

Lancaster County

Annual Capital & Operating Budget

Fiscal Year 2018



“A great place to live, learn, work, worship, play, and raise a family”





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Lancaster
South Carolina

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, reading "Jeffrey R. Egan".

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, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Lancaster County Council

Steve Harper, Council Chairman, District 5

Charlene McGriff, Vice Chairman, District 2

Larry Honeycutt, Secretary, District 4

Terry Graham, District 1

Billy Mosteller, District 3

Jack Estridge, District 6

Brian Carnes, District 7

Administration

Steve Willis

County Administrator

Veronica Thompson

Chief Finance Officer

Budget Staff

Kimberly Hill

Budget Analyst

For comments or questions concerning Lancaster County's Budget Book, please contact:

Lancaster County Finance Office
101 North Main Street, PO BOX 1809
Lancaster, SC 29721
Telephone: 803-416-9485 Fax: 803-416-9418

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 2018 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**

July 1, 2017

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

Dear Mr. Chairman and Council Members,

Attached hereto is the balanced Lancaster County Annual Budget for Fiscal Year 2017 – 2018. This budget has truly been a cooperative project, all the way from the individual department submissions to the ordinance readings by County Council. Once again the early involvement of the Administration Committee of Council was very useful. This allowed us to work through the budget process in a timely manner and provide the full Council with adequate time to study the proposal and select which items would be included in the annual budget.

That said, I hereby present the Fiscal 2017-2018 Financial Plan for Lancaster County, South Carolina, in the amount of \$82,922,231 as approved by County Council on June 26, 2017. The total budget by funds is listed below:

• General Funds	\$51,219,774
• Special Revenue Funds	\$21,046,524
• Debt Service Fund	\$6,524,686
• Pleasant Valley Fire District Fund	\$630,294
• Indian Land Fire District Fund	\$704,438
• Recreation Fund	\$2,564,282
• Airport Fund	\$232,233

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 Administration Committee, chaired by Councilwoman Charlene McGriff, and budget workshops of the full Council (acting as the Committee of the Whole), 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 Year 2017-2018 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 yet again not fully funding the Local Government Fund meant that potential revenue was limited and therefore, service advancement was also limited. However, County Council was able to

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provide for some of the needs by setting priorities and considering all their options within the scope of those priorities.

FISCAL 2017-2018 BUDGET OVERVIEW

Once again, staff initiated the budget process in the December time frame. The departments submitted their budget requests in January, which were reviewed by the Budget Analyst, Chief Financial Officer, and County Administrator. The Administrator's proposed budget was then presented to the Council Administration Committee.

The Administration Committee comprised of Council members Charlene McGriff, Steve Harper, and Terry Graham 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 Administration Committee faced a number of challenges this year in crafting the budget proposal. The economy continues to recover and growth continues primarily in our northern panhandle area which is adjacent to Charlotte. That said we still face budgetary challenges, primarily in the form of state imposed revenue caps and unfunded state mandates. We also faced significant challenges in areas where staff could not exercise any financial control. This year the primary culprit was a significant increase imposed by the State Legislature to restore the fund balance in the South Carolina State Retirement System. We will continue to have this burden for the next five (5) fiscal years before the contribution increases level off.

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

FISCAL 2017-2018 ADMINISTRATION COMMITTEE BUDGET HIGHLIGHTS

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

1. A \$551,000 increase in the state retirement contribution. As noted previously, we will see a similar financial impact every year for the next five years.
2. It should be noted that we saw a significant reduction in our Worker's Compensation experience modifier. Our aggressive safety efforts continue to pay off with financial savings
3. A \$100,000 increase in our cost for stone for road repairs.
4. A \$600,000 allocation for repairs at the Historic Jail which is listed as both a National Landmark and on the National Register of Historic Places. This was a carryover project from last year.
5. A \$239,000 increase in our Cybersecurity program.
6. Capital acquisition including \$500,000 for Sheriff's patrol vehicles, \$550,000 for two ambulances, \$440,000 for Public Works heavy equipment, and \$200,000 for fire apparatus.
7. Our public safety radio system will transition to 800 MHz this year. While the capital costs were covered by the Capital Project Sales Tax, we will see \$283,500 in new recurring operational costs. This figure will increase in future years to cover hardware replacement costs.

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8. \$800,000 was budgeted to begin to address a significant backlog in deferred maintenance activities. Large projects include roof replacements at the County Detention Center and County Emergency Operations Center and a host of smaller projects ranging from routine maintenance to energy efficiency upgrades are planned as well.
9. Council approved spending \$72,000 to initiate a Trap/ Neuter/ Return program for feral cats.
10. Numerous other one-time capital improvements ranging from installing emergency generators at two EMS stations to replacement of the incinerator at the Animal Shelter to buying out our leased telephone system are included in this year's budget.
11. Several major planning initiatives are funded for the coming year including an update of the County Comprehensive Plan (land use), an update of the County Strategic Plan (financial), an update of the Employee Classification and Compensation Plan, and land use Small Area Plans along SC Highway 160 (a three year widening to five lanes starts this year) and along US Highway 521 where the new 1,800 student Indian Land High School will be built.

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

1. Additional staff – a large component in the budget is funding for direct service positions at \$1,325,363, including:
 - a. Information Technology – one Server Administrator
 - b. Sheriff's Office – one Body Camera Technician, one Inventory Manager, four (4) Patrol Deputies, and three (3) Correctional Officers for the Detention Center
 - c. Public Safety Communications (E-911) – two (2) Telecommunications Officers
 - d. Fire/ Rescue Service – five (5) Rescue Technicians
 - e. EMS – three (3) Paramedics
 - f. Solid Waste – two (2) Recycling Site Attendants
 - g. Animal Shelter – one Shelter Technician
2. Salary adjustments for employees at \$478,620, including:
 - a. Employees with at least ten years of service – all taken to Market Rate
 - b. Other employees – 2% salary adjustment. We also made position specific adjustments where we had compensation issues for those positions that impacted our ability to recruit and retain staff.
3. Salary adjustments were made where the County funds state positions including Sixth Judicial Circuit Solicitor, Sixth Judicial Circuit Public Defender, and the local Soil and Water Conservation Office.
4. It is worth noting that numerous positions were requested but not funded.

FEE STRUCTURE

Fees adjusted this year included:

- Coroner cremation fees.
- Fire protection district fees (Indian Land and Pleasant Valley fire districts).
- Zoning fees.
- Parks and recreation fees were previously listed separately but are now shown in the Master Fee Schedule.

CONFORMITY WITH COUNCIL GOALS

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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, planning for several major facility improvements are underway in Fiscal Year 2017-2018 including:

- New Lancaster County Library Main Branch – funded by Capital Project Sales Tax.
- New office space for the Department of Social Services. This is a state function which Lancaster County is required by state law to house at no expense to the state.
- New Animal Shelter.
- New Fleet Operations Garage.
- Repairs to the Historic Jail.
- Replacement of EMS Station #4.
- Replacement of Indian Land Recreational Center.
- Upgrades to the Buford Recreational Center – funded by the Hospitality Tax.

Of course, the budget could not address all needs.

CONCLUSION

County Council addressed numerous 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 2017-2018 Financial Plan for Lancaster County represents County Council's plan for providing service needs for the upcoming fiscal year. 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 wish to thank the Chairman and each Council Member for your input and deliberation throughout the process. Special thanks go to our Council Administration Committee members, Charlene McGriff, Steve Harper, and Terry Graham. I would also like to recognize Chief Financial Officer Veronica Thompson and Budget Analyst Kimberly Hill. This entire process literally would have been impossible without their 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



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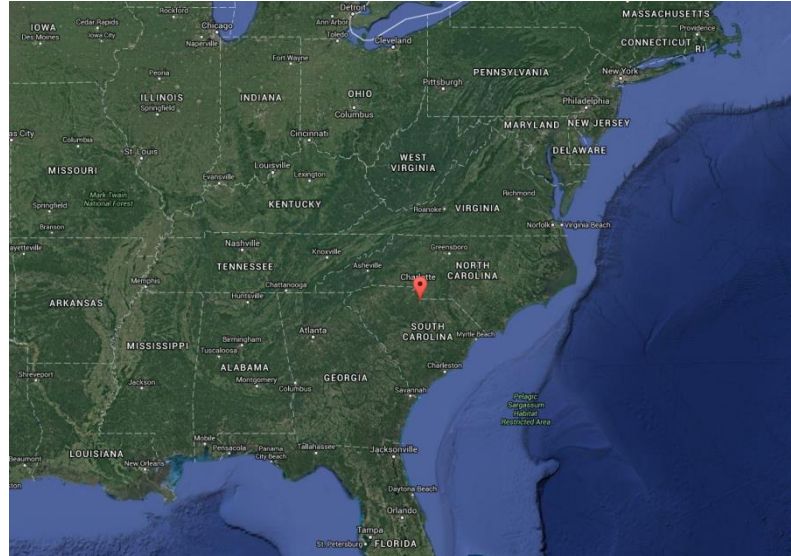
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INTRODUCTION

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



Battle of Buford Monument

- Buford's Massacre Site, the site of Col. Buford's 1780 defeat by the British after the fall of Charles Town, with memorials to those who died in the Revolutionary War.

- Kilburnie, the oldest standing Lancaster residence. Built in the 1820's, the house has been moved to Craig Farm Road and is now a Bed & Breakfast inn.

- Old Presbyterian Church and Cemetery, the first brick church in the region. Built in 1862, it features Gothic revival

architecture and is currently the home of the Lancaster County Society for Historical Preservation and is on the National Landmark Register.

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Historic Courthouse, a National landmark

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

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



Old Lancaster County Jail, a National landmark

Famous Lancastrians

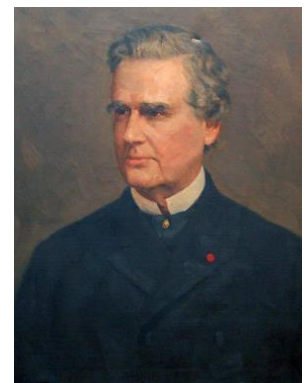
Famous Lancastrians include: Andrew Jackson, seventh President of the United States of America; Charles Duke, astronaut; Nina Mae McKinney, actress and Broadway star; Elliott White Springs, textile industrialist; and Dr. J. Marion Sims, who is known as the “father of modern gynecology.”



Andrew Jackson



Charles Duke



J. Marion Sims

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LANCASTER COUNTY SEAL

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

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



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

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

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

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

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

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

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DEMOGRAPHIC AND ECONOMIC INFORMATION

<u>Population Trends</u>	
1980	53,361
1990	54,516
2000	61,351
2010	76,652
2016(E)	86,026



<u>Gender Composition (2015)</u>	
Males	49%
Females	51%

<u>Median Age (2015)</u>	
South Carolina	39.0
United States	37.8
Lancaster County	40.9

<u>Age Composition (2015)</u>		
0-9 years	10,097	11.8%
10-19 years	11,100	12.9%
20-29 years	8,819	10.3%
30-39 years	11,822	13.8%
40-49 years	10,198	11.9%
50-59 years	11,063	12.9%
60-69	10,899	12.7%
70 and over	11,844	13.8%

	<u>Total Personal Income (in thousands)</u>	<u>Per Capita Income</u>
2010	\$1,822,945	\$23,441
2011	\$1,450,946	\$18,929
2012	\$1,504,248	\$19,308
2013	\$1,588,503	\$20,085
2014	\$1,681,492	\$20,899
2015	\$1,746,609	\$21,003

<u>Unemployment Rates (fiscal year)</u>	
2009	18.3%
2010	14.9%
2011	13.4%
2012	11.7%
2013	10.0%
2014	6.6%
2015	6.6%

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Property Tax Millage Rates (fiscal year)

Year	Lancaster County	Schools	USC-L	City of Lancaster	Kershaw
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
2014	90.45	188.00	3.95	154.70	75.00
2015	92.80	192.50	4.10	156.90	75.00
2016	94.30	202.50	4.30	164.40	75.00
2017	87.60	217.50	4.30	176.40	77.00
2018	92.00	217.50	4.50	178.50	82.00

Assessed Value of Taxable Property (fiscal year)

Year	Real Property	Personal Property	Total Assessed Value
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
2014	\$231,213,120	\$79,072,239	\$310,285,359
2015	\$241,517,630	\$82,400,776	\$323,918,406
2016	\$255,663,400	\$87,570,084	\$343,233,484
2017 (E)	\$286,500,000	\$77,000,000	363,500,000

Ten Largest Taxpayers Fiscal Year 2016

- | | |
|-----------------------------|----------------------------|
| 1. Duke Energy | 6. Pulte Home Corp. |
| 2. The Gillette Company | 7. Haile Gold Mine |
| 3. Lancaster Hospital Corp. | 8. Lancaster Telephone Co. |
| 4. Red Ventures | 9. IX WR 3023 HSBC WAP LP |
| 5. Springland Associates | 10. Lynchs River Electric |

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

Public Health & Safety

Emergency Medical Services (FY2017)

EMS Stations 8
Number of calls 15,283

Fire Service (FY2017)

Fire Stations 18
Number of calls 6,368

Police Protection (2016)

Police Stations 5
Criminal arrests 3,677

Public Works (FY2017)

Recycling Convenience Centers

Number of Sites 13
Tons of recyclables collected 6,810.78

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

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

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

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

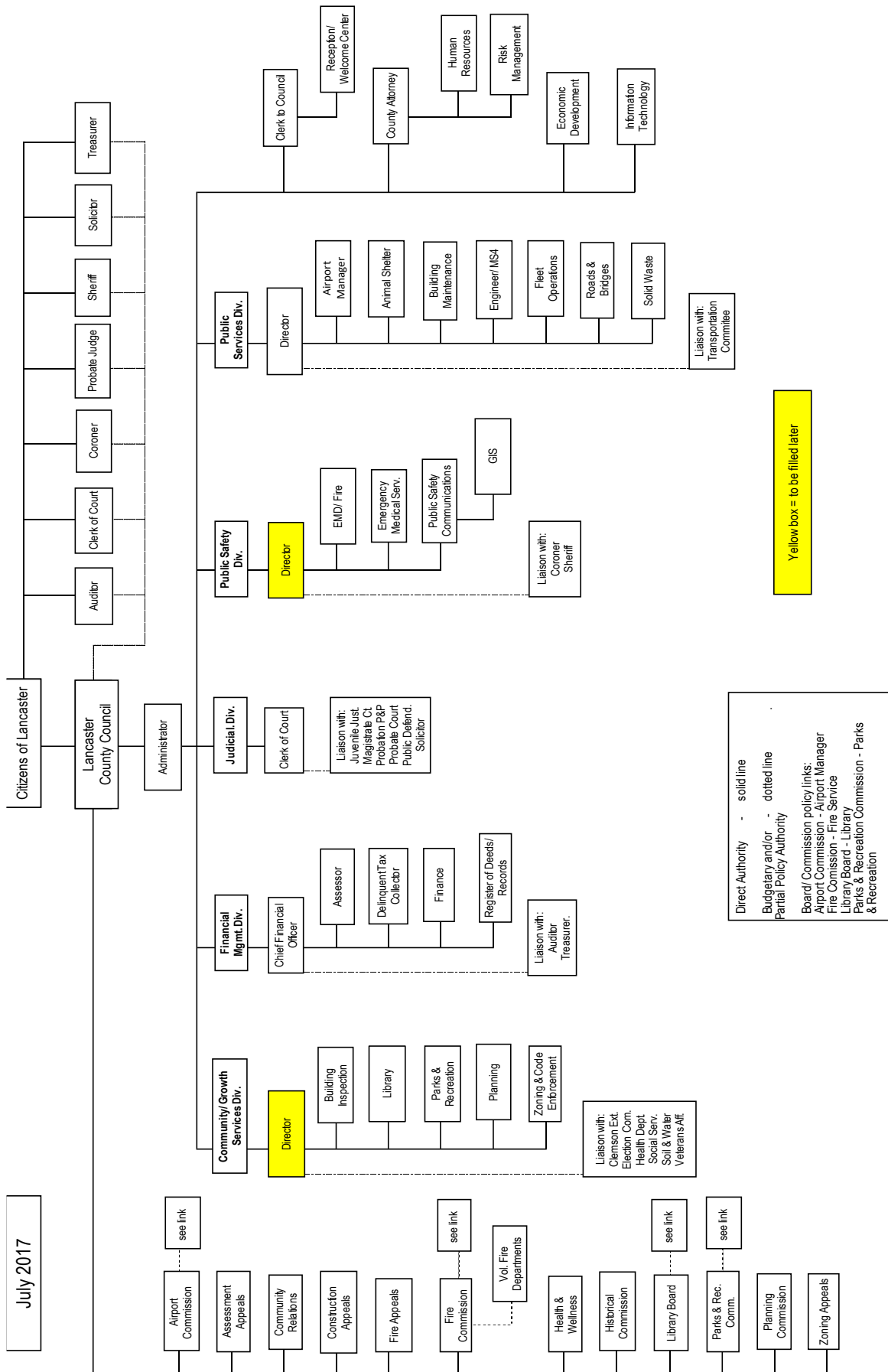
Public Works – This area of county government is comprised of Roads & Bridges, Solid Waste, CTC Transportation, Airport, Building Maintenance, and Fleet Operations departments.

Community/Growth Services – This area hosts Building Inspections, Parks & Recreation, Planning, Zoning, the Library, Social Services, the Health Department, Registration & Elections, Economic Development as well as the Veterans Affairs department.

There are departments who do not fall into these categories and who report directly to the County Administrator. These departments include Human Resources, Risk Management, Legal, and Administration.

The Chart is listed on the following page.

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PRINCIPAL OFFICIALS AND ADMINISTRATION COMMITTEE

Lancaster County Council



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

Council Members	District	Term Expires
Terry Graham	1	12/31/2020
Charlene McGriff	2	12/31/2018
Billy Mosteller	3	12/31/2020
Larry Honeycutt	4	12/31/2018
Steve Harper	5	12/31/2020
Jack Estridge	6	12/31/2018
Brian Carnes	7	12/31/2020

Administrator, Steve Willis
Clerk to Council, Sherrie Simpson

Council Administration Committee
Charlene McGriff, Steve Harper, & Terry Graham

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LANCASTER COUNTY MANAGEMENT & BUDGET STAFF

<i>County Management</i>	
<i>Devin Allman, Director MIS</i>	<i>Jeff Hammond, Clerk of Court Family Court</i>
<i>Brad Carnes, Director Assessor</i>	<i>Paul Moses, Manager Airport</i>
<i>Daniel Hammond, Superintendent Building Maintenance</i>	<i>Curtisha Mingo, Chief Magistrate Magistrate Court</i>
<i>Kevin Granata, Director GIS</i>	<i>Lisa Robinson, Director Human Resource</i>
<i>Robin Ghent, Director Veterans Affairs</i>	<i>Ryan Whitaker, Risk Manager Risk Management</i>
<i>Clay Catoe, Director EMS</i>	<i>Darren Player, Director Emergency Management/Fire Service</i>
<i>Alan Williams, Manager Animal Shelter</i>	<i>Mary Ann Hudson, Director Registration and Election</i>
<i>Hal Hiott, Director Recreation</i>	<i>Steve Yeargin, Building Official Building</i>
<i>Debbie Horne, Director Detention Center</i>	<i>Kenneth Cauthen, Zoning Official Zoning</i>
<i>Penelope Karagounis, Director Planning</i>	<i>Lee Weeks, Tax Collector Delinquent Tax</i>
<i>John Lane, Director Register of Deeds</i>	<i>Jeff Catoe, Division Director Public Works</i>
<i>Brandon Elliott, Director Fleet Operations</i>	<i>Stephen Blackwelder, Director E911/Public Safety Communication</i>
<i>Jamie Gilbert, Director Economic Development</i>	<i>Rita Vogel, Director Library</i>

Finance Department - Budget Staff

Veronica Thompson, Chief Finance Officer
Kimberly Hill, Budget Analyst
Sarah Jenkins, Senior Accountant

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ELECTED OFFICIALS, BOARDS & COMMISSIONS

ELECTED OFFICIALS

Barry Faile, Sheriff	Susan Hunter Wallace, Auditor
Sandra Estridge, Probate Judge	Karla Knight, 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

STRATEGIC PLAN

Lancaster County has undertaken a strategic planning process to chart a course for its future. The County Council members and executive staff reviewed input from staff, and discussed a vision for the future. In order to reach this vision, the County Council identified needs, goals, and strategic priorities. This strategic plan will serve as a road map for all of the Council and staff decisions. It was utilized in the budget process to align funding choices with goals.

STRATEGIC PLAN GOALS AND STRATEGIES

Vision

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

Mission

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

Values

Respect, productivity, teamwork, safety and security

Strategic Priorities

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

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

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

LANCASTER COUNTY FINANCIAL POLICIES & BUDGET PROCESS

Fund Balance

Fund balance is a measurement of financial resources available. It is the policy of the County to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. For this reason, it is the County's objective to:

(a) Maintain a general fund unassigned fund balance at a level of 28-32 percent of the general fund operating budget; and

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

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

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

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

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

Risk Management

It is the County's policy to conserve and protect the County's resources from accidents and loss exposures affecting its human, financial, natural, and physical resources through a risk management program. The goal of the risk management program is to minimize and uncover significant loss exposures which threaten the County's assets. The risk management program shall emphasize a proactive safety and loss prevention program and a comprehensive claims management program. All reasonable financing methods shall be considered in order to provide sufficient funding to meet loss situations if and when they occur. Financing methods may include

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the purchase of insurance and self-insurance. Reserves for accident and loss exposures may be established based on analysis by actuarial consultants, third party administrators, and the County's legal counsel. Accident and loss exposure reserves shall not be used for purposes other than for financing losses.

Capital Assets and Inventory

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

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

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

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

Financial System Data Security

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

Budget Policy and Preparation

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

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

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

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compliance with County policy.

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

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

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

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

Budget Transfers

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

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

Budget Amendments

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

Balanced Budget

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

Reviewing Expenditure Rates; Freezing Expenditures

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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

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- (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.

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(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

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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

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the status of the bonds as qualified to receive the tax advantaged treatment described in Code Section 54AA(g). The accountant or department responsible for a bond project maintains details of expenses. The accountant maintains copies of each Form 8038-CP that is submitted along with the summary of expenditures, interest earnings and transfers. Bond records will be maintained on a combination of paper and electronic media for at least six years past the retirement of the Bonds. Under current IRS policy, these records generally should be maintained for the entire term of the bond issue (and the term of any refunding issue), plus three years.

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

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BUDGET CALENDAR

Task	Description	Date
November		
Strategic Retreat	Council meets to update strategic priorities	1
Budget Packets Delivered	Departments receive request forms from Finance	14
December		
Department Meetings	Departments meet with Division Directors to discuss requests	5-16
January		
Committee Meeting	Departmental Request Presentation-Public Safety and Infrastructure & Regulation Committees	10
Committee Meeting	Departmental Request Presentation-Administration	12
Revenue Estimates	Preparation of initial revenue estimates is complete	13
Base Budgets Delivered	Departments receive their base budgets	20
February		
Requests Due	Departments may submit requests above their base budgets to Finance	10
Request Review	Budget Analyst compiles and begins review of requests	13-22
Revenue Estimates	Initial revenue estimates are updated	23
Request Review	Presentation of requests to Executive Leadership	24
March		
Requests Deadline	No requests or changes to requests will be accepted beyond this point.	1
Recommended Budget Compiled	Budget Analyst completes the first draft of the Administrator's Recommended Budget	10
Department Notification	Departments are notified of the recommendations	13
Department Meetings	Departments meet with Analyst and members of Executive Leadership to discuss recommendations	15-24
Revenue Estimates	Revenue projections are updated	22
Recommended Budget Draft Finalized	First draft of the Administrator's Recommended Budget is completed and sent to Admin. Committee	24
April		
Committee Review	The Admin. Committee reviews Recommended Budget Draft 1	4
Committee Review	The Admin. Committee reviews Recommended Budget Draft 1	11
Recommended Budget Adjustments	Budget Analyst makes adjustments to the Administrator's recommended budget & sends to Full Council	27
May		
Council Workshop	Full Council reviews the Administrator's Final Recommended Budget	4
First Reading	First Reading of the 2017-2018 Budget	22
Publish Public Hearing	Deadline to publish Public Hearing	24
June		
Second Reading/Public Hearing	Second Reading & Public Hearing of the 2017-2018 Budget	12
Final Reading	Third Reading & Adoption of the 2017-2018 Budget	26

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

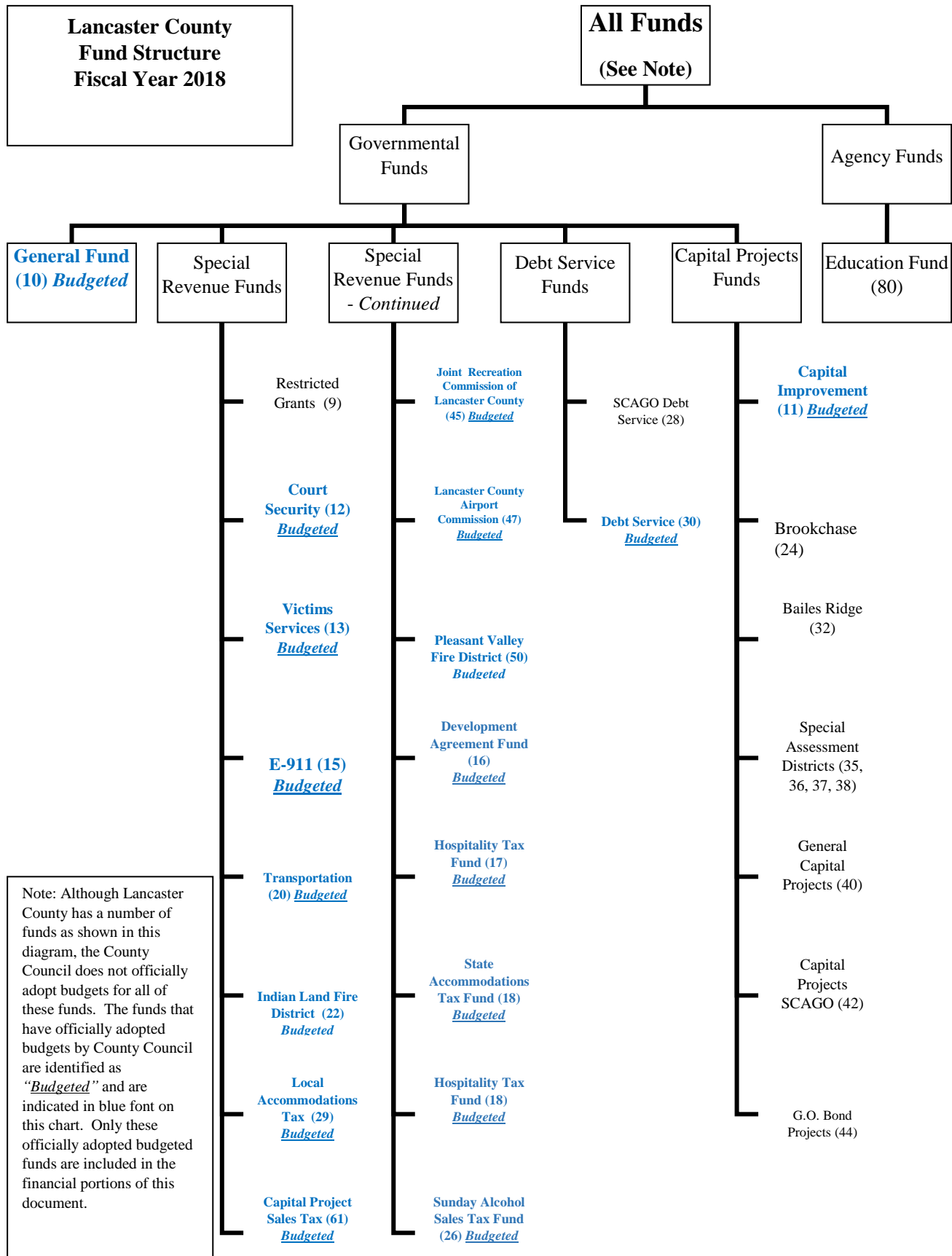
- General Fund
- Capital Project Sales Tax Special Revenue Fund
- Other Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds

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.

