually fluctuate from year to year. The majority of capital expenditures are not normally accounted for in the General Fund budget. OFU & Debt Services categories remained steady with 5% & 1% of the total budget.

General Government

The general government function is comprised of administrative and financial departments of the County. This function represents \$14,086,138 of the FY 2015 budget. Offices included in the General Fund and their fiscal year 2015 budgets as well as authorized positions are listed below:

General Government		Authorized Full-time Positions	Authorized Part-time Positions
Administrator - 021	\$ 706,465	6	1
Assessor - 041	715,926	11	1
Auditor - 043	370,344	7	
Building - 031	884,193	14	
Building Maintenance - 251	1,486,240	7	1
County Council - 011	1,364,200		7
Council Transfers - 012	1,050,557		
Delinquent Tax - 045	302,277	4	
Direct Assistance - 014	1,738,602		
Farmers Market - 095	-		
Finance - 023	513,379	7	
GIS - 027	202,392	2	
Human Resource - 024	249,383	2	
MIS - 026	716,325	1	
Non-Departmental - 005	1,310,013		
Planning - 032	497,263	6	
Registration & Election - 051	263,775	2	124
Register of Deeds - 060	321,090	5	
Risk Management - 025	98,807	1	
Treasurer - 044	370,800	6	
Fleet Operations - 210	493,744	7	
Zoning - 029	272,933	4	
Capital Leases - 999	157,430		
	<u>\$ 14,086,138</u>	<u>92</u>	<u>134</u>

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

Administrator – Department #021

Contact Information

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

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

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

Department Duties: The County Administrator ensures that all legislative actions, policy statements and other directives of County Council are implemented and are in compliance. The Administrator also prepares and recommends the implementation of the annual budget.

Furthermore, the Administrator serves as facilitator and problem solver by supporting the County's operating departments as they endeavor to fulfill their own individual missions.

The Lancaster County Welcome Center is also included in the Administrator's Budget. This

department's goal is to serve the residents of our county while being accessible to people visiting South Carolina. The department has brochures, maps, books, & gifts available.



Budget Highlights

The FY 2015 Budget increased by \$300,390 or 73.97% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also included in personal services is one new position of County Attorney and one new position of Paralegal. Operating expenditures include an increase of \$52,000 in the PS-Medical line item to pay for random drug screening for volunteer fire personnel, flu shots for at risk staff, & physiological testing for new hire deputies. Also included in operating expenditures is an increase of \$20,000 to pay for scanning and backing up agenda's, minutes, and other required paperwork. Another \$10,500 was added to operating expenditures in the FY2015 budget to pay for additional training for staff and supplies for the two new staff positions.

Fiscal Plan

Administrator - 021	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	276,088	283,848	478,965	195,117
Operating Expenditures	105,471	122,227	227,500	105,273
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	381,559	406,075	706,465	300,390

Assessor – Department #041

Contact Information

Location:

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

Hours:

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

Norman Anderson, Assessor
Phone (803) 285-6964

Department Duties: The primary functions of the Assessor's office is to identify, map, classify, appraise and assess residential, commercial, agricultural and vacant property in Lancaster County for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Lancaster County Ordinances. The Assessor provides annual real estate assessments to the County Auditor for the generation of real estate tax notices. The department reappraises and reassesses all property every five years in accordance with Section 12-43-217 of the SC Code of Laws.

Goals: To provide courteous service to all taxpayers and technical assistance to all departments in the County as needed.

Objectives: To perfect the quality of service we provide to our citizens which will make us a successful organization with integrity, professionalism, and courtesy; to provide a comprehensive and efficient department that is in compliance with all state laws and regulations; to provide excellent customer service.

Performance Indicators (calendar year)

Assessor - 041	2012 Actual	2013 Actual	2014 Estimated
#Lots Added or Split	482	953	1,600
#Parcels Revised	9,097	12,757	12,500
#New Construction on Books	602	660	1,056
#Property Transfers	2,386	4,764	5,000

Budget Highlights

The FY 2015 Budget increased by \$27,828 or 4% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures includes a \$7,000 increase in the Maintenance-Service Agreement line item to pay for Patriot & QPublic software maintenance.

Fiscal Plan

Assessor - 041	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	612,948	622,849	635,326	12,477
Operating Expenditures	83,012	65,249	80,600	15,351
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	695,960	688,098	715,926	27,828

Auditor – Department #043

Contact Information

Location:

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

Hours:

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

Cheryl Morgan, Auditor
Phone (803) 285-7424

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

The tax assessor appraises real property and the county auditor calculates bills and processes any changes needed to the tax files. The auditor assesses all personal property within the county. Taxable personal property includes: vehicles, campers, motor homes, motorcycles, furniture and equipment used in a business, aircraft, boats and motors for boats. All property, real and personal, are assessed by rates required by South Carolina State Law. The South Carolina Department of Revenue is required to provide values on personal

property and county auditors are mandated to use these values. Appeals on personal property, not returned to the South Carolina Department of Revenue, are also processed in the auditor's office. Appeals must be submitted in writing by the due date as required by South Carolina Codes of Law.

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

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



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

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

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

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

Auditor – Department #043 Continued

Goals: To ensure that all taxable property in Lancaster County is assessed and placed on the tax books as required by SC State law.

Objectives: Provide efficient and effective service to the citizens of Lancaster County; maintain highest levels of professional and ethical conduct.

Performance Indicators (calendar year)

Auditor - 043	2012 Actual	2013 Actual	2014 Estimated
#Temporary Tags Issued	502	533	540
#Vehicle Bills Assessed	80,481	82,614	85,000
#Real Estate Bills Assessed (includes BPP, DOR, etc.)	60,369	50,951	52,000

Budget Highlights

The FY 2015 Budget increased by \$16,249 or 4.59% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures increased mainly due to increases in equipment-general to purchase 2 printers and an increase in contractual services.

Fiscal Plan

Auditor - 043	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	302,784	312,390	315,432	3,042
Operating Expenditures	42,939	41,705	54,912	13,207
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	345,723	354,095	370,344	16,249

Building – Department #031

Contact Information

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

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

Vacant, Building Official
Phone (803) 285-1969

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

Goals: Ensure the health, safety and welfare of the citizens of Lancaster County while enhancing their quality of life, environment, and growth through effective and comprehensive building code enforcement; provide courteous and technical assistance to educate the general public.

Objectives: strive and perfect the quality of service we provide to our citizens which will make us a premier building organization with integrity, professionalism, and courtesy;

ensure all contractors are properly licensed in the state of SC and all their proposed construction projects comply with the provisions of Lancaster County ordinances and the International Building Codes; to provide a comprehensive and efficient building inspection to ensure a safe and code compliant structure for all occupants whether residential or commercial.



Performance Indicators (calendar year)

Building - 031	2012 Actual	2013 Actual	2014 Estimated
#Plan Reviews Completed	910	1,416	1,600
#Permits Issued	2,968	2,843	3,000
#Inspections Completed	11,896	24,882	25,500

Budget Highlights

The FY 2015 Budget increased by \$193,203 or 27.96% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also included in personal services is one new position of Commercial Plans Reviewer.

Fiscal Plan

Building - 031	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	698,832	618,180	806,143	187,963
Operating Expenditures	102,280	60,310	78,050	17,740
Capitalized Expenditures	15,500	12,500	-	(12,500)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	816,612	690,990	884,193	193,203

Building Maintenance – Department #251

Contact Information

Location:

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

Hours:

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

Jimmy Barton, Director
Phone (803) 285-1565

Department Duties: The County Building Maintenance Department is responsible for maintaining county facilities including division of electric, plumbing, carpentry, HVAC, and other assigned projects. Evaluates and makes recommendations to Administration regarding major repairs.

Oversee contractors performing repairs and other projects. This department also makes deliveries, oversees community service workers, sets up for county functions and events for various departments, assists the IT department in pulling wire for new installations, unlocks administrative building, and replenishes supplies.

Goals: Ensure all County owned properties are maintained and in safe working conditions for citizens and employees.

Objectives: Maintain and repair property and equipment in a timely manner and with no or limited interruption of service; Ensure competitive bidding prices are obtained to minimize cost of repairs and maintenance.

Performance Indicators (calendar year)

Building Maintenance - 251	2012 Actual	2013 Actual	2014 Estimated
#Total Jobs Completed	n/a	1,738	2,356
#Maintenance Jobs Completed	n/a	1,112	1,732
#Non-maint. Jobs Completed	n/a	623	624

Budget Highlights

The FY 2015 Budget increased by \$151,364 or 11.34% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also included in personal services is one new position of Building Maintenance. Operating expenditures increased primarily for \$7,300 custodial supplies, \$2,000 equipment-general, \$21,000 maintenance-service agreements, & \$27,000 maintenance-buildings & grounds. \$10,000 was approved for capital equipment.

Fiscal Plan

Building Maintenance - 251	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	302,774	302,576	366,540	63,964
Operating Expenditures	884,613	1,032,300	1,109,700	77,400
Capitalized Expenditures	29,528	-	10,000	10,000
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,216,915	1,334,876	1,486,240	151,364

County Council – Department #011

Contact Information

Location:

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

Larry McCullough,
Chairman
Phone (803) 802-5888

Department Duties: County Council makes policy decisions for Lancaster County as established by State law, sets primary policies establishing the community vision, and states the organizational mission. The Council is elected for four (4) year terms and elections are held in even numbered years, with three (3) members one election and the other four (4) members the following election. While elections are held in November, the terms of office begin on January 1, of the following year. At the first meeting in January after an election, the Council appoints one member to be Chair, one member to be Vice Chair, and one member to be Secretary. The Council meets the second and

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

Location of meetings:

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

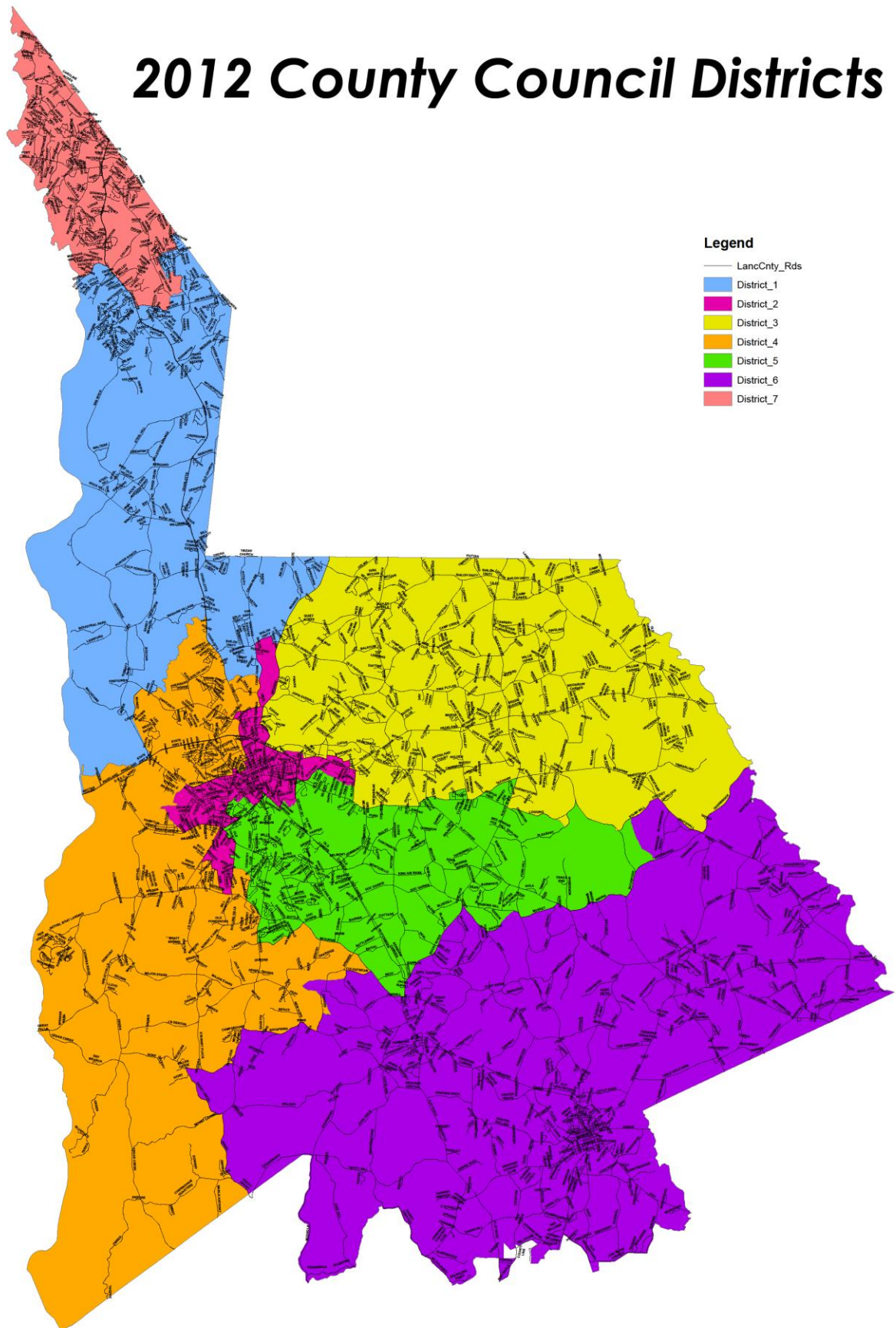
Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during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



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

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

2012 County Council Districts



County Council – Department #011 Continued

Budget Highlights

The FY 2015 Budget increased by \$515,403 or 60.72% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance and increases in health insurance. Operating expenditures were primarily impacted by a legal settlement. OFU of \$134,000 are for a transfer to the KEER-SSRB account as a loan to pay for bond issuance costs to be repaid after bonds are issued.

Fiscal Plan

County Council - 011	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	108,429	112,561	114,200	1,639
Operating Expenditures	1,153,997	686,236	1,066,000	379,764
Capitalized Expenditures	22,345	-	-	-
Debt Service	50,000	50,000	50,000	-
Other Financing Uses	-	-	134,000	134,000
Total	1,334,771	848,797	1,364,200	515,403

Council Transfers – Department #012

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

Budget Highlights

The FY 2015 transfers approved include: Recreation \$1,000,557 & Airport \$50,000. These are transfers that are done each year to assist the departments with operating costs. The increase is due to increases in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also included in the FY2015 budget is funding for one new position of Park Maintenance in the Recreation Fund.

Fiscal Plan

Council Transfers - 012	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	920,428	920,428	1,050,557	130,129
Total	920,428	920,428	1,050,557	130,129

Delinquent Tax - Department #045

Contact Information

Location:

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

Hours:

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

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

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

Goals: To effectively and efficiently collect the delinquent taxes on all types of property either through direct payment by taxpayers or by the sale of property as mandated by State law.

Objectives: To provide customer service to Lancaster County residents, tax sale bidders, and other Lancaster County departments this is efficient and accurate; ensure compliance with Title XII of the SC Code of Laws

that govern delinquent tax sales.

Performance Indicators (calendar year)

Delinquent Tax - 045	2012 Actual	2013 Actual	2014 Estimated
\$Delinquent Taxes Collected	n/a	8,026,856	4,500,000
\$Collected via Set-Off Debt	n/a	7,934	9,000
# Properties Redeemed	n/a	332	350

Budget Highlights: The FY 2015 Budget increased by \$13,648 or 4.73% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. The increase in operating expenditures was primarily contractual services costs to pay a third party to post delinquent properties.

Fiscal Plan

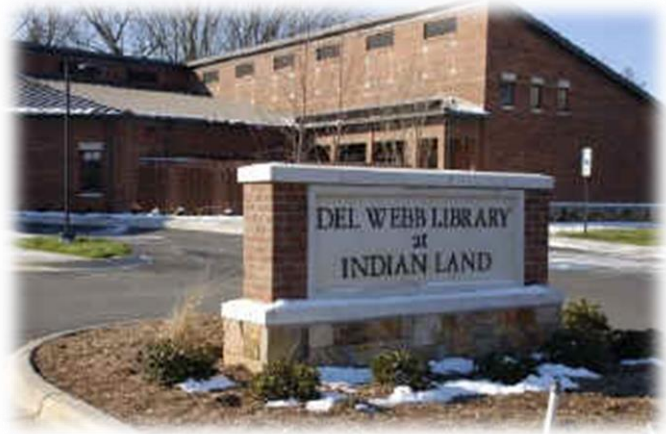
Delinquent Tax - 045	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	155,619	168,706	173,707	5,001
Operating Expenditures	106,358	119,923	128,570	8,647
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	261,977	288,629	302,277	13,648

Direct Assistance – Department #014

Department Duties

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

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



Budget Highlights

The FY 2015 Budget increased by \$137,875 or 8.61% over FY 14 estimated expenditures. Major funding in this department includes \$189,000 to the Public Defender, \$251,500 to the Sixth Judicial Circuit Court, \$58,147 to Catawba RPC, \$56,000 to Lancaster Soil & Water District, and \$39,904 to USC Lancaster for academic building fund. OFU include \$1,043,344 to the Lancaster County Library for operating cost, and salaries and fringe benefits including a 1% Cost of living raise for employees.

Fiscal Plan

Direct Assistance - 014	2013	2014	2015	Change From
	Actual	Estimated	Adopted	Prior Year
Personal Services	-	-	-	-
Operating Expenditures	622,415	591,789	695,258	103,469
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	992,919	1,008,938	1,043,344	34,406
Total	1,615,334	1,600,727	1,738,602	137,875

Farmers Market – Department #095

Contact Information

Location:

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

Hours (Seasonal):

*Tues., Thurs., & Sat.
7:00am to 4:00pm*

Phone (803) 285-1565

Department Duties: Operate, maintain, supervise and generally control the county farmers' market, prepare and recommend to the council an annual operating budget, interview and recommend to council any needs for employees, recommend to council such fees and charges for the use of the facilities of the farmers market, prepare and recommend to the council any rules and regulations for use and operation of the market, collect and remit to the county all fees and charges of the farmers' market on a weekly basis during operation of the market, disseminate information concerning the use and advantages of the farmers' market, and



promote and facilitate the use by producers and consumers of Lancaster County of the farmers' market. In fiscal year 2013 the administrative responsibilities of the Farmer's Market were transferred to the Recreation Department and the Farmer's Market Commission board was dissolved.

Goals: To promote the establishment and operation of the Farmer's Market in Lancaster County for the mutual benefit of farmers and consumers in this area.

Objectives: To provide excellent customer service to the citizens of Lancaster County; continue to work with area farmers to provide a suitable place where they can market their goods.

Performance Indicators (calendar year)

Farmers Market - 095	2012 Actual	2013 Actual	2014 Estimated
#Booths Rented	n/a	n/a	188
#Days Market Opened	n/a	n/a	41

Budget Highlights

This budget for this department was moved under the Recreation Department in FY2015.

Fiscal Plan

Farmers Market - 095	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	-	-
Operating Expenditures	2,174	749	-	(749)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	2,174	749	-	(749)

Finance – Department #023

Contact Information

Location:

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

Hours:

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

Veronica Thompson,
Director

Phone (803) 416-9301

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

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



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

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

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



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

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

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

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

Finance – Department #023 Continued**Performance Indicators (calendar year)**

Finance - 023	2012 Actual	2013 Actual	2014 Estimated
#AP Vouchers Issued	14,795	13,754	14,000
#PR Checks Issued	3,632	3,799	2,516
#PR Direct Deposit Issued	9,611	10,006	12,196
#Journal Entries Processed	2,125	2,327	2,400
#PO Issued	1,550	998	1,000

Budget Highlights

The FY 2015 Budget increased by \$27,646 or 5.69% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures increased primarily due to an increase of \$2,500 for additional software licenses. \$5,600 was budgeted for capitalized expenditures.

Fiscal Plan

Finance - 023	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	427,126	446,911	465,279	18,368
Operating Expenditures	37,521	38,822	42,500	3,678
Capitalized Expenditures	-	-	5,600	5,600
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	464,647	485,733	513,379	27,646

GIS – Department #027

Contact Information

Location:

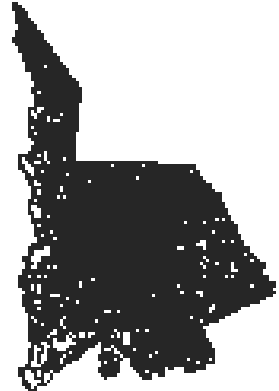
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721

Hours:

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

Kevin Granata, Director
Phone (803) 285-6964

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



Performance Indicators (calendar year)

GIS - 027	2012 Actual	2013 Actual	2014 Estimated
#New Parcels Created	470	953	2,000

Budget Highlights

The FY 2015 Budget increased by \$41,419 or 25.73% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. One new position, GIS Specialist, is also included in the FY15 budget and is funded 50% from this department and 50% from the E911 fund.

Fiscal Plan

GIS - 027	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	117,290	122,305	151,292	28,987
Operating Expenditures	35,466	38,668	51,100	12,432
Capitalized Expenditures	9,900	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	162,656	160,973	202,392	41,419

Human Resources – Department #024

Contact Information

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

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

Lisa Robinson, Director
Phone (803) 416-9423

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

Goals: Ensure Lancaster County hires suitable candidates; facilitate departmental operations in a professional manner; ensure

compliance to labor laws both State and Federal.

Objectives: Continue to recruit new employees for vacant positions; manage training, benefit, and classification/compensation programs for existing Lancaster County employees; manage and oversee implementation of Federal laws governing family and medical leave.



Performance Indicators (calendar year)

Human Resource - 024	2012 Actual	2013 Actual	2014 Estimated
#Applications Taken	1,276	1,331	1,134
#Insurance Changes Processed	296	396	366
#New Hires Processed	208	190	238
#Disciplinary Actions	44	111	61

Budget Highlights

The FY 2015 Budget increased by \$48,641 or 24.23% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. A merit pool of \$46,863 was also included in the FY15 budget.

Fiscal Plan

Human Resource - 024	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	211,516	121,156	170,383	49,227
Operating Expenditures	132,796	79,586	79,000	(586)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	344,312	200,742	249,383	48,641

MIS (Management of Information Systems) – Department #026

Contact Information

Location:

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

Hours:

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

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

Department Duties: The 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.

Goals: To promote informed decision-making and to improve county efficiency by providing the citizens and staff of Lancaster County informational resources through existing and emerging technologies.



Performance Indicators (calendar year)

MIS - 026	2012 Actual	2013 Actual	2014 Estimated
#Calls for Service	n/a	720	750

Budget Highlights

The FY 2015 Budget increased by \$53,465 or 8.07% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures were increased primarily due to increases in the utilities-telephone line item to pay for redundant fiber and for point to point hosted desktops with VC3, a cloud based system.

Fiscal Plan

MIS - 026	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	83,739	44,094	54,825	10,731
Operating Expenditures	317,719	598,533	661,500	62,967
Capitalized Expenditures	28,390	20,233	-	(20,233)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	429,848	662,860	716,325	53,465

Non-Departmental – Department #005

Department Duties

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

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

Budget Highlights

The FY 2015 Budget increased by \$198,314 or 17.84% over FY 14 estimated expenditures. The increase in personal services was mainly due to increases in our retiree insurance benefits. Operating expenditures increased due to increases in general tort & liability insurance (\$68K) and the medically indigent (\$26K) line items.

Fiscal Plan

Non-Departmental - 005	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	292,620	208,682	296,000	87,318
Operating Expenditures	858,174	903,017	1,014,013	110,996
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,150,794	1,111,699	1,310,013	198,314

Planning – Department #032

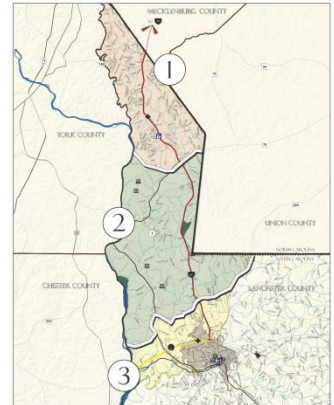
Contact Information

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

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

Penelope Karagounis,
Director
Phone (803) 285-6005

Department Duties: The Lancaster County Planning Department is responsible for all of the planning activities which take place within Lancaster County, and the Towns of Heath Springs and Kershaw. The department is responsible for writing all of the regulations which govern development within these four jurisdictions and providing technical support to the County and Municipal Councils, the Lancaster County Planning Commission and the Lancaster County Board of Zoning Appeals on all planning topics and makes recommendations on items which are before the Planning Commission prior to these items being heard by the various councils.



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

Objectives: Concentrate development in those areas of the County where the infrastructure is in place or could easily be extended to accommodate this growth; enhance the outcome of development through development criterion and standards; protect land values through proper planning and responsible development practices.

Performance Indicators (calendar year)

Planning - 032	2012 Actual	2013 Actual	2014 Estimated
# Rezoning Cases	16	27	25
# Text Amendments	20	12	17
# BZA Cases	21	17	25
# Dev. Review Committee Cases	8	21	30

Budget Highlights

The FY 2015 Budget increased by \$64,971 or 15.03% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. One new Planner was also funded in FY15.

Fiscal Plan

Planning - 032	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	283,715	252,590	389,409	136,819
Operating Expenditures	35,235	161,709	107,854	(53,855)
Capitalized Expenditures	-	17,993	-	(17,993)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	318,950	432,292	497,263	64,971

Registration & Election – Department #051

Contact Information

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

Hours:
8:30 a.m. – 5:00 p.m.

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

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

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



Goals: Work with GIS and Planning departments to add new precincts in the Indian Land area to comply with state and federal laws and regulations.

Objectives: Complete the implementation of an electronic asset inventory system and inventory process procedures to have better security measures when voting equipment is at all times.

Performance Indicators (calendar year)

Registration & Election - 051	2012 Actual	2013 Actual	2014 Estimated
#Primary Ballots Cast	1,423	0	5,438
#General Election Ballots Cast	33,473	0	30,000
#Runoff Ballots Cast	0	0	1,417
#Precincts Open	29	0	29

Budget Highlights

The FY 2015 Budget increased by \$39,686 or 17.71% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures increased primarily for postage and supplies to mail new voter registration cards to voters whose precinct has changed.

Fiscal Plan

Registration & Election - 051	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	156,860	147,851	170,635	22,784
Operating Expenditures	70,360	76,238	93,140	16,902
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	227,220	224,089	263,775	39,686

Register of Deeds – Department #060

Contact Information

Location:

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

Hours:

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

John Lane, Director
Phone (803) 416-9440

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

Goals: To provide for the recordation, maintenance and availability of county records dealing with real and personal property. Our ultimate Goal is to provide the best and most efficient services possible to all citizens.

Objectives: Ensure all funds are paid to the state monthly, minus 3% for timely filing; provide up-to-date work center for records to be researched; maintain a good working relationship with BIS to ensure proper back up all of our documents, to produce microfilm that is transmitted to the SC Archives, and to ensure the working performance of our recording system.

Performance Indicators (calendar year)

Register of Deeds - 060	2012 Actual	2013 Actual	2014 Estimated
#Deeds Recorded	3,971	4,693	3,846
#Mortgage Documents Recorded	7,835	8,336	5,085
#Power of Attorneys Recorded	1,044	931	785
#Passports Issued	545	1,646	2,144

Budget Highlights

The FY 2015 Budget increased by \$9,070 or 2.91% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Register of Deeds - 060	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	226,811	225,582	235,340	9,758
Operating Expenditures	77,707	78,680	85,750	7,070
Capitalized Expenditures	-	7,758	-	(7,758)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	304,518	312,020	321,090	9,070

Risk Management – Department #025

Contact Information

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

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

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

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

Goals: To ensure the safe condition of county equipment and ensure compliance with various codes and regulations.

Objectives: Ensure county employees receive appropriate and timely initial injury care; ensure all vehicles and equipment owned and operated by Lancaster County are repaired once damaged or involved in an accident; timely report all WC & P&L claims; complete five building/site inspections each month.

Performance Indicators (calendar year)

Risk Management - 025	2012 Actual	2013 Actual	2014 Estimated
#Injuries Reported	50	53	38
#Workers Comp. Claims	34	42	30
#Property & Liab. Claims	35	32	30
#Inspections Performed	60	60	30

Budget Highlights

The FY 2015 Budget increased by \$982 or 1% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Risk Management - 025	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	65,716	74,807	9,091
Operating Expenditures	-	32,109	24,000	(8,109)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	-	97,825	98,807	982

Treasurer – Department #044

Contact Information

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

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

Carrie Helms, Treasurer
Phone (803) 285-7939

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



Goals: To efficiently, effectively, and fairly

serve the taxpayers of Lancaster County.

Objectives: For vehicles bill payments that are received in the mail, change process so that the DMV will mail paid receipt and decal; Save on postage with new process; Continue to provide taxpayer conveniences by offering multiple payment options (cash, check, credit card) by mail, online, phone, drive-thru, or walk-in.

Performance Indicators (calendar year)

Treasurer - 044	2012 Actual	2013 Actual	2014 Estimated
**#Vehicle Bills Collected	71,397	72,225	75,191
**#Real Estate Bills Collected	50,179	50,899	49,980
Total \$Receipts Collected	121,913,751	133,017,006	139,667,856
Total #Refund Checks Processed	2,667	2,070	2,122
**Fiscal year			

Budget Highlights

The FY 2015 Budget increased by \$14,633 or 4.11% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Personal Services was also impacted by a decrease of \$13,900 in the employer health insurance line item due to employee's changing health coverage.

Fiscal Plan

Treasurer - 044	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	258,558	259,413	256,750	(2,663)
Operating Expenditures	104,163	96,754	114,050	17,296
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	362,721	356,167	370,800	14,633

Fleet Operations – Department #210

Contact Information

Location:

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

Hours:

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

Brandon Elliott, Director
Phone (803) 285-6939

Department Duties: Fleet Operations provides the Purchasing Department with all vehicle and equipment specifications and possible vendors. The department checks all vehicle and equipment bids and assists departments in bid decisions. We also inspect & ensure that the vehicles and equipment meet specifications at the time of delivery. Fleet Operations outfits all vehicles and equipment with a first aid kit, fire extinguisher and affixes County seals. After the useful life of vehicles or equipment, all radios, lights, safety equipment, and signage are removed. Vehicles are then prepared and sold at auction on www.govdeals.com.



Goals: Ensure the safe condition of

county equipment through preventive and unscheduled maintenance, facilitate departmental operations by completing equipment repairs timely, and ensure compliance with various codes and regulations related to motor vehicle operations.

Objectives: Ensure that all vehicles and equipment owned and operated by Lancaster County are routinely maintained and continue to run in a safe working condition; Maintain and repair vehicles and equipment in a timely manner as to minimize down time and service interruptions; Insure that vendor's prices are constantly monitored to minimize repair and maintenance costs.

Performance Indicators (calendar year)

Fleet Operations - 210	2012 Actual	2013 Actual	2014 Estimated
Total # Work Orders	2,289	2,310	2,358
Total Days Down Time	1,808	766	1,860
Workorder % Preventive Maint.	12%	7%	10%
Workorder % Unscheduled Maint.	88%	93%	90%

Budget Highlights

The FY 2015 Budget increased by \$74,525 or 17.78% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures increased primarily for an increase of \$50K in the maintenance-service agreement line item for monitoring GPS tracking systems in County vehicles.

Fiscal Plan

Fleet Operations - 210	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	327,752	322,989	347,601	24,612
Operating Expenditures	90,544	87,807	146,143	58,336
Capitalized Expenditures	5,129	8,423	-	(8,423)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	423,425	419,219	493,744	74,525

Zoning – Department #029

Contact Information

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

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

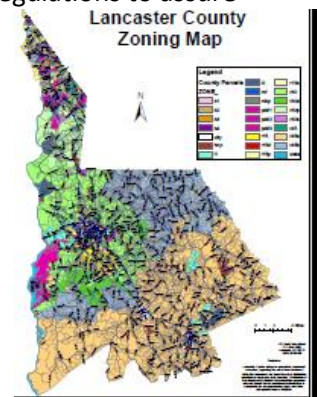
Kenneth Cauthen, Zoning
Official
Phone (803) 416-9777

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

Goals: To assist the public with providing useful information to the public concerning the utilization of their property.

Objectives: Properly research parcels in order to provide accurate information; respond promptly

to citizens complaints; continue to work well with other departments to assist the public.



Performance Indicators (calendar year)

Zoning - 029	2012 Actual	2013 Actual	2014 Estimated
#Zoning Permits Issued	n/a	1,677	1,776
#Zoning Complaints	n/a	649	512
#Flood Plain Inquiries	n/a	62	120
#Demolition Calls & Inquiries	n/a	156	175
#Zoning Inquires	n/a	n/a	600

Budget Highlights

The FY 2015 Budget decreased by (\$18,502) or -6.35% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures decreased primarily due to a reduction in the demolition expense line item.

Fiscal Plan

Zoning - 029	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	197,026	202,133	5,107
Operating Expenditures	-	94,409	70,800	(23,609)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	-	291,435	272,933	(18,502)

Capital Leases – Department #999

This department accounts for the payments on certain capital leases that are funded in the General Fund. Fiscal year 2015 budgeted lease payments are for payments on the energy management project.

Fiscal Plan

Capital Leases - 999	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capitalized Expenditures	-	-	-	-
Debt Service	148,444	152,897	157,430	4,533
Other Financing Uses	-	-	-	-
Total	148,444	152,897	157,430	4,533

Administration of Justice



Historic Courthouse (L) New Courthouse (R)

The administration of justice function is comprised of judicial and court system departments of the County. This function represents \$2,148,246 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2015 budgets and authorized positions are listed below:

Administration of Justice		Authorized Full-time Positions	Authorized Part-time Positions
Circuit Court - 061	\$ 69,387		2
Clerk of Court - 063	454,616	8	
Family Court - 064	366,650	6	3
Magistrate-Countywide - 070	838,324	15	
Probate Court - 069	419,269	7	1
	<u>\$ 2,148,246</u>	<u>36</u>	<u>6</u>

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

Circuit Court – Department #061

Contact Information

Location:

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

Hours:

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

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

Department Duties:

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

Performance Indicators (calendar year)

Circuit Court - 061	2012	2013	2014
	Actual	Actual	Estimated
#Juror Summons to Court	2,850	3,750	4,050

Budget Highlights

The FY 2015 Budget increased by \$3,377 or 5.12% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. The operating expenditures category remained primarily flat. There was a slight increase in utilities-telephones. This budget reflects no anticipated increases in the number of weeks required for General Session court hearings.

Fiscal Plan

Circuit Court - 061	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	9,240	21,469	23,387	1,918
Operating Expenditures	19,077	44,541	46,000	1,459
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	28,317	66,010	69,387	3,377

Clerk of Court – Department #063

Contact Information

Location:

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

Hours:

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

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

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



Performance Indicators (calendar year)

Clerk of Court - 063	2012 Actual	2013 Actual	2014 Estimated
#General Session Cases Disposed	1,669	1,863	2,400
#Common Pleas Cases Disposed	2,066	1,990	1,600

Budget Highlights

The FY 2015 Budget increased by \$151,706 or 50.08% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Personal Services was also impacted by the addition of one new position of Docket Clerk. The Juvenile Drug Court department was consolidated with the Clerk of Court department for FY15 so this adds one new full-time staff member, Drug Coordinator. This consolidation also affects the operating expenditures. The FY14 budget for the Juvenile Drug Court was \$110,000.

Fiscal Plan

Clerk of Court - 063	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	241,831	271,380	378,917	107,537
Operating Expenditures	29,765	31,530	75,699	44,169
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	271,596	302,910	454,616	151,706

Family Court – Department #064

Contact Information

Location:

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

Hours:

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

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

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

Performance Indicators (calendar year)

Family Court - 064	2012 Actual	2013 Actual	2014 Estimated
#Family Court Cases Disposed	961	884	800
#Child Support Payments Processed	41,741	39,612	35,000

Budget Highlights

The FY 2015 Budget increased by \$51,186 or 16.23% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also affecting this category was the addition of one new part-time Bailiff. Operating expenditures increased primarily due to an increase of \$40K in the SP-DSS Incentive line item over the actual FY2014 expenditures.

Fiscal Plan

Family Court - 064	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	229,268	251,826	258,150	6,324
Operating Expenditures	67,539	56,899	108,500	51,601
Capitalized Expenditures	-	6,739	-	(6,739)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	296,807	315,464	366,650	51,186

Magistrates - Countywide – Department #070

Contact Information

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

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

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

Department Duties: The Magistrates' Courts provide services for all cases not tried in the Circuit Courts.

Salaries and fringes as well as supplies, utilities and rent are accounted for in this department. Magistrate Court jurors are also paid from this department.

Goals: To comply with set procedures on Judicial standards, Orders, and Statutes.

Objectives: To have a safe and proper place to hold bond court.



Performance Indicators (fiscal year)

Magistrate-Countywide - 070	2012 Actual	2013 Actual	2014 Estimated
#Criminal Docket Cases Filed	2,570	2,562	2,493
#Traffic Docket Cases Filed	9,562	9,933	11,209
#Civil Docket Cases Filed	2,335	2,149	2,348

Budget Highlights

The FY 2015 Budget increased by \$77,266 or 10.15% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also affecting this category was the addition of one new full-time bond clerk in FY15.

Fiscal Plan

Magistrate-Countywide - 070	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	678,882	695,497	761,624	66,127
Operating Expenditures	62,031	65,561	76,700	11,139
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	740,913	761,058	838,324	77,266

Probate Court – Department #069

Contact Information

Location:

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

Hours:

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

Sandra Estridge, Judge
Phone (803) 283-3379

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

The forerunner to the Probate Court was the Court of the Ordinary. The S.C. Constitution of 1868 replaced the Court of the Ordinary with the Probate Court. Changes to the S.C. Constitution in 1895 required the Probate Court to be dependent on the General Assembly for funding and legal procedures. Unlike other judges in South Carolina, the probate judge is selected by popular election to a four-year term.

Performance Indicators (fiscal year)

Probate Court - 069	2012 Actual	2013 Actual	2014 Estimated
#Estates Disposed	596	545	n/a
#Marriage License Issued	476	469	n/a
#Guardianship/Conservatorships Disposed	43	16	n/a
#Mental/Chemical Hearings Held	132	118	n/a

Budget Highlights

The FY 2015 Budget increased by \$40,185 or 10.60% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Probate Court - 069	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	323,294	344,617	381,014	36,397
Operating Expenditures	32,173	34,467	38,255	3,788
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	355,467	379,084	419,269	40,185

Public Safety & Law Enforcement



The public safety & law enforcement function is comprised of law enforcement and emergency management departments of the County. This function represents \$13,456,017 of the annual general fund budget. Offices included in the



General Fund and their fiscal year 2015 budgets and authorized positions are listed below:

Public Safety & Law Enforcement		Authorized Full-time Positions	Authorized Part-time Positions
Coroner - 068	\$ 396,338	4	10
Emergency Management - 140	353,748	3	
Fire Service - 141	1,232,325		
Town of Kershaw - Fire - 142	153,699	2	1
Lanc. Co Firefighters - 144	618,277	16	15
Indian Land Rescue Squad - 157	-		
Lancaster Rescue Squad - 156	-		
Communications - 130	1,403,779	24	2
Detention Center - 120	1,977,380	29	
School Resource Officer - 121	-		2
Sheriff - 110 & 111	6,838,221	93	5
Sheriff - Town of Kershaw - 117	482,250	8	
Victim's Assistance - 116	-		
	\$ 13,456,017	179	35

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

Coroner – Department #068

Contact Information

Location:

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

Hours:

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

Michael Morris, Coroner
Phone (803) 416-9909

Department Duties: This department determines and certifies the cause and manner of death for all cases deemed by SC law to fall under the coroner including natural, homicide, suicide, accident, and undetermined. The department provides scene investigations, authorizes autopsies, maintains records in a manner compliant with state and federal laws, notifies families of death, and prepares court testimony as needed. It is our commitment to always go above and beyond what is expected to better serve the citizens of Lancaster County and address their needs in a time of loss. We pride ourselves on helping our



Coroner's Office

families cope with death and understanding the processes that follow in the months after. We strive to continually better ourselves through education and training.

Goals: Our mission is to provide the citizens of Lancaster County the most thorough investigation possible to determine the cause and manner of death of a loved one.

Objectives: Effectively, efficiently, and accurately assess and determine manner and cause of death; establish and maintain a transport team to best serve the needs of the County; maintain a state of readiness for day to day operations as well as mass casualty events.

Performance Indicators (calendar year)

Coroner - 068	2012	2013	2014
	Actual	Actual	Estimated
#Total Deaths	294	392	494
#Total Autopsies	60	42	56
Estimated Case Hours	4,270	4,527	5,928
#Estimated Transports	24	126	130

Budget Highlights

The FY 2015 Budget increased by \$44,227 or 12.56% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Seven new positions, part-time transporters, were also included in the category. Transport services were previously paid on a contractual basis out of operating expenditures.

Fiscal Plan

Coroner - 068	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	210,338	223,729	249,238	25,509
Operating Expenditures	110,817	128,382	147,100	18,718
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	321,155	352,111	396,338	44,227

Emergency Management – Department #140

Contact Information

Location:

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

Hours:

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

Morris Russell, Director
Phone (803) 285-7333

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



Goals: Our mission is to prepare the citizens of Lancaster County through prevention and training for emergencies and disasters and to warn of impending danger.

Objectives: To assess and reduce disaster risks; prepare emergency plans to ensure that emergency communications are maintained and operational during emergencies; respond to incidents as required; provide assistance to those impacted by disaster.

Performance Indicators (calendar year)

Emergency Management - 140	2012 Actual	2013 Actual	2014 Estimated
#Responses to Severe Weather	18	5	8
#Responses to Haz Mat. Incidents	2	2	4
#Public Preparedness Presentations/V	5	22	10
#Private Industry Emg. Plan Review s	8	10	8

Budget Highlights

The FY 2015 Budget increased by \$23,851 or 7.23% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures increased primarily due to a new maintenance contract for an uninterrupted power supply unit in the EOC building.

Fiscal Plan

Emergency Management - 140	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	189,559	196,165	202,248	6,083
Operating Expenditures	154,831	133,732	151,500	17,768
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	344,390	329,897	353,748	23,851

Fire Service – Department #141

Contact Information

Location:

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

Hours:

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

Morris Russell, Director
Phone (803) 285-7333

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



Goals: To support the 19 Fire Departments to insure maximum effectiveness of assets, to facilitate training, vehicle maintenance, and record keeping.

Objectives: Maintain the operability of all fire service vehicles/trailers; insure that ISO standards are maintained; maintain department training levels through the in-service training program.

Performance Indicators (calendar year)

Fire Service - 141	2012 Actual	2013 Actual	2014 Estimated
Total Incident Reports	3,682	3,533	5,500
Fire Marshal Plan Reviews	26	30	60
Fire Marshal Inspections	98	107	108

Budget Highlights

The FY 2015 Budget decreased by (\$92,771) or -7.00% over FY 14 estimated expenditures. This decrease was due to transferring all personnel costs for six full-time employees and related operating expenditures to department 144, Lancaster County Firefighters. This department will continue for all other fire commission related activities such as equipment, training, utilities, etc. for the volunteer fire departments. Debt service was included for funding a three year lease-purchase of motor vehicle crash extrication tool packages for each volunteer fire department.

Fiscal Plan

Fire Service - 141	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	336,248	344,171	-	(344,171)
Operating Expenditures	867,031	942,597	932,325	(10,272)
Capitalized Expenditures	8,529	38,328	-	(38,328)
Debt Service	-	-	300,000	300,000
Other Financing Uses	-	-	-	-
Total	1,211,808	1,325,096	1,232,325	(92,771)

Town of Kershaw-Fire- Department #142

Contact Information

Location:

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

Hours:

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

*Morris Russell, Director
Phone (803) 285-7333*

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



Budget Highlights

The FY 2015 Budget increased by \$24,998 or 19.42% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Town of Kershaw - Fire - 142	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	104,912	122,513	145,799	23,286
Operating Expenditures	3,664	6,188	7,900	1,712
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	108,576	128,701	153,699	24,998

Lancaster County Firefighters– Department #144

Contact Information

Location:

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

Hours:

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

*Morris Russell, Director
Phone (803) 285-7333*

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



buildings, and preparation for special events.

Budget Highlights

This was a newly funded department in FY2013 that came about as a result of the County being awarded a SAFER grant from the Department of Homeland Security. The grant will fund 10 firefighter salaries (not overtime) and benefits for three years. The County is funding items not covered by the grant such as overtime, training, equipment and uniforms. After the grant ends, the County will fund the entire department including an estimated annual cost of \$500,000 in wages and benefits. The FY2014 Budget includes funding for a full year of operating costs. Most one-time and start-up costs were funded in the FY2013 budget. The FY 2015 Budget increased by \$528,569 or 589.21% over FY 14 estimated expenditures. This grant ends in February 2015 so this department funds the full-time firefighters for the remainder of the fiscal year. One new employee, full-time data entry clerk, was funded in the FY2015 budget. The personal services category was also impacted by transferring six full-time employees from department 141, Fire Service. There was also an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Lanc. Co Firefighters - 144	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	24,060	52,147	565,277	513,130
Operating Expenditures	60,664	37,561	53,000	15,439
Capitalized Expenditures	184,624	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	269,348	89,708	618,277	528,569

Indian Land Rescue Squad – Department #157

Department Duties

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

Budget Highlights

There was no funding for this department in the FY 2015 Budget. The department was transferred to the Lancaster County EMS, department 153 beginning in FY2015.

Fiscal Plan

Indian Land Rescue Squad - 157	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	29,717	6,931	-	(6,931)
Capitalized Expenditures	18,104	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	47,821	6,931	-	(6,931)

Lancaster Rescue Squad – Department #156

Department Duties

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

Budget Highlights

There was no funding for this department in the FY 2015 Budget. The department was transferred to the Lancaster County EMS, department 153 beginning in FY2015.