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APPROPRIATED (OFFICIALLY BUDGETED) FUNDS

General Fund

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

Capital Project Sales Tax 2

Major Fund: Capital Project Sales Tax Special Revenue Funds (Fund 61): These funds account for the revenues generated by the local one cent sale tax. These revenues are restricted to pay for the construction of certain capital projects.

Other Special Revenue Funds

- Non-major Fund: Court Security Fund (Fund 12): This fund accounts for the revenues that are collected to pay for court security expenditures for the Lancaster court system.
- Non-major Fund: Victims Services Fund (Fund 13): This fund accounts for funds collected thru the courts that are restricted to pay only for victims services.
- Non-major Fund: E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Non-major Fund: Development Agreement Fund (Fund 16): This fund accounts for the fees agreed upon by developers in their development agreements with the County. Most are restricted for public safety within the north end of the County.
- Non-major Fund: Hospitality Tax (Fund 17): This fund accounts for the 2% tax on prepared food and beverages within the County where a municipality is not already collecting. It is restricted for travel and tourism related purposes.
- Non-major Fund: State Accommodations (Fund 18): This fund accounts the taxes remitted back to the County from the Department of revenue on accommodations. This funding is restricted to promote tourism within the County.
- Non-major Fund: 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: Sunday Alcohol Sales Fund (Fund 26): This fund accounts for the revenues that are collected from permits.
- 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

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special projects. The budget for the Airport Commission is adopted by the Commission's board and is forwarded to Lancaster County Council for approval.

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

Non-major Fund: Debt Service Fund

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

Capital Projects Fund

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

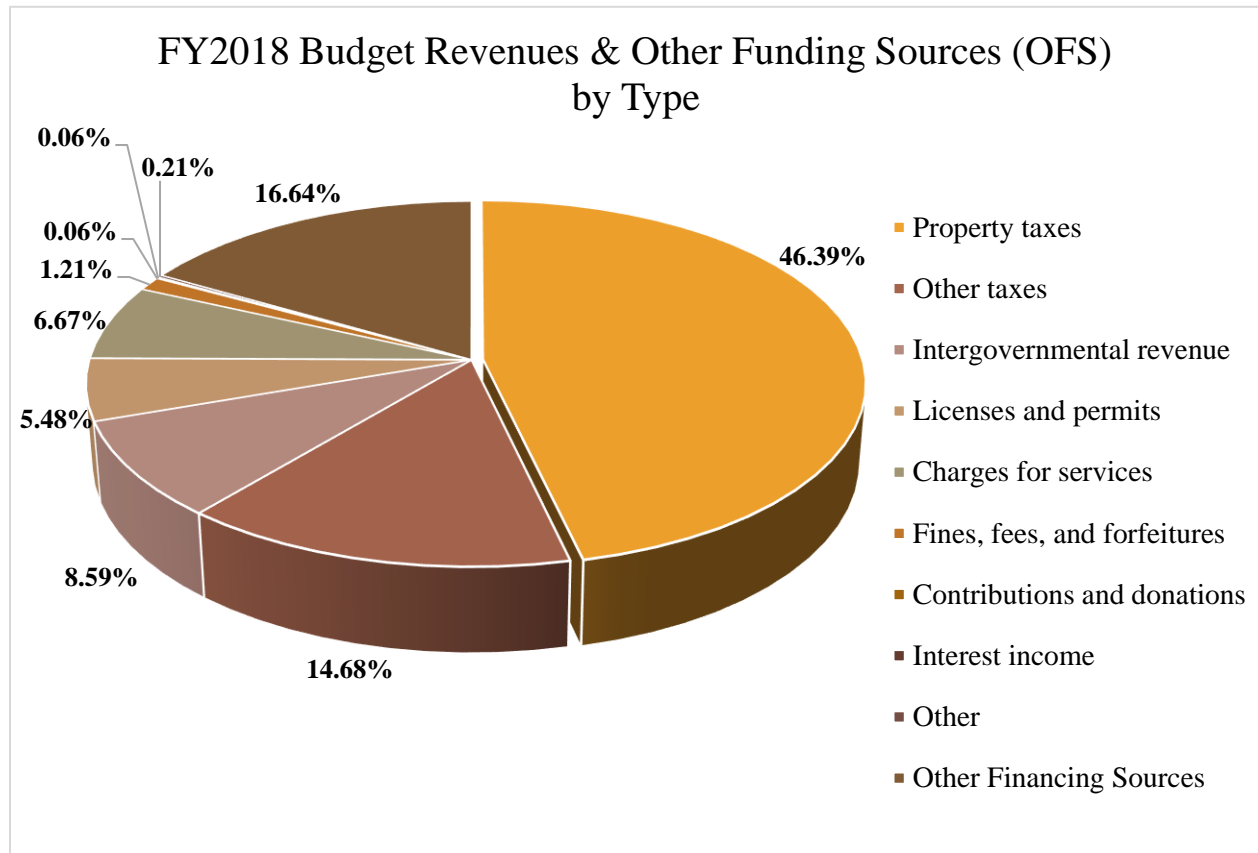
	Major General	Cap. Imp.	Court Sec.	Victim Serv.	E-911	Development Agreement	Hospitality Tax	State Accom.	Transp. CTC	IL Fire	Sunday Alcohol	Local Accom.	Debt Service	Major Capital Proj. Sales Tax 2	Recreation	Airport	Pleasant Valley Fire
Departments	10	11	12	13	15	16	17	18	20	22	26	29	30	61	45	47	50
Administrator	X																
Assessor	X																
Auditor	X																
Building	X																
Building Maintenance	X	X															
County Council	X						X	X			X	X					
Council Transfers	X																
Delinquent Tax	X																
Direct Assistance	X							X				X					
Finance	X																
GIS	X																
Human Resources	X																
MIS	X																
Non-Departmental	X																
Planning	X																
Reg. & Elections	X																
Register of Deeds	X																
Risk Management	X																
Treasurer	X																
Fleet Operations	X																
Zoning	X																
Capital Lease	X																
Circuit Court	X																
Family Court	X																
Magistrate	X	X															
Probate Court	X																
Coroner	X																
Emergency Mgt.	X																
Fire Service	X	X															
Kershaw Fire	X																
Lane Co Firefighters	X																
IL 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 Collections	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																
Public Safety Capital						X											
Capital Proj. ST					X									X			
E911									X								
Transportation CTC																	
IL Fire Dist.										X							
Local Accom.												X					
Recreation		X													X		
Airport																X	
Pleas. Valley Fire																	X
County Debt													X				

BUDGET SUMMARY

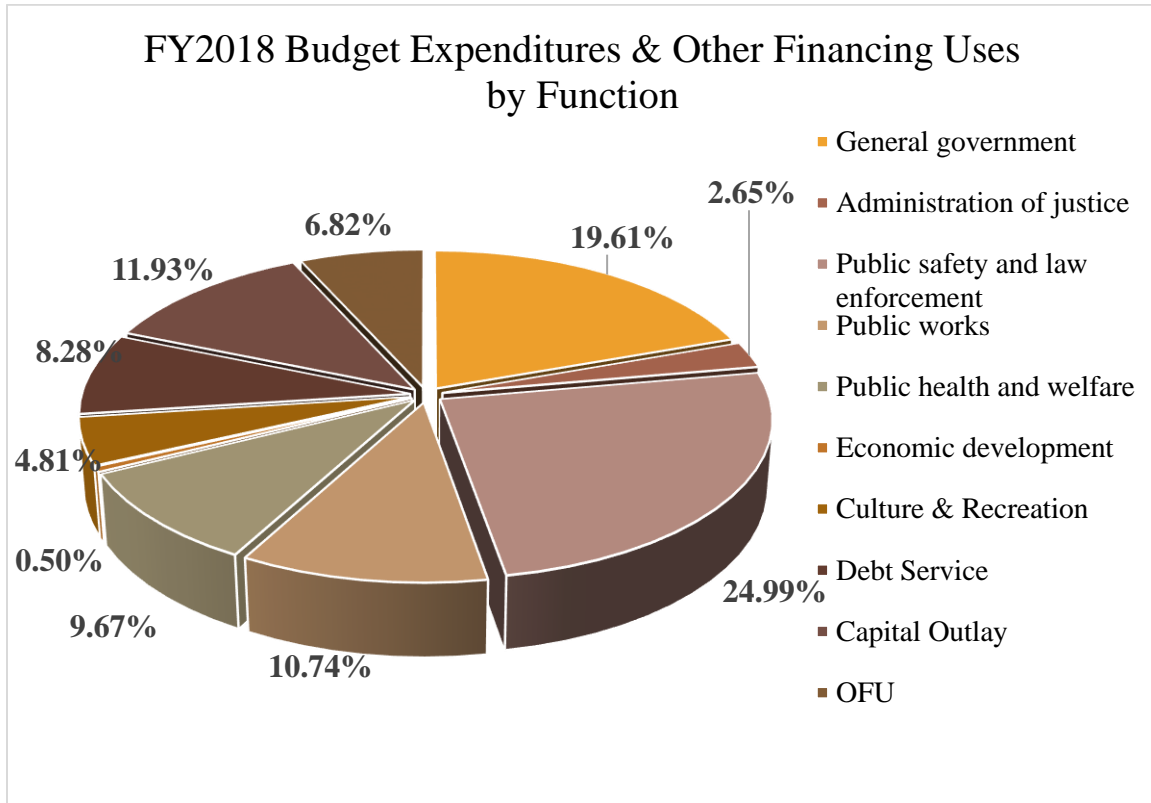
OVERALL BUDGET SUMMARY

The table below summarizes the fiscal year 2018 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 \$2.16 million over the prior fiscal year expenditures. This includes the county-wide salary adjustments for employees, position classification adjustments, 22 new staff positions, and retirement increases of \$612,130. Other major cost drivers in this budget year included increases for several one-time capital projects including \$800,000 for county-wide building repairs in the general fund and \$8 million for upgrades to the library system in capital projects sales tax.

Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2018		
General Funds		
General Fund		51,219,774
Capital Project Sales Tax Special Revenue Fund		12,884,471
Other Special Revenue Funds		
Court Security	\$ 1,371,695	
Victims Services	93,000	
E-911	598,945	
Transportation	2,850,000	
Indian Land Fire District	704,438	
Local Accommodations Tax	55,000	
Joint Recreation Commission	2,564,282	
Lancaster County Airport Commission	232,233	
Pleasant Valley Fire District	630,294	
Development Agreement Fund	302,000	
Hospitality Tax Fund	950,000	
State Accommodations Tax Fund	107,581	
Sunday Alcohol Sales Tax	7,000	
	<u>\$ 10,466,468</u>	10,466,468
Debt Service Funds		
Debt Service		6,524,686
Capital Project Fund		
Capital Improvement		<u>1,826,832</u>
Total All Budgeted Funds		<u>\$ 82,922,231</u>



The top categories of revenues (Property taxes, other taxes, Intergovernmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of this document. These revenue sources represent approximately 82% of the total revenues budgeted for fiscal year 2018.

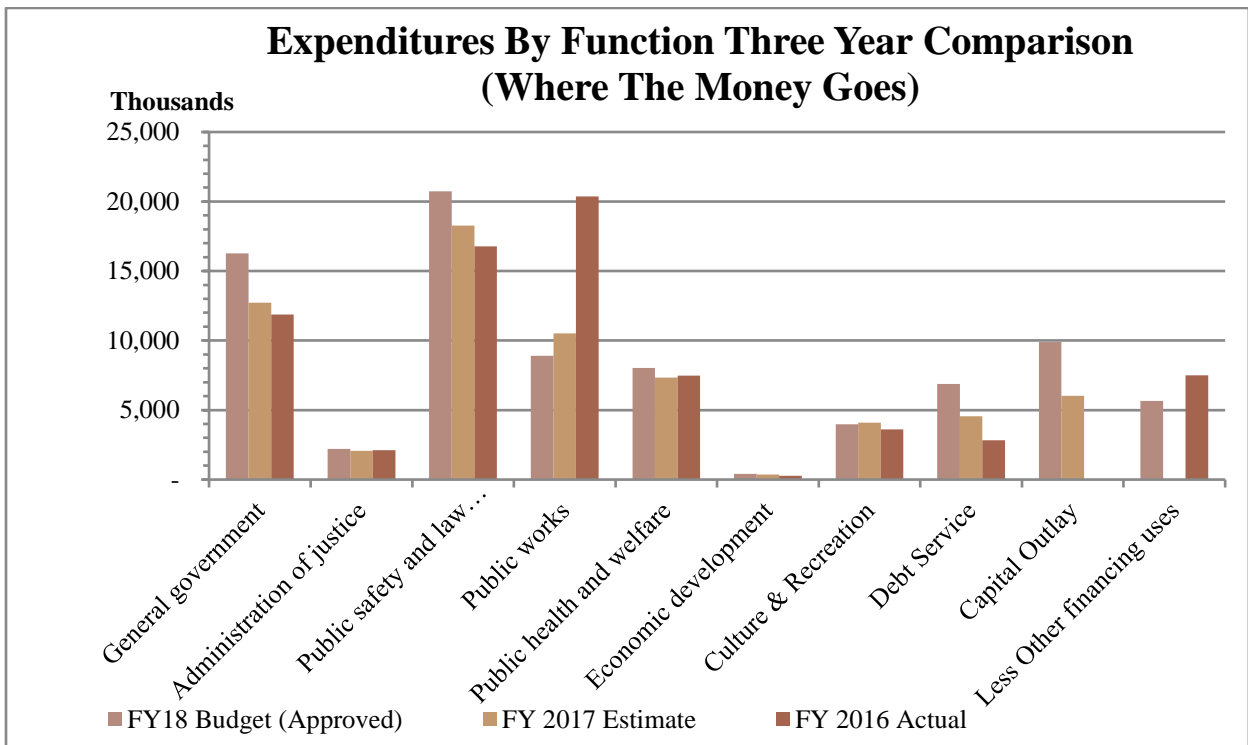
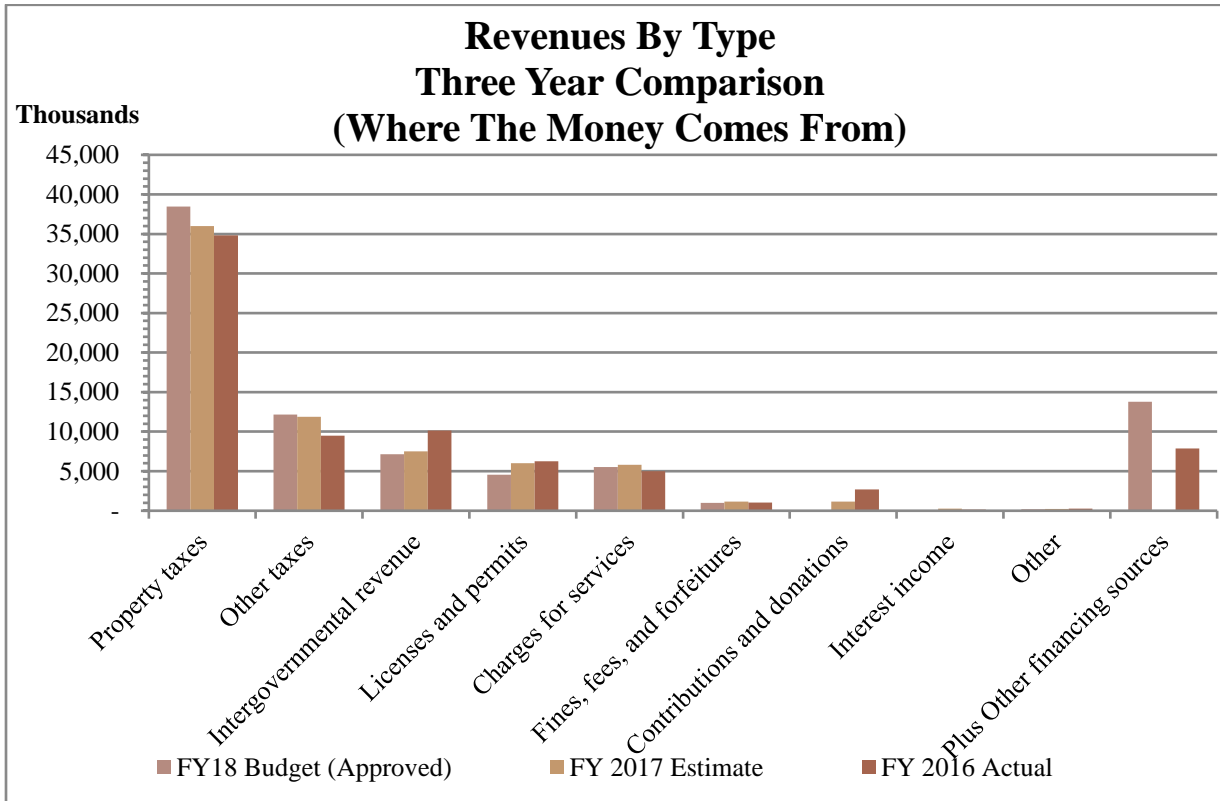


Public safety and law enforcement represents the largest portion of budgeted expenditures with 25.48% of the budget. General government expenditures represent the second largest portion of the budget with 20.55% of the budget. The roads and bridges and solid waste departments are included in the public works function which represents 10.74% of the budget. Public health and welfare includes the EMS department and is also 9.67% of the FY18 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 15.67% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

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The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2016, 2017 & 2018.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds			
	FY 2016 Actual	FY 2017 Estimate	FY18 Budget (Approved)
Revenues			
Property taxes	\$ 34,809,643	\$ 35,984,874	\$ 38,465,010
Other taxes	9,509,519	11,888,724	12,175,473
Intergovernmental revenue	10,146,923	7,496,237	7,126,916
Licenses and permits	6,248,935	6,009,615	4,541,143
Charges for services	5,017,909	5,799,904	5,531,081
Fines, fees, and forfeitures	1,024,620	1,138,101	1,005,750
Contributions and donations	2,703,491	1,159,719	53,000
Interest income	145,089	266,164	51,200
Other	253,280	236,579	177,945
Total revenues	69,859,409	69,979,918	69,127,518
Expenditures			
General government	11,862,686	12,734,263	16,261,357
Administration of justice	2,108,384	2,063,616	2,195,510
Public safety and law enforcem	16,782,879	18,268,044	20,725,186
Public works	20,363,125	10,522,056	8,905,627
Public health and welfare	7,472,130	7,329,934	8,020,101
Economic development	279,723	357,431	411,246
Culture & Recreation	3,608,439	4,104,083	3,986,495
Debt Service	2,822,466	4,543,461	6,866,988
Capital Outlay	-	6,032,869	9,891,780
Total expenditures	65,299,832	65,955,757	77,264,290
Excess of revenues over (under) expenditures	4,559,577	4,024,160	(8,136,772)
Less Other financing uses	7,501,822	1,463,986	5,657,941
Plus Other financing sources	7,876,908	3,758,346	13,794,713
Net changes in fund balance	4,934,663	6,318,520	-
Fund balances beginning of fiscal year	45,219,978	50,154,641	56,473,161
Fund balances end of fiscal year	\$ 50,154,641	\$ 56,473,161	\$ 56,473,161



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Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2016						
	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61)	Other Special Revenue Funds (12,13,15,16, 20,22,26, 29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
Revenues						
Property taxes	\$ 30,107,905		\$ 1,233,928	\$1,889,065	\$1,578,745	\$ 34,809,643
Other taxes	2,286,114	\$ 6,882,922	340,483			9,509,519
Intergovernmental revenue	4,541,474		\$ 5,605,449			10,146,923
Licenses and permits	6,248,935					6,248,935
Charges for services	3,977,933		978,000		61,976	5,017,909
Fines, fees, and forfeitures	935,942		88,678			1,024,620
Contributions and donations	1,111,491		1,592,000			2,703,491
Interest income	120,642	21,456		2,702	289	145,089
Other	210,262		5,703		37,315	253,280
Total revenues	49,540,698	6,904,378	9,844,241	1,891,767	1,678,325	69,859,409
Expenditures						
General government	11,827,178				35,508	11,862,686
Administration of justice	2,108,384					2,108,384
Public safety and law enforcement	14,145,424		2,127,692		509,763	16,782,879
Public works	4,805,405	12,018,520	3,246,176		293,024	20,363,125
Public health and welfare	6,919,809				552,321	7,472,130
Economic development	279,723					279,723
Culture & Recreation	3,507,367		23,990		77,082	3,608,439
Debt Service	450,489		199,116	2,172,861		2,822,466
Capital Outlay			-			-
Total expenditures	44,043,779	12,018,520	5,596,974	2,172,861	1,467,698	65,299,832
expenditures	5,496,919	(5,114,142)	4,247,267	(281,094)	210,627	4,559,577
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	500,000					500,000
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	6,690,762			686,146		7,376,908
Transfers (out)	(7,466,400)		(35,422)			(7,501,822)
Total other fin. sources (uses)	(275,638)	-	(35,422)	686,146	-	375,086
Net change in fund balances	5,221,281	(5,114,142)	4,211,845	405,052	210,627	4,934,663
Fund Balances July 1, 2015	22,206,715	16,377,409	3,460,682	2,863,623	311,549	45,219,978
Fund Balances, June 30, 2016	\$ 27,427,996	\$11,263,267	\$ 7,672,527	\$3,268,675	\$ 522,176	\$ 50,154,641

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Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2017 (Estimate)						
	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61*)	Other Special Revenue Funds (12,13,15,16, 20,22,26*,29, 45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
Revenues						
Property taxes	\$ 30,403,982		\$ 1,330,433	\$2,549,581	\$1,700,878	\$35,984,874
Other taxes	2,382,448	\$ 8,591,056	915,220			11,888,724
Intergovernmental revenue	4,518,773		2,977,464			7,496,237
Licenses and permits	6,009,615					6,009,615
Charges for services	3,551,299		2,248,605			5,799,904
Fines, fees, and forfeitures	1,051,759		86,342			1,138,101
Contributions and donations	119,719		1,040,000			1,159,719
Interest income	223,601	25,215	14,893	2,455		266,164
Other	201,980		34,599			236,579
Total revenues	48,463,176	8,616,271	8,647,556	2,552,036	1,700,878	69,979,918
Expenditures						
General government	12,459,609		36,726		237,928	12,734,263
Administration of justice	2,063,616					2,063,616
Public safety and law enforcement	15,418,864		2,641,792		207,388	18,268,044
Public works	5,612,658		4,311,782		597,617	10,522,056
Public health and welfare	6,803,860				526,074	7,329,934
Economic development	357,431					357,431
Culture & Recreation	1,241,069		2,863,014			4,104,083
Debt Service	167,077		174,469	4,201,916		4,543,461
Capital Outlay		6,032,869				6,032,869
Total expenditures	44,124,183	6,032,869	10,027,782	4,201,916	1,569,007	65,955,757
Excess of revenues over	4,338,993	2,583,402	(1,380,226)	(1,649,880)	131,871	4,024,160
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	182,150		50,425			232,575
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	30,015	2,278,641	1,199,296	17,819		3,525,771
Transfers (out)	(1,199,296)		(264,690)			(1,463,986)
Total other fin. sources (uses)	\$ (987,131)	2,278,641	985,031	17,819	-	2,294,360
Net change in fund balances	3,351,862	4,862,042	(395,195)	(1,632,061)	131,871	6,318,520
Fund Balances July 1, 2016	27,427,996	11,263,267	7,672,527	3,268,675	522,176	50,154,641
Fund Balances, June 30, 2017	\$30,779,858	\$ 16,125,309	\$ 7,277,332	\$1,636,614	\$ 654,047	\$56,473,161

*These funds were previously unbudgeted until FY17. Previously Fund 26 was unbudgeted due to low collections, but a special use was identified for the accumulated funds in FY17. This usage is identified in later pages.

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Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2018 (Approved Budget)						
	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61*)	Other Special Revenue Funds (12,13,15,16,1 7,18,20,22,26*, 29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
Revenues						
Property taxes	\$ 32,574,032		\$ 1,371,695	\$2,692,451	\$ 1,826,832	\$ 38,465,010
Other taxes	2,375,473	\$ 8,500,000	1,300,000			12,175,473
Intergovernmental revenue	4,429,868		2,697,048			7,126,916
Licenses and permits	4,541,143					4,541,143
Charges for services	3,058,900		2,472,181			5,531,081
Fines, fees, and forfeitures	925,250		80,500			1,005,750
	53,000					53,000
Contributions and donations						
Interest income	50,500			700		51,200
Other	128,712		49,233			177,945
Total revenues	48,136,878	8,500,000	7,970,657	2,693,151	1,826,832	69,127,518
Expenditures						
General government	15,631,394	15,000	343,131		271,832	16,261,357
Administration of justice	2,195,510					2,195,510
Public safety and law enforcement	17,150,527		3,009,659		565,000	20,725,186
Public works	5,615,627		2,850,000		440,000	8,905,627
Public health and welfare	7,470,101				550,000	8,020,101
Economic development	411,246					411,246
Culture & Recreation	1,189,980		2,796,515			3,986,495
Debt Service	172,089		170,213	6,524,686		6,866,988
Capital Outlay		9,771,280	120,500			9,891,780
Total expenditures	49,836,474	9,786,280	9,290,018	6,524,686	1,826,832	77,264,290
Excess of revenues over	(1,699,596)	(1,286,280)	(1,319,361)	(3,831,535)	-	(8,136,772)
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	3,004,181	4,384,471	991,225	812,059		9,191,936
Fund Balance (uses)	(78,715)		(950,000)			(1,028,715)
Transfers in	78,715		1,504,586	3,019,476		4,602,777
Transfers (out)	(1,304,585)	(3,098,191)	(226,450)			(4,629,226)
Total other fin. sources (uses)	\$ 1,699,596	1,286,280	1,319,361	3,831,535	-	8,136,772
Net change in fund balances	-	-	-	-	-	-
Fund Balances July 1, 2017	30,779,858	16,125,309	7,277,332	1,636,614	654,047	56,473,161
Fund Balances, June 30, 2018	\$30,779,858	\$16,125,309	\$ 7,277,332	\$1,636,614	\$ 654,047	\$ 56,473,161

*These funds were previously unbudgeted until FY17. Previously Fund 26 was unbudgeted due to low collections, but a special use was identified for the accumulated funds in FY17. This usage is identified in later pages.

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POSITION SUMMARY

General Fund	All Funds			
	Number of Positions (full & part time) by Department			
	FY2016	FY2017	FY2018	Changes from Prior Year
General Government				
Administrator	5	6	4	Transferred 2 positions--1 to County Council and 1 to HR
Assessor	15	15	14	Removed funding for part-time position to assist with reassessment
Auditor	7	7	6	Transferred code enforcement to Sheriff's Office
Building	14	15	15	
Building Maintenance	8	8	8	
County Council	7	7	8	Clerk to Council transferred from Administration
Delinquent Tax	4	4	4	
Finance	9	9	8	Transferred payroll to HR
GIS	2	2	2	
Human Resources	2	2	4	Payroll transferred from Finance and Public Outreach transferred from Administrator
Legal	2	1	1	
MIS	3	4	5	Project management position added
Planning	6	6	6	
Registration & Elections	202	202	202	
Register of Deeds	6	6	6	
Risk Management	1	1	1	
Treasurer	6	6	6	
Fleet Operations	8	8	8	
Zoning	5	5	5	
Administration of Justice				
Circuit Court	3	3	3	
Clerk of Court	8	7	7	
Family Court	9	9	9	
Magistrates - Countywide	14	14	14	
Probate Court	8	8	8	
Public Safety & Law Enforcement				
Coroner	15	15	15	
Emergency Management	3	3	3	
Lancaster County Firefighters	30	33	35	Added two Fire Rescue Technicians
Communications	32	32	34	Added two TCOs
Detention Center	29	29	32	Added two officers--one contracted position with City of Lancaster
School Resource Officers	3	3	3	
Sheriff	113	111	116	Eliminated contracted officer with Town of Heath Springs; transitioned part-time inventory manager to full-time; transitioned grant position to general fund; added 4 deputies; transferred code enforcement from Auditor
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	3	3	3	
Public Works				
Landfill-Solid Waste	1	1	1	
Solid Waste Collections	31	31	33	Added 2 site attendants
Roads & Bridges	22	24	24	
Public Health & Welfare				
Animal Control	2	3	3	Transitioned part-time to full-time position
EMS	89	90	93	Added 3 paramedics
Veteran's Affairs	3	3	3	
Culture & Recreation				

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Position Summary Continued

Library	26	26	26	Transitioned part-time circulation assistant to full-time
Economic Development		3	3	
Court Security Fund				
Public Safety & Law Enforcement				
Sheriff - Court Security	18	18	18	
Victim Services Fund				
Public Safety & Law Enforcement				
Victim Services	1	1	1	
E911 Fund				
Public Safety & Law Enforcement				
E-911	3	3	3	
Indian Land Fire District Fund				
Public Safety & Law Enforcement				
Indian Land Fire	8	8	8	
Recreation Fund				
Culture & Recreation				
Recreation	133	133	133	
Airport Fund				
General Government				
Airport	2	2	2	
Pleasant Valley Fire District Fund				
Public Safety & Law Enforcement				
Pleasant Valley Fire	15	15	15	
Total All Positions	944	953	969	

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 46% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions.

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

The third largest revenue type is Intergovernmental Revenue. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other local governments. These revenues make up 9% of the total revenues budgeted.

Charges for Services is the fourth largest revenue source at 7% of total revenues. The majority of these funds come from recreation program fees and ambulance fees. Other sources include copy fees, coroner fees, marriage licenses, landfill charges, emergency services fees, and fire district fees.

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

The County's other revenue classifications are listed below:

- ▶ Other Financing Sources – lease & bond proceeds, sale of assets, fund balance, and transfers in = 17%
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds = 1%
- ▶ Contributions & Donations – Donations and grants from private sources = >1%
- ▶ Interest Income – Bank interest on investments and deposits = >1%
- ▶ Other Income – Revenues that do not fit into any other category = >1%

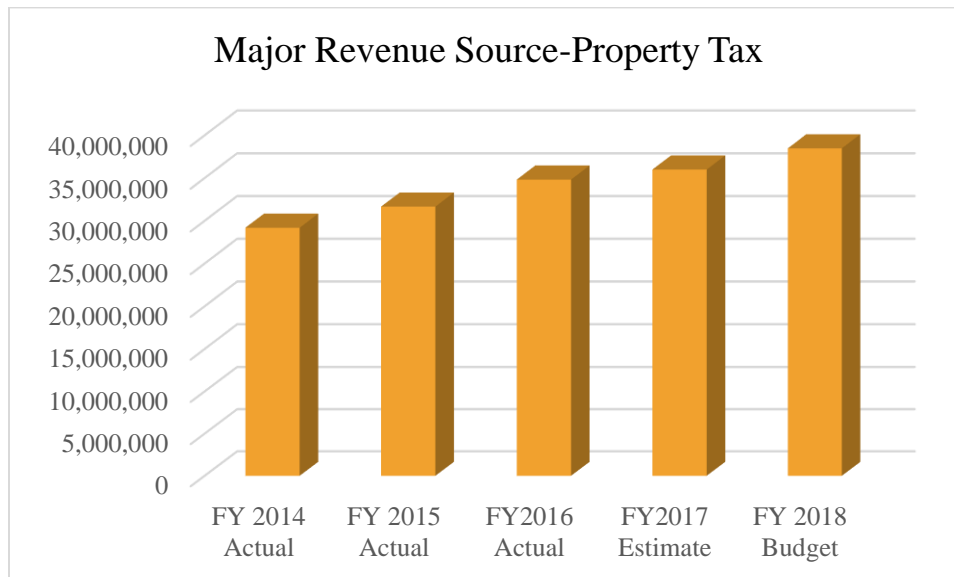
The following pages give more detailed information on the major revenue sources for Lancaster County.

MAJOR REVENUE SOURCE - PROPERTY TAXES

Property taxes represent the largest portion of revenue budgeted at 46% of total revenues. These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier. The total dollar amount of property taxes shows an increasing trend. Property tax revenues vary mainly due to increases in mill values (property values were reassessed for fiscal year 2017) and increases in property development. Lancaster County has had tremendous growth in residential property development over the last ten years.

	Total Revenues*	Property Taxes	% of Total Revenues
FY 2014 Actual	58,264,419	29,179,094	50%
FY 2015 Actual	74,825,878	31,646,685	42%
FY2016 Actual	77,736,317	34,809,643	45%
FY2017 Estimate	73,738,263	35,984,874	49%
FY 2018 Budget	82,922,231	38,465,010	46%

*Includes OFS



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.

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The total estimated assessed value of property as of June 30, 2017 is listed below:

▪ Real	\$286,500,000
▪ Manufacturing	\$ 13,000,000
▪ Trans. & Utilities	\$ 15,000,000
▪ Vehicles	\$ 37,500,000
▪ Other Personal	\$ 11,500,000

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

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

County tax bills are calculated using the following formula:

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

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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, 2012, and 2017.

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years													
Lancaster County						Overlapping Rates							
						Lancaster County School District							
Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improv.	County Court Security	County LOST Credit Factor	School Operating	School Debt	USCL	Town of Heath Springs	Town of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
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
2016	80.80	5.30	4.60	3.60	0.000639	149.50	53.00	4.30	0.00	75.00	0.002533	164.40	0.0029
2017	76.00	7.00	4.60	3.60	0.000698	149.50	68.00	4.30	0.00	77.00	0.002999	176.40	0.0040
2018	80.10	7.10	4.80	3.60	0.000732	149.50	68.00	4.50	0.00	82.00	0.003075	178.50	0.0045

Assessment rates as determined by the State of South Carolina:

Legal Residential: 4.00%

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

Agricultural Real Property (private): 4.00%

Agricultural Real Property (corporate) 6.00%

Commercial Real Property 6.00%

Manufacturing Real and Personal Property: 10.50%

Utility Real and Personal Property: 10.50%

Personal Vehicles: 6.00%

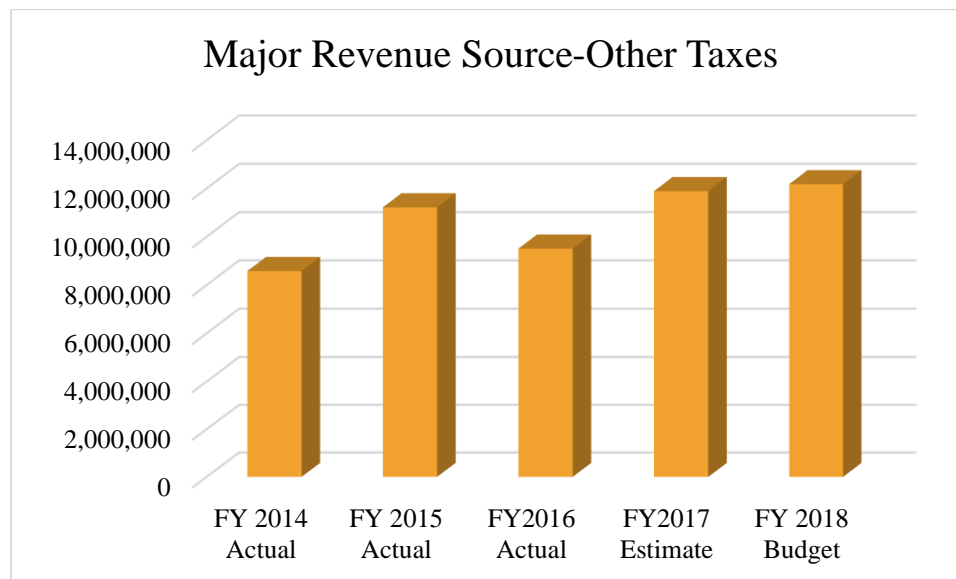
Personal Property: 10.50%

MAJOR REVENUE SOURCE - OTHER TAXES

Other Taxes is the second largest revenue source for Lancaster County with 15% of total revenues. The majority (\$8,500,000) of these anticipated FY2018 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 revenues are restricted to pay for road improvements, acquisition and construction of public safety & emergency services communications system, constructing and equipping improvement to the library system, and finally, constructing and equipping a forensics crime laboratory facility for the Sheriff's department. Other revenues included in this category are road improvement taxes and E-911 taxes.

	Total Revenues*	Other Taxes	% of Total Revenues
FY 2014 Actual	58,264,419	8,579,956	15%
FY 2015 Actual	74,825,878	11,218,509	15%
FY2016 Actual	77,736,317	9,509,519	12%
FY2017 Estimate	73,738,263	11,888,724	16%
FY 2018 Budget	82,922,231	12,175,473	15%

*Includes OFS

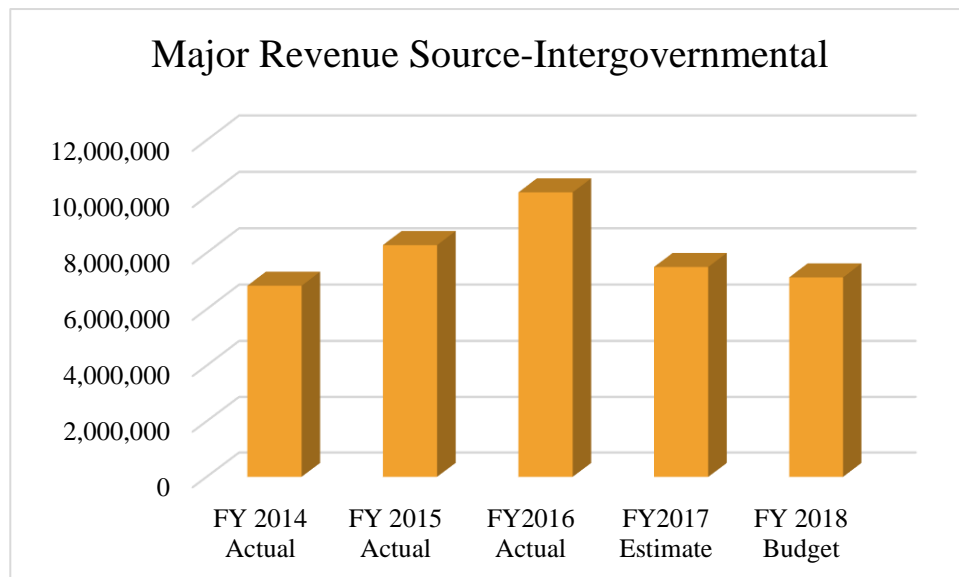


MAJOR REVENUE SOURCE – INTERGOVERNMENTAL REVENUE

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$7,126,916 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.

	Total Revenues*	Intergovernmental Taxes	% of Total Revenues
FY 2014 Actual	58,264,419	6,831,280	12%
FY 2015 Actual	74,825,878	8,274,390	11%
FY2016 Actual	77,736,317	10,146,923	13%
FY2017 Estimate	73,738,263	7,496,237	10%
FY 2018 Budget	82,922,231	7,126,916	9%

*Includes OFS

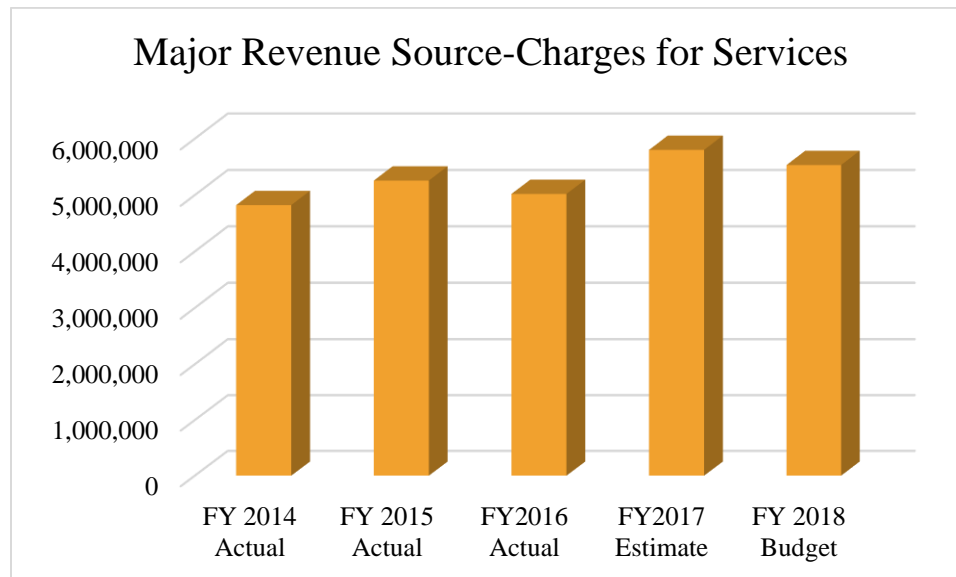


MAJOR REVENUE SOURCE – CHARGES FOR SERVICES

Charges for Services is the fourth largest revenue source for Lancaster County with 7% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,600,000 FY2018) of these revenues come from ambulance fees. Other sources are recreation program fees, emergency services fees, fire district fees, solid waste fees, and delinquent tax costs. This revenue source, as a percentage of total revenues, has remained fairly steady at approximately 6-8% of total revenues.

	Total Revenues*	Charges for Services	% of Total Revenues
FY 2014 Actual	58,264,419	4,820,638	8%
FY 2015 Actual	74,825,878	5,255,565	7%
FY2016 Actual	77,736,317	5,017,909	6%
FY2017 Estimate	73,738,263	5,799,904	8%
FY 2018 Budget	82,922,231	5,531,081	7%

*Includes OFS

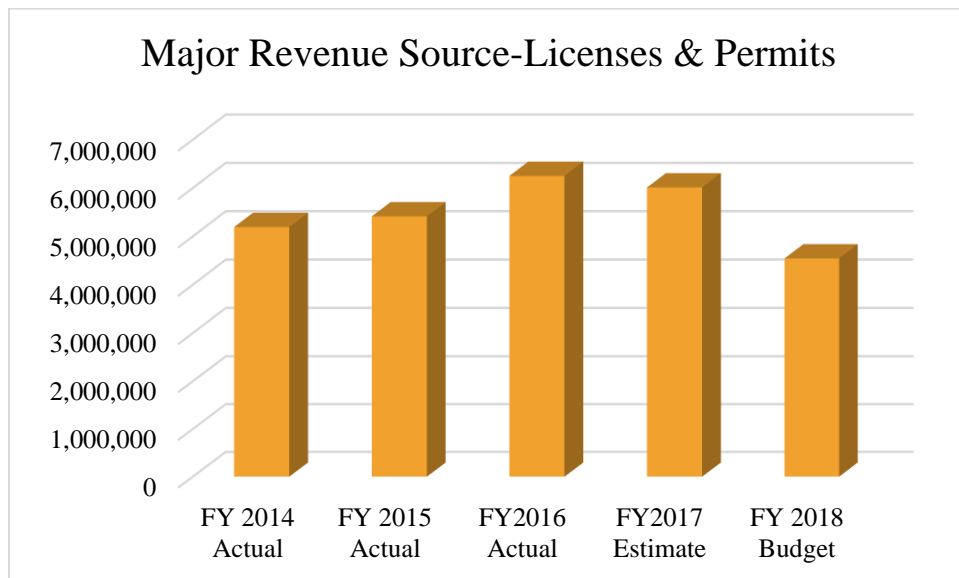


MAJOR REVENUE SOURCE - LICENSES AND PERMITS

Six percent (6%) of the annual budgeted revenues come from Licenses and Permits. This is the 5th largest revenue category for the fiscal year 2018 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 has continued seeing and anticipating an upswing in the housing market and therefore an increase in the related revenues. The majority (\$2,915,630) of FY2018 budgeted revenues in this category come from anticipated building permit revenue.

	Total Revenues*	Licenses & Permits	% of Total Revenues
FY 2014 Actual	58,264,419	5,191,197	9%
FY 2015 Actual	74,825,878	5,412,448	7%
FY2016 Actual	77,736,317	6,248,935	8%
FY2017 Estimate	73,738,263	6,009,615	8%
FY 2018 Budget	82,922,231	4,541,143	5%

*Includes OFS



EXPENDITURE SUMMARY

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

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

Public Safety & Law Enforcement represents the largest portion of budgeted expenditures with 25% of total expenditures. These expenditures are for the sheriff's department, communications, court security, & the detention center as well as emergency management, fire service, and E911.

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

Public Works is the third largest expenditure type with roughly 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 almost 10% of the total budget. The majority of these expenditures are for the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs.

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 just under 7% of the total budgeted appropriations.

The County's other expenditure classifications are listed below:

- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 3%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation, operating costs, and other economic development endeavors = >1%
- ▶ Culture & Recreation – library and recreation functions = 4.8%
- ▶ Debt Service – interest and principal payments on GO bonds and capital leases = 8.3%

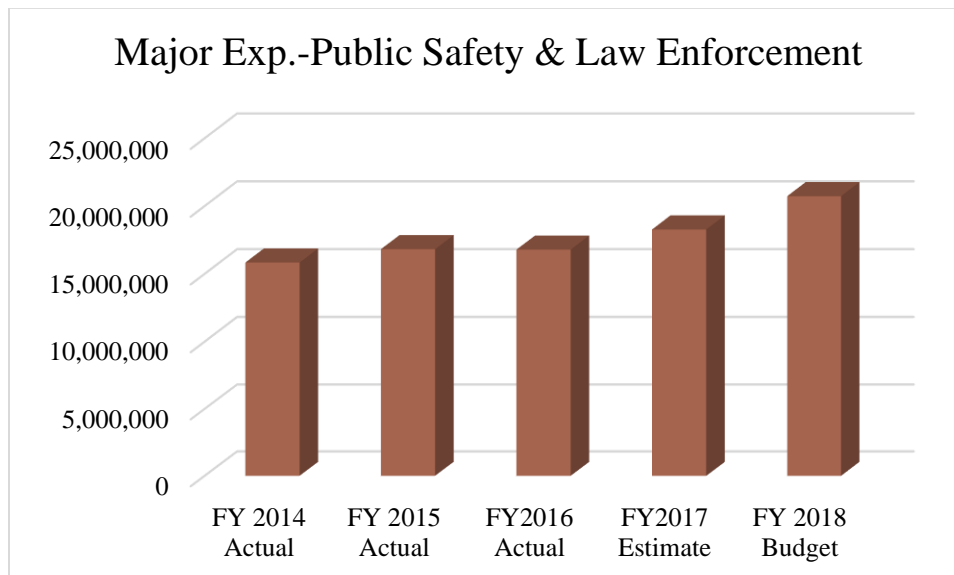
The following pages give more detailed information on the four major expenditure types for Lancaster County and presents details for the OFU category.

MAJOR EXPENDITURE - PUBLIC SAFETY & LAW ENFORCEMENT

Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 25%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, emergency management, public safety communications, and E-911. The majority of the expenditures in this function (\$14,602,211) are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that continued commitment.

	Total Expenditures*	Public Safety & Law Enforcement	% of Total Revenues
FY 2014 Actual	54,009,224	15,830,762	29%
FY 2015 Actual	67,166,933	16,814,556	25%
FY2016 Actual	72,801,654	16,782,879	23%
FY2017 Estimate	67,419,743	18,268,044	27%
FY 2018 Budget	82,922,231	20,725,186	25%

*Includes OFU

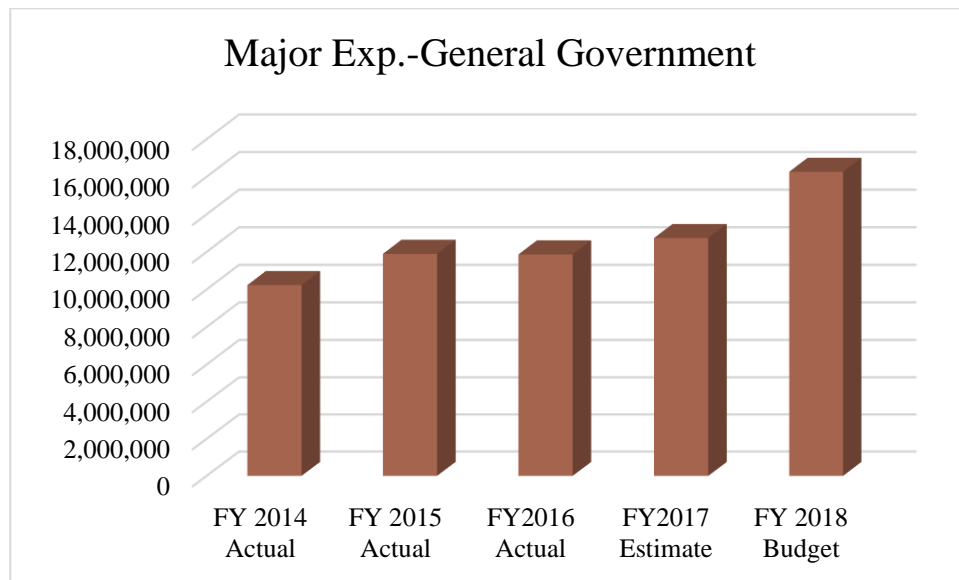


MAJOR EXPENDITURE - GENERAL GOVERNMENT

General Government is a major expenditure and represents the second largest portion of the FY2018 budget with nearly 20% of total expenditures. These are the general operating costs of the County and include non-departmental, county council, administration, finance, human resources, risk management, MIS, GIS, building, zoning, planning, assessor, treasurer, auditor, register of deeds, registration & election, delinquent tax, fleet operations, building maintenance, and the airport general operations. This year, this function includes funding for IT security, repairs to the Historic Jail, as well as for upgrades and renovations to County buildings. The operating cost and capital equipment expenditures are the largest portion of expenditures in the general government type.

	Total Expenditures*	General Government	% of Total Revenues
FY 2014 Actual	54,009,224	10,230,393	19%
FY 2015 Actual	67,166,933	11,893,456	18%
FY2016 Actual	72,801,654	11,862,686	16%
FY2017 Estimate	67,419,743	12,734,263	19%
FY 2018 Budget	82,922,231	16,261,357	20%

*Includes OFU



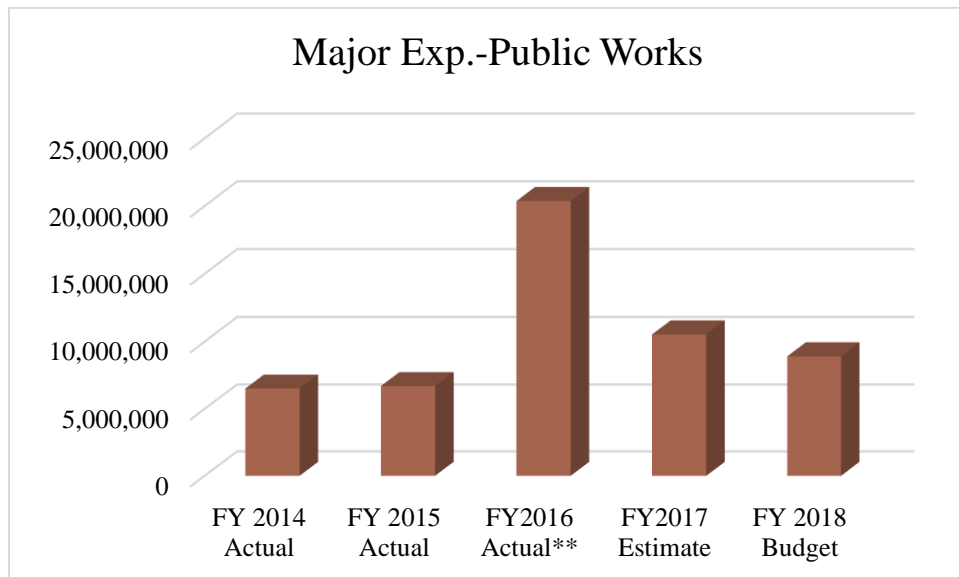
MAJOR EXPENDITURE - PUBLIC WORKS

Public Works is the third largest expenditure type with 11% of budgeted expenditures. This function includes roads & bridges as well as solid waste. \$2,216,872 of the total Public Works budgeted expenditures are for salaries & fringe. The transportation Fund (road paving) expenditures of \$5,700,000 are included in this category as well. All the remaining expenditures are for operating cost for the departments.

	Total Expenditures*	Public Works	% of Total Revenues
FY 2014 Actual	54,009,224	6,515,492	12%
FY 2015 Actual	67,166,933	6,703,581	10%
FY2016 Actual**	72,801,654	20,363,125	28%
FY2017 Estimate	67,419,743	10,522,056	16%
FY 2018 Budget	82,922,231	8,905,627	11%

*Includes OFU

**FY16 actual includes one-time roads funding from capital projects sales tax resulting in an unusually high percentage of expenses.