Fiscal Plan

Lancaster Rescue Squad - 156	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	366	-	-	-
Operating Expenditures	8,179	5,365	-	(5,365)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	8,545	5,365	-	(5,365)

Communications– Department #130

Contact Information

Location:

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

Hours:

E911 communications is
available 24 hours a day.

Chris Nunnery, Director
Phone (803) 313-2188

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

The telecommunications operators also operate the links to the state and federal computer systems and process approximately 3,500 requests per month generated by deputy sheriffs and police officers.

Typically, they seek information on wanted or missing persons, lost or stolen auto tags, stolen vehicles, driver's license status and stolen articles.



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

Goals: To serve as a vital link between the citizens and public safety agencies of Lancaster County.

Objectives: To collect and disseminate all requests for service in a prompt, courteous, and efficient manner for all of our customers; help save lives, protect property, and assist the public in their time of need.

Performance Indicators (calendar year)

Communications - 130	2012 Actual	2013 Actual	2014 Estimated
Total 911 Calls	52,311	49,812	46,740
EMS Calls	12,209	12,534	12,170
Rescue Squad Calls	168	106	146
Fire Calls	4,443	4,195	5,098

Budget Highlights

The FY 2015 Budget decreased by (\$59,399) or- 4.06% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. One new part-time IT staff and one new full-time GIS mapper (50% in this department) was also funded. Operating and capital expenditures decreased due to the completion of special projects and building improvements in FY2014.

Fiscal Plan

Communications - 130	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	958,964	1,114,304	1,261,079	146,775
Operating Expenditures	96,286	204,526	142,700	(61,826)
Capitalized Expenditures	31,695	144,348	-	(144,348)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,086,945	1,463,178	1,403,779	(59,399)

Detention Center – Department #120

Contact Information

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

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

Debbie Horne, Director
 Phone (803) 313-2125

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

Goals: To comply with South Carolina Minimum Jail Standards and all other applicable federal, state, and local laws.

Objectives: Continue to recruit, train, and retain high quality personnel with the highest moral standards; increase staffing levels; complete jail assessment and begin the planning process for a new detention facility.

Performance Indicators (calendar year)

Detention Center - 120	2012 Actual	2013 Actual	2014 Estimated
#Incarcerated Inmates	3,477	3,216	3,236
#Inmates from City PD	596	608	656
#Meals Served	145,384	125,094	131,032
Average Population	144	128	132

Budget Highlights

The FY 2015 Budget increased by \$241,320 or 13.90% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Capitalized expenditures include new commercial washers and dryers to replace items that are 16 years old.

Fiscal Plan

Detention Center - 120	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	1,246,096	1,265,127	1,455,330	190,203
Operating Expenditures	572,898	470,933	510,250	39,317
Capitalized Expenditures	-	-	11,800	11,800
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,818,994	1,736,060	1,977,380	241,320

School Resource Officers – Department #121

Contact Information

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

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

Barry Faile, Sheriff
 Phone (803) 313-2121

Department Duties

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

Budget Highlights

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

Fiscal Plan

School Resource Officer - 121	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	84,306	107,209	-	(107,209)
Operating Expenditures	-	-	-	-
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	84,306	107,209	-	(107,209)

Sheriff - Department #110

Contact Information

Location:
 Sheriff's Office
 1520 Pageland Hwy.
 P.O. Box 908
 Lancaster, SC 29721

Hours:
 Sheriff Department is
 available 24 hours a day.

Barry Faile, Sheriff
 Phone (803) 313-2121

Department Duties: The mission of the Lancaster County Sheriff's Office is to provide efficient, innovative and professional law enforcement services tailored to the needs of individual communities to improve their quality of life and keep them safe. Multiple functions are under the Sheriff's Office responsibilities. Some of those functions are law enforcement, investigations, patrol, support services, crime prevention, K-9 team, SWAT, training, records, communications, corrections, court security, victim services, safety, and the civil process.

Goals: To become the statewide standard in

policing through our commitment to excellence, professionalism, and education.

Objectives: Maintain state and national accreditation; reduce crime and improve quality of life for our citizens; continue to search for innovative and efficient means of conducting business that will include upgrading current technology; continue to recruit, train, and retain high quality personnel with the highest moral standards; increase staffing levels; complete jail assessment and begin the planning process for a new detention facility.



Performance Indicators (calendar year)

Sheriff - 110 & 111	2012 Actual	2013 Actual	2014 Estimated
#Calls for Service	47,688	47,743	47,738
#Total Arrests	2,347	2,268	2,610
#Litter Complaints	371	110	110
Pounds of Litter Collected	225,610	205,920	192,600

Budget Highlights

The FY 2015 Budget increased by \$593,589 or 9.51% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also affecting the FY2015 budget is the transfer of 3 full-time employees from the Animal Control department to the Sheriff's department. Operating expenditures includes an additional \$80K in maintenance-service agreements for the new Records Management System.

Fiscal Plan

Sheriff - 110 & 111	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	4,365,050	5,256,685	5,755,215	498,530
Operating Expenditures	970,016	974,797	1,083,006	108,209
Capitalized Expenditures	231,977	13,150	-	(13,150)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	5,567,043	6,244,632	6,838,221	593,589

Sheriff Department – Town of Kershaw – Department #117

Department Duties

The Kershaw division of the Lancaster County Sheriff's Office 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.



Budget Highlights

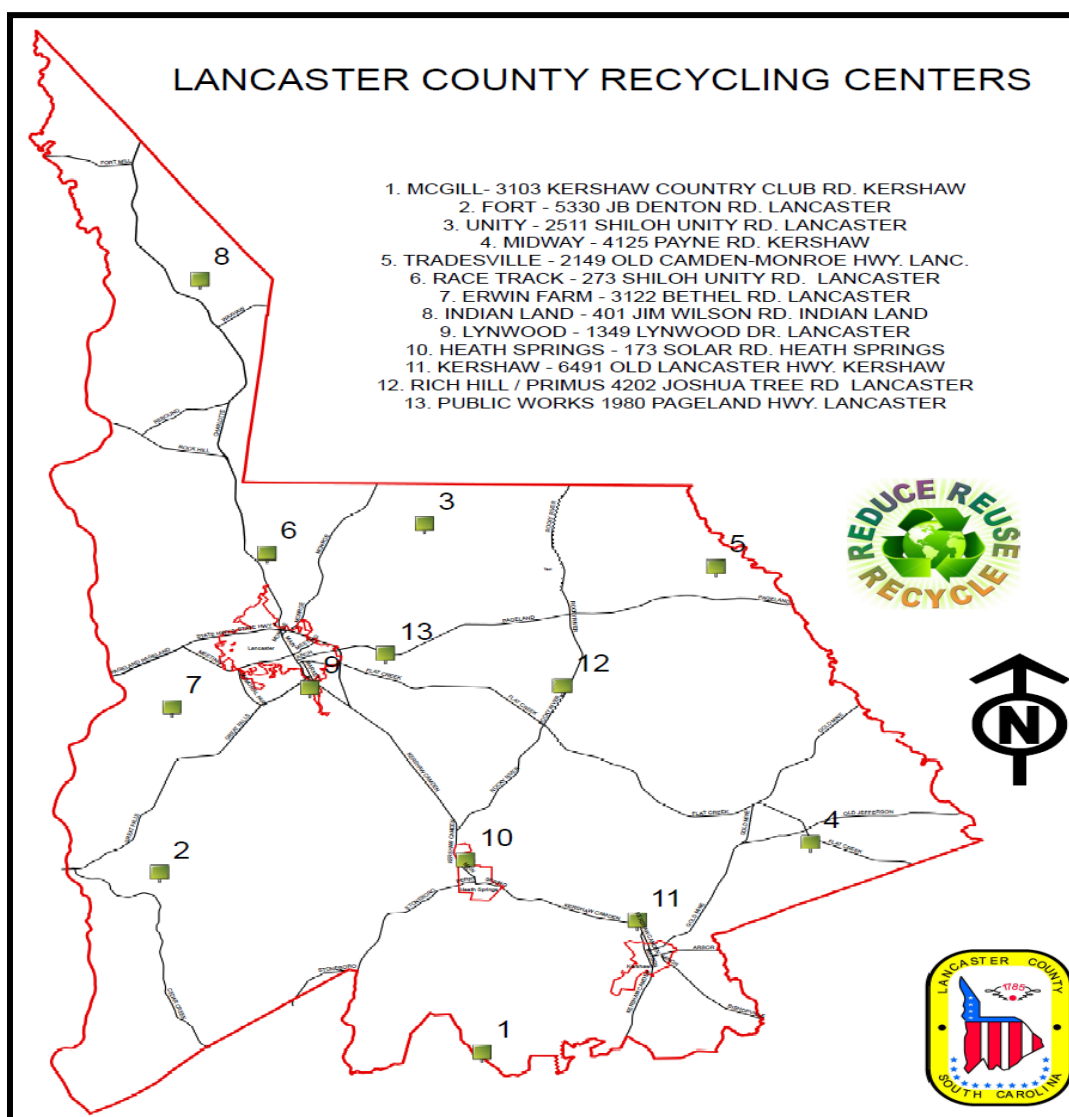
This department's budget is adopted based on the contract to provide police services to the Town of Kershaw. The FY 2015 Budget decreased by (\$2,238) or -0.46% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures decreased due to an anticipated decrease in vehicle maintenance.

Fiscal Plan

Sheriff - Town of Kershaw - 117	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	394,723	410,602	418,750	8,148
Operating Expenditures	76,679	73,886	63,500	(10,386)
Capitalized Expenditures	29,268	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	500,670	484,488	482,250	(2,238)

Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$4,866,658 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2015 budgets and authorized positions are listed below.



Public Works		Authorized Full-time Positions	Authorized Part-time Positions
Landfill - Solid Waste - 310	\$ 57,000		
Solid Waste Collections - 3	2,547,365	30	
Roads & Bridges - 202	2,262,293	20	1
	\$ 4,866,658	50	1

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

Landfill – Solid Waste – Department #310

Contact Information

Location:

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

Hours:

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

Jeff Catoe, Director
Phone (803) 283-2101

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

Budget Highlights

There was an increase in the FY 2015 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2014 budget was not fully expended.

Fiscal Plan

Landfill - Solid Waste - 310	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	18,048	18,048
Operating Expenditures	43,692	30,075	38,952	8,877
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	43,692	30,075	57,000	26,925

Solid Waste Collections – Department #312

Contact Information

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

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

Jeff Catoe, Director
Phone (803) 283-2101

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

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

Goals: To provide refuse and solid waste collection from 12 convenience sites for the citizens of Lancaster County; promote and maintain a County-wide recycling program; follow all DHEC guidelines for disposal of all solid



waste.

Objectives: Ensure that all refuse/recycling items are collected efficiently; research and explore alternatives to promote a recycling program to meet the state average goal of 32%.

Performance Indicators (calendar year)

Solid Waste Collections - 312	2012 Actual	2013 Actual	2014 Estimated
Total Tons Refuse Collected	6,756	6,377	6,200
Tons Commingled Recyclables Collected	335	556	650
Tons Banned Items Collected	96	81	100
Tons Waste Tires Collected	287	393	350

Budget Highlights

The FY 2015 Budget increased by \$454,001 or 21.69% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. The operating expenditures increased in the contractual services line item to pay for the costs associated with the replacement of a recycling/convenience center in the panhandle. The estimated cost for this project is \$400,000.

Fiscal Plan

Solid Waste Collections - 312	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	570,941	587,853	660,615	72,762
Operating Expenditures	1,413,513	1,466,299	1,886,750	420,451
Capitalized Expenditures	11,383	39,212	-	(39,212)
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	1,995,837	2,093,364	2,547,365	454,001

Roads and Bridges – Department #202

Contact Information

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

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

Jeff Catoe, Director
Phone (803) 283-2101

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



Goals: Maintain county roadways with preventative maintenance and respond to emergency repairs in a timely and efficient manner.

Objectives: Ensure that all county roadways are passable, draining, & identified; research and explore alternative to rehabilitate an aging, outdated infrastructure; ensure that new development infrastructure is sufficient to handle traffic growth.

Performance Indicators (calendar year)

Roads & Bridges - 202	2012 Actual	2013 Actual	2014 Estimated
Total # Work Orders	3,236	3,172	3,200
Roads Machined/Stone Applied	1,379	1,304	1,200
#Asphalt/Potholes	185	216	250
Bush Hog/Clearing	965	861	840

Budget Highlights

The FY 2015 Budget increased by \$27,567 or 1.23% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Operating expenditures had a decrease of \$43K in Special Projects for FY2015.

Fiscal Plan

Roads & Bridges - 202	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	1,007,788	1,047,673	1,126,793	79,120
Operating Expenditures	1,090,562	1,187,053	1,135,500	(51,553)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	2,098,350	2,234,726	2,262,293	27,567

Public Health & Welfare



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



This function represents \$6,067,853 of the annual general fund budget. Offices included in the general fund and their fiscal year 2015 budgets and authorized positions are listed below:

Public Health & Welfare		Authorized Full-time Positions	Authorized Part-time Positions
Animal Control - 318	\$ 142,050	2	
D.S.S. Family Independenc	58,330		
EMS - 153	5,563,280	63	22
Envioronmental Health - 32	-		
Health Services - 330	82,600		
Juvenile Drug Court - 400	-		
Social Services - 601	64,210		
Veterans Affairs - 610	157,383	3	
	\$ 6,067,853	68	22

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

Animal Control – Department #318

Contact Information

Location:

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

Hours:

8:00 a.m. - 5:00 p.m. M-F
10:00 a.m. - 12:00 p.m. Sat

Shandy Everall, Director
Phone (803) 286-8103

Department Duties: The primary function of the Lancaster County Animal Shelter is to house and care for stray and unwanted animals. In order to assist the Lancaster County residents, there will be a five business day hold placed on all strays brought in to this shelter in order to allow time for residents to reclaim their lost pets. If the animals are not reclaimed by their owners, they will become the property of Lancaster County and will be made available to animal rescues and to the public for adoption. The department does not handle any complaints regarding strays, unrestrained animals or dangerous dogs. For these issues, please contact the Lancaster County Sheriff's Animal Control Officers at 803-283-3388.



Goals: Provide first class service to Lancaster County citizens in regards to nuisance domestic animals and educate the general public about animal care.

Objectives: Maintain certifications and training through the National Animal Control Association (NACA) and South Carolina Animal Care & Control Association (SCACCA); Provide a safe and clean environment for all animals while housed at Lancaster County Animal Shelter; Continue our alliance with animal rescue groups nationwide and strive to reduce the percentages of animals euthanized at our facility.



Performance Indicators (calendar year)

Animal Control - 318	2012	2013	2014
	Actual	Actual	Estimated
Total # Cats	2,306	1,921	1,740
Total # Dogs	2,271	1,973	1,766
Claimed # Cats	159	218	217
Claimed # Dogs	1,137	1,218	1,276

Budget Highlights

The FY 2015 Budget decreased by (\$141,047) or -49.82% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also affecting the FY2015 budget is the transfer of 3 full-time employees from the Animal Control department to the Sheriff's department. This also resulted in a decrease in operating expenditures for the department.

Fiscal Plan

Animal Control - 318	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	226,959	212,875	98,050	(114,825)
Operating Expenditures	66,960	70,222	44,000	(26,222)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	293,919	283,097	142,050	(141,047)

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

Department Duties

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

Budget Highlights

The FY 2015 Budget reflects funding at a continuation level. The FY2014 budget was slightly over budget due to contractual services increases.

Fiscal Plan

D.S.S. Family Independence - 602	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	58,516	64,818	58,330	(6,488)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	58,516	64,818	58,330	(6,488)

EMS - Department #153

Contact Information

Location:

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

Hours:

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

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

Department Duties: Lancaster County Emergency Medical Services is a top performing EMS System which provides Advanced Life Support response and transport to the 78,000+ residents in Lancaster County. We cover approximately 454 square miles with seven Paramedic Ambulances, one Quick Response vehicle and One EMS Supervisor with average annual responses of 13,000.



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

Goals: Provide safety, service, and stewardship to the citizens of Lancaster County.

Objectives: Ensure employees and equipment operates in a safe and professional manner as to provide the best possible patient care.

Performance Indicators (calendar year)

EMS - 153	2012 Actual	2013 Actual	2014 Estimated
Total # Calls	12,313	12,530	13,531
Total # Transports	4,925	5,244	5,412
Total # Miles	n/a	38,266	46,097

Budget Highlights

The FY 2015 Budget decreased by (\$151,757) or -2.66% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Three new employees, paramedics, were also funded in the FY15 budget. Operating expenditures decreased due to anticipated decreases in maintenance-vehicles. Capitalized expenditures of \$25,000 were budgeted in FY15. These funds will be used to replace various equipment items in the department. Debt service decreased due to a capital lease being paid in full in FY2014.

Fiscal Plan

EMS - 153	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	4,293,378	4,442,186	4,613,380	171,194
Operating Expenditures	820,559	982,925	924,900	(58,025)
Capitalized Expenditures	40,822	-	25,000	25,000
Debt Service	289,966	289,926	-	(289,926)
Other Financing Uses	-	-	-	-
Total	5,444,725	5,715,037	5,563,280	(151,757)

Environmental Health – Department #320

Department Duties

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

Budget Highlights

The budget for this department was transferred to department 330, Health Services, in FY2014.

Fiscal Plan

Envioronmental Health - 320	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	2,294	-	-	-
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	2,294	-	-	-

Health Services – Department #330

Department Duties

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

Budget Highlights

The FY 2015 Budget reflects funding at a continuation level. The FY 2014 budget was not fully expended.

Fiscal Plan

Health Services - 330	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	-	-	-	-
Operating Expenditures	82,946	72,404	82,600	10,196
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	82,946	72,404	82,600	10,196

Juvenile Drug Court – Department #400

Contact Information

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

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

Jeffrey Phillips, Director
Phone (803) 416-9377

Department Duties

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



Drawing by a graduate from the program

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

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

Budget Highlights

The budget for this department was transferred to department 063, Clerk of Court, in FY2015.

Fiscal Plan

Juvenile Drug Court - 400	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	61,206	62,815	-	(62,815)
Operating Expenditures	40,390	39,189	-	(39,189)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	101,596	102,004	-	(102,004)

Social Services – Department #601

Department Duties

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

Budget Highlights

There was an increase of \$2,037 or 3.28% in the FY 2015 Budget over the prior year actual expenditures but the adopted budget actually reflects funding at a continuation level.

Fiscal Plan

Social Services - 601	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	-	-	-	-
Operating Expenditures	61,568	62,173	64,210	2,037
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	61,568	62,173	64,210	2,037

Veteran's Affairs – Department #610

Contact Information

Location:

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

Hours:

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

Robin Helms, Director
Phone (803) 283-2469

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



The Veterans Affairs Director is appointed by the Lancaster County Legislative Delegation. The Lancaster County Veteran Affairs Office serves approximately 6,700 veterans. Veterans and their dependents bring in more than 28.7 million dollars in annual revenues to Lancaster County.

Goals: To be an advocate for veterans and/or their surviving dependents and to provide the assistance needed in applying for benefits from the US Department of Veterans Affairs and VA Hospitals.

Objectives: Continue to provide excellent customer service to veterans and help them receive the benefits that they deserve.

Performance Indicators (calendar year)

Veterans Affairs - 610	2012 Actual	2013 Actual	2014 Estimated
#Claims	903	1,049	1,300
#Van Riders	516	453	250
#Veterans Seen in Office	2,709	2,455	2,700
#Telephone Calls	17,103	15,961	17,000

Budget Highlights

The FY 2015 Budget increased by \$7,338 or 4.89% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Veterans Affairs - 610	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	131,874	135,713	140,733	5,020
Operating Expenditures	13,568	14,332	16,650	2,318
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	145,442	150,045	157,383	7,338

Economic Development

The Economic Development function within the General Fund is comprised of only one department. This function represents \$432,351 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2015 budget and authorized positions are listed below:

		Authorized Full-time Positions	Authorized Part-time Positions
Economic Development			
Economic Development - 035	\$ 432,351	4	
	\$ 432,351	4	0

Economic Development – Department #035

Contact Information

Location:
Economic Development

P.O. Box 973
Lancaster, SC 29721

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

Keith Tunnell, Director
Phone (803) 285-9471

Department Duties: The Lancaster County Economic Development Corporation engages in the recruitment and retention of capital investment and jobs to the County of Lancaster and works to encourage, enhance, and foster economic development. The Corporation is a legally separate entity, but Lancaster County subsidizes the payroll and operating cost of the Economic Development Corporation.

Goals: To recruit new industrial, office, and distribution companies to Lancaster County and to assist existing industrial, office, and distribution companies with expansions and business services.

Objectives: The LCEDC staff will embark on an update of the 2009 ED Strategic Plan in 2014, meeting with County and City government officials and staff and soliciting the input and support of residents, local business and industry, and our allies. LCEDC staff continues to produce and represent Lancaster County around the globe in a professional and ethical manner. In 2014, the LCEDC will concentrate its efforts on recruiting technology-based companies, corporate office centers, and manufacturing - both domestic and foreign.



Performance Indicators (calendar year)

Economic Development - 035	2012	2013	2014
	Actual	Actual	Estimated
#New Jobs Created	1,000	2,365	1,000
#New Industries Recruited	3	5	6

Budget Highlights

The FY 2015 Budget decreased by (\$84,783) or -16.39% over FY14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Completion of a special project in FY2014 resulted in a decrease in operating expenditures for FY2015.

Fiscal Plan

Economic Development - 035	2013	2014	2015	
	Actual	Estimated	Adopted	Change From Prior Year
Personal Services	229,851	244,151	279,301	35,150
Operating Expenditures	599,043	272,983	153,050	(119,933)
Capitalized Expenditures	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
Total	828,894	517,134	432,351	(84,783)

Capital Project Sales Tax Special Revenue Fund - 31

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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (31)			
	FY 2013 Actual	FY 2014 Estimated	FY 2015 Approved Budget
Revenues			
Other taxes	\$ 7,225,680	\$ 7,871,762	\$ 8,000,000
Interest income	7,360	7,242	-
Total revenues	7,233,040	7,879,004	8,000,000
Expenditures			
General government	15,195	8,637	15,000
Total expenditures	15,195	8,637	15,000
Excess of revenues over (under) expenditures	7,217,845	7,870,367	7,985,000
Other financing sources (uses)			
Fund Balance sources			
Transfers in	15,000	15,000	
Transfers (out) & fund balance uses	(6,088,910)	(6,089,115)	(7,985,000)
Total other fin. sources (uses)	(6,073,910)	(6,074,115)	(7,985,000)
Net change in fund balances	1,143,935	1,796,252	-
Fund balances beginning of fiscal year	5,962,949	7,106,884	8,903,136
Fund balances end of fiscal year	\$ 7,106,884	\$ 8,903,136	\$ 8,903,136

Other Special Revenue Funds

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

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

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

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

The chart on the following page summarizes three fiscal years for these Special Revenue Funds. Individual funds FY2015 budgets and their authorized positions within the Special Revenue Funds category are listed below and presented separately with more detail on the pages that follow.