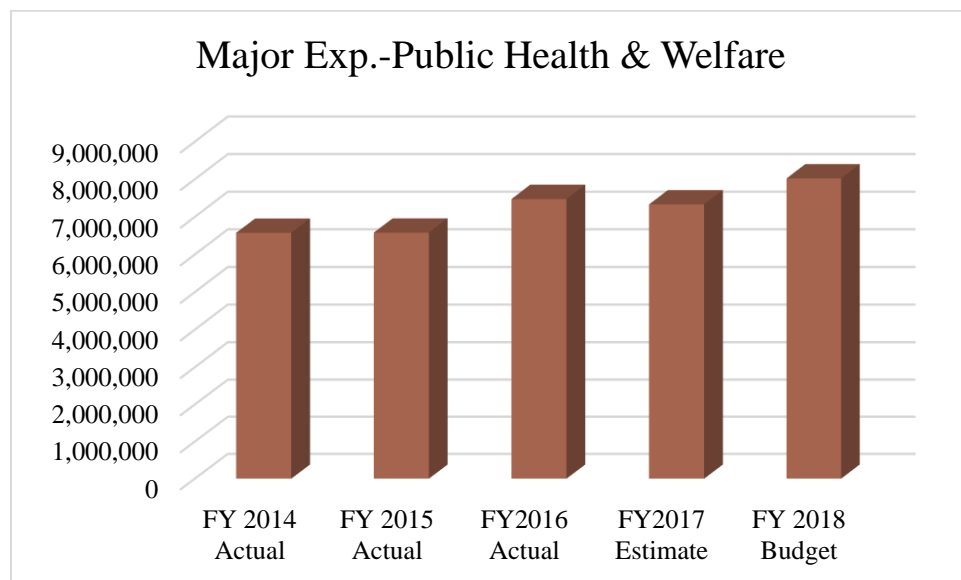
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MAJOR EXPENDITURE – PUBLIC HEALTH & WELFARE

Public Health & Welfare comes in at number four with 10% of the budget. This includes the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs. Salaries and fringe are a major cost and represent \$5,870,551 or 73% of the total budget for the public health & welfare function.

	Total Expenditures*	Public Health & Welfare	% of Total Revenues
FY 2014 Actual	54,009,224	6,574,228	12%
FY 2015 Actual	67,166,933	6,578,829	10%
FY2016 Actual	72,801,654	7,472,130	10%
FY2017 Estimate	67,419,743	7,329,934	11%
FY 2018 Budget	82,922,231	8,020,101	10%

*Includes OFU

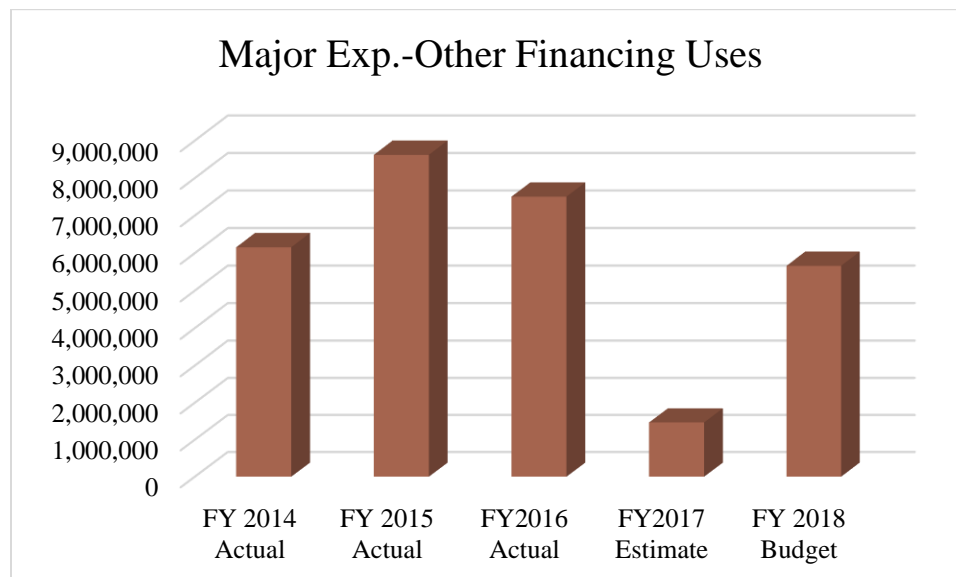


OTHER FINANCING USES (OFU)

Other Financing Uses represents 7% of the FY2018 budget. This includes transfers to other funds and fund balance appropriations. The transfers approved for FY2018 are \$68,581 to the Airport and \$1,169,004 to Recreation. The Capital Project Sales Tax Fund has budgeted transfers of over \$3 million to the SCAGO Debt Service Fund to pay the debt payments. Fund Balance use of \$200,000 is used to reimburse the fire districts for equipment purchases for new pumper tankers.

	Total Expenditures*	OFU	% of Total Revenues
FY 2014 Actual	54,009,224	6,154,115	11%
FY 2015 Actual	67,166,933	8,617,733	13%
FY2016 Actual	72,801,654	7,501,822	10%
FY2017 Estimate	67,419,743	1,463,986	2%
FY 2018 Budget	82,922,231	5,657,941	7%

*Includes OFU





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FUNDS

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GENERAL FUND - 10

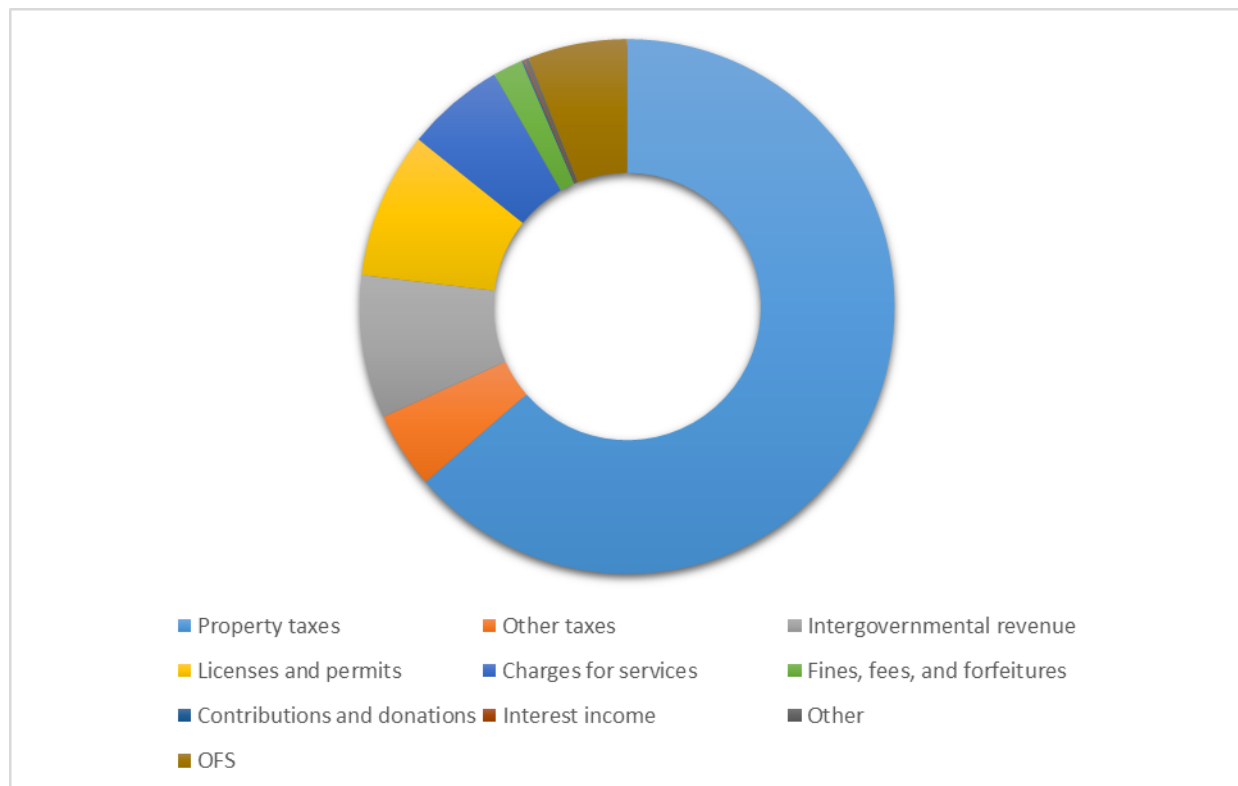
General funds are a key component of the budget. These funds represent most of the cost of day-to-day services provided to County residents. There are many factors that drive up the operating budget even in times of tight resources. One is continuing population growth and a second is inflation. The table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

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
	FY 2016 Actual	FY 2017 Estimate	FY 2018 Approved Budget
Revenues			
Property taxes	\$ 30,107,905	\$ 30,403,982	\$ 32,574,032
Other taxes	2,286,114	2,382,448	2,375,473
Intergovernmental revenue	4,541,474	4,518,773	4,429,868
Licenses and permits	6,248,935	6,009,615	4,541,143
Charges for services	3,977,933	3,551,299	3,058,900
Fines, fees, and forfeitures	935,942	1,051,759	925,250
Contributions and donations	1,111,491	119,719	53,000
Interest income	120,642	223,601	50,500
Other	210,262	201,980	128,712
Total revenues	49,540,698	48,463,176	48,136,878
Expenditures			
General government	11,827,178	12,459,609	15,631,394
Administration of justice	2,108,384	2,063,616	2,195,510
Public safety and law enforcement	14,145,424	15,418,864	17,150,527
Public works	4,805,405	5,612,658	5,615,627
Public health and welfare	6,919,809	6,803,860	7,470,101
Culture & Recreation*	279,723	357,431	411,246
Economic development	3,507,367	1,241,069	1,189,980
Debt Service	450,489	167,077	172,089
Capital Outlay			
Total expenditures	44,043,779	44,124,183	49,836,474
Excess of revenues over (under) expenditures	5,496,919	4,338,993	(1,699,596)
Other financing sources (uses)			
Proceeds from capital leases	500,000		
Sale of Capital Assets			
Fund Balance sources		182,150	3,004,181
Transfers in	6,690,762	30,015	78,715
Transfers (out)	(7,466,400)	(1,199,296)	(1,383,300)
Total other fin. sources (uses)	(275,638)	(987,131)	1,699,596
Net change in fund balances	5,221,281	3,351,862	-
Fund balances beginning of fiscal year	22,206,715	27,427,996	30,779,858
Fund balances end of fiscal year	\$ 27,427,996	\$ 30,779,858	\$ 30,779,858

*The Library became an official department within the General Fund in FY2016.

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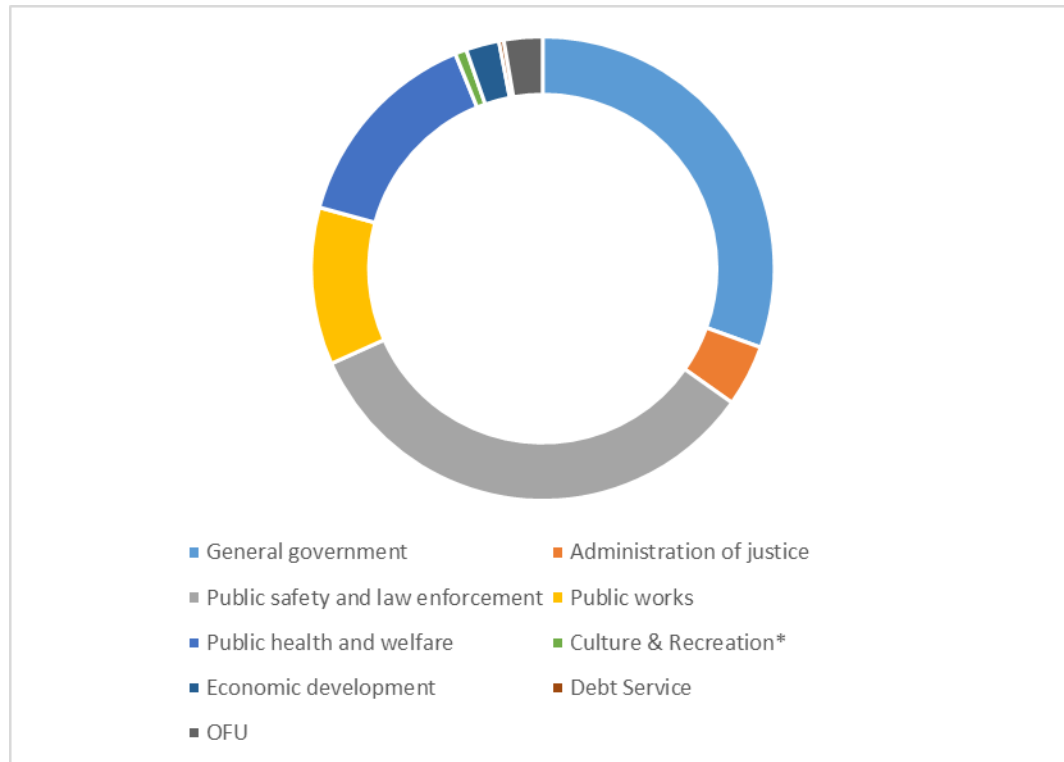
General Fund Revenue by Type	
Property Taxes	\$32,574,032
Other Taxes	2,375,473
Intergovernmental Revenue	4,429,868
Licenses & Permits	4,541,143
Charges for Services	3,058,900
Fines, fees, and forfeitures	925,250
Contributions and Donations	53,000
Interest Income	50,500
Other	128,712
OFS	3,082,896



This chart breaks up the fiscal year 2018 General Fund budgeted revenues by type. Property taxes represent the largest portion with 63% 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. Licenses and permits represent 9% of the budget. This is primarily construction building permits. Another 6% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

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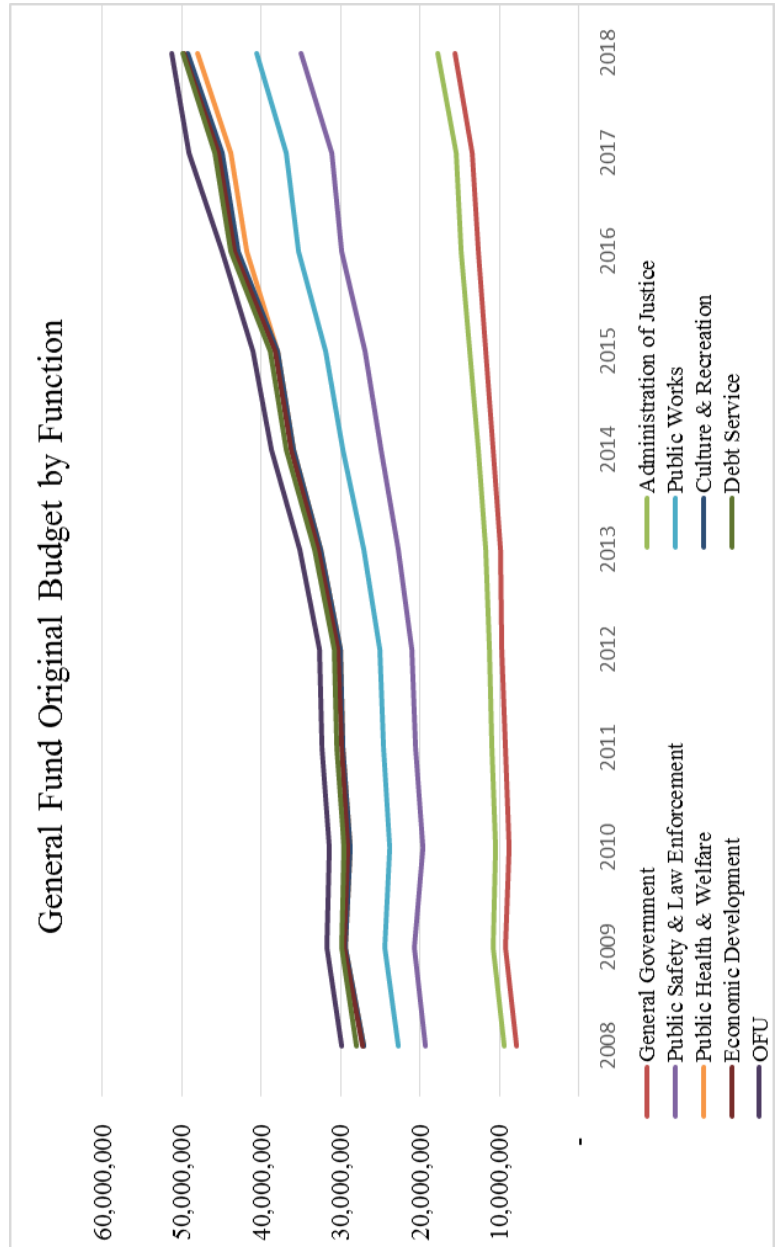
General Fund Budget Expenditures	
General government	15,631,394
Administration of justice	2,195,510
Public safety and law enforcement	17,150,527
Public works	5,615,627
Public health and welfare	7,470,101
Economic development	411,246
Culture & recreation	1,189,980
Debt service	172,089
Other financing uses	1,383,300



This chart breaks up the fiscal year 2018 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion at 33 % of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, & Lancaster Firefighters. General government represents the second largest portion, 31% of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Legal, Finance, Human Resources, MIS, Building & Zoning, Planning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Risk Management/ROD, Fleet Operations and Building Maintenance are all part of the General Government function. Public Health & Welfare comes in third with 15% of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs. Public Works is fourth with 11% of budgeted expenditures.

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Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Culture & Recreation	Economic Development	Debt Service	OFU	Total	% Change from Prior Year
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	13.24%
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	6.54%
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	-1.15%
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	3.13%
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	0.82%
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	7.64%
2014	10,766,138	1,932,896	12,177,507	4,862,276	6,179,344		368,263	492,862	1,913,347	38,692,633	10.15%
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	6.11%
2016	12,679,173	2,208,337	14,965,443	5,420,192	6,518,851	1,159,867	392,351	437,732	1,124,179	44,906,125	9.37%
2017	13,371,545	2,138,102	15,603,858	5,812,714	6,839,707	1,228,884	402,277	447,165	3,293,526	49,137,778	9.42%
2018	15,631,394	2,195,510	17,150,527	5,615,627	7,470,101	1,189,980	411,246	172,089	1,383,300	51,219,774	4.24%



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

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

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

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

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

GENERAL GOVERNMENT

The general government function is comprised of administrative and financial departments of the County. This function represents \$15,631,394 of the departmental budgets as well as \$1,383,300 in Other Financing Uses and \$172,089 of Debt Service. Offices included in the General Fund and their fiscal year 2018 budgets are listed below:

Department	FY2018 Budget
Administrator - 021	466,491
Assessor - 041	849,882
Auditor - 043	353,570
Building & Zoning - 031	1,000,755
Building Maintenance - 251	2,353,735
County Council - 011	2,280,201
Council Transfers - 012	1,236,004
Delinquent Tax - 045	327,903
Direct Assistance - 014	1,081,124
Finance - 023	649,325
GIS - 027	204,450
Human Resource - 024	349,179
Legal-022	248,708
MIS - 026	1,210,230
Non-Departmental - 005	1,547,858
Planning - 032	576,873
Registration & Election - 051	310,995
Register of Deeds - 060	341,600
Risk Management - 025	186,950
Treasurer - 044	411,293
Fleet Operations - 210	604,921
Zoning - 029	422,647
Capital Leases - 999	172,089

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

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ADMINISTRATOR – DEPARTMENT #021

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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. The Center's goal is to serve the residents of our county while being accessible to people visiting South Carolina. Brochures, maps, books, & gifts are available.

Position Summary	FY2016	FY2017	FY2018
Fulltime	4	5	3
Part-time	1	1	1
Total	5	6	4

Budget Highlights

The FY 2018 budget decreased by \$91,229 or -16.36% over the FY17 budget. Personal services' expenditures were impacted by transferring the clerk to council under County Council and transferring public outreach under Human Resources. Operating expenditures include a slight increase to include county-wide supervisor training.

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Fiscal Plan

Administrator-021					
	FY2016 Actual	FY2017 Amended	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	301,935	345,558	250,991	(94,567)	-27.37%
Operating Expenditures	165,669	212,162	215,500	3,338	1.57%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	467,604	557,720	466,491	(91,229)	-16.36%

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ASSESSOR – DEPARTMENT #041

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

Department Duties:

The primary functions of the Assessor's office 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; and
- To provide excellent customer service.

Performance Indicators*	2014 Actual	2015 Actual	FY2017 Actual
#Lots Added or Split	953	1,937	1,365
#Parcels Revised	12,757	14,102	46,875**
#New Construction on Books	660	1,056	963
#Property Transfers	4,764	4,427	2,240

*FY17 represents the first full year reporting indicators on a fiscal year basis.

**Reassessment year—all parcels were revised

Position Summary	FY2016	FY2017	FY2018
Fulltime	13	13	13
Part-time	2	2	1
Total	15	15	14

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Budget Highlights

The FY 2018 Budget decreased by 4% over FY 17. Personal services expenditures were primarily impacted by the county-wide salary increases and retirement increases. Operating expenditures were the main cause of the decrease due to costs removed related to performing the 2017 County reassessment. The position removed from part-time was also relative to the reassessment being completed.

Fiscal Plan

Assessor-041					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	678,103	765,572	775,682	10,110	1.32%
Operating Expenditures	93,537	120,600	74,200	(46,400)	-38.47%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	771,640	886,172	849,882	(36,290)	-4.10%

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AUDITOR – DEPARTMENT #043

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

Department Duties:

The 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.

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.

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Position Summary	FY2016	FY2017	FY2018
Fulltime	7	7	6
Part-time	0	0	0
Total	7	7	6

Budget Highlights

The FY 2018 Budget decreased by \$39,144 or 10% over FY 17. Personal services expenditures were impacted by the county-wide salary plan, an increase in retirement, as well as a change to health insurance benefits, but also by a transfer in position to the Sheriff's Office. The Auditor's Office will no longer have an enforcement officer. Operating expenditures decreased due to the removal of some contractual services funding. There have been shifts in software payments to IT and was no longer necessary in this budget.

Fiscal Plan

Auditor-043					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	332,228	336,702	305,370	(31,332)	-9.31%
Operating Expenditures	40,885	56,012	48,200	(7,812)	-13.95%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	373,113	392,714	353,570	(39,144)	-9.97%

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BUILDING – DEPARTMENT #031

Contact Information

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

Department Duties:

The Building department 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	2014 Actual	2015 Actual	FY2017 Actual*
#Plan Reviews Completed	1,456	1,536	1,896
#Permits Issued	2,573	2,738	2,847
#Inspections Completed	20,882	20,718	25,783
%Plan Reviews Completed within 2 Weeks	99%	98%	93%

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	14	15	15
Part-time	0	0	0
Total	14	15	15

Budget Highlights

The FY 2018 Budget increased by .61% over FY 17. Personal services expenditures were impacted by the county-wide salary adjustment. The operating decreased overall due to a reduction in vehicle maintenance as the county has started a motorpool managed by the fleet department.

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Fiscal Plan

Building-031					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	678,930	908,323	934,405	26,082	2.87%
Operating Expenditures	68,084	86,350	66,350	(20,000)	-23.16%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	747,015	994,673	1,000,755	6,082	0.61%

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BUILDING MAINTENANCE – DEPARTMENT #251

Contact Information

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

Department Duties:

The County Building Maintenance Department is responsible for maintaining county facilities including division of electric, plumbing, carpentry, HVAC, and other assigned projects. Evaluates and makes recommendations to Administration regarding major repairs. Oversees 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	2014 Actual	2015 Actual	FY2017 Actual*
#Total Jobs Completed	2,162	2,883	1,855
#Maintenance Jobs Completed	1,615	2,560	1,750
#Non-Maintenance Jobs Completed	547	323	135

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	7	7	7
Part-time	1	1	1
Total	8	8	8

Budget Highlights

The FY 2018 Budget increased by \$857,130 or .57% over FY 17. Personal services expenditures were primarily impacted by county-wide salary adjustments and retirement contribution increases. Operating expenditures increased \$844,000 due mostly to \$800,000 of one-time money being budgeted for various, deferred building projects. These projects include, but are not limited to new roofs at the detention center and Emergency Operations Center, new HVAC units at various offices, as well as sidewalk and parking lot re-pavement. The \$44,000 above that is for utilities. The budget was increased to accommodate the utility payments at the new radio tower sites that have been constructing using capital project sales tax dollars to improve the emergency communications throughout the County.

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Fiscal Plan

Building Maintenance-251					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	344,195	356,905	370,035	13,130	3.68%
Operating Expenditures	1,128,048	1,129,700	1,973,700	844,000	74.71%
Capitalized Expenditures	10,000	10,000	10,000	-	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,482,243	1,496,605	2,353,735	857,130	57.27%

COUNTY COUNCIL – DEPARTMENT #011

Contact Information

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

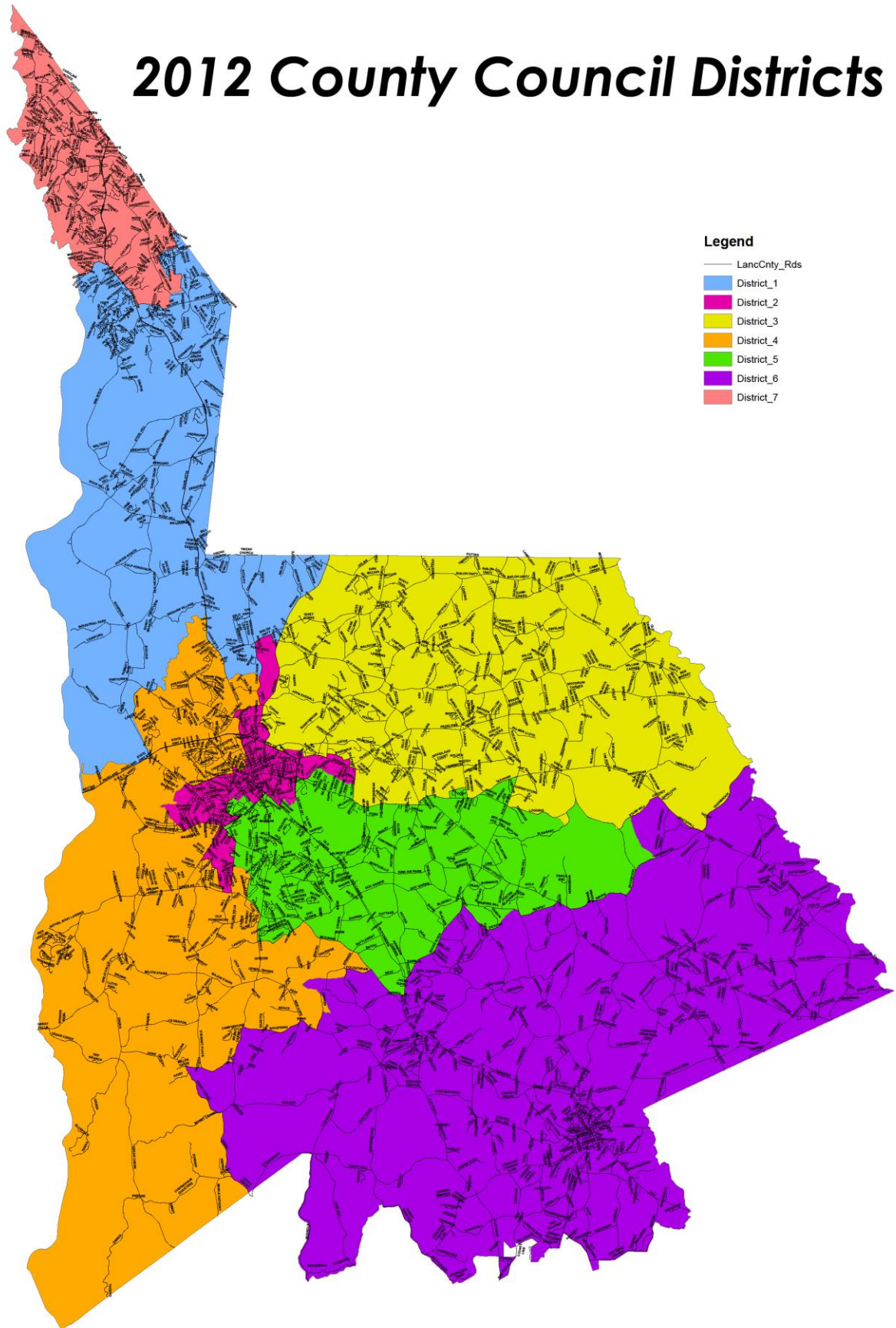
Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during 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; by fax at 803-285-3361; or by e-mail to dhardin@lancastercountysc.net . The request will then be submitted to the Council Chairman for approval.

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

2012 County Council Districts



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Budget Highlights

The FY 2018 Budget decreased by \$677,317. Changes include a position transfer from Administration to Council for the Clerk to Council along with the operating expenses associated with that position including transfers to training and supplies. In addition, there are several projects included in this year's budget on the operating side: \$600,000 for upgrades to the historic jail, \$25,000 towards a new strategic plan, \$50,000 towards a new compensation study, and \$30,000 for an updated development cost analysis. There is also \$250,000 in capital expenses to purchase a truck from Rich Hill Volunteer Fire Department so it can be County-owned like all other apparatus in the County. This fiscal year, a transfer to partially fund a new fleet operations facility has been removed in other financing uses. In its place are two transfers to other funds including--\$15,000 to assist the Victims Services Fund which has experienced declining revenue and a transfer to the state accommodations tax funds for monies collected in FY16 and FY17 which must now be kept separate per state law. Also other financing uses includes a repayment to the general fund reserves from Capital Project Sales Tax 2 for architectural services for library upgrades which is being funded through that program.

Fiscal Plan

County Council-011					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	109,297	119,362	209,905	90,543	75.86%
Operating Expenditures	870,030	1,176,090	1,623,000	446,910	38.00%
Capitalized Expenditures	-	-	250,000	250,000	-
Debt Service	50,000	50,000	50,000	-	0.00%
Other Financing Uses	7,402,114	1,612,066	147,296	(1,464,770)	-90.86%
Total	8,431,441	2,957,518	2,280,201	(677,317)	-22.90%

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COUNCIL TRANSFERS – DEPARTMENT #012

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

Budget Highlights

The FY 2018 transfers approved include transfers to Recreation & the Airport. Airport makes up only roughly \$67,000 of the total. Both have increased due to salary and fringe adjustments for both airport and recreation staff. In addition, the County is funding \$25,500 for resurfacing at the Kershaw pool which is part of the transfer to recreation.

Fiscal Plan

Council Transfers-012					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	1,124,179	1,199,296	1,236,004	36,708	3.06%
Total	1,124,179	1,199,296	1,236,004	36,708	3.06%

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DELINQUENT TAX – DEPARTMENT #045

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

Department Duties:

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

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	2014 Actual	2015 Actual	FY2017 Actual*
\$ of Delinquent Taxes Collected	4,229,575	4,991,223	7,699,634
\$ Collected via Set-Off Debt	10,685	27,775	44,419
# Properties Redeemed	265	224	270

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	4	4	4
Part-time	0	0	0
Total	4	4	4

Budget Highlights:

The FY 2018 Budget increased by \$5,664 or 1.76% over FY 17. Personal services' expenditures were impacted by county-wide salary adjustments and an increase in retirement.

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Fiscal Plan

Delinquent Tax-045					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	182,605	189,344	195,008	5,664	2.99%
Operating Expenditures	133,895	132,895	132,895	-	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	316,500	322,239	327,903	5,664	1.76%

DIRECT ASSISTANCE – DEPARTMENT #014

Department Duties:

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

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

Budget Highlights:

The FY 2018 Budget increased by \$91,583 or 9.26% over FY 17. The increase is the result of salary adjustments and dam maintenance increase of approximately \$12,000 for the Lancaster Water & Soil Conservation District. In addition career ladders for the Solicitor and Public Defender's offices were funded.

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Fiscal Plan

Direct Assistance-014					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	803,485	989,541	1,081,124	91,583	9.26%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	803,485	989,541	1,081,124	91,583	9.26%

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FINANCE – DEPARTMENT #023

Contact Information

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

Department Duties:

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

Accounting - 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.

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.

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Position Summary	FY2016	FY2017	FY2018
Fulltime	9	9	8
Part-time	0	0	0
Total	9	9	8

Budget Highlights

The FY 2018 Budget decreased by \$15,530 over FY 17. Changes include transferring a position to Human Resources and associated operating expenses with it. Salary and fringe adjustments are also included, offsetting some of the savings.

Fiscal Plan

Finance-023					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	571,200	611,605	596,715	(14,890)	-2.43%
Operating Expenditures	50,782	47,750	47,110	(640)	-1.34%
Capitalized Expenditures	5,500	5,500	5,500	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	627,483	664,855	649,325	(15,530)	-2.34%

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GIS – DEPARTMENT #027

Contact Information

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

Department Duties:

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

Position Summary	FY2016	FY2017	FY2018
Fulltime	2*	2*	2*
Part-time	0	0	0
Total	2	2	2
*Includes position funded 50% by GIS and 50% by E-911			

Budget Highlights

The FY 2018 Budget decreased by \$1,569 under FY 17. Personal services' expenditures were impacted by attrition.

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Fiscal Plan

GIS-027					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	94,105	101,919	100,350	(1,569)	-1.54%
Operating Expenditures	35,929	104,100	104,100	-	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	130,034	206,019	204,450	(1,569)	-0.76%

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HUMAN RESOURCES – DEPARTMENT #024

Contact Information

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

Department Duties:

The Human Resource Department is responsible for managing and directing the County's human resource function which involves classification, employee relations, recruitment, benefits administration, health and wellness programs, retirement benefits administration, records management, personnel law compliances and implementation, education of staff on personnel law, and other programs related to human resource issues and required training.

The department also 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	2014 Actual	2015 Actual	FY2017 Actual*
# Applications Taken	1,034	1,034	663
# Insurance Changes Processed	346	347	264
# New Hire Processed	275	249	212
# Disciplinary Actions	68	76	19

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	2	2	4
Part-time	0	0	0
Total	2	2	4

Budget Highlights

The FY 2018 Budget increased by \$134,380 or 66% over FY 17. Personal services' expenditures were impacted by position transfers from Finance and Administration. This has resulted in a large increase in personnel costs. Operating expenses are for those associated with those positions (ie supplies and training increases).

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Fiscal Plan

Human Resources-024					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	129,613	135,799	265,029	129,230	95.16%
Operating Expenditures	63,602	79,000	84,150	5,150	6.52%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	193,215	214,799	349,179	134,380	62.56%

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LEGAL – DEPARTMENT #022

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 416-9300

Department Duties:

The Office of the Lancaster County Attorney provides in-house legal advice and counsel to the County Council, the County Administrator, Division Directors, County departments, boards, and commissions as needed. The responsibilities are diverse and include matters such as drafting ordinances and amendments, negotiating, drafting and reviewing contracts, and prosecuting building and zoning violations.

Various appeals and litigation are handled through the County Legal Office. The attorney oversees cases handled by outside attorneys and is called upon to advise staff and elected officials on both legal and policy matters and issues, handle contract disputes with contractors, as well as advise county officials on the application of various county ordinances, state and federal laws.

Position Summary	FY2016	FY2017	FY2018
Fulltime	2	1	1
Part-time	0	0	0
Total	2	1	1

Budget Highlights

No major changes.

Fiscal Plan

Legal-022					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	148,662	134,427	139,208	4,781	3.56%
Operating Expenditures	77,664	109,500	109,500	-	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	226,326	243,927	248,708	4,781	1.96%

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MIS (MANAGEMENT OF INFORMATION SYSTEMS) – DEPARTMENT #026

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

Department Duties:

The Lancaster County MIS Department provides technical support, hardware/software support, VoIP support, email support, and Internet support for all Lancaster County departments, approximately 450 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.

Position Summary	FY2016	FY2017	FY2018
Fulltime	3	4	5
Part-time	0	0	0
Total	3	4	5

Budget Highlights

Fiscal Year 2018 shows a 17% increase overall. This is due to adding a project management position as well as increases to benefits for this position. On the operating side, to off-set this addition, contractual services were decreased \$72,000. Training was increased to better suit the current number of staff as it had not been increased over the last 3 years while staff has doubled. The largest addition was \$69,480 to upgrade the county fire wall and then pay \$57,750 in annual licensing. The full amount to purchase out the county phone lease in the amount of \$40,000 has also been included along with antivirus funding at \$35,000. This is one-time funding for both.

Fiscal Plan

MIS-026					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	205,150	258,917	339,860	80,943	31.26%
Operating Expenditures	677,763	773,036	870,370	97,334	12.59%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	882,913	1,031,953	1,210,230	178,277	17.28%

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 2018 Budget increased by 6.44% over FY 17. Personal services is decreased in FY2018 due to retiree insurance. The increase on the operating side is the result of an increase for medically indigent funding as well as property and liability insurance increases.

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Fiscal Plan

Non-Departmental-005					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	215,100	366,000	361,000	(5,000)	-1.37%
Operating Expenditures	1,100,803	1,088,205	1,186,858	98,653	9.07%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,315,902	1,454,205	1,547,858	93,653	6.44%

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PLANNING – DEPARTMENT #032

Contact Information

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

Department Duties:

The Lancaster County Planning Department is responsible for all of the planning activities which take place within 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	2014 Actual	2015 Actual	FY2017 Actual*
# Rezoning Cases	25	19	27
# Text Amendments	16	16	3
# BZA Cases**	20	20	-
# Technical Review Committee Cases	21	30	32

*FY17 represents the first full year reporting indicators on a fiscal year basis.

**Board of Zoning Appeals is now run by Zoning Department

Position Summary	FY2015	FY2016	FY2018
Fulltime	6	6	6
Part-time	0	0	0
Total	6	6	6

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Budget Highlights

The FY 2018 Budget increased by 20% over FY 17. Personal services' expenditures were impacted by the county-wide salary adjustment plan as well as retirement increases. A planner II position also was transitioned to Deputy Planning Director. Operating expenditures increased largely due to \$37,000 being included for new plan tracking software. In addition, \$20,000 was added for technical assistance related to the new Unified Development Ordinance, adopted by Council in FY17. An additional \$40,000 was included for a small area plan to help with growth in a particular part of the county.

Fiscal Plan

Planning-032					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	391,481	399,493	422,273	22,780	5.70%
Operating Expenditures	153,926	80,600	154,600	74,000	91.81%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	545,407	480,093	576,873	96,780	20.16%

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REGISTRATION & ELECTION – DEPARTMENT #051

Contact Information

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

Department Duties:

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

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

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.

Position Summary	FY2016	FY2017	FY2018
Fulltime	2	2	2
Part-time	200	200	200
Total	202	202	202

Budget Highlights

The FY 2018 Budget increased by 2% over FY 17. Personal services' expenditures were impacted by the county-wide salary adjustment plan. The decrease in operating is due to a decrease in postage supplies.

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Fiscal Plan

Registration & Elections-051					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	264,708	207,863	216,995	9,132	4.39%
Operating Expenditures	109,420	97,030	94,000	(3,030)	-3.12%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	374,128	304,893	310,995	6,102	2.00%

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REGISTER OF DEEDS – DEPARTMENT #060

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

Department Duties:

The Register of Deeds department 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	2014 Actual	2015 Actual	FY2017 Actual*
# Deeds Recorded	4,926	6,410	5,757
# Mortgage Documents Recorded	6,263	7,745	8,422
# Passports Issued	1,523	1,006	4,000

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	5	5	5
Part-time	1	1	1
Total	6	6	6

Budget Highlights

No Major Changes

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Fiscal Plan

Register of Deeds-060					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	243,784	252,803	255,850	3,047	1.21%
Operating Expenditures	83,709	85,750	85,750	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	327,493	338,553	341,600	3,047	0.90%

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RISK MANAGEMENT – DEPARTMENT #025

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

Department Duties: The Risk Management Department ensures that the risks of the County's assets, liabilities and employees are adequately insured. 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)	2014 Actual	2015 Actual	FY2017 Actual*
# Injuries Reported	40	41	52
# Workers Comp. Claims	34	36	52
# Property & Liability Claims	45	46	26
# Inspections Performed	65	68	60

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	1	1	1
Part-time	0	0	0
Total	1	1	1

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Budget Highlights

The FY 2018 Budget decrease in operating expenses is due to removing one-time money for security upgrades to the Administration building. However, work was not completed in FY17 so about \$80,000 was carried forward.

Fiscal Plan

Risk Management-025					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	74,581	75,416	77,920	2,504	3.32%
Operating Expenditures	21,000	131,030	109,030	(22,000)	-16.79%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	95,580	206,446	186,950	(19,496)	-9.44%

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TREASURER – DEPARTMENT #044

Contact Information

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

Position Summary	FY2016	FY2017	FY2018
Fulltime	6	6	6
Part-time	0	0	0
Total	6	6	6

Budget Highlights

The FY 2018 Budget increased by \$30,578. Personal services' expenditures were impacted by the county-wide salary adjustments and the retirement contribution increase. The increase in operating expenses is due to an increase needed in contractual printing services for tax bills.

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Fiscal Plan

Treasurer-044					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	268,812	269,165	293,743	24,578	9.13%
Operating Expenditures	107,808	111,550	117,550	6,000	5.38%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	376,620	380,715	411,293	30,578	8.03%

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FLEET OPERATIONS – DEPARTMENT #210

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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)	2014 Actual	2015 Actual	FY2017 Actual*
# Work Orders	2,310	2,919	2,228
Total Days Down Time	1,773	2,164	2,168
Work Order % Preventive Maintenance	12.4%	7.4%	8.4%
Work Order % Unscheduled Maintenance	87.6%	92.6%	91.6%

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	8	8	8
Part-time	0	0	0
Total	8	8	8

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Budget Highlights

The FY 2018 Budget increased by 6%. Personal services' expenditures were impacted by a decrease in health insurance due to employee benefit changes. Operating expenditures decreased for removal of one-time funding was added for a new A/C recovery machine (\$6,000) in FY17. The overall increase, however, was due to the newly adopted County motorpool system in which all vehicles for the administration building and expenses for those vehicles are pooled in the Fleet Operations Department.

Fiscal Plan

Fleet Operations-210					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	331,943	416,444	407,021	(9,423)	-2.26%
Operating Expenditures	141,098	156,800	197,900	41,100	26.21%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	473,041	573,244	604,921	31,677	5.53%

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ZONING – DEPARTMENT #029

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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	2014 Actual	2015 Actual	FY2017 Actual*
# Zoning Permits Issued	1,272	1,878	1,600
# Zoning Complaints	379	501	608
# Flood Plain Inquiries	80	106	143
# Demolition Calls & Inquiries	105	116	213
# Zoning Inquiries	1,451	2,154	4,075

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	5	5	5
Part-time	0	0	0
Total	5	5	5

Budget Highlights

The FY 2018 Budget increased by 20% over FY 17. The zoning department experienced increases to personal services as a result of transitioning a zoning officer position to Deputy Zoning Official in addition to the county-wide salary adjustments and changes to retirement and health insurance. In FY17 the zoning department took control of Board of Zoning Appeals meetings. There were some increases on the operating side to accommodate these meetings such as increases to advertising and supplies. The largest change, however, was restoring \$30,000 for building demolition that had been cut in a prior year's budget.

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Fiscal Plan

Zoning-029					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	263,867	282,015	318,097	36,082	12.79%
Operating Expenditures	107,732	71,450	104,550	33,100	46.33%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	371,599	353,465	422,647	69,182	19.57%

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CAPITAL LEASES – DEPARTMENT #999

This department accounts for the payments on certain capital leases that are funded in the General Fund. Fiscal year 2018 budgeted lease payments are for payments on the energy management project.

Fiscal Plan

Capital Leases-999					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	162,156	167,077	172,089	5,012	3.00%
Other Financing Uses	-	-	-	-	-
Total	162,156	167,077	172,089	5,012	3.00%

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 \$2,195,510 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2018 budgets are listed below:

Departments	FY2018 Budget
Circuit Court - 061	83,075
Clerk of Court - 063	375,800
Family Court - 064	376,297
Magistrate-Countywide - 070	907,505
Probate Court - 069	452,833

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CIRCUIT COURT – DEPARTMENT #061

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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	2014 Actual	2015 Actual	2016 Actual
# Juror Summons to Court	4,050	3,900	3,600

Position Summary	FY2016	FY2017	FY2018
Fulltime	0	0	0
Part-time	3	3	3
Total	3	3	3

Budget Highlights

No major changes.

Fiscal Plan

Circuit Court-061					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	19,843	36,003	36,575	572	1.59%
Operating Expenditures	33,309	46,500	46,500	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	53,151	82,503	83,075	572	0.69%

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CLERK OF COURT – DEPARTMENT #063

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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)	2014 Actual	2015 Actual	2016 Actual
# General Session Cases Disposed	1,977	2,909	2,059
# Common Pleas Cases Disposed	2,533	1,874	1,654

Position Summary	FY2016	FY2017	FY2018
Fulltime	8	7	7
Part-time	0	0	0
Total	8	7	7

Budget Highlights

The FY 2018 Budget increased by \$11,547. Personal services' expenditures were impacted by the County salary adjustment plan and retirement increases. Operating expenses increased slightly for training expenses for staff.

Fiscal Plan

Clerk of Court-063					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	397,700	333,853	343,900	10,047	3.01%
Operating Expenditures	74,514	30,400	31,900	1,500	4.93%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	472,214	364,253	375,800	11,547	3.17%

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FAMILY COURT – DEPARTMENT #064

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-6961

Department Duties:

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

Performance Indicators (calendar year)	2014 Actual	2015 Actual	2016 Actual
# Family Court Cases Disposed	1,034	636	994
# Child Support Payments Processed	34,714	33,877	36,164

Position Summary	FY2016	FY2017	FY2018
Fulltime	6	6	6
Part-time	3	3	3
Total	9	9	9

Budget Highlights

The FY 2018 Budget increased by \$8,729 or 2.4% over FY 17. Personal services' expenditures were impacted by the county-wide salary adjustment plan as well as the retirement contribution increase. Operating expenditures increased slightly for training.

Fiscal Plan

Family Court-064					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	255,054	286,536	293,165	6,629	2.31%
Operating Expenditures	81,251	81,032	83,132	2,100	2.59%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	336,305	367,568	376,297	8,729	2.37%

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MAGISTRATES - COUNTYWIDE – DEPARTMENT #070

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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	2014 Actual	2015 Actual	FY2017 Actual*
# Criminal Docket Cases Filed	2,331	2,291	2,464
# Traffic Docket Cases Filed	9,583	9,238	11,789
# Civil Docket Cases Filed	2,410	2,458	2,538

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	14	14	14
Part-time	0	0	0
Total	14	14	14

Budget Highlights

The FY 2017 Budget increased by \$31,628 or 3.98% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan as well as the retirement contribution increase. There were several veteran employees in this department. Operating expenditures had no major changes. Utilities were increased slightly.

Fiscal Plan

Magistrate-070					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	797,616	812,274	836,455	24,181	2.98%
Operating Expenditures	59,835	71,700	71,050	(650)	-0.91%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	857,451	883,974	907,505	23,531	2.66%

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PROBATE COURT – DEPARTMENT #069

Contact Information

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

Position Summary	FY2016	FY2017	FY2018
Fulltime	7	7	7
Part-time	1	1	1
Total	8	8	8

Budget Highlights

The FY 2018 Budget increased by 2.96%. Personal services' expenditures were impacted by the county-wide salary adjustment coupled with savings from staff changes.

Fiscal Plan

Probate Court-069					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	353,782	390,079	402,108	12,029	3.08%
Operating Expenditures	35,013	49,725	50,725	1,000	2.01%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	388,796	439,804	52,833	13,029	2.96%

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 \$17,150,527 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2018 budgets are listed below:

Department	FY18 Budget
Coroner - 068	465,775
Emergency Management - 140	353,690
Fire Service - 141	1,056,474
Town of Kershaw - Fire - 142	167,195
Lanc. Co Firefighters - 144	1,401,571
Communications - 130	2,226,897
Detention Center - 120	2,470,331
School Resource Officer - 121	123,173
Sheriff - 110	8,336,091
Sheriff - Town of Kershaw - 117	549,330

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

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CORONER – DEPARTMENT #068

Contact Information

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

	2014 Actual	2015 Actual	FY2017 Actual*
Performance Indicators			
# Total Deaths	495	463	139
# Total Autopsies	60	75	26
Estimated Case Hours	5,850	6,341	2,412
# Estimated Transports	175	178	68

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	4	4	4
Part-time	11	11	11
Total	15	15	15

Budget Highlights

The FY 2018 Budget increased by 6.75%. Personal services' expenditures were impacted by the county-wide salary adjustment plan and retirement increases. Operating expenditures increased in order to upgrade software at the cost of \$5,000 as well as including \$11,000 for clothing to provide new safety gear for transport staff. Necessary increases were also included for professional services due to caseload increases.

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Fiscal Plan

Coroner's Office-068					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	287,851	282,718	296,975	14,257	5.04%
Operating Expenditures	196,312	148,252	168,800	20,548	13.86%
Capitalized Expenditures	1,098	5,373	-	(5,373)	-100%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	485,260	436,343	465,775	29,432	6.75%

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EMERGENCY MANAGEMENT – DEPARTMENT #140

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-7333

Department Duties:

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

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	2014 Actual	2015 Actual	FY2017 Actual*
# Responses to Severe Weather	5	14	8
# Responses to Haz. Mat Incidents	3	2	0
# Public Preparedness Presentations	37	33	8
# Private Industry Emergency Plan Reviews	4	5	3

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	3	3	3
Part-time	0	0	0
Total	3	3	3

Budget Highlights

The FY 2018 Budget decreased by \$62,158. Personal services' expenditures were impacted by the county-wide salary adjustment plan and an increase in the retirement contribution. Operating expenditures decreased to remove \$14,000 of one-time funding for UPS batteries. The remaining balance was due to removing all expenses related to the radio communication system from each public safety department. That funding will now be housed 100% in the Communications department.

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Fiscal Plan

Emergency Management-140					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	207,137	232,348	236,270	3,922	1.69%
Operating Expenditures	167,124	183,500	117,420	(66,080)	-36.01%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	374,261	415,848	353,690	(62,158)	-14.95%

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FIRE SERVICE – DEPARTMENT #141

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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	2014 Actual	2015 Actual	FY2017 Actual*
Total Incident Reports	5,204	6,011	6,368
Fire Marshal Plan Reviews	66	64	28
Fire Marshal Inspections	136	133	157

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Budget Highlights

The FY 2018 Budget decreased 17.26%. This was due to removing the debt service payment for extrication equipment as it was paid off in FY17. Operating expenditures increased primarily due to increased costs of SCBA testing for OSHA.

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Fiscal Plan

Fire Service-141					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	940,715	1,006,749	1,016,474	9,725	0.97%
Capitalized Expenditures	46,530	40,000	40,000	-	0.00%
Debt Service	233,124	230,088	-	(230,088)	-100.00%
Other Financing Uses	-	-	-	-	0.00%
Total	1,220,369	1,276,837	1,056,474	(220,363)	-17.26%

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TOWN OF KERSHAW-FIRE— DEPARTMENT #142

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-7333

Department Duties:

The Town of Kershaw-Fire department serves the citizens of the Town of Kershaw 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.

Position Summary	FY2016	FY2017	FY2018
Fulltime	2	2	2
Part-time	1	1	1
Total	3	3	3

Budget Highlights

The FY 2018 Budget increased by 13.95%. Personal services expenditures were impacted primarily by the county-wide salary adjustment plan as well as an increase in retirement and changes to health insurance coverage. Operating expenditures remained the same.

Fiscal Plan

Kershaw Fire Service-142					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	132,866	139,527	59,995	20,468	14.67%
Operating Expenditures	7,157	7,200	7,200	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	40,023	146,727	67,195	20,468	13.95%

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LANCASTER COUNTY FIREFIGHTERS— DEPARTMENT #144

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-7333

Department Duties:

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

weekly, washing apparatus, minor apparatus and equipment repairs, hose testing, preplanning commercial buildings, and preparation for special events.

Position Summary	FY2016	FY2017	FY2018
Fulltime	13	16	18
Part-time	17	17	17
Total	30	33	35

Budget Highlights

The FY 2018 Budget increased by 28.04%. Personal services expenditures were impacted primarily by adding 2 fire rescue positions (one for Kershaw area and one for Indian Land area) as well as increases in retirement and the county-wide salary adjustment plan. Operating expenditures remained the same. Operating expenses also increased due to a contract with the City of Lancaster to provide funding for 3 fire rescue technicians and the equipment costs that coincide with those positions.

Fiscal Plan

Lancaster County Firefighters-144					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	897,363	1,039,403	1,181,781	142,378	13.70%
Operating Expenditures	37,679	55,275	219,790	164,515	297.63%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	935,042	1,094,678	1,401,571	306,893	28.04%

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COMMUNICATIONS— DEPARTMENT #130

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 313-2188

Department Duties:

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

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

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

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	2014 Actual	2015 Actual	FY2017 Actual*
Total 911 Calls	46,293	47,950	50,278
EMS Calls	11,970	12,902	14,163
Law Enforcement Calls	53,253	55,208	82,343
Fire Calls	4,766	6,104	5,911

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	30	30	32
Part-time	2	2	2
Total	32	32	34

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Budget Highlights

The FY 2018 Budget increased by 24% compared to FY 17. Personal services expenditures were primarily impacted by the addition of 2 call takers. Operating expenditures increased due to the addition of a full year of expenses for our new communications systems contract. In addition, with the new system, constructed using capital project sales tax dollars, there will be maintenance and replacement costs which have been relocated from other public safety departments within the county budget to a central point within this budget.