Special Reveune Funds	FY2015 Approved Budget	Authorized Full-time Positions	Authorized Part-time Positions
Court Security Fund - 12	\$ 1,152,675	18	2
Victims Services Fund - 13	87,605	1	
E-911 Fund - 15	406,150	2	
Transportation Fund - 20	1,500,000		
IL Fire Dist. Fund - 22	454,025	5	2
Local Accom. Tax Fund - 29	35,000		
Recreation Fund - 45	2,231,168	18	93
Airport Fund - 47	241,059	1	
PV Fire Dist. Fund - 50	388,498		12
	<u>\$ 6,496,180</u>	<u>45</u>	<u>109</u>

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

	FY 2013 Actual	FY 2014 Estimated	FY 2015 Approved Budget
Revenues			
Property taxes	\$ 986,389	\$ 1,013,042	\$ 1,045,000
Other taxes	468,911	408,075	336,150
Intergovernmental revenue	1,751,703	2,766,658	1,517,103
Charges for services	1,756,969	1,936,447	2,111,616
Fines, fees, and forfeitures	98,291	90,705	90,105
Donations & contributions	-	4,500	-
Interest income	2,462	1,198	1,500
Other	42,623	92,755	41,059
Total revenues	5,107,348	6,313,380	5,142,533
Expenditures			
General government	230,767	308,513	276,059
Public safety and law enforcem	2,695,680	3,141,571	2,212,830
Public works	1,146,754	1,928,822	1,500,000
Culture & Recreation	1,849,884	2,010,598	2,231,168
Debt Service	209,798	206,798	256,123
Capital Outlay	94,926	-	-
Total expenditures	6,227,809	7,596,302	6,476,180
Excess of revenues over (under) expenditures	(1,120,461)	(1,282,922)	(1,333,647)
Other financing sources (uses)			
Proceeds from Capital Lease		226,000	
Sale of Capital Assets			
Fund Balance sources			331,175
Fund Balance (uses)		-	
Transfers in	920,428	920,428	1,022,472
Transfers (out)	(25,000)	(25,000)	(20,000)
Total other fin. sources (uses)	895,428	1,121,428	1,333,647
Net change in fund balances	(225,033)	(161,494)	-
Fund balances beginning of fiscal year	3,236,826	3,011,793	2,850,299
Fund balances end of fiscal year	\$ 3,011,793	\$ 2,850,299	\$ 2,850,299

Court Security Fund – 12

Contact Information

Location:

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

Hours:

Sheriff's department is
available 24 hours a day.

Barry Faile, Sheriff
Phone (803) 313-2121

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

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

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

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

Performance Indicators (calendar year)

Fund 12 - Court Security	2012 Actual	2013 Actual	2014 Estimated
#Prisoner Transports	1,097	835	1,110
#Mental Patient Transports	209	212	304
#Courthouse Visitors	89,927	87,259	90,176

Budget Highlights

The FY 2015 Budget increased by \$171,926 or 17.53% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. \$60K was budgeted for capitalized expenditures in FY2015 to replace various court security equipment items.

Fiscal Plan

Court Security Fund - 12	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	985,904	902,614	991,350	88,736
Operating Expenditures	84,939	78,135	101,325	23,190
Capitalized Expenditures		-	60,000	60,000
Debt Service		-		-
Other Financing Uses		-		-
Total	1,070,843	980,749	1,152,675	171,926

Victims Services Fund – 13

Contact Information

Location:

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

Hours:

Sheriff's department is
available 24 hours a day.

Barry Faile, Sheriff
Phone (803) 313-2121

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

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

Homicide, Criminal Domestic Violence, Robberies, Burglaries, Assaults, Stalking, Arson, Rapes, Shootings, Theft and Fraud, Vandalism and Juvenile Sexual and

Physical Assaults.

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

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

Performance Indicators (calendar year)

Fund 13 Victim's Assistance	2012 Actual	2013 Actual	2014 Estimated
#Victims Assisted	2,552	2,402	2,444

Budget Highlights

The FY 2015 Budget increased by \$4,796 or 5.79% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Victims Services Fund - 13	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	72,653	53,168	54,605	1,437
Operating Expenditures	31,555	29,641	33,000	3,359
Capitalized Expenditures				-
Debt Service				-
Other Financing Uses				-
Total	104,208	82,809	87,605	4,796

E-911 Fund - 15

Contact Information

Location:

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

Hours:

E911 communications is
available 24 hours a day.

Chris Nunnery, Director
Phone (803) 313-2188

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

The Lancaster County Sheriff's Office provides 9-1-1 intake, Teletype and dispatch services for all unincorporated areas of Lancaster County and the incorporated towns of Kershaw and Heath Springs. 9-1-1 intake includes all emergency calls for fire, EMS and law enforcement emergencies. This fund pays for equipment, phone lines, supplies, training, and salaries & benefits for E911 addressing staff as allowed by State Law. County 911 operators are not paid for by this fund. They are funded in the General Fund under the Communications department.

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

Budget Highlights

The FY 2015 Budget decreased by (\$924,600) or -69.48% over FY 14 estimated expenditures. This reduction was primarily due to the completion of the upgrades to the E911 telephone system and building improvements. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. Also affecting the personal services category was the addition of one new employee, GIS mapper, which is funded 50% from this department.

Fiscal Plan

E-911 Fund - 15	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	37,915	39,848	105,150	65,302
Operating Expenditures	323,373	321,748	271,000	(50,748)
Capitalized Expenditures	548,467	969,154	30,000	(939,154)
Debt Service				-
Other Financing Uses				-
Total	909,755	1,330,750	406,150	(924,600)

Transportation Fund - 20

Contact Information

Location:

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

Hours:

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

Jeff Catoe, Director
Phone (803) 283-2101

Department Duties

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

Lancaster County Transportation Committee (CTC)

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

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



Budget Highlights

The FY 2015 Budget decreased by (\$428,822) or -22.23% over FY14 estimated expenditures. This was primarily due to fund balance not being utilized in FY15 for paving projects. The FY2015 budget includes \$750,000 for paving State roads, \$600,000 for paving County roads, & \$150,000 for engineering services regarding the road paving.

Fiscal Plan

Transportation Fund - 20	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services			-	-
Operating Expenditures	1,146,754	1,928,822	1,500,000	(428,822)
Capitalized Expenditures				-
Debt Service				-
Other Financing Uses				-
Total	1,146,754	1,928,822	1,500,000	(428,822)

Indian Land Fire District Fund - 22

Contact Information

Location:

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

Hours:

Fire service is available 24
hours a day.

Joe Pezzuti, Chief
Phone (803) 547-2747

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

Indian Land Fire District Commission: The purpose of the Commission is to operate the District. The Commission shall make recommendations to the County Council for appropriations to the District and other District funding matters. Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council. **Authority:** Act 564 of 1978, Codified as Section 4-9-35 et seq., South Carolina Code of Laws of 1976. Ordinance #1083 was adopted by

the Lancaster County Council on February 1, 2011. **Governing Body:** The Indian Land Fire Protection District consists of five members. Four of the five members shall be appointed by Council and these four members must reside within the District. The Fire Chief for Indian Land Fire Department or the designee of the Indian Land Fire Department shall serve as ex-officio and as a full voting member.



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

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

Performance Indicators (calendar year)

Fund 22 - Indian Land Fire	2012 Actual	2013 Actual	2014 Estimated
Total # Calls	398	465	535

Budget Highlights

The FY 2015 Budget decreased by (\$173,375) or -27.63% over FY 14 estimated expenditures. This reduction was primarily due to the purchase of a new fire truck in FY14. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. The debt service for FY2015 is for the capital lease payments on the new fire truck that was purchased in FY2014.

Fiscal Plan

IL Fire Dist. Fund - 22	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	231,794	233,791	273,600	39,809
Operating Expenditures	146,005	117,068	133,100	16,032
Capitalized Expenditures	128,863	276,541		(276,541)
Debt Service			47,325	47,325
Other Financing Uses				-
Total	506,662	627,400	454,025	(173,375)

Local Accommodations Tax Fund - 29



Department Duties: Local accommodations taxes are authorized under SC Code of Laws, Title 6, Article 5, Section 6-1-500. These are taxes derived from the rental or charges for accommodations furnished to transients and are collected by the local governments imposing the tax. These funds are restricted and are used to promote tourism in the County. The amount of the tax is 3% on the gross proceeds derived from rental or charges for accommodations, collected on a monthly basis. This tax became effective in Lancaster County on March 1, 2008 with Ordinance #874.



Budget Highlights

Fiscal year 2015 budget included funding for the following:

1. Supplies - \$4,000
2. Special Projects - \$15,000
3. Bundy Performing Arts - \$16,000



Fiscal Plan

Local Accom. Tax Fund - 29	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services			-	-
Operating Expenditures	27,281	18,822	35,000	16,178
Capitalized Expenditures				-
Debt Service				
Other Financing Uses	15,000	10,000		
Total	42,281	28,822	35,000	6,178

Joint Recreation Commission Fund – 45

Contact Information

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

Hours:
8:30 a.m. – 5:00 p.m.

Hal Hiott, Director
Phone (803) 285-5545

Department Duties: Lancaster County Parks and Recreation (LCPR) supports the Recreation Commission in managing, supervising, and maintaining recreational facilities for Lancaster County, the City of Lancaster, and the Towns of Heath Springs and Kershaw. The agency prepares plans for future parks and recreation programs and facilities to meet the needs of the county. LCPR provides quality facilities and programs and serves as a steward in the community to help other agencies do the same.



Springdale Recreation Center

Goals: To provide safe, quality programs for youths to promote healthy living, sportsmanship and teamwork; provide safe, quality programs for adults and seniors to promote an active, healthy lifestyle and to set a positive example for the youth in our community; provide safe, clean facilities to accommodate community events and organized programs for the citizens of the County.

Objectives: Provide quality recreation and athletic programs for the community; provide clean, safe facilities and amenities that enhance the recreation experience; serve as a partner in the community to improve the quality of life for our residents.



Performance Indicators (calendar year)

Fund 45 - Recreation	2012 Actual	2013 Actual	2014 Estimated
Total After School/Summer Prog. Children	n/a	47,920	53,268
Total Athletic Participants	n/a	222,732	230,000
Total Non-Athletic Participants	n/a	70,344	68,000
# of Park Acres Maintained	245	312	312

Budget Highlights

The FY 2015 Budget increased by \$220,570 or 10.97% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum. One new full-time employee, Park Maintenance, was also included in the FY2015 budget.

Fiscal Plan

Recreation Fund - 45	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	1,056,392	1,140,806	1,298,084	157,278
Operating Expenditures	725,548	767,280	795,982	28,702
Capitalized Expenditures	67,944	102,512	137,102	34,590
Debt Service				
Other Financing Uses				
Total	1,849,884	2,010,598	2,231,168	220,570

Lancaster County Airport Commission Fund - 47

Contact Information

Location:

Lancaster County Airport
286 Aviation Blvd.
Lancaster, SC 29720

Hours:

8:00 a.m. – 5:00 p.m.

Paul Moses, Manager
Phone (803) 285-1513

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

Airport Commission: The Lancaster County Airport Commission

administers the handling of all matters affecting airports and establishes rules,

policies, plans and procedures for the Lancaster County Airport. **Authority:** Established by the South Carolina General Assembly by Act #106 of 1965. Ordinance adopted by the Lancaster County Council on 7/25/94 (#237)

Governing Body: The Lancaster County Airport Commission is composed of 7 members representing the 7 County Council Districts. Residency in the council member's district is not required.



Goals: Operate and maintain Airport safely for Lancaster County.

Objectives: Complete taxiway A rehabilitation; Construct new airport terminal; Install security fencing.

Performance Indicators (calendar year)

Fund 47 - Airport	2012	2013	2014
	Actual	Actual	Estimated
\$ Fuel Sales	124,571	125,701	118,747
# Hanger Rental Spaces Reanted	n/a	28	32
# Ramp Tie Down Spaces Rented	1	-	-
Aircraft Operations Daily Avg.	65	65	65
#Corporate Aircraft Visitors	69	77	96

Budget Highlights

The FY 2015 Budget decreased by (\$48,632) or -16.79% over FY 14 estimated expenditures. This reduction was primarily due to the reduction in capital projects. Personal services expenditures were impacted by an increase in worker's compensation insurance, increases in health insurance, 1% cost of living raise for employees, and implementation of the employee compensation study to bring employees up to the minimum.

Fiscal Plan

Airport Fund - 47	2013	2014	2015	Change From Prior Year
	Actual	Estimated	Adopted	
Personal Services	28,937	48,966	49,461	495
Operating Expenditures	174,549	190,332	191,598	1,266
Capitalized Expenditures	94,926	50,393		(50,393)
Debt Service				
Other Financing Uses				
Total	298,412	289,691	241,059	(48,632)

Pleasant Valley Fire District Fund - 50

Contact Information

Location:

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

Hours:

*Fire service is available 24
hours a day.*

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

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

Pleasant Valley Fire District Commission: The purpose of the Commission is to operate the District. At each meeting of the Commission, the treasurer shall report to the Commission on the revenues and expenditures of the District for the then current fiscal year. Each year, the Commission shall establish a budget for the District in the same manner as other County boards and commissions establish budgets. The Commission shall make recommendations to the County Council for appropriations to the District and other District funding matters.

Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council. **Authority:** Ordinance adopted by the Lancaster County Council on 2/27/2006 (#724).



Performance Indicators (calendar year)

Fund 50 - Pleasant Valley Fire	2012 Actual	2013 Actual	2014 Estimated
Total # Calls	437	463	550

Budget Highlights

The FY 2015 Budget increased by \$46,837 or 13.71% over FY 14 estimated expenditures. Personal services expenditures were impacted by an increase in worker's compensation insurance and an expected increase in part-time working hours due to anticipated residential/business growth in the area. Debt service is for the payment of GO Bonds issued. The debt service schedule is on the following page. OFU is for transfer #3 of 5 to the General Fund for funds advanced to Pleasant Valley to purchase a new fire truck.

Fiscal Plan

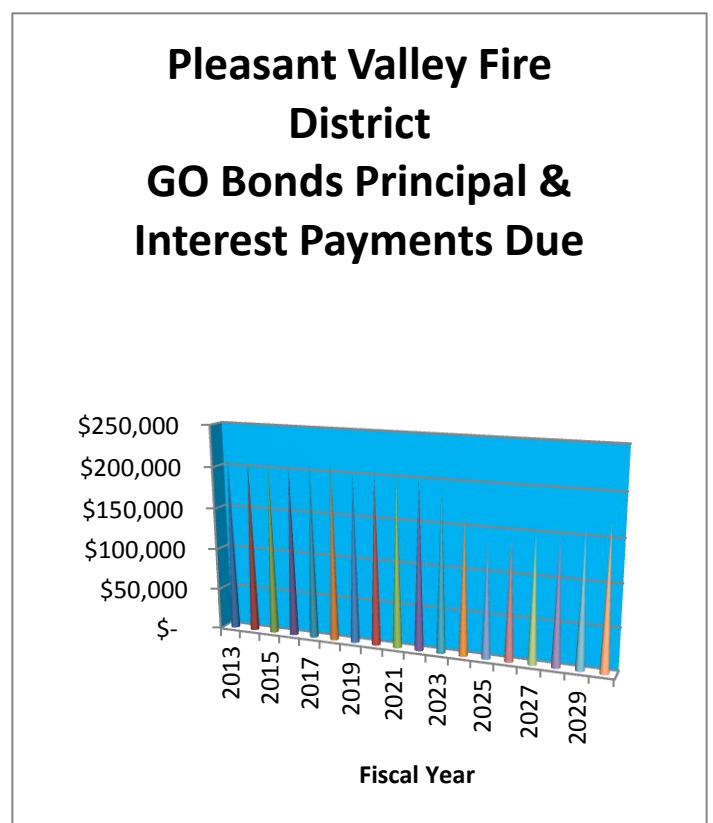
PV Fire Dist. Fund - 50	2013 Actual	2014 Estimated	2015 Adopted	Change From Prior Year
Personal Services	53,767	85,645	109,000	23,355
Operating Expenditures	40,036	34,218	50,700	16,482
Capitalized Expenditures	10,409			-
Debt Service	209,798	206,798	208,798	2,000
Other Financing Uses	10,000	15,000	20,000	5,000
Total	324,010	341,661	388,498	46,837

Pleasant Valley GO Bond Purposes & Schedules

SERIES 2010AB

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

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



Debt Service Fund - 30

Debt Policies

Debt Management

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

Procedures Related to the Federal Tax Requirements for Build America Bonds

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

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

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

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

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

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

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

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

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

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

Legal Debt Margin

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

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

The following is a computation of the legal debt margin of the County as of June 30, 2013.

Assessed property value at June 30, 2013	\$ 283,921,472
X 8% = legal debt limit	22,713,718
Outstanding debt subject to limit	16,110,000
Less amount set aside for repayment of GO bonds	<u>(571,773)</u>
Net GO bonds applicable to limit	15,538,227
Legal debt limit	22,713,718
Less net GO bonds applicable to limit	<u>(15,538,227)</u>
Available Debt Limit at 6/30/13	\$ 7,175,491

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

Lancaster County, South Carolina Legal General Obligation Debt Margin Information Last Ten Fiscal Years						
	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417	\$ 21,508,152	\$ 23,409,098	\$ 22,713,718
Total net GO debt applicable to limit	15,327,372	14,221,577	12,842,843	18,380,058	16,828,083	15,538,227
Legal debt margin	3,147,228	6,639,466	8,692,574	3,128,094	6,581,015	7,175,491
Total net GO debt applicable to the limit as a percentage of debt limit	82.96%	68.17%	59.64%	85.46%	71.89%	68.41%

Financial Summary

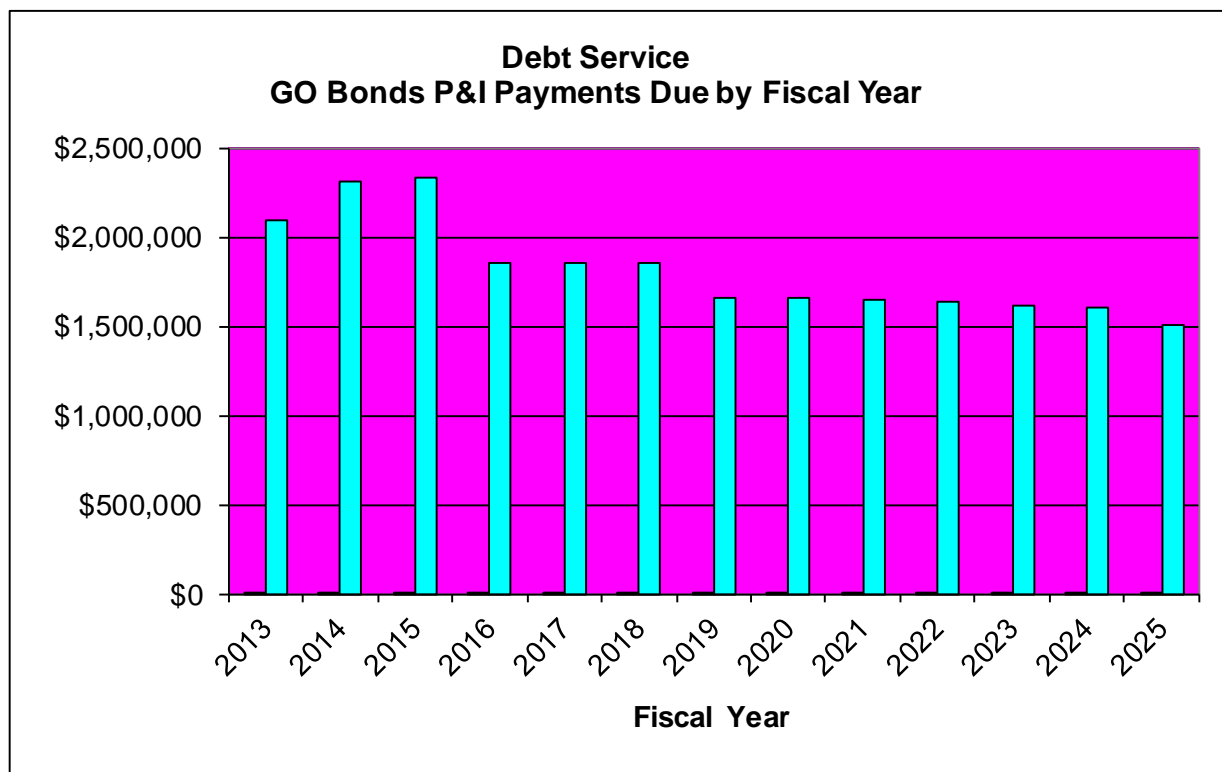
The majority of revenues in the Debt Service Fund are from property taxes levied on the citizens of Lancaster County and State reimbursements for property taxes. The intergovernmental revenue collected is for the bond subsidy payments from the federal government on the Build America Bonds. Other revenues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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	FY 2013 Actual	FY 2014 Estimated	FY 2015 Approved Budget
Revenues			
Property taxes	\$ 1,862,459	\$ 2,197,520	\$ 2,342,215
Intergovernmental	\$ 113,975	\$ 104,915	\$ -
Interest income	720	704	750
Other			
Total revenues	1,977,154	2,303,139	2,342,965
Expenditures			
Debt Service	2,098,988	2,313,456	2,342,965
Capital Outlay			
Total expenditures	2,098,988	2,313,456	2,342,965
Excess of revenues over (under) expenditures	(121,834)	(10,317)	-
Other financing sources (uses)			
Issuance of Debt			
Other Financing Source - premium			
Payment to refunded debt escrow agent			
Fund Balance			
Transfers in (out)	-	-	
Total other fin. sources (uses)	-	-	-
Net change in fund balances	(121,834)	(10,317)	-
Fund balances beginning of fiscal year	715,844	594,010	583,693
Fund balances end of fiscal year	\$ 594,010	\$ 583,693	\$ 583,693

Debt Payment Schedules

Debt Service General Obligation Bonds - Principal & Interest Payments

Fiscal Year	Series 2008	Series 2009 (REF)	2010C (BAB)	2010D (REF)	2013A	Total
2013	\$ 1,166,287.50	\$ 395,872.50	\$ 325,645.00	\$ 203,750.00	-	\$ 2,091,555.00
2014	1,197,162.50	367,097.50	325,645.00	221,850.00	197,312.73	2,309,067.73
2015	1,233,137.50	348,972.50	325,645.00	229,550.00	197,312.73	2,334,617.73
2016	-	391,172.50	555,645.00	710,800.00	197,312.73	1,854,930.23
2017	-	401,747.50	542,940.00	712,500.00	197,312.73	1,854,500.23
2018	-	386,672.50	559,277.50	708,600.00	197,312.73	1,851,862.73
2019	-	381,760.00	559,152.50	714,250.00	-	1,655,162.50
2020	-	361,530.00	578,362.50	714,150.00	-	1,654,042.50
2021	-	361,030.00	1,285,602.50	-	-	1,646,632.50
2022	-	359,560.00	1,274,647.50	-	-	1,634,207.50
2023	-	362,400.00	1,253,965.00	-	-	1,616,365.00
2024	-	364,000.00	1,236,827.50	-	-	1,600,827.50
2025	-	-	1,505,000.00	-	-	1,505,000.00
	\$ 3,596,587.50	\$ 4,481,815.00	\$ 10,328,355.00	\$ 4,215,450.00	\$ 986,563.65	\$ 23,608,771.15



General Obligation Bond Purposes

SERIES 2008

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

SERIES 2009 (REF)

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

SERIES 2010C BAB (Build America Bonds)

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

SERIES 2010D (REF)

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

SERIES 2013A

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

Capital Projects Fund - 11

Capital Projects Fund Summary

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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Fund (11)			
	FY 2013 Actual	FY 2014 Estimated	FY 2015 Approved Budget
Revenues			
Property taxes	\$ 1,282,143	\$ 1,319,475	\$ 1,318,000
Other	4,667	-	
Total revenues	1,286,810	1,319,475	1,318,000
Expenditures			
General government	221,034	238,898	244,000
Administration of justice	8,556	23,703	44,000
Public safety and law enforcement	473,568	459,110	575,000
Public works	258,900	257,907	100,000
Public health and welfare	382,257	405,432	280,000
Culture and recreation	118,929	90,657	75,000
Debt Service	156,276	-	-
Total expenditures	1,619,520	1,475,707	1,318,000
Excess of revenues over (under) expenditures	(332,710)	(156,232)	-
Other financing sources (uses)			
Fund Balance sources			
Total other fin. sources (uses)	-	-	-
Net change in fund balances	(332,710)	(156,232)	-
Fund balances beginning of fiscal year	637,057	304,347	148,115
Fund balances end of fiscal year	\$ 304,347	\$ 148,115	\$ 148,115

Capital Improvements Program 2013-2022

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

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

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

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

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

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

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

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

Fiscal Year 2015 Capital Projects

Various capital projects are funded in the capital improvement fund each year. Due to budget constraints, several requested projects or CIP approved projects were not included in this year's budget.