Fiscal Plan

Communications-130					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,381,193	1,505,033	,651,297	146,264	9.72%
Operating Expenditures	108,510	287,700	575,600	287,900	100.07%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,489,702	1,792,733	,226,897	434,164	24.22%

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DETENTION CENTER – DEPARTMENT #120

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

	2014 Actual	2015 Actual	FY2017 Actual*
Performance Indicators			
# Incarcerated Inmates	3,261	2,997	3,487
# Inmates from City PD	653	489	632
Average Population	142	130	133

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	29	29	32
Part-time	0	0	0
Total	29	29	32

Budget Highlights

The FY 2018 Budget increased by 11.92%. Personal services was impacted by the county-wide salary adjustments and retirement increases. In addition, 3 corrections officers were added—1 contracted position with the City of Lancaster. Operating expenditures increased for funding to complete a detention center study to use in future construction of a new detention center.

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Fiscal Plan

Detention Center-120					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,452,496	1,654,908	1,901,016	246,108	14.87%
Operating Expenditures	508,716	552,224	569,315	17,091	3.09%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	1,961,212	2,207,132	2,470,331	263,199	11.92%

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SCHOOL RESOURCE OFFICERS – DEPARTMENT #121

Contact Information

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

Position Summary	FY2016	FY2017	FY2018
Fulltime	1	1	1
Part-time	2	2	2
Total	3	3	3

Budget Highlights

The school district reimburses the County for the entire costs and those revenues are posted to a revenue line item in the department, 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 Officers-121					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	132,097	117,146	123,173	6,027	5.14%
Operating Expenditures	-	-	-	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	132,097	117,146	123,173	6,027	5.14%

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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.

Position Summary	FY2016	FY2017	FY2018
Fulltime	8	8	8
Part-time	0	0	0
Total	8	8	8

Budget Highlights

This department's budget is adopted based on the contract to provide police services to the Town of Kershaw. The FY 2018 Budget increased by 4.16% compared to FY 17. Personal services was impacted county wide salary adjustment and retirement increases.

Fiscal Plan

Kershaw Sheriff-117					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	464,262	463,867	485,830	21,963	4.73%
Operating Expenditures	40,767	63,500	63,500	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	505,028	527,367	549,330	21,963	4.16%

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SHERIFF – DEPARTMENT #110

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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	2014 Actual	2015 Actual	FY2017 Actual*
# Calls for Service	53,205	61,707	67,515
# Total Arrests	2,924	3,275	3,677
# Litter Complaints	104	95	117
Pounds of Litter Collected	205,280	158,800	162,930

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	105	103	109
Part-time	8	8	7
Total	113	111	116

Budget Highlights

The FY 2018 Budget increased by 5.50% over FY 17. This fiscal year the budget experienced a lot of personnel changes which contributed to the increase. These changes included: eliminating the Town of Heath Springs' contractual officer; moving an inventory manager position from part time to full time; and the addition of 4 deputies, a body camera data analyst, and an enforcement officer who was transferred from the Auditor's Office. Operating expenditures included increases for equipment, training, and supplies for new staff in FY2018. In addition \$48,000 was added for in car cameras to outfit all vehicles in the fleet and \$22,000 was for a software system to interface with DMV to record electronic tickets.

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Fiscal Plan

Sheriff-110					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	6,111,061	6,648,587	7,045,405	396,818	5.97%
Operating Expenditures	995,681	1,252,850	1,290,686	37,836	3.02%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	7,106,741	7,901,437	8,336,091	434,654	5.50%

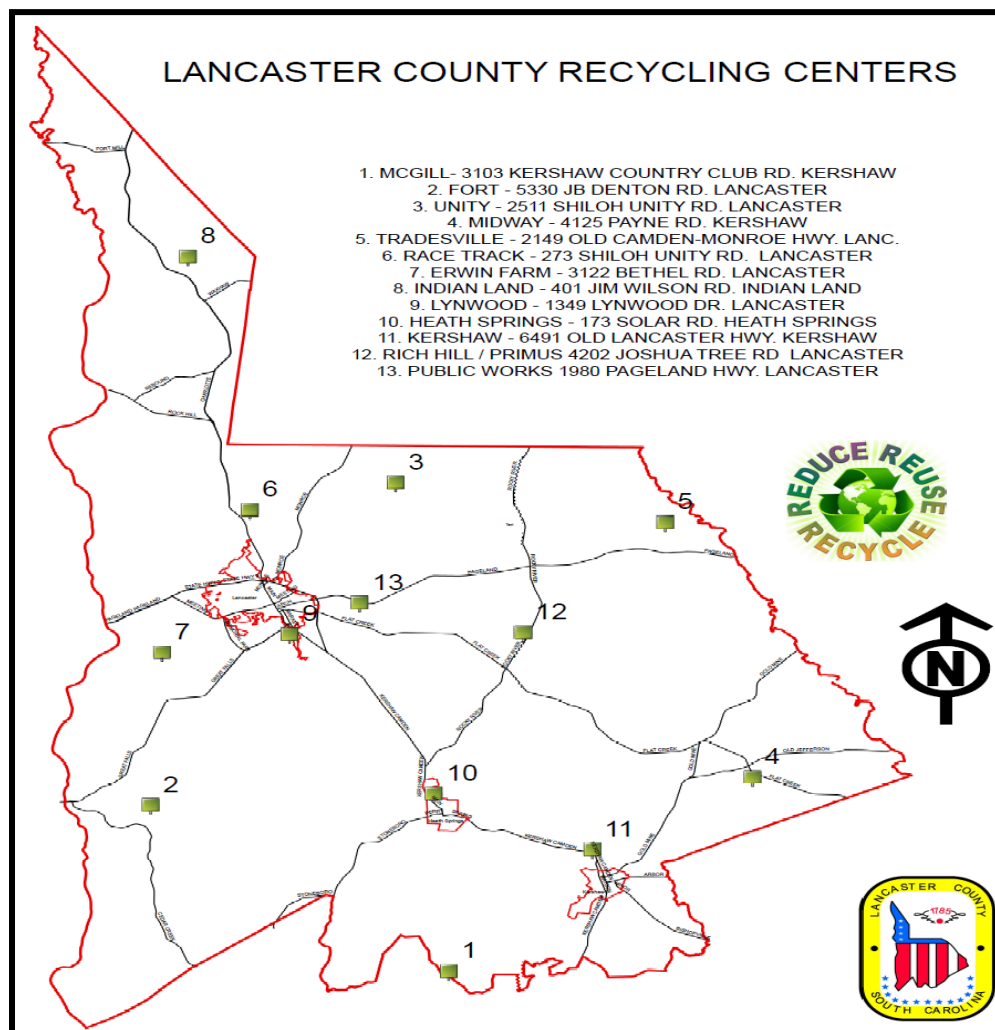


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PUBLIC WORKS

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$5,615,627 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2018 budgets are listed below.

Department	FY2018 Budget
Landfill - Solid Waste - 310	56,398
Solid Waste Collections - 312	2,670,204
Roads & Bridges - 202	2,889,025



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

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LANDFILL – SOLID WASTE – DEPARTMENT #310

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

Department Duties: This department maintains records for the Lancaster County Landfill post-closure expenditures. The South Carolina Department of Health and Environmental Control (DHEC) requires landfill operators to provide for inspection and maintenance of the physical characteristics of the site, as well as monitoring and maintenance of the groundwater and gas monitoring systems and the leachate collection and treatment system, for a period of thirty years following the closing. DHEC

also requires that operators cover the landfill with a minimum cover of a certain permeability. The landfill was closed as of June 30, 1995 and the county considers it to be at 100 percent of capacity.

Position Summary	FY2016	FY2017	FY2018
Fulltime	0	0	0
Part-time	1	1	1
Total	1	1	1

Budget Highlights

No major changes.

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Fiscal Plan

Landfill-Solid Waste-310					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	19,320	21,861	21,893	32	0.15%
Operating Expenditures	15,400	34,505	34,505	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	34,720	56,366	56,398	32	0.06%

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SOLID WASTE COLLECTIONS – DEPARTMENT #312

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 283-2101

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

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

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	2014 Actual	2015 Actual	FY2017 Actual*
Total Tons Refuse Collected	6,369	6,156	6,811
Tons Commingled Recyclables Collected	760	771	709
Tons Banned Items Collected	156	158	238
Tons Waste Tires Collected	304	197	4,552

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	9	9	11
Part-time	22	22	22
Total	31	31	33

Budget Highlights

The department budget decreased overall by 23% for FY2018. This is due largely to removing one-time expenses on the operating side including over \$700,000 for construction on the Indian Land Recycling Center. In addition, a one-time equipment purchase of approximately \$180,000 was removed and the disposal contract was lowered by \$120,000 following a rebid in FY2017. There was \$75,000 included to acquire the Rich Hill site. Personnel expenses increased to include 2 site attendants and salary adjustments for current staff.

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Fiscal Plan

Solid Waste Collections-312					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	688,898	700,948	810,454	109,506	15.62%
Operating Expenditures	1,717,053	2,779,394	1,859,750	(919,644)	-33.09%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	2,405,951	3,480,342	2,670,204	(810,138)	-23.28%

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ROADS AND BRIDGES – DEPARTMENT #202

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 283-2101

Department Duties:

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

inspects new subdivision roads to ensure they meet the standards of the County.

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	2014 Actual	2015 Actual	FY2017 Actual*
Total # Work Orders	3,608	3,946	3,645
Roads Machined/Stone Applied	1,657	1,657	1,853
#Asphalt/Potholes	206	167	182
Bush hog/Cleaning	434	1,426	478

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	22	24	24
Part-time	0	0	0
Total	22	24	24*

*Partial year funding for County Engineer

Budget Highlights

This department budget decreased overall. This is due largely to removing one-time funding to fix the slope at EMS 8 in the amount of \$350,000. This fiscal year, partial funding was included for a county engineer for stormwater on both operating and in personal services. Last fiscal year, the position was budgeted in full within this department, but this year only a half year was budgeted as it is planned to create a fee-based stormwater fund at the start of the new fiscal year. The changes in salary reflect adjustments for staff. Capital expenditures include one-time funding for a motor grader to replace one that failed last fiscal year.

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Fiscal Plan

Roads & Bridges-202					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,135,842	1,342,815	,384,525	41,710	3.11%
Operating Expenditures	1,124,997	1,552,390	1,304,500	(247,890)	-15.97%
Capitalized Expenditures	103,224	-	200,000	200,000	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	2,364,064	2,895,205	,889,025	(6,180)	-0.21%



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 \$7,470,101 of the annual general fund budget. Offices included in the general fund and their fiscal year 2018 budgets are listed below:

Department	FY18 Budget
Animal Control - 318	375,630
D.S.S. Family Independ. - 602	58,330
EMS - 153	6,692,341
Health Services - 330	82,600
Social Services - 601	64,210
Veterans Affairs - 610	196,990

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

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ANIMAL SHELTER – DEPARTMENT #318

Contact Information

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

Department Duties:

The primary function of the Lancaster County Animal Shelter is to house and care for stray and unwanted animals. 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.

Position Summary	FY2016	FY2017	FY2018
Fulltime	2	2	3
Part-time	0	1	0
Total	2	3	3

Budget Highlights

This department budget increased by \$188,826 for FY2018. In FY2017, a part-time position was added and was transitioned to full-time within this budget. On the operating side, funding in the amount of \$72,000 was added to begin a trap, neuter, return program. One-time funding was added to replace the incinerator as well at \$90,000.

Fiscal Plan

Animal Shelter-318					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	104,217	126,631	157,130	30,499	24.08%
Operating Expenditures	48,526	60,173	218,500	158,327	263.12%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	152,743	186,804	375,630	188,826	101.08%

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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 2018 Budget reflects funding at a continuation level.

Fiscal Plan

D.S.S. Family Independent-602					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	58,966	58,330	58,330	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	58,966	58,330	58,330	-	0.00%

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EMS – DEPARTMENT #153

Contact Information

EMS
2006 Pageland Hwy.
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 283-4134

Department Duties:

Lancaster County Emergency Medical Services is a top performing EMS System which provides Advanced Life Support response and transport to the 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	2014 Actual	2015 Actual	FY2017 Actual*
Total # Calls	14,057	14,877	15,283
County Average Response Time	8:54	9:58	9:08
\$ Collections from Patients Transported	694,792	1,608,968	2,956,871
Hours of Training for Staff	8,718	5,759.5	5,428

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	66	67	70
Part-time	23	23	23
Total	89	90	93

Budget Highlights

The FY2018 budget increased by 7.45% over FY2017. This is due largely to adding 3 paramedic positions. Due to population increases, the County is planning to add a ninth station in the near future and that will need to be staffed. These positions are the first three that will be housed in the new station when it is complete. Until then, the positions will be used to fill in at other stations. The operating expenses increases slightly for maintenance on Cardiac monitors and Lucas devices. Capital expenses were the largest changes. One-time funding for a new bay at station 2 has been included totaling \$85,000 as well as \$40,000 for new generators.

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Fiscal Plan

EMS-153					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	5,206,100	5,212,318	,540,081	327,763	6.29%
Operating Expenditures	827,548	991,000	1,002,260	11,260	1.14%
Capitalized Expenditures	364,274	25,000	150,000	125,000	500.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	6,397,923	6,228,318	,692,341	464,023	7.45%

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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 2018 Budget reflects funding at a continuation level.

Fiscal Plan

Health Services-330					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	80,653	82,600	82,600	-	-
Capitalized Expenditures				-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	80,653	82,600	82,600	-	0.00%

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SOCIAL SERVICES – DEPARTMENT #601

Department Duties

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

Budget Highlights

The FY2018 budget was impacted by removing one-time building renovation funds.

Fiscal Plan

Social Services-601					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	55,357	139,210	64,210	(75,000)	-53.88%
Capitalized Expenditures				-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	55,357	139,210	64,210	(75,000)	-53.88%

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VETERAN'S AFFAIRS – DEPARTMENT #610

Contact Information

Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
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)	2014 Actual	2015 Actual	2016 Actual
All Veteran Communications	-	4,968	8,068
# Van Riders	259	192	305
# Veterans Seen in Office	2,646	2,030	1,983

Position Summary	FY2016	FY2017	FY2018
Fulltime	3	3	3
Part-time	0	0	0
Total	3	3	3

Budget Highlights

FY 2018 increased by 13% due to the county-wide salary adjustment plan which included bringing employees with 10 years of service or more to market rate. In addition funding was included on the operating side to assist in a banquet dinner for veterans.

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Fiscal Plan

Veterans Affairs-610					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	143,416	153,809	173,340	19,531	12.70%
Operating Expenditures	23,660	19,800	23,650	3,850	19.44%
Capitalized Expenditures				-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	167,076	173,609	196,990	23,381	13.47%

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CULTURE & RECREATION

The Culture & Recreation function within the General Fund is comprised of only one department. This function represents \$ 1,228,884 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2017 budget is listed below:

LIBRARY – DEPARTMENT #840

Contact Information

Three locations:
Del Webb, Kershaw, and
Lancaster
803-283-6120

Department Duties:

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

The public library provides media in assorted formats, as well as services, information resources, and programming to the citizens of Lancaster County and beyond. Being a member of a twenty county consortium, the library offers access to over three million holdings.

A vital service is maintaining computers for public use, where patrons can, among other things, complete critical applications. Through the State Library, the local library offers a wealth of vetted electronic resources, including peer reviewed articles and cutting edge medical information. Librarian-led programs engage the very young, as well as life-long learners.

Lancaster County is growing and is scheduled for a new main library, as well as improvements to the Kershaw Library, and to the Del Webb location (which voters have agreed to fund through a capital sales tax). It is a pay-as-you-go proposition, and work is not expected to begin for a couple years.

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

	2014 Actual	2015 Actual	FY2017 Actual*
Performance Indicators			
Circulation	307,028	276,906	278,736
Intraconsortial Loans Received	15,298	24,838	16,517
Computer Use	55,394	47,329	36,954

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	14	14	15
Part-time	12	12	11
Total	26	26	26

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Budget Highlights

The Library previously received direct assistance allocations from the County until FY 2016 when it was made a department. The personal services category was impacted by county-wide salary adjustments and retirement increases. A part-time position did transition to full-time in FY2018 but the costs were offset by reducing part-time. Overall, operating expenses decreased 25% due to additional state lottery money that was received last fiscal year and removed.

Fiscal Plan

Library-840					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	829,591	884,969	905,565	20,596	2.33%
Operating Expenditures	331,650	380,872	284,415	(96,457)	-25.33%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,161,241	1,265,841	1,189,980	(75,861)	-5.99%

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ECONOMIC DEVELOPMENT

The Economic Development function within the General Fund is comprised of only one department. This function represents \$411,246 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2018 budget is listed below:

ECONOMIC DEVELOPMENT – DEPARTMENT #007

Contact Information

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

Department Duties:

The newly established Lancaster County Department of Economic Development works to recruit, expand and retain jobs and capital investment in Lancaster County.

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

Objectives: In FY 2017 the Lancaster County Department of Economic Development will begin building a talented team of professionals to advance business growth in the county. The department will be staffed by an economic development director, existing industry manager and economic development assistant responsible for business lead generation and recruitment, project management, business retention and expansion, economic development marketing and other business development activities.

Budget Highlights

The FY 2018 Budget had minimal changes. The personal services category was impacted by county-wide salary adjustments. The operating expenditures decreased as one-time equipment funding was removed to outfit the office.

Fiscal Plan

Economic Development-007					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	253,177	263,746	10,569	4.17%
Operating Expenditures	157,346	157,645	147,500	(10,145)	-6.44%
Capitalized Expenditures	24,176	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	181,522	410,822	411,246	424	0.10%

CAPITAL PROJECT SALES TAX 2 SPECIAL REVENUE FUND – 61

Capital Project Sales Tax 2 (Fund 61): This fund accounts for the revenues generated by the local one cent capital project sales tax as approved by the voters of Lancaster County in November 2014. These revenues are restricted to pay for road improvements, acquisition and construction of public safety & emergency services communications system, constructing and equipping improvement to the library system, and finally, constructing and equipping a forensics crime laboratory facility for the Sheriff's department. The transfers out are for debt payments to the SCAGO Debt Service fund (not included in this budget document) to pay the debt payments on the above items.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (61)		
	FY 2017 Estimated	FY 2018 Approved Budget
Revenues		
Other taxes	\$ 8,616,271	\$ 8,500,000
Interest income	-	-
Total revenues	8,616,271	8,500,000
Expenditures		
General government	-	15,000
Capital	6,032,869	9,771,280
Total expenditures	6,032,869	9,786,280
Excess of revenues over (under) expenditures	2,583,402	(1,286,280)
Other financing sources (uses)		
Fund Balance sources		
Transfers in	2,278,641	4,384,471
Transfers (out) & fund balance uses	-	(3,098,191)
Total other fin. sources (uses)	2,278,641	1,286,280
Net change in fund balances	4,862,042	-
Fund balances beginning of fiscal year	11,263,267	16,125,309
Fund balances end of fiscal year	\$ 16,125,309	\$ 16,125,309

OTHER SPECIAL REVENUE FUNDS

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

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

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

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

The chart on the following page summarizes three fiscal years for these Special Revenue Funds. Individual funds and their FY2018 budgets are listed below and presented separately with more detail on the pages that follow.

Fund	FY18 Budget
Court Security	1,371,695
Victims Services	93,000
E-911 Fund	598,945
Development Agreement	302,000
Hospitality Tax	950,000
State Accommodations	107,581
Transportation Fund	2,850,000
Indian Land Fire District	704,438
Local Accommodations Tax	55,000
Sunday Alcohol Sales	7,000
Recreation Fund	2,564,282
Airport Fund	232,233
Pleasant Valley Fire District	630,294

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Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Other Special Revenue Funds (12,13,15,16,17,18,20,22,26*,29,45,47,50)			
	FY 2016 Actual	FY 2017 Estimated	FY 2018 Approved Budget
Revenues			
Property taxes	\$ 1,233,928	\$ 1,330,433	\$ 1,371,695
Other taxes	340,483	915,220	1,300,000
Intergovernmental revenue	5,605,449	2,977,464	2,697,048
Charges for services	978,000	2,248,605	2,472,181
Fines, fees, and forfeitures	88,678	86,342	80,500
Donations & contributions	1,592,000	1,040,000	
Interest income		14,893	
Other	5,703	34,599	49,233
Total revenues	9,844,241	8,647,556	7,970,657
Expenditures			
General government		36,726	343,131
Administration of justice			
Public safety and law enforcem	2,127,692	2,641,792	3,009,659
Public works	3,246,176	4,311,782	2,850,000
Public health and welfare			
Economic development			
Culture & Recreation	23,990	2,863,014	2,796,515
Debt Service	199,116	174,469	170,213
Capital Outlay	-		120,500
Total expenditures	5,596,974	10,027,782	9,290,018
Excess of revenues over (under) expenditures	4,247,267	(1,380,226)	(1,319,361)
Other financing sources (uses)			
Issuance of Debt			
Proceeds from Capital Lease			
Sale of Capital Assets		50,425	
Fund Balance sources			991,225
Fund Balance (uses)	-		(950,000)
Transfers in		1,199,296	1,504,586
Transfers (out)	(35,422)	(264,690)	(226,450)
Total other fin. sources (uses)	(35,422)	985,031	1,319,361
Net change in fund balances	4,211,845	(395,195)	-
Fund balances beginning of fiscal year	3,460,682	7,672,527	7,277,332
Fund balances end of fiscal year	\$ 7,672,527	\$ 7,277,332	\$ 7,277,332

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COURT SECURITY FUND – 12

Contact Information

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

Department Duties:

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

the Courts.

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

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

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

	2014 Actual	2015 Actual	FY2017 Actual*
Performance Indicators			
# Prisoner Transports	1,098	1,468	1,349
# Mental Patient Transports	289	322	310
# Courthouse Visitors	88,855	87,621	85,249

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	18	18	18
Part-time	0	0	0
Total	18	18	18

Budget Highlights

The FY 2018 increased 5% in order to accommodate county-wide salary adjustments and retirement increases. Operating expenses decreased due to removing one-time funding.

Capitalized expenditures increased to include repairs and replacement to security equipment such as cameras and DVRs at the courthouse.

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Fiscal Plan

Court Security-Fund 12					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	888,990	1,129,595	1,183,790	54,195	4.80%
Operating Expenditures	30,806	156,738	152,405	(4,333)	-2.76%
Capitalized Expenditures	40,628	22,000	35,500	13,500	61.36%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	960,424	1,308,333	1,371,695	63,362	4.84%

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VICTIMS SERVICES FUND – 13

Contact Information

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

	2014 Actual	2015 Actual	FY2017 Actual*
Performance Indicators			
# Victims Assisted	2,402	2,444	2,934

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	1	1	1
Part-time	0	0	0
Total	1	1	1

Budget Highlights

The FY 2017 increased by 7% due to the county-wide salary adjustment plan and retirement system increase. The small decrease in operating was for vehicle maintenance.

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Fiscal Plan

Victims Services-Fund 13					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	52,405	59,155	66,810	7,655	12.94%
Operating Expenditures	28,531	27,450	26,190	(1,260)	-4.59%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	80,935	86,605	93,000	6,395	7.38%

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E-911 FUND – 15

Contact Information

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

Position Summary	FY2016	FY2017	FY2018
Fulltime	3*	3*	3*
Part-time	0	0	0
Total	3	3	3

*In FY 2015 one position was shared with GIS and in FY 2016 one is shared with GIS and another is shared with Communications. The costs of these positions are shared between these departments.

Budget Highlights

The FY 2018 Budget decreased by 10% compared to FY 17. Personal services was impacted by the county-wide salary adjustment and retirement contribution increases. Operating and capital expenditures were largely impacted by expenditures several one-time projects being removed. Capital increased to include funding for server build-outs.

Fiscal Plan

E-911-Fund 15					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	94,908	109,684	110,945	1,261	1.15%
Operating Expenditures	256,582	442,466	403,000	(39,466)	-8.92%
Capitalized Expenditures	76,956	73,000	85,000	12,000	16.44%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	41,716	-	41,716	-100.00%
Total	428,447	666,866	598,945	(67,921)	-10.19%

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DEVELOPMENT AGREEMENT FUND – 16

Department Duties:

This fund accounts for fees collected through development agreements for public safety improvements in the panhandle area of the County. The amount of fee collection is based on the number of rooftops.

Budget Highlights

In the FY2018 budget, Council decided to use some of the fees collected in prior years to fund the Sheriff getting 2 message boards and tag readers for the north end of the County to use. Also included is a not to exceed \$100,000 each transfer to the fire districts for equipment reimbursement. In FY2017, the districts outfitted their pumper tankers with new equipment from their reserves.

Fiscal Plan

Development Agreement-Fund 16					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	2,228	9,536	102,000	92,464	969.63%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	403,899	234,690	200,000	(34,690)	-14.78%
Total	406,127	244,226	302,000	57,774	23.66%

TRANSPORTATION FUND - 20

Contact Information

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

Department Duties

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

Lancaster County Transportation Committee (CTC)

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

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

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

Budget Highlights

The FY 2018 Budget decreased by (\$1,789,385) or -39% compared to FY 17. This is primarily due to the large amount of one-time state funding received last fiscal year.

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Fiscal Plan

County Transportation Committee-Fund 20					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	3,246,176	4,639,385	2,850,000	(1,789,385)	-38.57%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	3,246,176	4,639,385	2,850,000	(1,789,385)	-38.57%

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INDIAN LAND FIRE DISTRICT FUND - 22

Contact Information

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

Department Duties:

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

Indian Land Fire District Commission: The purpose of the Commission is to operate the District. The Commission shall make recommendations to the County Council for appropriations to the

District and other District funding matters. Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council.

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

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

Goals:

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

Objectives:

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

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	5	5	5
Part-time	3	3	3
Total	8	8	8

Budget Highlights

The FY 2018 Budget increased by \$98,502. Personal services was impacted by the county-wide salary adjustment plan as well as the increase in retirement and an increase in health insurance. Special projects was increased in FY 17 by \$30,000 to build a storage shed and \$25,000 of that was removed. The \$50,000 remaining in that account is to go towards a training facility. The debt service for FY2018 is for the capital lease payments on the new fire truck that was purchased in FY2014. There's also \$100,000 in other financing uses, in which the development agreement fund is reimbursing the fire district for equipment bought in FY2017 to outfit a new pumper tanker.

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Fiscal Plan

Indian Land Fire District-Fund 22					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	339,069	345,600	363,513	17,913	5.18%
Operating Expenditures	121,555	213,011	193,600	(19,411)	-9.11%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	47,325	47,325	47,325	-	0.00%
Other Financing Uses	-	-	100,000	100,000	100.00%
Total	507,949	605,936	704,438	98,502	16.26%

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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 2018 budget included funding for the following:

1. Supplies - \$4,000
2. Special Projects - \$35,000: Includes \$7,000 funding for Ag+Arts tour and \$28,000 for renovations to the Historic Courthouse & Buford Monument
3. Bundy Performing Arts - \$16,000

Fiscal Plan

Local Accommodations Sales Tax-Fund 29					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	23,990	50,000	55,000	5,000	10.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	23,990	50,000	55,000	5,000	10.00%

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STATE ACCOMMODATIONS TAX FUND - 18

Department Duties:

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

Budget Highlights

The budget must consist of \$25,000 to the General Fund, an addition 5% of the balance to the general fund, 30% of the balance for advertising and promotion of tourism, and 65% of the balance, plus interest, to special fund for tourism related expenditures.

Fiscal Plan

State Accommodations Sales Tax-Fund 18					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	23,990	50,000	55,000	5,000	10.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	23,990	50,000	55,000	5,000	10.00%

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SUNDAY ALCOHOL SALES TAX FUND - 26

Department Duties:

Sunday Alcohol Sales Taxes are authorized under SC Code of Laws, Title 61, Article 6, Section 61-6-2010. These are taxes derived from issuing a temporary permit to allow the possession, sale, and consumption of alcohol on Sunday. It's valid for 24 hours. These funds are restricted and are used to promote tourism in the County.

Budget Highlights

This fund was unbudgeted in until FY 2017. Funding is included to couple with funding from the Local Accommodations Fund for some upgrades to the Buford Monument Site.

Fiscal Plan

Sunday Alcohol Sales Tax-Fund 26					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	-	7,000	7,000	-	100.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	-	7,000	7,000	-	100.00%

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HOSPITALITY TAX FUND - 17

Department Duties:

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

Budget Highlights

This fund was created after Council voted to enact a hospitality tax in FY2017. This is the first year budgeting for the fund. It includes \$150,000 contribution to the Lindsey Pettus Greenway as well as \$50,000 for funding for an architect to design a future sports complex. The remaining \$750,000 is going to reserves to fund that future complex.

Fiscal Plan

Hospitality Tax-Fund 17					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	-	-	200,000	200,000	100.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	750,000	750,000	100.00%
Total	-	-	950,000	950,000	100.00%

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JOINT RECREATION COMMISSION FUND – 45

Contact Information

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

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.

	2014 Actual	2015 Actual	FY2017 Actual*
Performance Indicators			
Total Participants	234,584	217,415	223,476
Farmer's Market Customers			7,122

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	17	17	17
Part-time	116	116	116
Total	133	133	133

Budget Highlights

The FY 2018 Budget increased by .36% compared to FY 17. Personal services was impacted by the county-wide salary adjustment plan and retirement increases as well as some position classification changes. Operating costs increased slightly to include a payment to the Town of Kershaw to resurface the Kershaw pool. In addition, funding from the sale of land was included for park upgrades in Kershaw. Capital decreased for the removal of one-time pool repairs needed at the City of Lancaster pool.

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Fiscal Plan

Recreation-Fund 45					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,363,827	1,444,158	1,501,409	57,251	3.96%
Operating Expenditures	967,620	1,010,904	1,062,873	51,969	5.14%
Capitalized Expenditures	-	100,000	-	(100,000)	100.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	2,331,448	2,555,062	2,564,282	9,220	0.36%

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LANCASTER COUNTY AIRPORT COMMISSION FUND - 47

Contact Information

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

Department Duties:

This fund accounts for Lancaster County Airport activities including general operations and special projects. Services provided include 24/7 self-serve fuel, terminal access afterhours, courtesy car, ramp tie down, and hanger rentals. The budget for the Airport 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	2014 Actual	2015 Actual	FY2017 Actual*
\$ Fuel Sales	149,981	88,630	80,433.97
# Hangar Space Rentals	32	32	32
# Corporate Aircraft Visitors	96	49	58

*FY17 represents the first full year reporting indicators on a fiscal year basis.

Position Summary	FY2016	FY2017	FY2018
Fulltime	1	1	1
Part-time	0	1	1
Total	1	2	2

Budget Highlights

The FY 2018 Budget increased by 4% compared to FY 17. Personal services was impacted by the county-wide salary adjustment plan and the retirement increase. Operating expenditures increased in the utility budget.

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Fiscal Plan

Airport-Fund 47					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	64,668	61,985	64,535	2,550	4.11%
Operating Expenditures	152,293	161,498	167,698	6,200	3.84%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	216,960	223,483	232,233	8,750	3.92%

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PLEASANT VALLEY FIRE DISTRICT FUND - 50

Contact Information

Pleasant Valley Fire Dept.
9370 Possum Hollow Rd.
Indian Land, SC 29707
(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)	2013 Actual	2014 Actual	2015 Actual
Total # Calls	463	604	766

Position Summary	FY2016	FY2017	FY2018
Fulltime	0	0	0
Part-time	15	15	15
Total	15	15	15

Budget Highlights

The FY 2018 Budget increased by 26% compared to FY 17. Part time was increased to account for growth as part of a long-term plan to transition to full-time. Debt service is for the payment of GO Bonds issued. The debt service schedule is on the following page. OFU is for transfer to fund balance as part of a reimbursement from the development agreement funds for equipment purchased to go outfit a pumper tanker. The decrease in operating expense is due to removing one-time funding for equipment.

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Fiscal Plan

Pleasant Valley Fire District-Fund 50					
	FY2016 Actual	FY2017 Adopted	FY2018 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	127,952	157,215	261,381	104,166	66.26%
Operating Expenditures	59,226	139,200	98,700	(40,500)	-29.09%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	148,236	173,663	170,213	(3,450)	-1.99%
Other Financing Uses	33,078	30,000	100,000	70,000	233.33%
Total	368,492	500,078	630,294	130,216	26.04%

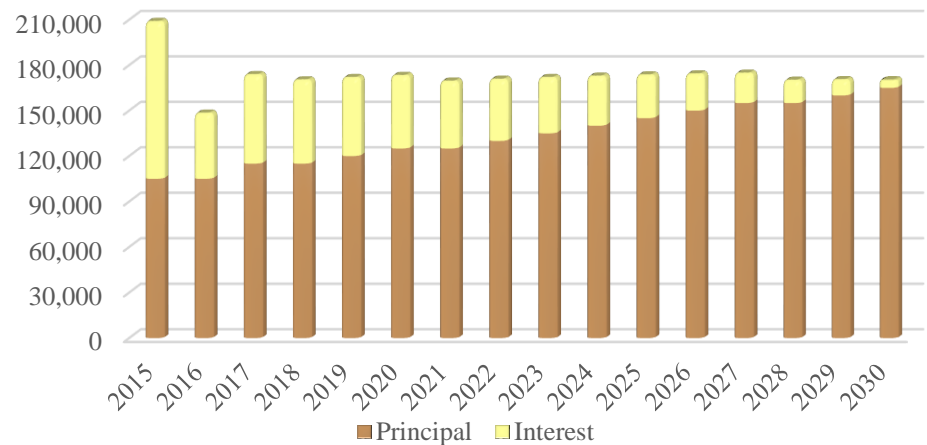
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PLEASANT VALLEY GO BOND PURPOSES & SCHEDULES SERIES 2010AB

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.

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

PVFD GO Bonds Principal & Interest Payments





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DEBT SERVICE FUND - 30

DEBT POLICIES

Debt Management

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

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

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

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

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

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

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

Procedures Related to the Federal Tax Requirements for Build America Bonds

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

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(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

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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.

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

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

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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, 2016.

Assessed property value at June 30, 2014	\$ 326,917,218
X 8% = legal debt limit	26,153,377
Outstanding debt subject to limit	36,736,205
Less amount set aside for repayment of GO bonds	(1,561,006)
Less GO bonds not applicable to 8% limit	<u>(18,435,000)</u>
Net GO bonds applicable to limit	16,740,199
Legal debt limit	26,153,377
Less net GO bonds applicable to limit	<u>(16,740,199)</u>
Available Debt Limit at 6/30/16	\$9,413,178

The table below shows the legal debt limit over the last 10 fiscal years:

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Limit	\$ 18,405,935	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417	\$ 21,508,152	\$ 23,409,098	\$ 22,713,718	\$ 23,580,100	\$ 24,665,722	\$26,153,377
Total net GO debt applicable to limit	8,669,429	15,327,372	14,221,577	12,842,843	18,380,058	16,828,083	15,538,227	14,818,761	12,147,161	16,740,199
Legal debt margin	9,736,506	3,147,228	6,639,466	8,692,574	3,128,094	6,581,015	7,175,491	8,761,339	12,518,561	9,413,178
Total net GO debt applicable to the limit as a percentage of debt limit	47.10%	82.96%	68.17%	59.64%	85.46%	71.89%	68.41%	62.84%	49.25%	64.01%

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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.

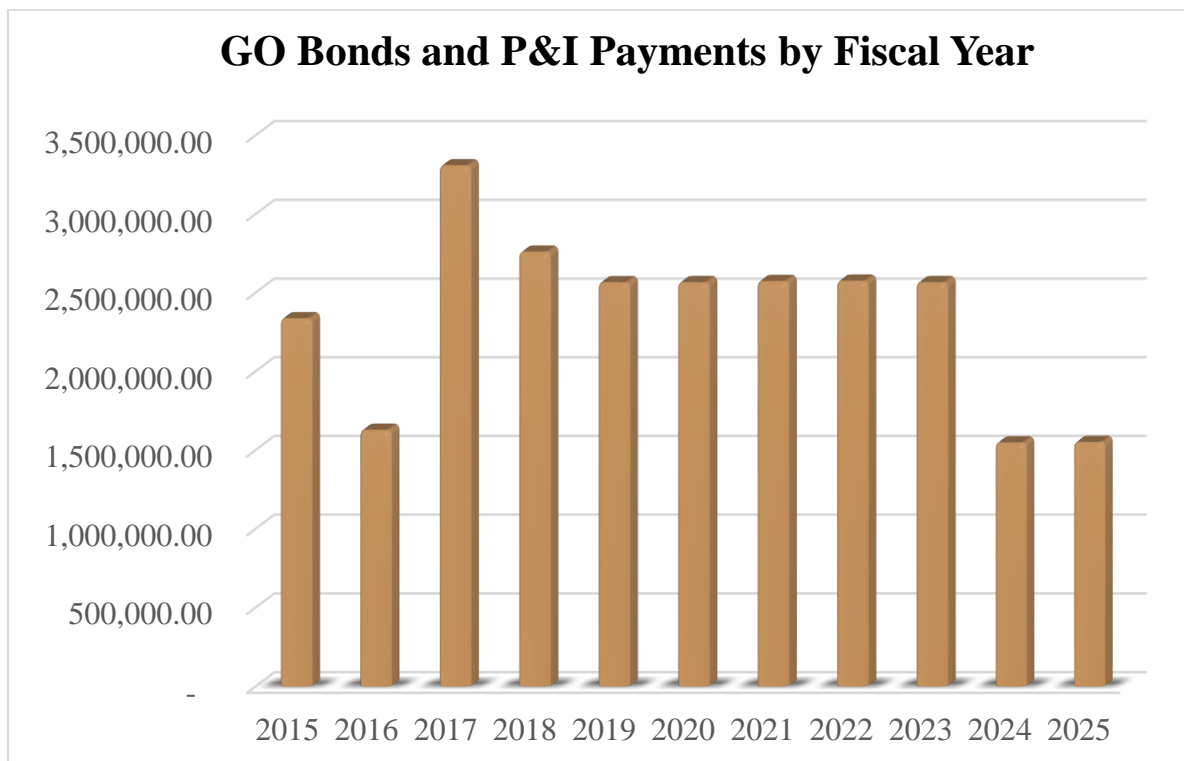
Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	FY 2016 Actual	FY 2017 Estimate	FY 2018 Approved Budget
Revenues			
Property taxes	\$ 1,889,065	\$ 2,549,581	\$ 2,692,451
Intergovernmental			\$ -
Interest income	2,702	2,455	700
Other			
Total revenues	1,891,767	2,552,036	2,693,151
Expenditures			
Debt Service	2,172,861	4,201,916	6,524,686
Capital Outlay			
Total expenditures	2,172,861	4,201,916	6,524,686
Excess of revenues over (under) expenditures	(281,094)	(1,649,880)	(3,831,535)
Other financing sources (uses)			
Issuance of Debt			
Other Financing Source - premium			812,059
Payment to refunded debt escrow agent			
Fund Balance			
Transfers in (out)	686,146	17,819	3,019,476
Total other fin. sources (uses)	686,146	17,819	3,831,535
Net change in fund balances	405,052	(1,632,061)	-
Fund balances beginning of fiscal year	2,863,623	3,268,675	1,636,614
Fund balances end of fiscal year	\$ 3,268,675	\$ 1,636,614	\$ 1,636,614

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General Obligation Bonds - Principal & Interest Payments Due

FY	Series 2008	Series 2009 (REF)	2010C (BAB)	2010D (REF)	2013A	2015C (REF)	2016A	Total for FY
2015	1,233,137.50	348,972.50	325,645.00	229,550.00	197,312.73		-	2,334,617.73
2016	-	391,172.50		710,800.00	197,312.73	326,332.50	-	1,625,617.73
2017	-	401,747.50		712,500.00	197,312.73	413,350.00	1,581,512.22	3,306,422.45
2018	-	386,672.50		708,600.00	197,312.73	433,750.00	1,031,050.00	2,757,385.23
2019	-	381,760.00		714,250.00	-	436,750.00	1,031,050.00	2,563,810.00
2020	-	361,530.00		714,150.00	-	459,250.00	1,029,050.00	2,563,980.00
2021	-	361,030.00		-	-	1,180,250.00	1,030,050.00	2,571,330.00
2022	-	359,560.00		-	-	1,184,750.00	1,028,800.00	2,573,110.00
2023	-	362,400.00		-	-	1,181,750.00	1,020,000.00	2,564,150.00
2024	-	364,000.00		-	-	1,181,500.00	-	1,545,500.00
2025	-	-		-	-	1,548,750.00	-	1,548,750.00

DEBT PAYMENT SCHEDULES



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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.

SERIES 2015C (Ref)

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

SERIES 2016A

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

CAPITAL PROJECTS FUND - 11

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 Improvement Fund (11)			
	FY 2016 Actual	FY2017 Estimate	FY 2018 Approved Budget
Revenues			
Property taxes	\$ 1,578,745	\$ 1,700,878	\$ 1,826,832
Other	99,580		
Total revenues	1,678,325	1,700,878	1,826,832
Expenditures			
General government	35,508	237,928	271,832
Administration of justice			
Public safety and law enforcement	509,763	207,388	565,000
Public works	293,024	597,617	440,000
Public health and welfare	552,321	526,074	550,000
Culture and recreation	77,082	-	
Debt Service	-	-	-
Total expenditures	1,467,698	1,569,007	1,826,832
Excess of revenues over (under) expenditures	210,627	131,871	-
Other financing sources (uses)			
Fund Balance sources			
Total other fin. sources (uses)	-	-	-
Net change in fund balances	210,627	131,871	-
Fund balances beginning of fiscal year	311,549	522,176	654,047
Fund balances end of fiscal year	\$ 522,176	\$ 654,047	\$ 654,047

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FISCAL YEAR 2018 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. This fiscal year is the first year with the new capital threshold set in the CIP at \$100,000 per item or more.

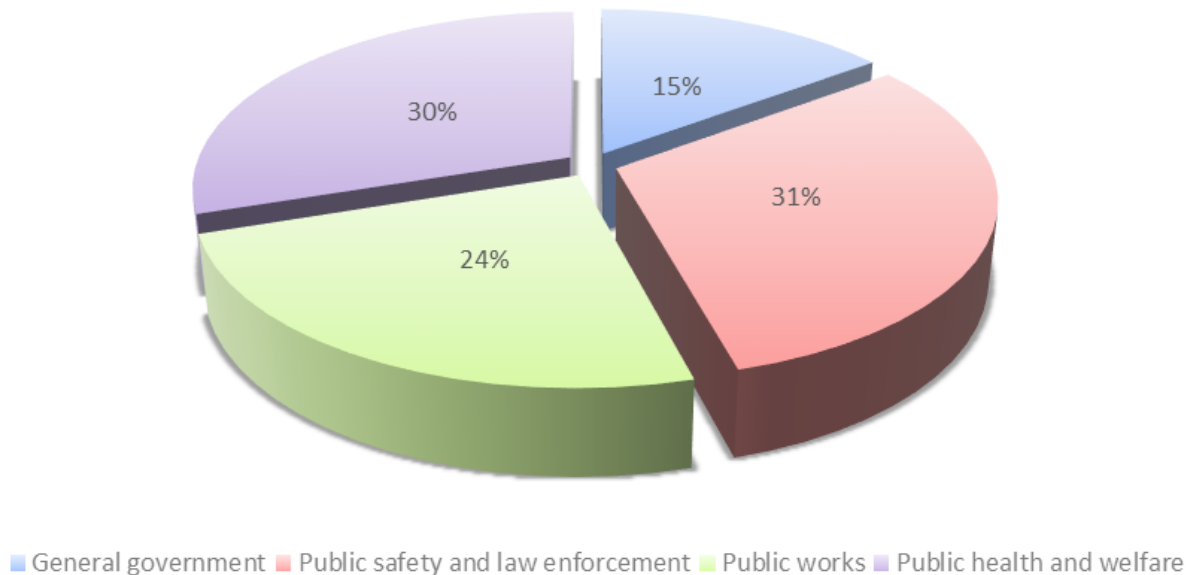
Listed below and on the next few pages are the items that were approved for the fiscal year 2018 budget. They are listed by function in summary and also a brief description of the approved items for each department is included. These capital assets are not expected to have an impact the operating funds of the County.

FY 2018 Capital Improvement Projects		
Department	Funding	Notes
Sheriff-110	\$500,000	Vehicle replacement—10 vehicles and updated radio equipment
Fire Service-141	\$65,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
Roads & Bridges-202	\$250,000	Tandem dump truck replacement
Solid Waste-312	\$190,000	Roll-off replacement; \$20,000 can replacement
EMS-153	\$550,000	Two replacement ambulances and related equipment (radios, cots, etc.)
Fleet	\$271,832	Vehicle replacement pool for all administration vehicles.
Total	\$1,826,832	

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The chart below summarizes the amount each function was appropriated in the FY2018 budget. The public safety function is the largest with 31%. It is followed by Public health and welfare with 30% of the budget for ambulances. Last fiscal year, instead of splitting allocations for new vehicles out by departments, all non-specialty vehicle replacement was put in a single line within the Fleet Operations Capital Projects Budget (General Government).

Capital Projects Fund FY2018 Expenditure Budget



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CAPITAL IMPROVEMENTS PROGRAM 2017-2026

Lancaster County adopted a long-term capital improvement program beginning in fiscal year 2017 through fiscal year 2026. 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 2017-2026.
- A draft was presented to and voted on by planning commission
- The draft was revised, as necessary and presented to County Council
- Council performed three readings and a public hearing

This document is meant as a planning tool and no funding for any project contained therein is authorized through this plan. This document is for planning purposes only and is used as such. A summary of the projects approved in the Capital Improvements Program 2017-2026 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.

The projects included within the CIP over the next 10 years can be classified into the below categories:

Function	Number of Projects	Cost of Projects
General Government	2	600,000
Administration of Justice	0	0
Public Safety and Law Enforcement	8	58,593,939
Public Works	10	7,555,000
Public Health and Welfare	3	8,066,000
Culture and Recreation	12	47,714,900
Total	35	\$122,529,839

Information about specific items included within the CIP, as well as details about the items funded through the Capital Improvement Fund this fiscal year are included on the pages that follow.

CAPITAL IMPROVEMENTS PROGRAM 2017-2026 BY DEPARTMENT

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	Total Project Estimate	2016/17	2017/18	2018/19	2019/20	2020/21	Five Year 2021/2026
Airport	\$ 14,830,000	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 13,330,000
Heavy Aircraft Apron	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Terminal	\$ 7,830,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,830,000
Maintenance Hangar/Shop	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000
8-unit Shade Port with 8-unit T-Hangar	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
Assessor / GIS	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Software upgrade	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Emergency Medical Services	\$ 8,066,000	\$ 500,000	\$ 1,011,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 5,055,000
Ambulances	\$ 5,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
EMS Stations Construction / Relocation	\$ 3,066,000	\$ -	\$ 511,000	\$ -	\$ -	\$ -	\$ 2,555,000
Finance	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Financial Management Software	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Fire Service / Emergency Management	\$ 31,672,939	\$ -	\$ -	\$ -	\$ 287,740	\$ -	\$ 31,385,199
Fire Apparatus Countywide Purchase	\$ 6,635,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,635,199
Burn Training Facility Building	\$ 5,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750,000
Fire Station Construction / Renovation - (NEW)	\$ 16,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,300,000
Ladder Truck Replacement	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Aerial Fire Apparatus - (NEW)	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Emergency Operations Center - Roof Replacement	\$ 287,740	\$ -	\$ -	\$ -	\$ 287,740	\$ -	\$ -
Mobile Command Post for Emergency Services	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Library	\$ 9,943,000	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,943,000
Library Improvements	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Kershaw Branch Library (Alterations/additions)	\$ 1,329,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,329,000
Del Webb Library at Indian Land (Addition)	\$ 614,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,000

Public Works - Roads & Bridges		\$	5,525,000	\$	155,000	\$	4,025,000	\$	-	\$	140,000	\$	-	\$	1,205,000
Water Tanker Truck (NEW)		\$	150,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	150,000
Lowboy Trailer		\$	110,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	110,000
Dump Truck - Tandem Axle		\$	715,000	\$	155,000	\$	-	\$	-	\$	140,000	\$	-	\$	420,000
120 M Style Motorgrader		\$	400,000	\$	-	\$	200,000	\$	-	\$	-	\$	-	\$	200,000
Boom Mower Tractor		\$	250,000	\$	-	\$	125,000	\$	-	\$	-	\$	-	\$	125,000
Vacuum Truck (NEW)		\$	400,000	\$	-	\$	200,000	\$	-	\$	-	\$	-	\$	200,000
Public Works Complex Development		\$	3,500,000	\$	-	\$	3,500,000	\$	-	\$	-	\$	-	\$	-
Public Works - Solid Waste / Recycling		\$	2,030,000	\$	165,000	\$	150,000	\$	350,000	\$	-	\$	350,000	\$	1,015,000
Knuckleboom		\$	330,000	\$	165,000	\$	-	\$	-	\$	-	\$	-	\$	165,000
Roll-off Application Refuse Truck		\$	300,000	\$	-	\$	150,000	\$	-	\$	-	\$	-	\$	150,000
Improvements at Convenience Centers - Countywide		\$	1,400,000	\$	-	\$	-	\$	350,000	\$	-	\$	350,000	\$	700,000
Parks & Recreation		\$	22,941,900	\$	-	\$	-	\$	112,000	\$	-	\$	-	\$	22,829,900
Lancaster County Sports Complex		\$	17,000,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	17,000,000
Indian Land - Gym / Playground / Picnic / Practice		\$	5,498,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,498,500
Recreation Center Flooring		\$	112,000	\$	-	\$	-	\$	112,000	\$	-	\$	-	\$	-
Buford - Parking Lot / Walking Track		\$	200,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	200,000
Springdale - Parking Lot		\$	131,400	\$	-	\$	-	\$	-	\$	-	\$	-	\$	131,400
Sheriff		\$	26,921,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	26,921,000
Detention Center		\$	26,921,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	26,921,000
Total Departmental Requests		\$	122,529,839	\$	8,820,000	\$	5,786,000	\$	962,000	\$	2,427,740	\$	850,000	\$	103,684,099



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APPENDIX

GLOSSARY OF TERMS

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

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

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

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

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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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STATE OF SOUTH CAROLINA)
)
COUNTY OF LANCASTER)

ORDINANCE NO. 2017-1447

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018 (FY 2017-18); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2017-18; 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, 2017 and ending June 30, 2018 ("FY 2017-18"):

APPROPRIATIONS	AMOUNT
Airport Fund	232,233
Capital Improvement Fund	1,826,832
Capital Project Sales Tax 2	12,884,471
County Debt	6,524,686
County Transportation Committee Fund	2,850,000
Court Mandated Security	1,371,695
Development Agreement Fund	302,000
E-911 Fund	598,945
General Fund	51,219,774
Hospitality Tax Fund	950,000
Indian Land Fire Protection District Fund	704,438
Local Accommodations Tax Fund	55,000
Pleasant Valley Fire Protection District Fund	630,294
Recreation Fund	2,564,282
Victims Services Fund	93,000
State Accommodations Tax Fund	107,581
Sunday Alcohol Sales Tax Fund	7,000

B. Except as may be otherwise provided in this ordinance, the appropriations contained in subsection A of this section are maximum and conditional, and are subject to reduction by action of County Council if the County's revenues fail to be sufficient to pay the appropriation, to the end that the expenditures of the County for FY 2017-18 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.

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

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

Section 3. Tax Levy.

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

General Fund	80.1
Capital Improvement Fund	4.8
County Debt	7.1
USC-L	4.5

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

Courthouse Fire – New Security Requirements	3.6
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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 2017-18, 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 2017-18.

Section 5. Severability.

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

Section 6. Conflicting Provisions.

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

Section 7. Effective Date.

This ordinance is effective upon Third Reading.