Listed below and on the next few pages are the items that were approved for the fiscal year 2015 budget. They are listed by function in summary and also a brief description of the approved items for each department is included. These capital assets are not expected to have an impact the operating funds of the County.

General Government	
Building - 031	25,000
Assessor - 041	25,000
Fleet Operations- 210	102,000
Building Maintenance - 251	92,000
	<hr/>
	\$244,000

- ❖ Building: \$25,000 was appropriated to purchase one new vehicle. This new vehicle will replace an aged vehicle in the fleet.
- ❖ Assessor: \$25,000 was appropriated to purchase one new vehicle or small truck. This new vehicle will replace an aged vehicle in the fleet.
- ❖ Fleet Operations: \$102,000 to purchase a heavy duty vehicle lift to replace the current 32,000 pound, 4 post lift that has outlived its useful life and is a safety hazard to staff.
- ❖ Building Maintenance: \$29,000 was appropriated to purchase one new vehicle to replace an aged vehicle in the fleet; \$25,000 to replace Animal Shelter doors; \$29,000 to replace the Kershaw Complex roof; \$9,000 to replace the roof of Clemson Extension Center.

Administration of Justice	
Magistrate - 070	\$44,000

- ❖ The Magistrate department is the only department funded in the Administration of Justice function this fiscal year. \$24,000 is budgeted for a new Ford Explorer to replace a Ford Ranger truck with high mileage; \$20,000 was appropriated to purchase video conferencing equipment.

Public Safety and Law Enforcement

Coroner - 068	\$120,000
Sheriff - 110	400,000
Fire Service - 141	<u>55,000</u>
	\$575,000

- ❖ Coroner: \$120,000 was appropriated to purchase two SUV's and two transport Van's.
- ❖ Sheriff: \$400,000 for police vehicles and related equipment. These vehicles will replace older vehicles in the department's fleet. This is the same budget allocated last year and the Sheriff was able to purchase 11 Dodge Chargers and related equipment, and update radio equipment in the other vehicles in the fleet.
- ❖ Fire Service: \$55,000 to purchase a new F-350 pickup truck and equipment (200 gallon water tank, pump, & hose reel) to convert an older vehicle to a Brush Truck. The Brush Truck is placed for use with one of the County's volunteer fire departments.

Public Works

Roads & Bridges - 202	\$25,000
Solid Waste - 312	<u>75,000</u>
	\$100,000

- ❖ Roads & Bridges: \$25,000 was appropriated to purchase one new truck. This new vehicle will replace an aged vehicle in the fleet.
- ❖ Solid Waste: \$75,000 to purchase one new Recycling Truck to replace an aged vehicle in the fleet.

Public Health and Welfare

EMS - 153	\$280,000
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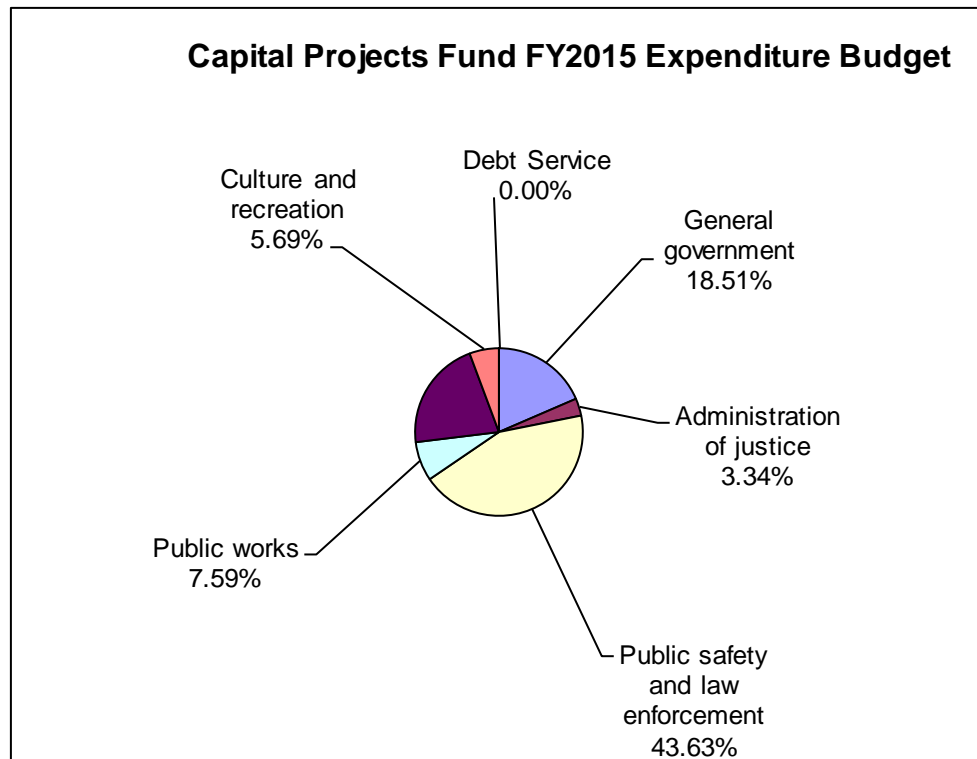
- ❖ EMS: \$280,000 is budgeted for two (2) new Ambulances and related equipment. These will replace the oldest ambulances in the EMS fleet.

Culture and Recreation

Recreation - 801	\$75,000
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- ❖ Recreation: \$75,000 was appropriated to purchase three new trucks. These new vehicles will replace aged vehicles in the fleet.

The chart below summarizes the amount each function was appropriated in the FY2015 budget. Public safety is the largest with 44% of the budget. The general government function comes in second with 19% and public works is third with 8% of the budget.



APPENDIX

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Budget Line Item Detail

FY 2014 - 2015

COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY15 FINAL 6/18/14

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10 GENERAL FUND		
005 NON-DEPARTMENTAL		
10-7-005-510-20	UNEMPL COMP EXP	45,000.00
10-7-005-520-00	WORKERS COMP VOLUNTEERS	50,000.00
10-7-005-520-40	CNT - RETIREMENT MATCH	6,000.00
10-7-005-520-45	GASB 45	195,000.00
10-7-005-593-00	MAINTENANCE-SERVICE	10,000.00
10-7-005-604-01	AUDIT	60,000.00
10-7-005-625-04	DA-MED IND FUND	186,342.00
10-7-005-650-00	INSURANCE-GENERAL	751,671.00
10-7-005-781-00	MISCELLANEOUS EXPENSE	6,000.00
005 NON-DEPARTMENTAL		<u>1,310,013.00</u>
011 COUNTY COUNCIL		
10-7-011-500-10	WAGES & SALARIES PART-TIME	74,000.00
10-7-011-510-00	FICA-EMPLOYERS CONTRIB.	5,700.00
10-7-011-510-05	SC RET EMPLOYERS CONTRIB	7,000.00
10-7-011-510-10	S.C. POLICE RET EMPLOYER	1,500.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	22,500.00
10-7-011-510-25	WORKERS COMPENSATION	3,500.00
10-7-011-530-00	TRAVEL, TRAINING, DUES	45,000.00
10-7-011-540-00	SUPPLIES-GENERAL	12,500.00
10-7-011-551-00	EQUIPMENT-GENERAL	
10-7-011-571-00	UTILITIES-TELEPHONE	15,000.00
10-7-011-600-00	CONTRACTUAL SERVICES (CS)	380,000.00
10-7-011-604-04	PS-LEGAL/GENERAL	330,000.00
10-7-011-670-00	ADVERTISING	6,000.00
10-7-011-690-00	SPECIAL PROJECTS	30,000.00
10-7-011-691-01	SP - PROMOTIONS	18,000.00
10-7-011-695-00	SP-TMA AUDIT TAX RECOVERY	2,500.00
10-7-011-760-00	CNT - GRANTS MATCH	225,000.00
10-7-011-771-00	DS - LEASE PURCHASE	50,000.00
10-7-011-781-27	BONDS - SURETY	2,000.00
10-9-011-950-01	TRF TO FUND 33 KEER-SSRB	134,000.00
011 COUNTY COUNCIL		<u>1,364,200.00</u>
012 COUNCIL TRANSFERS		
10-9-012-950-15	TRANSFER-RECREATION	1,000,557.00
10-9-012-950-20	TRANSFER-AIRPORT	50,000.00
012 COUNCIL TRANSFERS		<u>1,050,557.00</u>
014 DIRECT ASSISTANCE		
10-7-014-620-00	ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-03	DA-OLDE ENGLISH DISTRICT	12,766.00
10-7-014-625-06	DA-COUNTY AGENT	43,000.00
10-7-014-625-08	DA-HEALTH & WELLNESS COMM.	1,400.00
10-7-014-625-11	DA-COMMUNITY RELATIONS	2,250.00
10-7-014-625-14	DA-PUBLIC DEFENDER	189,500.00

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FY15 FINAL 6/18/14

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-014-625-17	DA-LANCASTER SOIL & WATER	56,000.00
10-7-014-625-22	DA-CATAWBA RPC	58,147.00
10-7-014-625-29	DA - HWY PATROL DUES	750.00
10-7-014-625-31	DA-L.C. COUNCIL ON AGING	20,000.00
10-7-014-625-35	DA-HISTORIC COMMISSION	5,000.00
10-7-014-625-37	DA-DEPARTMENT OF REVENUE	2,000.00
10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	251,500.00
10-7-014-625-60	DA - USC-LANCASTER	39,904.00
10-9-014-950-14	DA-COUNTY LIBRARY	1,043,344.00
014 DIRECT ASSISTANCE		<u>1,738,602.00</u>
021 ADMINISTRATOR		
10-7-021-500-00	WAGES & SALARIES FULL TIME	341,271.00
10-7-021-500-05	SALARIES - OVERTIME	4,000.00
10-7-021-500-06	OT-HIST COURTHOUSE EVENTS	7,000.00
10-7-021-500-10	WAGES & SALARIES PART-TIME	3,000.00
10-7-021-510-00	FICA-EMPLOYERS CONTRIB.	27,609.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	37,469.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	48,600.00
10-7-021-510-25	WORKERS COMPENSATION	10,016.00
10-7-021-530-00	TRAVEL, TRAINING, DUES	17,000.00
10-7-021-540-00	SUPPLIES-GENERAL	13,000.00
10-7-021-549-05	SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-590-00	MAINTENANCE - VEHICLES	1,500.00
10-7-021-590-05	GASOLINE	1,500.00
10-7-021-600-00	CONTRACTUAL SERVICES (CS)	25,000.00
10-7-021-604-10	PS - MEDICAL	152,000.00
10-7-021-690-00	SPECIAL PROJECTS	6,500.00
10-7-021-750-00	LEASE- COPIERS	7,000.00
021 ADMINISTRATOR		<u>706,465.00</u>
023 FINANCE		
10-7-023-500-00	WAGES & SALARIES FULL TIME	339,520.00
10-7-023-500-05	SALARIES- OT	1,250.00
10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	26,231.00
10-7-023-510-05	SC RET EMPLOYERS CONTRIB	43,139.00
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	50,500.00
10-7-023-510-25	WORKERS COMPENSATION	4,639.00
10-7-023-530-00	TRAVEL, TRAINING, DUES	12,000.00
10-7-023-540-00	SUPPLIES-GENERAL	14,000.00
10-7-023-560-00	EQUIPMENT - CAPITALIZED	5,600.00
10-7-023-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-023-593-00	MAINTENANCE-SERVICE AGREE.	3,000.00
10-7-023-605-00	CS - PRINTING	1,000.00
10-7-023-670-00	ADVERTISING	1,000.00
10-7-023-690-00	SPECIAL PROJECTS	1,500.00
10-7-023-750-00	LEASE- COPIERS	5,000.00
023 FINANCE		<u>513,379.00</u>

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
024 HUMAN RESOURCE		
10-7-024-500-00	WAGES & SALARIES FULL TIME	89,834.00
10-7-024-500-05	SALARIES- OVERTIME	500.00
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	6,955.00
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	9,863.00
10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	12,250.00
10-7-024-510-25	WORKERS COMPENSATION	4,118.00
10-7-024-520-10	EMPLOYEE MERIT POOL	46,863.00
10-7-024-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-024-540-00	SUPPLIES-GENERAL	5,000.00
10-7-024-551-00	EQUIPMENT-GENERAL	
10-7-024-571-00	UTILITIES-TELEPHONE	2,000.00
10-7-024-600-00	CONTRACTUAL SERVICES (CS)	40,000.00
10-7-024-670-00	ADVERTISING	9,000.00
10-7-024-690-00	SPECIAL PROJECTS	10,000.00
10-7-024-750-00	LEASE- COPIERS	10,000.00
024 HUMAN RESOURCE		<u>249,383.00</u>
025 RISK MANAGEMENT		
10-7-025-500-00	WAGES & SALARIES FULL TIME	54,405.00
10-7-025-500-10	WAGES & SALARIES PARTTIME	
10-7-025-510-00	FICA-EMPLOYERS CONTRIB.	4,172.00
10-7-025-510-05	SC RET EMPLOYERS CONTRIB	5,972.00
10-7-025-510-15	HEALTH/LIFE INS EMPLOYERS	7,500.00
10-7-025-510-25	WORKERS COMPENSATION	2,758.00
10-7-025-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-025-540-00	SUPPLIES-GENERAL	3,000.00
10-7-025-551-00	EQUIPMENT-GENERAL	
10-7-025-571-00	UTILITIES-TELEPHONE	1,000.00
10-7-025-690-00	SPECIAL PROJECTS	15,000.00
025 RISK MANAGEMENT		<u>98,807.00</u>
026 MIS		
10-7-026-500-00	WAGES & SALARIES FULL TIME	40,000.00
10-7-026-500-05	SALARIES- OVERTIME	750.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	3,121.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	4,440.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	5,035.00
10-7-026-510-25	WORKERS COMPENSATION	1,479.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	500.00
10-7-026-540-00	SUPPLIES-GENERAL	5,000.00
10-7-026-542-00	SUPPLIES - CLOTHING	
10-7-026-550-00	MSA-DP HW MTN	105,000.00
10-7-026-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	150,000.00
10-7-026-590-00	MAINTENANCE - VEHICLES	1,500.00
10-7-026-590-05	GASOLINE	1,500.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	145,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-026-605-02	MSA-DP SW MTN	245,000.00
10-7-026-750-00	LEASE- COPIERS	3,000.00
026 MIS		<u>716,325.00</u>
027 GIS		
10-7-027-500-00	WAGES & SALARIES FULLTIME	107,375.00
10-7-027-500-05	SALARIES- OVERTIME	500.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	8,332.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	11,916.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	22,500.00
10-7-027-510-25	WORKERS COMPENSATION	669.00
10-7-027-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-027-540-00	SUPPLIES - GENERAL	5,000.00
10-7-027-541-00	SUPPLIES-POSTAGE	100.00
10-7-027-551-00	EQUIPMENT-GENERAL	
10-7-027-571-00	UTILITIES-TELEPHONE	2,000.00
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	25,000.00
10-7-027-750-00	LEASE- COPIERS	15,000.00
027 GIS		<u>202,392.00</u>
029 ZONING		
10-7-029-500-00	WAGES & SALARIES FULL TIME	155,960.00
10-7-029-500-05	SALARIES - OVERTIME	1,000.00
10-7-029-510-00	FICA-EMPLOYERS CONTRIB.	12,112.00
10-7-029-510-05	SC RET EMPLOYERS CONTRIB	17,159.00
10-7-029-510-15	HEALTH/LIFE INS EMPLOYERS	10,350.00
10-7-029-510-25	WORKERS COMPENSATION	5,552.00
10-7-029-530-00	TRAVEL, TRAINING, DUES	2,250.00
10-7-029-540-00	SUPPLIES-GENERAL	5,500.00
10-7-029-551-00	EQUIPMENT-GENERAL	
10-7-029-571-00	UTILITIES-TELEPHONE	3,750.00
10-7-029-590-00	MAINTENANCE-VEHICLES	2,000.00
10-7-029-590-05	GASOLINE	2,800.00
10-7-029-613-00	DEMOLITION EXPENSE	50,000.00
10-7-029-750-00	LEASE- COPIERS	4,500.00
029 ZONING		<u>272,933.00</u>
031 BUILDING		
10-7-031-500-00	WAGES & SALARIES FULL TIME	587,520.00
10-7-031-500-05	SALARIES - OVERTIME	2,000.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	45,130.00
10-7-031-510-05	SC RET EMPLOYERS CONTRIB	64,254.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	85,700.00
10-7-031-510-25	WORKERS COMPENSATION	21,539.00
10-7-031-530-00	TRAVEL, TRAINING, DUES	19,000.00
10-7-031-540-00	SUPPLIES-GENERAL	13,000.00
10-7-031-551-00	EQUIPMENT-GENERAL	2,000.00
10-7-031-560-00	EQUIPMENT - CAPITALIZED	
10-7-031-571-00	UTILITIES-TELEPHONE	15,600.00

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COUNTY OF LANCASTER
EXPENDITURE BUDGET VERSION REPORT
FY15 FINAL 6/18/14

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10-7-031-590-00	MAINTENANCE-VEHICLES	4,000.00
10-7-031-590-05	GASOLINE	15,200.00
10-7-031-593-00	MAINTENANCE-SERVICE AGREE.	4,000.00
10-7-031-600-00	CONTRACTUAL SERVICES (CS)	
10-7-031-670-00	ADVERTISING	250.00
10-7-031-750-00	LEASE- COPIERS	5,000.00
031 BUILDING		<u>884,193.00</u>
032 PLANNING		
10-7-032-500-00	WAGES & SALARIES FULL TIME	277,480.00
10-7-032-500-05	SALARIES - OVERTIME	4,500.00
10-7-032-500-10	WAGES & SALARIES PART-TIME	2,442.00
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	21,796.00
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	30,756.00
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	47,300.00
10-7-032-510-25	WORKERS COMPENSATION	5,135.00
10-7-032-530-00	TRAVEL, TRAINING, DUES	8,754.00
10-7-032-540-00	SUPPLIES-GENERAL	6,000.00
10-7-032-551-00	EQUIPMENT-GENERAL	
10-7-032-571-00	UTILITIES-TELEPHONE	4,500.00
10-7-032-590-05	GASOLINE	1,000.00
10-7-032-600-00	CONTRACTUAL SERVICES (CS)	71,600.00
10-7-032-605-00	CS-PRINTING	1,000.00
10-7-032-670-00	ADVERTISING	10,000.00
10-7-032-750-00	LEASE- COPIERS	5,000.00
032 PLANNING		<u>497,263.00</u>
035 ECONOMIC DEVELOPMENT		
10-7-035-500-00	WAGES & SALARIES FULL TIME	209,669.00
10-7-035-500-05	SALARIES- OVERTIME	250.00
10-7-035-510-00	FICA-EMPLOYERS CONTRIB.	16,185.00
10-7-035-510-05	SC RET EMPLOYERS CONTRIB	22,509.00
10-7-035-510-15	HEALTH/LIFE INS EMPLOYERS	24,750.00
10-7-035-510-25	WORKERS COMPENSATION	5,938.00
10-7-035-530-00	TRAVEL, TRAINING, DUES	80,300.00
10-7-035-540-00	SUPPLIES- GENERAL	8,000.00
10-7-035-541-00	SUPPLIES POSTAGE	1,250.00
10-7-035-571-00	UTILITIES-TELEPHONE	16,500.00
10-7-035-600-00	CONTRACTUAL SERVICES(CS)	36,500.00
10-7-035-605-00	CS - PRINTING	2,500.00
10-7-035-750-00	LEASE- COPIERS	8,000.00
035 ECONOMIC DEVELOPMENT		<u>432,351.00</u>
041 ASSESSOR		
10-7-041-500-00	WAGES & SALARIES FULL TIME	444,713.00
10-7-041-500-05	SALARIES - OVERTIME	2,000.00
10-7-041-500-10	WAGES & SALARIES PART-TIME	21,000.00
10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	35,794.00
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	50,620.00

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10-7-041-510-15 HEALTH/LIFE INS EMPLOYERS	68,200.00
10-7-041-510-25 WORKERS COMPENSATION	12,999.00
10-7-041-530-00 TRAVEL, TRAINING, DUES	15,500.00
10-7-041-540-00 SUPPLIES-GENERAL	4,000.00
10-7-041-541-00 SUPPLIES-POSTAGE	1,500.00
10-7-041-571-00 UTILITIES-TELEPHONE	8,500.00
10-7-041-590-00 MAINTENANCE-VEHICLES	2,900.00
10-7-041-590-05 GASOLINE	6,000.00
10-7-041-593-00 MAINTENANCE-SERVICE AGREE.	30,000.00
10-7-041-600-00 CONTRACTUAL SERVICES (CS)	6,000.00
10-7-041-605-00 CS-PRINTING	2,500.00
10-7-041-670-00 ADVERTISING	200.00
10-7-041-690-00 SPECIAL PROJECTS	
10-7-041-750-00 LEASE- COPIERS	3,500.00
041 ASSESSOR	<u>715,926.00</u>
043 AUDITOR	
10-7-043-500-00 WAGES & SALARIES FULL TIME	239,081.00
10-7-043-500-05 SALARIES- OT	500.00
10-7-043-510-00 FICA-EMPLOYERS CONTRIB.	18,275.00
10-7-043-510-05 SC RET EMPLOYERS CONTRIB	26,048.00
10-7-043-510-15 HEALTH/LIFE INS EMPLOYERS	27,500.00
10-7-043-510-25 WORKERS COMPENSATION	4,028.00
10-7-043-530-00 TRAVEL, TRAINING, DUES	4,000.00
10-7-043-540-00 SUPPLIES-GENERAL	9,000.00
10-7-043-542-00 SUPPLIES - CLOTHING	500.00
10-7-043-551-00 EQUIPMENT-GENERAL	2,112.00
10-7-043-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-043-590-00 MAINTENANCE - VEHICLES	1,000.00
10-7-043-590-05 GASOLINE	3,000.00
10-7-043-600-00 CONTRACTUAL SERVICES (CS)	23,100.00
10-7-043-670-00 ADVERTISING	3,500.00
10-7-043-690-00 SPECIAL PROJECTS	1,800.00
10-7-043-750-00 LEASE- COPIERS	1,900.00
043 AUDITOR	<u>370,344.00</u>
044 TREASURER	
10-7-044-500-00 WAGES & SALARIES FULL TIME	201,079.00
10-7-044-500-05 SALARIES - OVERTIME	1,500.00
10-7-044-510-00 FICA-EMPLOYERS CONTRIB.	15,409.00
10-7-044-510-05 SC RET EMPLOYERS CONTRIB	21,950.00
10-7-044-510-15 HEALTH/LIFE INS EMPLOYERS	15,700.00
10-7-044-510-25 WORKERS COMPENSATION	1,112.00
10-7-044-530-00 TRAVEL, TRAINING, DUES	2,000.00
10-7-044-540-00 SUPPLIES-GENERAL	8,000.00
10-7-044-541-00 SUPPLIES-POSTAGE	15,000.00
10-7-044-571-00 UTILITIES-TELEPHONE	3,000.00
10-7-044-600-00 CONTRACTUAL SERVICES (CS)	20,000.00

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10-7-044-605-00	CS-PRINTING	60,000.00
10-7-044-670-00	ADVERTISING	700.00
10-7-044-690-00	SPECIAL PROJECTS	3,000.00
10-7-044-750-00	LEASE- COPIERS	1,550.00
10-7-044-781-20	BANK CHARGES	100.00
10-7-044-781-26	BONDS EXPENSE	500.00
10-7-044-782-00	OVER/SHORTAGE	200.00
044 TREASURER		<u>370,800.00</u>
045 DELINQUENT TAX		
10-7-045-500-00	WAGES & SALARIES FULL TIME	124,910.00
10-7-045-500-05	SALARIES - OVERTIME	500.00
10-7-045-500-10	WAGES & SALARIES PART-TIME	225.00
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	9,605.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	13,688.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	24,000.00
10-7-045-510-25	WORKERS COMPENSATION	779.00
10-7-045-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-045-540-00	SUPPLIES-GENERAL	4,200.00
10-7-045-541-00	SUPPLIES-POSTAGE	45,000.00
10-7-045-551-00	EQUIPMENT-GENERAL	1,500.00
10-7-045-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	29,000.00
10-7-045-604-00	PROFESSIONAL SERVICES	10,000.00
10-7-045-605-00	CS - PRINTING	1,000.00
10-7-045-670-00	ADVERTISING	30,000.00
10-7-045-680-00	FEE REIMBURSEMENT	600.00
10-7-045-750-00	LEASE- COPIERS	1,350.00
10-7-045-781-27	BONDS - SURETY	300.00
10-7-045-782-00	OVER/SHORTAGE	120.00
045 DELINQUENT TAX		<u>302,277.00</u>
051 REGISTRATION & ELECTION		
10-7-051-500-00	WAGES & SALARIES FULL TIME	68,845.00
10-7-051-500-05	SALARIES- OVERTIME	3,000.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	63,000.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	10,640.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	9,891.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	12,500.00
10-7-051-510-25	WORKERS COMPENSATION	2,759.00
10-7-051-530-00	TRAVEL, TRAINING, DUES	7,600.00
10-7-051-540-00	SUPPLIES-GENERAL	14,000.00
10-7-051-541-00	SUPPLIES- POSTAGE	14,590.00
10-7-051-551-00	EQUIPMENT-GENERAL	
10-7-051-571-00	UTILITIES-TELEPHONE	4,500.00
10-7-051-593-00	MAINTENANCE-SERVICE	30,000.00
10-7-051-600-00	CONTRACTUAL SERVICES (CS)	2,400.00
10-7-051-605-00	CS-PRINTING	5,550.00

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10-7-051-670-00	ADVERTISING	2,000.00
10-7-051-690-00	SPECIAL PROJECTS	10,000.00
10-7-051-750-00	LEASE- COPIERS	2,500.00
051 REGISTRATION & ELECTION		<u>263,775.00</u>
060 REGISTER OF DEEDS		
10-7-060-500-00	WAGES & SALARIES FULL TIME	165,187.00
10-7-060-500-05	SALARIES- OT	1,000.00
10-7-060-500-10	WAGES & SALARIES PARTTIME	1,000.00
10-7-060-510-00	FICA-EMPLOYERS CONTRIB.	12,870.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	18,553.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	33,800.00
10-7-060-510-25	WORKERS COMPENSATION	2,930.00
10-7-060-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-060-540-00	SUPPLIES-GENERAL	5,000.00
10-7-060-541-00	SUPPLIES POSTAGE	3,000.00
10-7-060-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-060-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	61,500.00
10-7-060-750-00	LEASE- COPIERS	6,000.00
10-7-060-782-00	OVER/SHORT	250.00
060 REGISTER OF DEEDS		<u>321,090.00</u>
061 CIRCUIT COURT		
10-7-061-500-05	SALARIES OVERTIME	150.00
10-7-061-500-10	WAGES & SALARIES PARTTIME	19,602.00
10-7-061-510-00	FICA-EMPLOYERS CONTRIB	1,500.00
10-7-061-510-10	S.C. POLICE RET EMPLOYER	1,100.00
10-7-061-510-25	WORKERS COMPENSATION	1,035.00
10-7-061-540-00	SUPPLIES-GENERAL	2,500.00
10-7-061-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-061-780-05	PDC-JURORS	40,000.00
061 CIRCUIT COURT		<u>69,387.00</u>
063 CLERK OF COURT		
10-7-063-500-00	WAGES & SALARIES FULL TIME	266,885.00
10-7-063-500-05	SALARIES OVERTIME	500.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	20,901.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	29,199.00
10-7-063-510-10	SC POLICE RET EMPLOYERS CO	950.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	53,450.00
10-7-063-510-25	WORKERS COMPENSATION	7,032.00
10-7-063-530-00	TRAVEL, TRAINING, DUES	2,900.00
10-7-063-540-00	SUPPLIES-GENERAL	6,700.00
10-7-063-541-00	SUPPLIES POSTAGE	3,500.00
10-7-063-542-00	SUPPLIES - CLOTHING	750.00
10-7-063-551-00	EQUIPMENT-GENERAL	2,000.00
10-7-063-571-00	UTILITIES-TELEPHONE	13,000.00
10-7-063-593-00	MAINTENANCE-SERVICE AGREE.	500.00

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10-7-063-600-00	CONTRACTUAL SERVICES (CS)	41,349.00
10-7-063-750-00	LEASE- COPIERS	2,000.00
10-7-063-786-05	EXP. DONATIONS CITY	3,000.00
063 CLERK OF COURT		<u>454,616.00</u>
064 FAMILY COURT		
10-7-064-500-00	WAGES & SALARIES FULL TIME	172,630.00
10-7-064-500-05	SALARIES OVERTIME	500.00
10-7-064-500-10	SALARIES- PART TIME	13,000.00
10-7-064-510-00	FICA-EMPLOYERS CONTRIB.	16,039.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	21,896.00
10-7-064-510-10	S.C. POLICE RET EMPLOYER	1,170.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	31,600.00
10-7-064-510-25	WORKERS COMPENSATION	1,315.00
10-7-064-540-00	SUPPLIES-GENERAL	10,000.00
10-7-064-541-00	SUPPLIES POSTAGE	14,500.00
10-7-064-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-064-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12	SP-DSS INCENTIVE	75,000.00
10-7-064-750-00	LEASE- COPIERS	2,500.00
064 FAMILY COURT		<u>366,650.00</u>
068 CORONER		
10-7-068-500-00	WAGES & SALARIES FULL TIME	147,845.00
10-7-068-500-10	WAGES & SALARIES PARTTIME	34,000.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	14,176.00
10-7-068-510-05	SC RET EMPLOYERS CONTRIB	8,580.00
10-7-068-510-10	S.C. POLICE RET EMPLOYER	11,356.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	26,000.00
10-7-068-510-25	WORKERS COMPENSATION	7,281.00
10-7-068-530-00	TRAVEL, TRAINING, DUES	7,000.00
10-7-068-540-00	SUPPLIES-GENERAL	10,000.00
10-7-068-551-00	EQUIPMENT-GENERAL	7,000.00
10-7-068-571-00	UTILITIES-TELEPHONE	10,800.00
10-7-068-590-00	MAINTENANCE - VEHICLES	2,300.00
10-7-068-590-05	GASOLINE	8,000.00
10-7-068-600-00	CONTRACTUAL SERVICES (CS)	
10-7-068-604-10	PS-MEDICAL	100,000.00
10-7-068-750-00	LEASE- COPIERS	2,000.00
068 CORONER		<u>396,338.00</u>
069 PROBATE COURT		
10-7-069-500-00	WAGES & SALARIES FULL TIME	248,341.00
10-7-069-500-05	SALARIES - OVERTIME	353.00
10-7-069-500-10	WAGES & SALARIES PART-TIME	18,750.00
10-7-069-510-00	FICA-EMPLOYERS CONTRIB.	20,493.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	19,418.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	9,411.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	60,900.00

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10-7-069-510-25	WORKERS COMPENSATION	3,348.00
10-7-069-530-00	TRAVEL, TRAINING, DUES	8,000.00
10-7-069-540-00	SUPPLIES-GENERAL	12,500.00
10-7-069-551-00	EQUIPMENT-GENERAL	2,080.00
10-7-069-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-069-593-00	MAINTENANCE-SERVICE AGREE.	225.00
10-7-069-600-00	CONTRACTUAL SERVICES (CS)	4,000.00
10-7-069-670-00	ADVERTISING	250.00
10-7-069-750-00	LEASE- COPIERS	5,000.00
10-7-069-781-26	BONDS EXPENSE	700.00
069 PROBATE COURT		<u>419,269.00</u>
070 MAG-COUNTYWIDE		
10-7-070-500-00	WAGES & SALARIES FULL TIME	532,281.00
10-7-070-500-05	SALARIES OVERTIME	14,000.00
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	41,782.00
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	31,434.00
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	34,816.00
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	89,000.00
10-7-070-510-25	WORKERS COMPENSATION	18,311.00
10-7-070-530-00	TRAVEL, TRAINING, DUES	6,000.00
10-7-070-540-00	SUPPLIES-GENERAL	17,500.00
10-7-070-542-00	SUPPLIES - CLOTHING	1,200.00
10-7-070-570-00	UTILITIES-GENERAL	10,000.00
10-7-070-571-00	UTILITIES-TELEPHONE	9,000.00
10-7-070-590-00	MAINTENANCE-VEHICLES	2,000.00
10-7-070-590-05	GASOLINE	8,000.00
10-7-070-593-00	MAINTENANCE-SERVICE AGREE.	1,500.00
10-7-070-750-00	LEASE- COPIERS	4,000.00
10-7-070-780-05	PDC-JURORS	15,000.00
10-7-070-781-27	BONDS - SURETY	2,500.00
070 MAG-COUNTYWIDE		<u>838,324.00</u>
110 SHERIFF		
10-7-110-500-00	WAGES & SALARIES FULL TIME	3,809,637.00
10-7-110-500-05	SALARIES - OVERTIME	158,000.00
10-7-110-500-10	WAGES & SALARIES PART-TIME	52,000.00
10-7-110-510-00	FICA-EMPLOYERS CONTRIB.	306,659.00
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	57,440.00
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	468,216.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	713,775.00
10-7-110-510-25	WORKERS COMPENSATION	189,488.00
10-7-110-530-00	TRAVEL, TRAINING, DUES	54,500.00
10-7-110-540-00	SUPPLIES-GENERAL	28,000.00
10-7-110-540-10	SUPPLIES-SEX OFF REGISTRY	1,000.00
10-7-110-542-00	SUPPLIES-CLOTHING	62,000.00
10-7-110-551-00	EQUIPMENT-GENERAL	16,000.00
10-7-110-551-30	COMMUNICATIONS	37,800.00

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10-7-110-551-45 PROTECTIVE CLOTHING	12,800.00
10-7-110-551-65 LAW ENFORCEMENT	55,156.00
10-7-110-571-00 UTILITIES-TELEPHONE	84,000.00
10-7-110-581-00 RENT-BUILDING	38,750.00
10-7-110-590-00 MAINTENANCE-VEHICLES	127,000.00
10-7-110-590-05 GASOLINE	367,000.00
10-7-110-593-00 MAINTENANCE-SERVICE AGREE.	150,000.00
10-7-110-600-00 CONTRACTUAL SERVICES (CS)	4,000.00
10-7-110-604-10 PS - MEDICAL	
10-7-110-670-00 ADVERTISING	2,000.00
10-7-110-690-00 SPECIAL PROJECTS	9,000.00
10-7-110-690-03 SP-CRIME PREVENTION	3,000.00
10-7-110-750-00 LEASE- COPIERS	30,000.00
10-7-110-781-26 BONDS EXPENSE	1,000.00
110 SHERIFF	<u>6,838,221.00</u>
117 SHERIFF DEPT-TOWN OF KERS	
10-7-117-500-00 WAGES & SALARIES FULL TIME	278,000.00
10-7-117-500-05 SALARIES- OVERTIME	10,000.00
10-7-117-510-00 FICA-EMPLOYERS CONTRIB	22,000.00
10-7-117-510-10 SC POLICE RET EMPLOYERS CONT	38,600.00
10-7-117-510-15 HEALTH/LIFE INS EMPLOYERS	55,000.00
10-7-117-510-25 WORKERS COMPENSATION	15,150.00
10-7-117-530-00 TRAVEL, TRAINING, DUES	2,500.00
10-7-117-540-00 SUPPLIES- GENERAL	1,000.00
10-7-117-542-00 SUPPLIES- CLOTHING	3,500.00
10-7-117-551-30 COMMUNICATIONS	2,500.00
10-7-117-551-65 LAW ENFORCEMENT	6,000.00
10-7-117-590-00 MAINTENANCE- VEHICLES	7,000.00
10-7-117-590-05 GASOLINE	41,000.00
117 SHERIFF DEPT-TOWN OF KERS	<u>482,250.00</u>
120 DENTENTION CENTER	
10-7-120-500-00 WAGES & SALARIES FULL TIME	928,272.00
10-7-120-500-05 SALARIES - OVERTIME	40,000.00
10-7-120-510-00 FICA-EMPLOYERS CONTRIB.	74,110.00
10-7-120-510-05 SC RET EMPLOYERS CONTRIB	
10-7-120-510-10 SC POLICE RET EMPLOYERS CO	129,898.00
10-7-120-510-15 HEALTH/LIFE INS EMPLOYERS	222,600.00
10-7-120-510-25 WORKERS COMPENSATION	51,450.00
10-7-120-520-25 PERSONNEL DISEASE PREV.	9,000.00
10-7-120-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-120-540-00 SUPPLIES-GENERAL	18,000.00
10-7-120-540-15 SUPPLIES-INMATE (COMM.	10,000.00
10-7-120-542-00 SUPPLIES-CLOTHING	10,000.00
10-7-120-543-00 SUPPLIES-LAUNDRY	2,000.00
10-7-120-543-05 SUPPLIES-FOOD/BEVERAGE	198,000.00
10-7-120-543-15 SUPPLIES-BOARD/LODGING	15,000.00

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10-7-120-551-00 EQUIPMENT-GENERAL	6,300.00
10-7-120-551-65 EQUIPMENT-LAW ENFORCEMENT	5,500.00
10-7-120-560-00 EQUIPMENT - CAPITALIZED	11,800.00
10-7-120-571-00 UTILITIES-PHONE	3,450.00
10-7-120-600-00 CONTRACTUAL SERVICES	6,000.00
10-7-120-604-10 PS-MEDICAL	205,000.00
10-7-120-690-00 SPECIAL PROJECTS	10,000.00
10-7-120-750-00 LEASE- COPIERS	3,000.00
10-7-120-781-50 DYS SERVICE CONTRACT	13,000.00
120 DENTENTION CENTER	<u>1,977,380.00</u>
130 COMMUNICATIONS	
10-7-130-500-00 WAGES & SALARIES FULLTIME	832,035.00
10-7-130-500-05 SALARIES OVERTIME	70,000.00
10-7-130-500-10 WAGES & SALARIES PARTTIME	8,000.00
10-7-130-510-00 FICA-EMPLOYERS CONTRIB	69,476.00
10-7-130-510-05 SC RET EMPLOYERS CONTRIB	56,096.00
10-7-130-510-10 S.C. POLICE RET EMPLOYER	50,500.00
10-7-130-510-15 HEALTH/LIFE INS EMPLOYERS	165,500.00
10-7-130-510-25 WORKERS COMPENSATION	9,472.00
10-7-130-530-00 TRAVEL, TRAINING, DUES	7,000.00
10-7-130-540-00 SUPPLIES - GENERAL	17,000.00
10-7-130-542-00 SUPPLIES - CLOTHING	13,500.00
10-7-130-551-00 EQUIPMENT-GENERAL	10,000.00
10-7-130-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-130-590-00 MAINTENANCE - VEHICLES	1,500.00
10-7-130-590-05 GASOLINE	2,700.00
10-7-130-591-00 MAINTENANCE - GENERAL	6,000.00
10-7-130-593-00 MAINTENANCE-SERVICE AGREE	61,000.00
10-7-130-600-00 CONTRACTUAL SERVICES(CS)	12,500.00
10-7-130-690-00 SPECIAL PROJECTS	
10-7-130-750-00 LEASE- COPIERS	6,500.00
130 COMMUNICATIONS	<u>1,403,779.00</u>
140 EMERGENCY MANAGEMENT	
10-7-140-500-00 WAGES & SALARIES FULL TIME	139,270.00
10-7-140-500-05 SALARIES - OVERTIME	3,500.00
10-7-140-500-10 WAGES & SALARIES PARTTIME	
10-7-140-510-00 FICA-EMPLOYERS CONTRIB.	10,862.00
10-7-140-510-05 SC RET EMPLOYERS CONTRIB	3,955.00
10-7-140-510-10 S.C. POLICE RET EMPLOYER	14,230.00
10-7-140-510-15 HEALTH/LIFE INS EMPLOYERS	17,300.00
10-7-140-510-25 WORKERS COMPENSATION	13,131.00
10-7-140-530-00 TRAVEL, TRAINING, DUES	4,000.00
10-7-140-540-00 SUPPLIES-GENERAL	2,000.00
10-7-140-542-00 SUPPLIES- CLOTHING	2,000.00
10-7-140-551-00 EQUIPMENT-GENERAL	
10-7-140-570-00 UTILITIES-GENERAL	30,000.00

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10-7-140-571-00	UTILITIES-TELEPHONE	30,000.00
10-7-140-593-00	MAINTENANCE-SERVICE AGREE	60,000.00
10-7-140-600-00	CONTRACTUAL SERVICES	8,500.00
10-7-140-690-02	SP-NUCL. PLANNING	15,000.00
140 EMERGENCY MANAGEMENT		<u>353,748.00</u>
141 FIRE SERVICE		
10-7-141-530-00	TRAVEL, TRAINING, DUES	33,000.00
10-7-141-540-00	SUPPLIES-GENERAL	34,000.00
10-7-141-551-00	EQUIPMENT-GENERAL	138,000.00
10-7-141-551-45	EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-570-00	UTILITIES-GENERAL	145,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	130,000.00
10-7-141-590-05	GASOLINE	75,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	40,000.00
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	40,000.00
10-7-141-650-00	INSURANCE-GENERAL	50,000.00
10-7-141-690-00	SPECIAL PROJECTS	116,325.00
10-7-141-691-01	SP - PROMOTIONS	38,000.00
10-7-141-760-00	MATCHING FUNDS	38,000.00
10-7-141-771-00	DS - LEASE PURCHASE	300,000.00
141 FIRE SERVICE		<u>1,232,325.00</u>
142 TOWN OF KERSHAW- FIRE		
10-7-142-500-00	WAGES & SALARIES FULLTIME	70,700.00
10-7-142-500-05	SALARIES OVERTIME	5,000.00
10-7-142-500-10	WAGES & SALARIES PARTTIME	29,000.00
10-7-142-510-00	FICA-EMPLOYERS CONTRIB	8,054.00
10-7-142-510-05	SC RET EMPLOYERS CONTRIB	1,000.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	11,087.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	11,600.00
10-7-142-510-25	WORKERS COMPENSATION	9,358.00
10-7-142-542-00	SUPPLIES - CLOTHING	3,500.00
10-7-142-551-00	EQUIPMENT-GENERAL	1,500.00
10-7-142-551-45	PROTECTIVE CLOTHING	2,300.00
10-7-142-571-00	UTILITIES-TELEPHONE	600.00
142 TOWN OF KERSHAW- FIRE		<u>153,699.00</u>
144 LANC. COUNTY FIREFIGHTERS		
10-7-144-500-00	WAGES & SALARIES FULLTIME	302,486.00
10-7-144-500-05	SALARIES OVERTIME	56,000.00
10-7-144-500-10	WAGES & SALARIES PARTTIME	25,000.00
10-7-144-510-00	FICA-EMPLOYERS CONTRIB	30,470.00
10-7-144-510-05	SC RET EMPLOYERS CONTRIB	5,930.00
10-7-144-510-10	S.C. POLICE RET EMPLOYER	47,402.00
10-7-144-510-15	HEALTH/LIFE INS EMPLOYERS	66,740.00
10-7-144-510-25	WORKERS COMPENSATION	31,249.00
10-7-144-530-00	TRAVEL, TRAINING, DUES	9,000.00
10-7-144-542-00	SUPPLIES - CLOTHING	16,000.00

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10-7-144-551-00	EQUIPMENT-GENERAL	10,000.00
10-7-144-590-05	GASOLINE	18,000.00
144 LANC. COUNTY FIREFIGHTERS		<u>618,277.00</u>
153 LANCASTER EMS		
10-7-153-500-00	WAGES & SALARIES FULL TIME	2,062,120.00
10-7-153-500-05	SALARIES - OVERTIME	850,000.00
10-7-153-500-10	WAGES & SALARIES PART-TIME	170,000.00
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	247,692.00
10-7-153-510-05	SC RET EMPLOYERS CONTRIB	333,911.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	483,636.00
10-7-153-510-25	WORKERS COMPENSATION	448,521.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	17,500.00
10-7-153-530-00	TRAVEL, TRAINING, DUES	54,000.00
10-7-153-540-00	SUPPLIES-GENERAL	50,000.00
10-7-153-541-00	SUPPLIES- POSTAGE	13,500.00
10-7-153-541-10	SUPPLIES-MEDICAL	245,000.00
10-7-153-542-00	SUPPLIES-CLOTHING	40,000.00
10-7-153-543-00	SUPPLIES-LAUNDRY	2,000.00
10-7-153-551-00	EQUIPMENT-GENERAL	30,000.00
10-7-153-551-30	COMMUNICATIONS	16,000.00
10-7-153-560-00	EQUIPMENT - CAPITALIZED	25,000.00
10-7-153-570-00	UTILITIES-GENERAL	47,000.00
10-7-153-571-00	UTILITIES-TELEPHONE	52,000.00
10-7-153-590-00	MAINTENANCE-VEHICLES	126,200.00
10-7-153-590-05	GASOLINE	150,000.00
10-7-153-591-00	MAINTENANCE-GENERAL	15,000.00
10-7-153-593-00	MAINTENANCE-SERVICE AGREE.	73,000.00
10-7-153-650-01	INSURANCE- OTHER	6,500.00
10-7-153-670-00	ADVERTISING	1,500.00
10-7-153-750-00	LEASE- COPIERS	3,200.00
153 LANCASTER EMS		<u>5,563,280.00</u>
156 LANCASTER RESCUE SQUAD		
10-7-156-510-25	WORKERS COMPENSATION	
10-7-156-520-25	PERSONNEL DISEASE PREV.	
10-7-156-530-00	TRAVEL, TRAINING, DUES	
10-7-156-551-30	COMMUNICATIONS	
10-7-156-590-00	MAINTENANCE-VEHICLES	
10-7-156-590-05	GASOLINE	
10-7-156-600-00	CONTRACTUAL SERVICES (CS)	
156 LANCASTER RESCUE SQUAD		
157 INDIAN LAND RESCUE SQUAD		
10-7-157-520-25	PERSONNEL DISEASE PREV.	
10-7-157-530-00	TRAVEL, TRAINING, DUES	
10-7-157-540-00	SUPPLIES-GENERAL	
10-7-157-542-00	SUPPLIES-CLOTHING	
10-7-157-551-00	EQUIPMENT-GENERAL	

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10-7-157-551-30	COMMUNICATIONS	
10-7-157-571-00	UTILITIES-TELEPHONE	
10-7-157-590-00	MAINTENANCE-VEHICLES	
10-7-157-590-05	GASOLINE	
10-7-157-591-00	MAINTENANCE-GENERAL	
10-7-157-750-00	LEASE- COPIERS	
157 INDIAN LAND RESCUE SQUAD		
202 ROADS & BRIDGES		
10-7-202-500-00	WAGES & SALARIES FULL TIME	758,326.00
10-7-202-500-05	SALARIES - OVERTIME	15,000.00
10-7-202-500-10	WAGES & SALARIES PART-TIME	7,500.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	59,619.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	84,452.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	114,500.00
10-7-202-510-25	WORKERS COMPENSATION	87,396.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-202-540-00	SUPPLIES-GENERAL	10,000.00
10-7-202-542-00	SUPPLIES-CLOTHING	18,000.00
10-7-202-544-00	SUPPLIES-CONSTRUCTION PIPE	75,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	32,000.00
10-7-202-544-10	SUPPLIES-STONE	350,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	65,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	5,000.00
10-7-202-570-00	UTILITIES-GENERAL	8,000.00
10-7-202-571-00	UTILITIES-TELEPHONE	12,000.00
10-7-202-582-00	RENT-EQUIPMENT	5,000.00
10-7-202-590-00	MAINTENANCE-VEHICLES	200,000.00
10-7-202-590-05	GASOLINE	150,000.00
10-7-202-591-00	MAINTENANCE-GENERAL	500.00
10-7-202-600-00	CONTRACTUAL SERVICES (CS)	75,000.00
10-7-202-604-00	PROFESSIONAL SERVICES	75,000.00
10-7-202-670-00	ADVERTISING	1,000.00
10-7-202-690-00	SPECIAL PROJECTS	50,000.00
10-7-202-750-00	LEASE- COPIERS	1,500.00
202 ROADS & BRIDGES		<u>2,262,293.00</u>
210 FLEET OPERATIONS		
10-7-210-500-00	WAGES & SALARIES FULL TIME	228,490.00
10-7-210-500-05	SALARIES - OVERTIME	6,042.00
10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	18,029.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	25,576.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	54,600.00
10-7-210-510-25	WORKERS COMPENSATION	14,864.00
10-7-210-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-210-540-00	SUPPLIES-GENERAL	7,420.00
10-7-210-542-00	SUPPLIES-CLOTHING	5,500.00
10-7-210-548-00	SUPPLIES-HAND TOOLS	14,098.00

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10-7-210-551-00	EQUIPMENT- GENERAL	9,500.00
10-7-210-570-00	UTILITIES-GENERAL	13,500.00
10-7-210-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-210-590-00	MAINTENANCE-VEHICLES	18,625.00
10-7-210-590-05	GASOLINE	12,000.00
10-7-210-593-00	MAINTENANCE- SERVICE	55,500.00
10-7-210-750-00	LEASE- COPIERS	1,000.00
210 FLEET OPERATIONS		<u>493,744.00</u>
251 BUILDING MAINTENANCE		
10-7-251-500-00	WAGES & SALARIES FULL TIME	226,777.00
10-7-251-500-05	SALARIES - OVERTIME	12,500.00
10-7-251-500-10	WAGES & SALARIES PART-TIME	14,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	19,271.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	26,030.00
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	50,300.00
10-7-251-510-25	WORKERS COMPENSATION	17,662.00
10-7-251-530-00	TRAVEL, TRAINING, DUES	350.00
10-7-251-540-00	SUPPLIES-GENERAL	600.00
10-7-251-542-00	SUPPLIES-CLOTHING	4,500.00
10-7-251-545-00	SUPPLIES-CUSTODIAL	16,000.00
10-7-251-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-251-560-00	EQUIPMENT - CAPITALIZED	10,000.00
10-7-251-570-00	UTILITIES-GENERAL	580,000.00
10-7-251-571-00	UTILITIES-PHONES	9,000.00
10-7-251-590-00	MAINTENANCE-VEHICLES	7,000.00
10-7-251-590-05	GASOLINE	24,000.00
10-7-251-593-00	MAINTENANCE-SERVICE	136,000.00
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	130,000.00
10-7-251-594-05	MAINT-BUILDING CLEANING	
10-7-251-600-00	CONTRACTUAL SERVICES (CS)	172,000.00
10-7-251-608-01	SC DEPT OF CORRECTIONS	25,000.00
10-7-251-781-73	LICENSES/PERMITS/FEES	250.00
251 BUILDING MAINTENANCE		<u>1,486,240.00</u>
310 LANDFILL-SOLID WASTE		
10-7-310-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-310-510-00	FICA-EMPLOYERS CONTRIB.	1,148.00
10-7-310-510-25	WORKERS COMPENSATION	1,900.00
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	38,952.00
310 LANDFILL-SOLID WASTE		<u>57,000.00</u>
312 SOLID WASTE COLLECTIONS		
10-7-312-500-00	WAGES & SALARIES FULL TIME	223,283.00
10-7-312-500-05	SALARIES - OVERTIME	27,000.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	250,000.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	37,904.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	23,247.00
10-7-312-510-10	S.C. POLICE RET EMPLOYER	4,036.00

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10-7-312-510-15 HEALTH/LIFE INS EMPLOYERS	53,000.00
10-7-312-510-25 WORKERS COMPENSATION	42,145.00
10-7-312-530-00 TRAVEL, TRAINING, DUES	750.00
10-7-312-540-00 SUPPLIES-GENERAL	4,000.00
10-7-312-542-00 SUPPLIES-CLOTHING	6,000.00
10-7-312-570-00 UTILITIES-GENERAL	22,500.00
10-7-312-571-00 UTILITIES-TELEPHONE	10,000.00
10-7-312-580-00 RENT-LAND	5,500.00
10-7-312-590-00 MAINTENANCE-VEHICLES	75,000.00
10-7-312-590-05 GASOLINE	120,000.00
10-7-312-591-00 MAINTENANCE-GENERAL	1,000.00
10-7-312-600-00 CONTRACTUAL SERVICES (CS)	465,000.00
10-7-312-612-00 CS - DISPOSAL CONTRACT	1,175,000.00
10-7-312-670-00 ADVERTISING	2,000.00
312 SOLID WASTE COLLECTIONS	<u>2,547,365.00</u>
318 ANIMAL CONTROL	
10-7-318-500-00 WAGES & SALARIES FULL TIME	68,500.00
10-7-318-500-05 SALARIES - OVERTIME	3,000.00
10-7-318-510-00 FICA-EMPLOYERS CONTRIB.	5,500.00
10-7-318-510-05 SC RET EMPLOYERS CONTRIB	7,750.00
10-7-318-510-10 SC POLICE RET EMPLOYERS CO	
10-7-318-510-15 HEALTH/LIFE INS EMPLOYERS	12,000.00
10-7-318-510-25 WORKERS COMPENSATION	1,300.00
10-7-318-530-00 TRAVEL, TRAINING, DUES	1,500.00
10-7-318-540-00 SUPPLIES-GENERAL	9,000.00
10-7-318-541-10 SUPPLIES-MEDICAL	7,000.00
10-7-318-542-00 SUPPLIES-CLOTHING	1,500.00
10-7-318-547-00 SUPPLIES-ANIMAL FOOD	3,000.00
10-7-318-570-00 UTILITIES-GENERAL	16,000.00
10-7-318-571-00 UTILITIES-TELEPHONE	4,000.00
10-7-318-590-00 MAINTENANCE-VEHICLES	1,000.00
10-7-318-590-05 GASOLINE	1,000.00
318 ANIMAL CONTROL	<u>142,050.00</u>
330 HEALTH SERVICES	
10-7-330-540-00 SUPPLIES-GENERAL	3,700.00
10-7-330-551-00 EQUIPMENT-GENERAL	
10-7-330-570-00 UTILITIES-GENERAL	42,000.00
10-7-330-594-00 MAINTENANCE-BLDG & GROUNDS	
10-7-330-600-00 CONTRACTUAL SERVICES (CS)	36,900.00
330 HEALTH SERVICES	<u>82,600.00</u>
400 JUVENILE DRUG COURT	
10-7-400-500-00 WAGES & SALARIES FULLTIME	
10-7-400-510-00 FICA-EMPLOYERS CONTRIB	
10-7-400-510-05 SC RET EMPLOYERS CONTRIB	
10-7-400-510-10 S.C. POLICE RET EMPLOYER	
10-7-400-510-15 HEALTH/LIFE INS EMPLOYERS	

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10-7-400-510-25	WORKERS COMPENSATION	
10-7-400-530-00	TRAVEL, TRAINING, DUES	
10-7-400-540-00	SUPPLIES - GENERAL	
10-7-400-571-00	UTILITIES-TELEPHONE	
10-7-400-600-00	CONTRACTUAL SERVICES(CS)	
10-7-400-786-05	DONATIONS- CITY	
400 JUVENILE DRUG COURT		
601 DEPT. OF SOCIAL SERVICES		
10-7-601-570-00	UTILITIES-GENERAL	50,610.00
10-7-601-600-00	CONTRACTUAL SERVICES (CS)	13,600.00
601 DEPT. OF SOCIAL SERVICES		<u>64,210.00</u>
602 D.S.S. FAMILY INDEP		
10-7-602-570-00	UTILITIES-GENERAL	9,030.00
10-7-602-581-00	RENT-BUILDING	45,000.00
10-7-602-600-00	CONTRACTUAL SERVICES(CS)	4,300.00
602 D.S.S. FAMILY INDEP		<u>58,330.00</u>
610 VETERANS AFFAIRS		
10-7-610-500-00	WAGES & SALARIES FULL TIME	100,864.00
10-7-610-500-05	SALARIES OVERTIME	1,000.00
10-7-610-510-00	FICA-EMPLOYERS CONTRIB.	7,813.00
10-7-610-510-05	SC RET EMPLOYERS CONTRIB	11,175.00
10-7-610-510-15	HEALTH/LIFE INS EMPLOYERS	19,400.00
10-7-610-510-25	WORKERS COMPENSATION	481.00
10-7-610-530-00	TRAVEL, TRAINING, DUES	6,400.00
10-7-610-540-00	SUPPLIES-GENERAL	4,500.00
10-7-610-571-00	UTILITIES-TELEPHONE	2,750.00
10-7-610-650-01	INSURANCE- OTHER	500.00
10-7-610-750-00	LEASE- COPIERS	2,500.00
610 VETERANS AFFAIRS		<u>157,383.00</u>
999 LEASES		
10-7-999-771-16	LEASE PMTS-ENERGY MGT PRO	157,430.00
999 LEASES		<u>157,430.00</u>
10 GENERAL FUND		<u>41,057,263.00</u>
11 CAPITAL IMPROVEMENT FUND		
025 RISK MANAGEMENT		
11-7-025-560-00	EQUIPMENT - CAPITALIZED	
025 RISK MANAGEMENT		
026 MIS		
11-7-026-560-00	EQUIPMENT - CAPITALIZED	
026 MIS		
029 ZONING		
11-7-029-560-00	EQUIPMENT - CAPITALIZED	

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029 ZONING		
031 BUILDING		
11-7-031-560-00	EQUIPMENT - CAPITALIZED	25,000.00
031 BUILDING		25,000.00
041 ASSESSOR		
11-7-041-560-00	EQUIPMENT - CAPITALIZED	25,000.00
041 ASSESSOR		25,000.00
068 CORONER		
11-7-068-560-00	EQUIPMENT - CAPITALIZED	120,000.00
068 CORONER		120,000.00
070 MAG-COUNTYWIDE		
11-7-070-560-00	EQUIPMENT - CAPITALIZED	44,000.00
070 MAG-COUNTYWIDE		44,000.00
110 SHERIFF		
11-7-110-560-00	EQUIPMENT - CAPITALIZED	400,000.00
110 SHERIFF		400,000.00
120 DENTENTION CENTER		
11-7-120-560-00	EQUIPMENT - CAPITALIZED	
120 DENTENTION CENTER		
141 FIRE SERVICE		
11-7-141-560-00	EQUIPMENT - CAPITALIZED	55,000.00
141 FIRE SERVICE		55,000.00
153 LANCASTER EMS		
11-7-153-560-00	EQUIPMENT - CAPITALIZED	280,000.00
153 LANCASTER EMS		280,000.00
202 ROADS & BRIDGES		
11-7-202-560-00	EQUIPMENT - CAPITALIZED	25,000.00
202 ROADS & BRIDGES		25,000.00
210 FLEET OPERATIONS		
11-7-210-560-00	EQUIPMENT - CAPITALIZED	102,000.00
210 FLEET OPERATIONS		102,000.00
251 BUILDING MAINTENANCE		
11-7-251-560-00	EQUIPMENT - CAPITALIZED	92,000.00
251 BUILDING MAINTENANCE		92,000.00
312 SOLID WASTE COLLECTIONS		
11-7-312-560-00	EQUIPMENT - CAPITALIZED	75,000.00
312 SOLID WASTE COLLECTIONS		75,000.00
318 ANIMAL CONTROL		
11-7-318-560-00	EQUIPMENT - CAPITALIZED	

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
318 ANIMAL CONTROL		
801 RECREATION, OPERATIONS		
11-7-801-560-00	EQUIPMENT - CAPITALIZED	75,000.00
801 RECREATION, OPERATIONS		75,000.00
11 CAPITAL IMPROVEMENT FUND		1,318,000.00
12 COURT MANDATED SECURITY		
110 SHERIFF		
12-7-110-500-00	WAGES & SALARIES FULLTIME	691,000.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	54,400.00
12-7-110-510-05	SC RET EMPLOYERS CONTRIB	3,900.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	90,500.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	95,550.00
12-7-110-510-25	WORKERS COMPENSATION	36,000.00
12-7-110-520-25	PERSONNEL DISEASE PREV.	
12-7-110-530-00	TRAVEL, TRAINING, DUES	5,000.00
12-7-110-540-00	SUPPLIES - GENERAL	2,500.00
12-7-110-542-00	SUPPLIES - CLOTHING	7,500.00
12-7-110-551-00	EQUIPMENT-GENERAL	
12-7-110-551-30	EQUIPMENT-COMMUNICATIONS	5,000.00
12-7-110-551-45	PROTECTIVE CLOTHING	2,500.00
12-7-110-551-65	EQUIPMENT-LAW ENFORCEMENT	8,325.00
12-7-110-560-00	EQUIPMENT - CAPITALIZED	60,000.00
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	38,000.00
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	12,500.00
110 SHERIFF		1,152,675.00
12 COURT MANDATED SECURITY		1,152,675.00
13 VICTIMS SERVICES FUND		
116 VICTIMS ASSISTANCE		
13-7-116-500-00	WAGES & SALARIES FULL TIME	37,750.00
13-7-116-500-05	SALARIES-OVERTIME	500.00
13-7-116-510-00	FICA-EMPLOYERS CONTRIB	2,930.00
13-7-116-510-05	SC RET EMPLOYERS CONTRIB	4,200.00
13-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	7,500.00
13-7-116-510-25	WORKERS COMPENSATION	1,725.00
13-7-116-530-00	TRAVEL, TRAINING, DUES	1,000.00
13-7-116-540-00	SUPPLIES-GENERAL	500.00
13-7-116-590-00	MAINTENANCE - VEHICLES	2,000.00
13-7-116-590-05	GASOLINE	4,500.00
13-7-116-690-00	SPECIAL PROJECTS	25,000.00
116 VICTIMS ASSISTANCE		87,605.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
13 VICTIMS SERVICES FUND		87,605.00
15 E-911 FUND		
034 E-911		
15-7-034-500-00	WAGES & SALARIES FULL TIME	70,250.00
15-7-034-500-05	SALARIES- OVERTIME	2,000.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	5,500.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	7,900.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	16,500.00
15-7-034-510-25	WORKERS COMPENSATION	3,000.00
15-7-034-530-00	TRAVEL, TRAINING, & DUES	15,000.00
15-7-034-540-00	SUPPLIES-GENERAL	9,000.00
15-7-034-551-00	EQUIPMENT- GENERAL	6,000.00
15-7-034-571-00	UTILITIES- TELEPHONE	15,000.00
15-7-034-582-00	RENT-EQUIPMENT	50,000.00
15-7-034-590-00	MAINTENANCE- VEHICLES	2,000.00
15-7-034-590-05	GASOLINE	2,000.00
15-7-034-593-00	MAINTENANCE-SERVICE AGREE	150,000.00
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	20,000.00
15-7-034-605-00	CS- PRINTING	1,000.00
15-7-034-670-00	ADVERTISING	1,000.00
15-7-034-690-00	SPECIAL PROJECTS	30,000.00
034 E-911		406,150.00
15 E-911 FUND		406,150.00
20 LANC CTY TRANSP COMM FUND		
206 CTY TRANSPORTATION COMM		
20-7-206-600-00	CONTRACTUAL SERVICES (CS)	150,000.00
20-7-206-600-02	CS-COUNTY PAVING	600,000.00
20-7-206-600-03	CS-STATE	750,000.00
206 CTY TRANSPORTATION COMM		1,500,000.00
20 LANC CTY TRANSP COMM FUND		1,500,000.00
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-7-917-500-00	WAGES & SALARIES FULLTIME	151,750.00
22-7-917-500-05	SALARIES-OVERTIME	21,000.00
22-7-917-500-10	WAGES & SALARIES PARTTIME	14,500.00
22-7-917-510-00	FICA-EMPLOYERS CONTRIB	15,500.00
22-7-917-510-10	S.C. POLICE RET EMPLOYER	24,250.00
22-7-917-510-15	HEALTH/LIFE INS EMPLOYERS	30,000.00
22-7-917-510-25	WORKERS COMPENSATION	16,000.00
22-7-917-520-25	PERSONNEL DISEASE PREV.	600.00
22-7-917-530-00	TRAVEL , TRAINING, DUES	16,000.00
22-7-917-540-00	SUPPLIES - GENERAL	5,000.00
22-7-917-542-00	SUPPLIES - CLOTHING	5,600.00
22-7-917-551-00	EQUIPMENT-GENERAL	45,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
22-7-917-570-00	UTILITIES - GENERAL	2,700.00
22-7-917-571-00	UTILITIES-TELEPHONE	7,500.00
22-7-917-590-00	MAINTENANCE - VEHICLES	2,000.00
22-7-917-590-05	GASOLINE	6,000.00
22-7-917-591-00	MAINTENANCE - GENERAL	4,500.00
22-7-917-593-00	MAINTENANCE-SERVICE AGREE	9,000.00
22-7-917-600-00	CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00	INSURANCE - GENERAL	8,800.00
22-7-917-690-00	SPECIAL PROJECTS	20,000.00
22-7-917-771-00	DS - LEASE PURCHASE	47,325.00
917 INDIAN LAND FIRE DISTRICT		454,025.00
22 INDIAN LAND FIRE PROT. DISTRICT		454,025.00
29 LOCAL ACCOMMODATIONS TAX FUND		
011 COUNTY COUNCIL		
29-7-011-540-00	SUPPLIES - GENERAL	4,000.00
29-7-011-690-00	SPECIAL PROJECTS	15,000.00
011 COUNTY COUNCIL		19,000.00
014 DIRECT ASSISTANCE		
29-7-014-625-56	DA- LANCASTER PERFORMING ARTS	16,000.00
014 DIRECT ASSISTANCE		16,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		35,000.00
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-7-016-770-00	DS PRINCIPAL - GENERAL	1,741,272.00
30-7-016-770-05	DS FEES	8,346.00
30-7-016-770-10	DS INTEREST - GENERAL	593,347.00
016 COUNTY DEBT		2,342,965.00
30 DEBT SERVICE FUND		2,342,965.00
31 CAPITAL PROJECT SALES TAX FUND		
015 CAPITAL PROJECT SALES TAX		
31-7-015-604-04	PS - LEGAL / GENERAL	15,000.00
31-9-015-950-05	TRANSFER TO FD 28 FOR BASE	6,101,846.00
31-9-015-961-00	FUND BALANCE-UNDESIGNATED	1,883,154.00
015 CAPITAL PROJECT SALES TAX		8,000,000.00
31 CAPITAL PROJECT SALES TAX FUND		8,000,000.00
45 RECREATION FUND		
801 RECREATION, OPERATIONS		
45-7-801-500-00	WAGES & SALARIES FULL TIME	497,000.00
45-7-801-500-10	WAGES & SALARIES PART-TIME	45,000.00
45-7-801-500-15	WAGES & SAL. P/T - OTHER	25,000.00
45-7-801-510-00	FICA-EMPLOYERS CONTRIB.	43,400.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
45-7-801-510-05	SC RET EMPLOYERS CONTRIB	56,735.00
45-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	75,000.00
45-7-801-510-25	WORKERS COMPENSATION	35,000.00
45-7-801-530-00	TRAVEL, TRAINING, DUES	14,000.00
45-7-801-540-00	SUPPLIES-GENERAL	25,000.00
45-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	45,000.00
45-7-801-570-00	UTILITIES-GENERAL	179,348.00
45-7-801-590-00	MAINTENANCE-VEHICLES	18,000.00
45-7-801-590-05	GASOLINE	42,840.00
45-7-801-591-00	MAINTENANCE-GENERAL	16,000.00
45-7-801-594-00	BUILDING RENOVATIONS	10,000.00
45-7-801-594-05	MAINT-BUILDING CLEANING	5,700.00
45-7-801-595-00	MAINTENANCE-PARKS	12,000.00
45-7-801-750-00	LEASE- COPIERS	3,600.00
45-7-801-780-10	PDC-OTHER	16,250.00
45-7-801-781-20	BANK CHARGES	950.00
801 RECREATION, OPERATIONS		1,165,823.00
810 RECREATION, PROJECTS		
45-7-810-551-00	EQUIPMENT - GENERAL	53,551.00
45-7-810-560-00	EQUIPMENT - CAPITALIZED	
45-7-810-740-25	CP - PARK DEVELOPMENT	10,000.00
45-7-810-740-36	CP - BALLFIELD LIGHTS	20,000.00
45-7-810-781-72	CNT - SPECIAL	53,551.00
810 RECREATION, PROJECTS		137,102.00
815 RECREATION, PROGRAMS		
45-7-815-500-10	WAGES & SALARIES PART-TIME	469,994.00
45-7-815-510-00	FICA-EMPLOYERS CONTRIB.	35,955.00
45-7-815-510-05	SC RET EMPLOYERS CONTRIB	5,000.00
45-7-815-510-25	WORKERS COMPENSATION	10,000.00
45-7-815-700-55	PROGRAM EXP. RECREATION	407,294.00
815 RECREATION, PROGRAMS		928,243.00
45 RECREATION FUND		2,231,168.00
47 AIRPORT FUND		
215 LANCASTER COUNTY AIRPORT		
47-7-215-500-00	WAGES & SALARIES FULLTIME	41,310.00
47-7-215-500-10	WAGES & SALARIES PARTTIME	
47-7-215-510-00	FICA-EMPLOYERS CONTRIB	3,129.00
47-7-215-510-05	SC RET EMPLOYERS CONTRIB	4,503.00
47-7-215-510-15	HEALTH/LIFE INS EMPLOYERS	300.00
47-7-215-510-25	WORKERS COMPENSATION	219.00
47-7-215-530-00	TRAVEL, TRAINING, DUES	3,000.00
47-7-215-540-00	SUPPLIES-GENERAL	1,000.00
47-7-215-570-00	UTILITIES-GENERAL	33,000.00
47-7-215-590-00	MAINTENANCE - VEHICLES	1,000.00
47-7-215-590-05	GASOLINE	120,000.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
47-7-215-593-00 MAINTENANCE-SERVICE AGREE.	5,298.00
47-7-215-594-00 MAINTENANCE-BLDG & GROUNDS	4,500.00
47-7-215-600-00 CONTRACTUAL SERVICES (CS)	5,000.00
47-7-215-650-00 INSURANCE-GENERAL	14,700.00
47-7-215-670-00 ADVERTISING	
47-7-215-690-00 SPECIAL PROJECTS	
47-7-215-750-00 LEASE- COPIERS	1,300.00
47-7-215-781-00 MISCELLANEOUS EXPENSE	2,100.00
47-7-215-781-73 LICESNSES/PERMITS/FEES	700.00
215 LANCASTER COUNTY AIRPORT	<u>241,059.00</u>
47 AIRPORT FUND	<u><u>241,059.00</u></u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT	
928 PLEASANT VALLEY FIRE DIST	
50-7-928-500-10 WAGES & SALARIES PARTTIME	83,872.00
50-7-928-510-00 FICA-EMPLOYERS CONTRIB	6,415.00
50-7-928-510-10 S.C. POLICE RET EMPLOYER	11,244.00
50-7-928-510-25 WORKERS COMPENSATION	7,469.00
50-7-928-530-00 TRAVEL	8,000.00
50-7-928-540-00 SUPPLIES - GENERAL	4,000.00
50-7-928-542-00 SUPPLIES - CLOTHING	2,000.00
50-7-928-551-00 EQUIPMENT-GENERAL	8,000.00
50-7-928-570-00 UTILITIES - GENERAL	8,000.00
50-7-928-590-00 MAINTENANCE - VEHICLES	1,000.00
50-7-928-591-00 MAINTENANCE - GENERAL	6,000.00
50-7-928-600-00 CONTRACTUAL SERVICES(CS)	1,200.00
50-7-928-650-00 INSURANCE - GENERAL	2,500.00
50-7-928-690-00 SPECIAL PROJECTS	5,000.00
50-7-928-760-00 MATCHING FUNDS	5,000.00
50-9-928-950-00 TRANSFER TO GEN FUND	20,000.00
928 PLEASANT VALLEY FIRE DIST	<u>179,700.00</u>
930 GO DEBT - PLEASANT VALLEY	
50-7-930-770-00 DS PRINCIPAL - GENERAL	105,000.00
50-7-930-770-05 DS FEES	103,798.00
930 GO DEBT - PLEASANT VALLEY	<u>208,798.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT	<u><u>388,498.00</u></u>
TOTALS:	<u><u>59,214,408.00</u></u>

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<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>APPROVED</u>
10 GENERAL FUND		
011 COUNTY COUNCIL		
10-4-011-400-00	AD VALOREM TAXES - CURRENT	15,397,605.00
10-4-011-400-05	VEHICLE TAXES - COUNTY	2,025,000.00
10-4-011-400-10	MOBILE HOME TAXES	1,000.00
10-4-011-400-15	ROLLBACK TAX - CURRENT	10,000.00
10-4-011-400-20	PENALTIES - CURRENT TAXES	45,000.00
10-4-011-400-75	FEE IN LIEU OF TX-CURRENT	800,000.00
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	1,000,000.00
10-4-011-410-02	FEE IN LIEU OF TX-DELINQU	1,500.00
10-4-011-410-05	ROLLBACK TAX - DELINQUENT	500.00
10-4-011-410-10	PENALTIES - DELINQUENT TAX	125,000.00
10-4-011-417-00	HOMESTEAD TAX-STATE REIMB.	1,260,000.00
10-4-011-417-05	INVENTORY TAX-STATE REIMB.	80,447.00
10-4-011-417-15	STATE REIMB-MANUF EXEMPT	55,000.00
10-4-011-417-16	MANUF EXPEMPT FIL - STATE	70,000.00
10-4-011-417-20	MOTOR CARRIER IRP	62,500.00
10-4-011-418-00	1% LOCAL OPTION ROLLBACK	3,600,000.00
10-4-011-418-05	1% LOCAL OPTION REVENUE	1,637,803.00
10-4-011-434-20	STATE ACCOMODATIONS TAX	125,000.00
10-4-011-434-50	STATE AID TO SUB DIV	2,500,000.00
10-4-011-441-00	LICENSES - CABLE FRANCHISE	450,000.00
10-4-011-441-05	LICENSE - COIN TELEPHONES	32,000.00
10-4-011-480-05	INTEREST INCOME	20,000.00
10-4-011-490-25	MISCELLANEOUS INCOME	15,000.00
10-4-011-490-50	TRUST FUND OVERAGE	10,000.00
10-4-011-490-61	RENT - HISTORIC COURTHOUSE	10,000.00
10-8-011-801-19	TRF FROM FUND 50	20,000.00
10-8-011-810-02	FUND BALANCE- ASSIGNED	1,039,000.00
011 COUNTY COUNCIL		<u>30,392,355.00</u>
021 ADMINISTRATOR		
10-4-021-495-01	WELCOME CENTER SALES	3,000.00
021 ADMINISTRATOR		<u>3,000.00</u>
023 FINANCE		
10-4-023-459-50	CHARGES - TAX BILLING	15,000.00
023 FINANCE		<u>15,000.00</u>
029 ZONING		
10-4-029-442-54	PERMIT - MOVE MOBILE HOME	1,000.00
10-4-029-442-55	PERMIT - ZONING	50,000.00
10-4-029-442-57	PERMIT - ALARMS	2,500.00
10-4-029-442-60	PERMITS-DEMOLITION	2,500.00
029 ZONING		<u>56,000.00</u>
031 BUILDING		
10-4-031-442-00	PERMITS - BUILDING	2,903,375.00

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10-4-031-442-01	PERMITS - MOBILE HOME	15,000.00
10-4-031-442-03	FEES - RE-INSPECTION	25,000.00
10-4-031-442-50	PERMITS-ELECTRICAL	3,000.00
10-4-031-442-51	PERMITS-PLUMBING	200.00
10-4-031-442-52	PERMITS-MECHANICAL	8,000.00
10-4-031-456-00	SALE OF COPIES	500.00
031 BUILDING		<u>2,955,075.00</u>
032 PLANNING		
10-4-032-444-00	CHARGES - REZONINGS	5,000.00
10-4-032-444-01	CHARGES - SUBDIVISION	3,000.00
10-4-032-444-02	CHARGES - PDD REZONINGS	3,000.00
10-4-032-444-03	CHARGES - PLATS	7,000.00
10-4-032-444-04	CHARGES- DEV REV COMM	2,500.00
032 PLANNING		<u>20,500.00</u>
041 ASSESSOR		
10-4-041-456-00	SALE OF COPIES	5,000.00
041 ASSESSOR		<u>5,000.00</u>
043 AUDITOR		
10-4-043-460-10	FEES - TEMP. VEHICLE TAGS	3,000.00
043 AUDITOR		<u>3,000.00</u>
044 TREASURER		
10-4-044-455-05	CONV. FEE (DMV STICKER)	55,000.00
10-4-044-456-00	SALE OF COPIES	150.00
10-4-044-468-00	BANK / RETURNED CK FEES	2,750.00
044 TREASURER		<u>57,900.00</u>
045 DELINQUENT TAX		
10-4-045-441-15	DEED FEES	2,000.00
10-4-045-455-00	COSTS - DELINQUENT TAX	217,500.00
045 DELINQUENT TAX		<u>219,500.00</u>
051 REGISTRATION & ELECTION		
10-4-051-434-75	STATE ELECTION COMMISSION	50,000.00
051 REGISTRATION & ELECTION		<u>50,000.00</u>
060 REGISTER OF DEEDS		
10-4-060-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00	COUNTY FEES	558,000.00
10-4-060-446-01	STATE FEES RETAINED (3%)	35,000.00
10-4-060-446-03	FEES - R.M.C.	180,000.00
10-4-060-456-00	SALE OF COPIES-ROD	7,000.00
10-4-060-467-00	PASSPORT FEES	15,000.00
060 REGISTER OF DEEDS		<u>796,575.00</u>
063 CLERK OF COURT		
10-4-063-434-00	STATE SALARY PARTICIPATION	1,575.00

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10-4-063-461-20	FINES	7,000.00
10-4-063-461-45	FEES OR PENALTIES	50,000.00
10-4-063-461-55	FEES-3% COST OF COLLECTION	3,000.00
10-4-063-490-35	OTHER INCOME	3,000.00
063 CLERK OF COURT		<u>64,575.00</u>
064 FAMILY COURT		
10-4-064-434-56	DSS 4D CHILD SUPPORT-COST	115,000.00
10-4-064-434-57	DSS 4D CHILD SUPPORT-INCEN	35,000.00
10-4-064-434-61	DSS 4D CHILD SUPPORT-F.FEE	15,000.00
10-4-064-461-80	FEES - FAMILY COURT	165,000.00
10-8-064-810-09	FB RESERVED- DSS INCENTIVE	45,000.00
064 FAMILY COURT		<u>375,000.00</u>
068 CORONER		
10-4-068-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-068-448-00	CREMATION PERMIT FEES	1,500.00
10-4-068-459-60	CORONER REPORT FEES	1,000.00
10-4-068-459-70	CORONER CREMATION FEES	500.00
068 CORONER		<u>4,575.00</u>
069 PROBATE COURT		
10-4-069-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-069-456-00	SALE OF COPIES	2,000.00
10-4-069-457-00	LICENSES - MARRIAGE	15,000.00
10-4-069-459-50	FEES-MARRIAGE	4,000.00
10-4-069-461-00	COSTS OF COURT	90,000.00
10-4-069-461-60	FEES - PROBATE	17,000.00
10-4-069-461-85	FEES- REIMB/THREE RIVERS	500.00
069 PROBATE COURT		<u>130,075.00</u>
070 MAG-COUNTYWIDE		
10-4-070-461-05	FINES-MAGISTRATES	375,000.00
10-4-070-461-70	FEES-ADM. COST FRAUD CHECK	4,000.00
10-4-070-461-95	FEES-CIVIL PAPERS	100,000.00
070 MAG-COUNTYWIDE		<u>479,000.00</u>
095 FARMERS MARKET		
10-4-095-459-00	CHARGES - FARMERS MARKET	800.00
095 FARMERS MARKET		<u>800.00</u>
110 SHERIFF		
10-4-110-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-110-434-60	DSS - PROCESS SERVICE FEES	10,000.00
10-4-110-436-10	Intergovernmental Revenue	23,500.00
10-4-110-457-06	SCRAP METAL BUYER LICENSE	500.00
10-4-110-464-00	FEES-SEX OFFENDER REGISTRY	10,000.00
10-4-110-466-00	FEES - CIVIL PAPERS	15,000.00
110 SHERIFF		<u>60,575.00</u>

COUNTY OF LANCASTER
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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
117 SHERIFF DEPT-TOWN OF KERS	
10-4-117-436-05 REIMB.- TOWN OF KERSHAW	473,458.00
117 SHERIFF DEPT-TOWN OF KERS	473,458.00
120 DENTENTION CENTER	
10-4-120-436-10 INTERGOVERNMENTAL REVENUE	30,000.00
10-4-120-457-10 FEES-FINGERPRINTING	1,000.00
10-4-120-459-20 SALE OF MEALS	1,000.00
10-4-120-491-00 COMMISSARY COMMISSION INCOME	20,000.00
120 DENTENTION CENTER	52,000.00
140 EMERGENCY MANAGEMENT	
10-4-140-470-10 DONATIONS NUC/PLANNING	15,000.00
140 EMERGENCY MANAGEMENT	15,000.00
142 TOWN OF KERSHAW- FIRE	
10-4-142-436-05 REIMB - TOWN OF KERSHAW	152,800.00
142 TOWN OF KERSHAW- FIRE	152,800.00
153 LANCASTER EMS	
10-4-153-458-00 CHARGES - AMBULANCE	2,350,000.00
153 LANCASTER EMS	2,350,000.00
202 ROADS & BRIDGES	
10-4-202-422-00 ROAD IMPROVEMENT FEES	2,100,000.00
10-4-202-450-70 SALE - METAL	1,000.00
10-4-202-480-05 INTEREST INCOME	500.00
202 ROADS & BRIDGES	2,101,500.00
210 FLEET OPERATIONS	
10-4-210-450-70 SALES - METAL	4,000.00
210 FLEET OPERATIONS	4,000.00
312 SOLID WASTE COLLECTIONS	
10-4-312-434-40 STATE TIRE DISP. FEES	25,000.00
10-4-312-450-00 CHARGES - LANDFILL	90,000.00
10-4-312-450-10 CHARGES - SOLID WASTE COLL	6,000.00
10-4-312-450-60 SALES-BATTERIES	500.00
10-4-312-450-70 SALES-METAL	5,000.00
10-4-312-450-75 SALE- USED MOTOR OIL	6,000.00
312 SOLID WASTE COLLECTIONS	132,500.00
318 ANIMAL CONTROL	
10-4-318-459-45 FEES - ANIMAL	10,000.00
10-4-318-490-38 CADAVER FEES	2,500.00
318 ANIMAL CONTROL	12,500.00
400 JUVENILE DRUG COURT	
10-4-400-470-25 DONATIONS- CITY	
400 JUVENILE DRUG COURT	

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
601 DEPT. OF SOCIAL SERVICES	
10-4-601-434-58 DSS IN LIEU OF RENT	70,000.00
601 DEPT. OF SOCIAL SERVICES	<u>70,000.00</u>
610 VETERANS AFFAIRS	
10-4-610-434-45 STATE VETERANS AFFAIRS	5,000.00
610 VETERANS AFFAIRS	<u>5,000.00</u>
10 GENERAL FUND	<u>41,057,263.00</u>
11 CAPITAL IMPROVEMENT FUND	
011 COUNTY COUNCIL	
11-4-011-400-00 CUR. AD VALOREM TAX - EQUIP	1,004,500.00
11-4-011-400-05 VEHICLE TAX - EQUIP. FUND	115,000.00
11-4-011-400-15 ROLLBACK TAXES - CURRENT	500.00
11-4-011-400-20 PENALTIES - CURRENT TAXES	3,500.00
11-4-011-400-75 FEE IN LIEU OF TX-CURRENT	50,000.00
11-4-011-410-00 DELINQ. TAX - EQUIP. FUND	60,000.00
11-4-011-410-10 PENALTIES - DELINQ TAX	8,000.00
11-4-011-417-00 STATE REIMB-HOMESTEAD TAX	70,000.00
11-4-011-417-15 STATE REIMB-MANUF EXEMPT	4,500.00
11-4-011-417-16 MANUF EXPEMPT FIL - STATE	2,000.00
011 COUNTY COUNCIL	<u>1,318,000.00</u>
11 CAPITAL IMPROVEMENT FUND	<u>1,318,000.00</u>
12 COURT MANDATED SECURITY	
011 COUNTY COUNCIL	
12-4-011-400-00 AD VALOREM TAXES - CURRENT	800,000.00
12-4-011-400-05 VEHICLE TAXES - COUNTY	95,000.00
12-4-011-400-20 PENALTIES - CURRENT TAXES	3,000.00
12-4-011-400-75 FEE IN LIEU OF TX-CURRENT	35,000.00
12-4-011-410-00 AD VALOREM TAX - DELINQUENT	50,000.00
12-4-011-410-10 PENALTIES - DELINQ TAX	8,000.00
12-4-011-417-00 STATE REIMB-HOMESTEAD TAX	52,000.00
12-4-011-417-15 STATE REIMB-MANUF EXEMPT	2,000.00
011 COUNTY COUNCIL	<u>1,045,000.00</u>
110 SHERIFF	
12-8-110-810-04 FUND BALANCE-UNDESIGNATED	107,675.00
110 SHERIFF	<u>107,675.00</u>
12 COURT MANDATED SECURITY	<u>1,152,675.00</u>
13 VICTIMS SERVICES FUND	
116 VICTIMS ASSISTANCE	
13-4-116-462-05 ASSESS - CRIME VICTIMS	42,000.00
13-4-116-462-15 CONVICTION SURCHARGE	43,605.00
13-4-116-462-35 VICTIMS-OTHER ENTITY	2,000.00

COUNTY OF LANCASTER
REVENUE BUDGET VERSION REPORT
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116 VICTIMS ASSISTANCE		87,605.00
13 VICTIMS SERVICES FUND		87,605.00
15 E-911 FUND		
034 E-911		
15-4-034-423-00	E-911 TARIFF	201,150.00
15-4-034-423-05	E-911 CMRS SURCHARGE	100,000.00
15-4-034-435-05	STATE - E911COST RECOVERY	105,000.00
034 E-911		406,150.00
15 E-911 FUND		406,150.00
20 LANC CTY TRANSP COMM FUND		
206 CTY TRANSPORTATION COMM		
20-4-206-434-30	STATE C FUNDS-RD. IMPR.	1,275,000.00
20-4-206-480-05	INTEREST INCOME	1,500.00
20-8-206-810-04	FUND BALANCE-UNASSIGNED	223,500.00
206 CTY TRANSPORTATION COMM		1,500,000.00
20 LANC CTY TRANSP COMM FUND		1,500,000.00
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-4-917-453-00	FIRE DISTRICT FEE	454,025.00
917 INDIAN LAND FIRE DISTRICT		454,025.00
22 INDIAN LAND FIRE PROT. DISTRICT		454,025.00
29 LOCAL ACCOMMODATIONS TAX FUND		
011 COUNTY COUNCIL		
29-4-011-421-00	LOCAL ACCOM. TAX REVENUE	35,000.00
011 COUNTY COUNCIL		35,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		35,000.00
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-4-016-400-00	AD VALOREM TAXES - CURRENT	1,800,000.00
30-4-016-400-05	VEHICLE TAXES - COUNTY	195,000.00
30-4-016-400-15	ROLLBACK TAX - CURRENT	500.00
30-4-016-400-20	PENALTIES - CURRENT TAXES	6,000.00
30-4-016-400-75	FEE IN LIEU OF TX-CURRENT	75,000.00
30-4-016-410-00	AD VALOREM TAX-DELINQUENT	105,000.00
30-4-016-410-10	PENALTIES - DELINQUENT TAX	14,000.00
30-4-016-417-00	HOMESTEAD TAX-STATE REIMB.	125,000.00
30-4-016-417-05	INVENTORY TAX-STATE REIMB.	11,715.00
30-4-016-417-15	STATE REIMB-MANUF EXEMPT	4,000.00
30-4-016-417-16	MANUF EXPEMPT FIL - STATE	6,000.00
30-4-016-480-05	INTEREST INCOME	750.00

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<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
016 COUNTY DEBT	2,342,965.00
30 DEBT SERVICE FUND	2,342,965.00
31 CAPITAL PROJECT SALES TAX FUND	
015 CAPITAL PROJECT SALES TAX	
31-4-015-424-00 1% LOCAL OPT. REV CAPITAL	8,000,000.00
015 CAPITAL PROJECT SALES TAX	8,000,000.00
31 CAPITAL PROJECT SALES TAX FUND	8,000,000.00
45 RECREATION FUND	
801 RECREATION, OPERATIONS	
45-8-801-801-01 TRANSFER FROM GENERAL FUND	972,472.00
801 RECREATION, OPERATIONS	972,472.00
810 RECREATION, PROJECTS	
45-4-810-430-00 STATE GRANTS	20,000.00
45-4-810-436-40 FEES - LANCASTER	97,778.00
45-4-810-436-41 FEES - KERSHAW	5,325.00
45-4-810-436-43 FEES - HEATH SPRINGS	4,000.00
45-4-810-438-00 CNT - GRANTS MATCH	10,000.00
810 RECREATION, PROJECTS	137,103.00
815 RECREATION, PROGRAMS	
45-4-815-451-00 PROGRAM REV. RECREATION	1,121,593.00
815 RECREATION, PROGRAMS	1,121,593.00
45 RECREATION FUND	2,231,168.00
47 AIRPORT FUND	
215 LANCASTER COUNTY AIRPORT	
47-4-215-459-15 SALES- FUEL	150,000.00
47-4-215-490-60 RENTS - GENERAL	41,059.00
47-8-215-801-01 TRANSFER FROM GENERAL FUND	50,000.00
215 LANCASTER COUNTY AIRPORT	241,059.00
47 AIRPORT FUND	241,059.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT	
928 PLEASANT VALLEY FIRE DIST	
50-4-928-453-00 FIRE DISTRICT FEE	385,998.00
50-4-928-460-00 PENALTY - FIRE FEE	2,500.00
928 PLEASANT VALLEY FIRE DIST	388,498.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT	388,498.00
TOTALS:	59,214,408.00