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AND IT IS SO ORDAINED, this 26th day of June, 2017

Ordinance No. 2017-1447

LANCASTER COUNTY, SOUTH CAROLINA



Steve Harper, Chair, County Council



Larry Honeycutt, Secretary, County Council

ATTEST:



Sherrie Simpson, Clerk to Council

1 st reading:	May 22, 2017
2 nd reading:	June 12, 2017
3 rd reading:	June 26, 2017
Public Hearing:	June 12, 2017

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2017-2018 ATTACHMENT TO ORDINANCE NO: 2017-1447

1.00 ANIMAL CONTROL FEES

1.01 Medical Services Rendered		
Altered Dog	Per animal	\$90.00
Altered Cat	Per animal	\$70.00
Unaltered Dog	Per animal	\$25.00
Unaltered Cat	Per animal	\$30.00
Unaltered Puppy (6 months & below)	Per animal	\$10.00 (Max. \$50.00)
Unaltered Kitten (6 months & below)	Per animal	\$15.00 (Max. \$50.00)
Microchip	Per animal	\$10.00
1.02 Redemption Fees		
1st Offense (must also pay applicable daily shelter fee)*		\$25.00
2nd Offense (must also pay applicable daily shelter fee)		\$50.00
3rd Offense (must also pay applicable daily shelter fee)		\$100.00
4th/ Subsequent Offenses (must also pay applicable daily shelter fee)		\$200.00
*First 24 hours free		
1.03 Shelter Fees		
Daily shelter fee		\$5.00
Euthanization fee		\$10.00
Quarantine fee (must also pay applicable daily shelter fee)		\$25.00

2.00 ASSESSOR FEES

Line maps	\$5.00
Overlay maps	\$0-15.00

3.00 AUDITOR FEES

Temporary tag fee (does not include state charges)	Per tag	\$5.00
Copies	Per Copy	\$0.25

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

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2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)	\$250.00

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

Minimum Permit Fee			\$15.00
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	
\$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

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3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)	\$250.00
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4.06 Plumbing Permit Fees		
Water Heater Changeout		
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		
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

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
Peddlers License	\$150.00
Enrolling notary public	\$5.00
Expungement	\$35.00

6.00 CORONER FEES

6.01 Cremation Fees	
Cremation by Coroner's Office (Cremation Fee - \$600 500 / Administrative Fee - \$200/ Transport Fee - \$200) - 10 month payment plan available	4000-1,200

6.02 Permit Fees	
Cremation Permits	\$25.00

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2017-2018 ATTACHMENT TO ORDINANCE NO: 2017-1447

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

7.03	Special Tax District Uniform Service Charge	
	Equivalent Residential Unit fee	76 90.00

8.00 EMERGENCY MEDICAL SERVICE FEES

	ALS Emerg Treat/No Transport	\$175.00
	ALS Unit, Urgent, No ALS Tx	\$800.00
	ALS Emerg Treat - Helicopter at ER	\$150.00
	Medical Records	45 25.00
	Mileage, ground	\$10.00
	Standby Service (per employee)	Per hour \$30.00
	Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
	ALS with Treatment and Emergency Transport	Base Fee \$700.00
	BLS A0429	Base Fee \$800.00
	ALS 2 A0433	Base Fee \$800.00

9.00 FARMERS MARKET FEES

Rental Fee		
Seasonal Vendor Fee	One Time	\$20.00
Seasonal Booth rental	Per day Per Table	\$2.00
Daily Booth rental (includes 1 table)	Per Day	\$8.00
Additional Tables*	Each	\$2.00

*Maximum 3 tables per site

10.00 FINANCE DEPARTMENT FEES

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

11.00 GIS MAPPING FEES

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
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)		4000 500
Parcel layer without attributes (entire county)		600 250
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	\$0.15
Copies- self serve	Per Copy	\$0.25
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	0.16 .25
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		
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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2017-2018 ATTACHMENT TO ORDINANCE NO: 2017-1447

14.02 Development Fees		
Development Agreements		
Per acre of highland proposed		\$25.00 not to exceed \$20,000
Planned Development Districts *in addition to Development Agreement Fee		
Rezoning	\$2,000.00	
Amendment Mixed Use District	\$2,000.00	
14.03 Development Review Application Fee		
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
Amendment of a final plat		\$100.00
Construction Document Fee	Per lot	\$300 plus \$10 for each lot
Amendment of Construction Document Fee		\$300.00
Subdivision variance	Per instance	\$200.00
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
Rehearing of a Board of Zoning Appeals Action		\$200.00
Conditional Use Permit		\$150.00
14.06 Miscellaneous Fees		
Item	Unit	Amount
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
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
Commercial Review	Each	\$300 plus \$150 per disturbed acre
Traffic Impact Analysis	Each	Cost of engineer + 10%

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2017-2018 ATTACHMENT TO ORDINANCE NO: 2017-1447

15.00 PROBATE COURT FEES

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

15.02 Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property		
Property valuation less than \$100.00		\$12.50
Property valuation of \$100 but less than \$5,000		\$25.00
Property valuation of \$5,000 but less than \$20,000		\$45.00
Property valuation of \$20,000 but less than \$25,000		\$67.50

15.03 Miscellaneous Fees		
Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable prior to		
CD copy of hearing		\$10.00
Search fee		\$7.00
Plain Copy	Per Page	\$0.25
Replacement Forms	Per Page	\$0.50
Faxing Documents		\$5.00

15.04 Probate Court Fees		
Appointment of Special Administrator or temporary fiduciary		\$22.50
Special Certificates		\$10.00
Certified marriage certificates		\$5.00
Certifying appeal record		\$10.00
Certified copy of Information to Heirs and Devisee Form		\$0.50 each
Additional Certificates of Appointment		\$0.50 each
Filing - any summons, complaint, or petition		\$150.00
Filing conservatorship accounting		\$10.00
Filing demand for notice		\$5.00
Filing of will only		\$10.00
Issuing certified copies	Per Document	\$5.00
Issuing exemplified/ authenticated copies		\$20.00
Recording authenticated or certified copies.		\$20.00
Reforming or correcting marriage record		\$6.75
Reopening closed estates		\$22.50

15.05 Weddings		
Marriage license - at least one party in-state (includes \$20.00 state fee)		\$50.00
Marriage license - out of state (includes \$20.00 state fee)		\$75.00
Marriage license-Reprint copy		\$5.00

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		\$150.00
Roadway sign - production/ installation	actual cost plus 10%	
Tire disposal - agricultural	Per tire	\$35.00
Tire disposal - undocumented	Per ton	\$150.00

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17.00 RECREATION FEES

17.01 Participant Fees-Youth Sports

Sport	Ages	Amount	All-Star Amount
Basketball	5 to 15	\$55.00	\$40.00/\$25.00 (7-8)
Instr. Basketball	4	\$30.00	
Dixie Softball	7 to 18	\$75.00	\$40.00
Basketball Cheerleading	7 to 15	\$30.00	
Football Cheerleading	7 to 12	\$30.00	
Baseball	6 to 12	\$50.00	
Little League Baseball	7 to 12	\$75.00	\$40.00
Fall Soccer	5 to 15	\$65.00	40.00/25.00 (7-8)
Instr. Soccer	4	\$30.00	
Fall Softball	6 to 12	\$50.00	
Flag Football	7 to 15	\$50.00	
Football	7 to 12	\$75.00	\$40.00
Girls Volleyball	8 to 13	\$50.00	\$40.00
Spring Soccer	5 to 13	\$65.00	
Swim Team	5 to 18	\$63.00	
Swing League	5 to 6	\$50.00	
T-Ball	4 to 5	\$50.00	

17.02 Participant Fees-Adult Sports

Sport	Ages	Unit	Amount
Basketball	18 & up	Per Game	\$45.00
Softball	18 & up	Per Game	\$20.00
Volleyball	18 & up	Per Team	\$150.00

17.03 After School and Summer Day Camp

Program	Registration	First Child (per day)	Additional Child (per day)
Regular Day After School		\$10.00	\$6.00
Partial-early dismissal After School		\$11.00	\$7.00
All Day School Closings After School		\$12.00	\$8.00
Summer Day Camp	\$20.00	\$17.00	\$8.00
Field Trip Fees (optional)	Varies		

17.04 Swimming Pool Fees

Activity	Ages	Unit	Amount
Swim Lessons	3 to 18	Per Person Per Lesson	\$50.00
Nursery Swim	4 to 12	Per Day	\$2.00
Public Swim	All Ages	Per Person	\$3.00
Public Swim-Single Month Pass	All Ages	Per Person	\$20.00
Public Swim-Single Season Pass	All Ages	Per Person	\$50.00
Public Swim-Family Month Pass	All Ages	Per Family*	\$50.00
Public Swim-Family Season Pass	All Ages	Per Family*	\$100.00
Pool Party (0-25 People)	All Ages	Per Hour	\$60.00
Pool Party (26-50 People)	All Ages	Per Hour	\$80.00
Pool Party (51-75 People)	All Ages	Per Hour	\$125.00

Pool Party (76-100 People)	All Ages	Per Hour	\$150.00
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*Maximum of 5 per family

17.05 Facility Rental

Andrew Jackson & Indian Land Recreation Centers	Unit	Amount
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Gym (Regular Rental)	Per 3 Hours	\$200.00
Gym (Regular Rental)	Per 6 Hours	\$325.00
Gym (Regular Rental)	All Day	\$600.00
Gym (For Profit)	Per 6 Hours	\$450.00
Gym (For Profit)	All Day	\$750.00
Activity Room (Regular Rental)	Per 4 Hours	\$200.00
Activity Room (For Profit)	Per 4 Hours	\$300.00
Conference Room	Per Hour	\$25.00
Overtime	Per hour	\$75.00
Security Deposit	Per Rental	\$100.00
Buford & Springdale Recreation Centers		
Gym (Regular Rental)	Per 3 Hours	\$250.00
Gym (Regular Rental)	Per 6 Hours	\$400.00
Gym (Regular Rental)	All Day	\$750.00
Gym (For Profit)	Per 6 Hours	\$450.00
Gym (For Profit)	All Day	\$1,050.00
Activity Room (Regular Rental)	Per 4 Hours	\$200.00
Activity Room (For Profit)	Per 4 Hours	\$300.00
Conference Room	Per Hour	\$25.00
Overtime	Per hour	\$75.00
Security Deposit	Per Rental	\$100.00

17.06 Outdoor Field/Court Rentals

Item	Unit	Amount
Field Practice (Non-LCPR teams) without lights	Per hour Per field	\$15.00
Field Practice (Non-LCPR teams) with lights	Per hour Per field	\$20.00
Court Practice (Non-LCPR teams)	Per hour Per court	\$20.00
Tournament Field Rental-200-300ft Baseball/Softball without lights	Per hour Per field	\$175.00
Tournament Field Rental-200-300ft Baseball/Softball with lights	Per hour Per field	\$200.00
Tournament Field Rental-<200ft Baseball/Softball no lights	Per hour Per field	\$125.00
Soccer Field	Per Game	\$50.00
Tournament Soccer Field (without lights)	Per day Per field	\$175.00
Tournament Soccer Field (with lights)	Per day Per field	\$200.00

17.07 Other Recreation Fees

Item	Unit	Amount
Program Registration Late Fee	Per Participant	\$15.00
Late Pick up for After School and Summer Day Camp	Per Minute	\$1.00
After School Bus Fee	Per Family Per Day	\$2.00

47- REGISTER OF DEEDS FEES

18.00

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	\$8.00 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

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2017-2018 ATTACHMENT TO ORDINANCE NO: 2017-1447

Charter	\$10.00 for first 4 pages and \$1.00 per additional page
Contract for sale	\$10.00 for first 4 pages and \$1.00 per additional page
Deed/ mortgages recording fee	\$10.00 for first 4 pages and \$1.00 per additional page
Document stamp charge	\$3.70 per thousand
Duplication machine reproduction certification fee	\$5.00
Easement	\$10.00 for first 4 pages and \$1.00 per additional page
Federal tax liens	\$10.00
Lease	\$10.00 for first 4 pages and \$1.00 per additional page
Mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page
Mortgage modification	\$6.00 per reference and \$1.00 per additional page
Notice of lien	\$10.00 for first 4 pages and \$1.00 per additional page
Partial release of mortgage	\$6.00 per reference and \$1.00 per additional page
Partnership agreement/ dissolution	\$10.00 for first 4 pages and \$1.00 per additional page
Passport Fee	\$25.00
Plats	Large - \$20.00 / medium - \$10.00 / small - \$5.00
Power of attorney	\$15.00 for first 4 pages and \$1.00 per additional page
Project commencement notice	\$15.00
Real property agreement	\$10.00 for first 4 pages and \$1.00 per additional page
Revocation of power of attorney	\$10.00 for first 4 pages and \$1.00 per additional page
Satisfaction of assignment of leases, rents, and profits	\$5.00
Satisfaction of mortgage	\$5.00
SC tax liens	\$10.00
Subordination of mortgage	\$6.00 per reference and \$1.00 per additional page
Trust Indenture	\$10.00 for first 4 pages and \$1.00 per additional page
UCC1 or UCC3	\$8.00 first 2 pages & \$1 per additional page; each additional debtor - more than 2 debtors \$2.00
Waiver	\$10.00 for first 4 pages and \$1.00 per additional page

48- ROAD FEES

19.00

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

49- SHERIFFS FEES

20.00

49.01 Detention Center Fees		
Per Diem for municipal court prisoners-	Solely Municipal Charges	\$39.46

49.02 Miscellaneous Fees		
Item	Unit	Amount

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2017-2018 ATTACHMENT TO ORDINANCE NO: 2017-1447

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

20- TAX COLLECTION FEES

21.00

Collection fee	\$120.00 140.00 or actual cost, whichever is greater
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21- TREASURER FEES

22.00

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

22- ZONING FEES

23.00

22.01 Plan Review Fees - non-residential excluding multi-family	
23.01 Up to 12,000 square feet	400-200.00
12,001 square feet to 25,000 square feet	200-300.00
Exceeding 25,001 square feet	300-400.00

22.02	Mobile Home Fees		
23.02			
	Item	Unit	Amount
	Mobile Home decal	each	5 10.00
	Mobile Home - change of ownership	Per Instance	5 10.00
	Mobile Home - movement	Per Instance	\$25.00

22-03	Miscellaneous Fees		
23-03			
Item	Unit	Amount	
Appeal from action of zoning official		\$300.00	
Use permitted on review		\$150.00	
Variance		\$200.00	
Rehearing of a Board of Zoning Appeals Action		\$200.00	
Alarm system registration	Per alarm system	\$10.00	
Demolition fee - any building or structure	Per Instance	50-100.00	
Septic license- South Carolina	Per Instance	\$10.00	
Septic license- North Carolina	Per Instance	\$100.00	
Zoning fee	Per Instance	\$90.00	
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	

22.04 Permit	
23.04	
Floodplain Development- commercial & subdivisions	\$100.00

23- OTHER COUNTY FEES AND CHARGES

24.00

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2017-2018 ATTACHMENT TO ORDINANCE NO: 2017-1447

23.01	Historic Courthouse Rental		
24.01			
	Item	Unit	Amount
	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
23.02	Miscellaneous County Fees		
24.02			
	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
	FOIA Research Time	Per Hour	Not to Exceed \$15.00
	Private ambulance service - franchise application fee	Per Instance	\$100.00

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FY 2017-2018

	<u>BUDGETED</u>
10 GENERAL FUND	
REVENUE:	
011 COUNTY COUNCIL	
10-4-011-400-00 AD VALOREM TAXES - CURRENT	19,668,800.00
10-4-011-400-05 VEHICLE TAXES - COUNTY	2,905,750.00
10-4-011-400-10 MOBILE HOME TAXES	1,000.00
10-4-011-400-15 ROLLBACK TAX - CURRENT	50,000.00
10-4-011-400-20 PENALTIES - CURRENT TAXES	45,000.00
10-4-011-400-75 FEE IN LIEU OF TX-CURRENT	1,135,000.00
10-4-011-410-00 AD VALOREM TAX-DELINQUENT	615,000.00
10-4-011-410-02 FEE IN LIEU OF TX-DELINQU	1,500.00
10-4-011-410-05 ROLLBACK TAX - DELINQUENT	0.00
10-4-011-410-10 PENALTIES - DELINQUENT TAX	115,000.00
10-4-011-417-00 HOMESTEAD TAX-STATE REIMB.	1,427,000.00
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	70,000.00
10-4-011-418-00 1% LOCAL OPTION ROLLBACK	4,275,000.00
10-4-011-418-05 1% LOCAL OPTION REVENUE	2,044,535.00
10-4-011-419-00 MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	15,000.00
10-4-011-434-20 STATE ACCOMMODATIONS TAX	70,000.00
10-4-011-434-50 STATE AID TO SUB DIV	3,000,000.00
10-4-011-441-00 LICENSES - CABLE FRANCHISE	449,213.00
10-4-011-441-05 LICENSE - COIN TELEPHONES	25,000.00
10-4-011-480-05 INTEREST INCOME	50,000.00
10-4-011-490-25 MISCELLANEOUS INCOME	15,000.00
10-4-011-490-35 OTHER INCOME	0.00
10-4-011-490-45 INSURANCE CLAIMS	0.00
10-4-011-490-50 TRUST FUND OVERAGE	10,000.00
10-4-011-490-60 RENTS - GENERAL	44,712.00
10-4-011-490-61 RENT - HISTORIC COURTHOUSE	10,000.00
011 COUNTY COUNCIL	<hr/> 36,247,957.00
021 ADMINISTRATOR	
10-4-021-495-01 WELCOME CENTER SALES	1,500.00
021 ADMINISTRATOR	<hr/> 1,500.00
023 FINANCE	
10-4-023-459-50 CHARGES - TAX BILLING	12,000.00
10-4-023-490-35 OTHER INCOME	10,000.00

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023 FINANCE	22,000.00
029 ZONING	
10-4-029-442-54 PERMIT - MOVE MOBILE HOME	1,000.00
10-4-029-442-55 PERMIT - ZONING	127,000.00
10-4-029-442-57 PERMIT - ALARMS	2,500.00
10-4-029-442-59 MOBILE HOME/CHG OF OWNERS	0.00
10-4-029-442-60 PERMITS-DEMOLITION	2,500.00
10-4-029-442-62 PERMIT - MOVE HOUSE	0.00
10-4-029-444-01 CHARGES - SUB. VARIANCES	0.00
029 ZONING	133,000.00
031 BUILDING	
10-4-031-442-00 PERMITS - BUILDING	2,915,630.00
10-4-031-442-01 PERMITS - MOBILE HOME	15,000.00
10-4-031-442-02 PERMITS SIGN	0.00
10-4-031-442-03 FEES - RE-INSPECTION	20,000.00
10-4-031-442-08 HERITAGE HALL SPECIAL FEE	0.00
10-4-031-442-15 RIVERCHASE SPECIAL FEE	0.00
10-4-031-442-18 RETREAT AT RAYFIELD SPECIAL FEE	0.00
10-4-031-442-19 BENT CREEK SPECIAL FEE	0.00
10-4-031-442-50 PERMITS-ELECTRICAL	4,000.00
10-4-031-442-51 PERMITS-PLUMBING	200.00
10-4-031-442-52 PERMITS-MECHANICAL	10,000.00
10-4-031-456-00 SALE OF COPIES	500.00
031 BUILDING	2,965,330.00
032 PLANNING	
10-4-032-444-00 CHARGES - REZONINGS	5,000.00
10-4-032-444-01 CHARGES - SUBDIVISION VARIANCES	3,600.00
10-4-032-444-02 CHARGES - PDD REZONINGS	3,000.00
10-4-032-444-03 CHARGES - PLATS	20,000.00
10-4-032-444-04 CHARGES- DEV REV COMM	2,500.00
10-4-032-456-00 SALE OF COPIES	0.00
032 PLANNING	34,100.00
041 ASSESSOR	
10-4-041-456-00 SALE OF COPIES	5,000.00
041 ASSESSOR	5,000.00
043 AUDITOR	
10-4-043-456-00 SALE OF COPIES	150.00
10-4-043-460-10 FEES - TEMP. VEHICLE TAGS	2,500.00
043 AUDITOR	2,650.00
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

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10-4-044-490-35 OTHER INCOME	0.00
044 TREASURER	57,900.00
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	219,500.00
051 REGISTRATION & ELECT	
10-4-051-434-75 STATE ELECTION COMMISSION	50,000.00
051 REGISTRATION & ELECT	50,000.00
060 REGISTER OF DEEDS	
10-4-060-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00 COUNTY FEES	705,000.00
10-4-060-446-01 STATE FEES RETAINED (3%)	45,000.00
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	37,000.00
060 REGISTER OF DEEDS	975,575.00
063 CLERK OF COURT	
10-4-063-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-063-461-20 FINES	7,000.00
10-4-063-461-45 FEES OR PENALTIES	50,000.00
10-4-063-461-55 FEES-3% COST OF COLLECTION	3,000.00
063 CLERK OF COURT	61,575.00
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
064 FAMILY COURT	330,000.00
068 CORONER	
10-4-068-434-00 STATE SALARY PARTICIPATION	1,575.00
10-4-068-448-00 CREMATION PERMIT FEES	3,000.00
10-4-068-459-60 CORONER REPORT FEES	1,000.00
10-4-068-459-70 CORONER CREMATION FEES	3,000.00
10-4-068-470-00 DONATIONS	0.00
068 CORONER	8,575.00
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	0.00
10-4-069-461-00 COSTS OF COURT	95,000.00

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10-4-069-461-60 FEES - PROBATE	17,000.00
10-4-069-461-85 FEES- REIMB/THREE RIVERS	1,500.00
069 PROBATE COURT	132,075.00
070 MAG-COUNTYWIDE	
10-4-070-461-05 FINES-MAGISTRATES	350,000.00
10-4-070-461-55 FEES-3% COST OF COLLECTION	0.00
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	454,000.00
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
10-4-110-456-00 SALE OF COPIES	0.00
10-4-110-457-05 LICENSE-PREC. METAL SALES	1,000.00
10-4-110-457-06 SCRAP METAL BUYER LICENSE	500.00
10-4-110-464-00 FEES-SEX OFFENDER REGISTRY	10,000.00
10-4-110-466-00 FEES - CIVIL PAPERS	15,000.00
10-4-110-470-00 DONATIONS	0.00
110 SHERIFF	38,075.00
117 SHERIFF DPT- TOWN OF KERS	
10-4-117-436-05 REIMB.- TOWN OF KERSHAW	549,640.00
117 SHERIFF DPT- TOWN OF KERS	549,640.00
120 DETENTION CENTER	
10-4-120-436-10 INTERGOVERNMENTAL REVENUE	53,470.00
10-4-120-457-10 FEES-FINGERPRINTING	1,200.00
10-4-120-459-20 SALE OF MEALS	1,000.00
10-4-120-491-00 COMMISSARY COMMISSION INCOME	35,000.00
120 DETENTION CENTER	90,670.00
121 SCHOOL RESOURCE OFFICERS	
10-4-121-436-10 REIMB. SALARY & FRINGE	116,178.00
121 SCHOOL RESOURCE OFFICERS	116,178.00
140 EMERGENCY MANAGEMENT	
10-4-140-470-10 DONATIONS NUC/PLANNING	25,000.00
140 EMERGENCY MANAGEMENT	25,000.00
142 Town of KERSHAW- FIRE	
10-4-142-436-05 REIMB - TOWN OF KERSHAW	146,727.00
142 Town of KERSHAW- FIRE	146,727.00
153 LANCASTER EMS	
10-4-153-458-00 CHARGES - AMBULANCE	2,600,000.00
10-4-153-490-35 OTHER INCOME	0.00
153 LANCASTER EMS	2,600,000.00

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202 ROADS & BRIDGES	
10-4-202-422-00 ROAD IMPROVEMENT FEES	2,375,473.00
10-4-202-450-25 SALES - SIGNS	400.00
10-4-202-450-70 SALE - METAL	1,000.00
10-4-202-468-50 ROADWAY REINSPECTION FEE	500.00
10-4-202-480-05 INTEREST INCOME	500.00
202 ROADS & BRIDGES	<hr/> 2,377,873.00
210 FLEET OPERATIONS	
10-4-210-450-70 SALES - METAL	2,500.00
210 FLEET OPERATIONS	<hr/> 2,500.00
312 SOLID WASTE COLLECT	
10-4-312-434-40 STATE TIRE DISP. FEES	26,000.00
10-4-312-450-00 CHARGES - LANDFILL	90,000.00
10-4-312-450-10 CHARGES - SOLID WASTE COLL	5,000.00
10-4-312-450-40 SALES-PAPER	0.00
10-4-312-450-70 SALES-METAL	5,000.00
10-4-312-450-75 SALE- USED MOTOR OIL	7,500.00
312 SOLID WASTE COLLECT	<hr/> 133,500.00
318 ANIMAL SHELTER	
10-4-318-459-45 FEES - ANIMAL	15,000.00
10-4-318-470-00 DONATIONS	0.00
10-4-318-490-38 CADAVER FEES	2,500.00
318 ANIMAL SHELTER	<hr/> 17,500.00
601 DEPT. OF SOCIAL SERVICES	
10-4-601-434-58 DSS IN LIEU OF RENT	115,000.00
601 DEPT. OF SOCIAL SERVICES	<hr/> 115,000.00
610 VETERANS AFFAIRS	
10-4-610-434-45 STATE VETERANS AFFAIRS	5,000.00
610 VETERANS AFFAIRS	<hr/> 5,000.00
840 LIBRARY	
10-4-840-435-06 STATE AID TO LIBRARY	114,978.00
10-4-840-457-30 BOOK SALES - FRIENDS OF DEL WEBB	10,500.00
10-4-840-468-75 LIBRARY FINES/FEES/MISC. SALES	65,000.00
10-4-840-471-10 DONATIONS CS DEL WEBB	23,000.00
10-4-840-471-15 DONATIONS REVENUE LANC & KERSHAW	2,500.00
10-4-840-471-20 DONATIONS REV. DEL WEBB	2,500.00
10-4-840-471-21 DONATIONS FRIENDS OF DEL WEBB	0.00
840 LIBRARY	<hr/> 218,478.00
TOTAL REVENUE	<hr/> 48,136,878.00

EXPENDITURE:

005 NON-DEPARTMENTAL

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10-7-005-510-20 UNEMPL COMP EXP	45,000.00
10-7-005-520-00 WORKERS COMP VOLUNTEERS	90,000.00
10-7-005-520-40 CNT - RETIREMENT MATCH	6,000.00
10-7-005-520-45 RETIREE INSURANCE	220,000.00
10-7-005-593-00 MAINTENANCE-SERVICE AGREEMENT	10,000.00
10-7-005-604-01 AUDIT	60,000.00
10-7-005-625-04 DA-MED IND FUND	146,517.00
10-7-005-650-00 INSURANCE-GENERAL	964,341.00
10-7-005-781-00 MISCELLANEOUS EXPENSE	6,000.00
005 NON-DEPARTMENTAL	1,547,858.00
007 CNTY ECONOMIC DEV. DEPT.	
10-7-007-500-00 WAGES & SALARIES FULL TIME	211,650.00
10-7-007-500-05 SALARIES- OVERTIME	1,000.00
10-7-007-510-00 FICA-EMPLOYERS CONTRIB.	15,683.00
10-7-007-510-05 SC RET EMPLOYERS CONTRIB	26,720.00
10-7-007-510-15 HEALTH/LIFE INS EMPLOYERS	4,910.00
10-7-007-510-25 WORKERS COMPENSATION	3,783.00
10-7-007-530-00 TRAVEL, TRAINING, DUES	52,000.00
10-7-007-540-00 SUPPLIES- GENERAL	8,000.00
10-7-007-541-00 SUPPLIES POSTAGE	1,000.00
10-7-007-543-01 SUPPLIES - FOOD	5,000.00
10-7-007-551-00 EQUIPMENT- GENERAL	2,000.00
10-7-007-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-007-590-00 MAINTENANCE - VEHICLES	1,000.00
10-7-007-590-05 GASOLINE	3,000.00
10-7-007-600-00 CONTRACTUAL SERVICES(CS)	50,000.00
10-7-007-605-00 CS - PRINTING	2,500.00
10-7-007-670-00 ADVERTISING	5,000.00
10-7-007-690-00 SPECIAL PROJECTS	9,000.00
10-7-007-750-00 LEASE- COPIERS	4,000.00
007 CNTY ECONOMIC DEV. DEPT.	411,246.00
011 COUNTY COUNCIL	
10-7-011-500-00 WAGES & SALARIES FULL TIME	0.00
10-7-011-500-10 WAGES & SALARIES PART-TIME	133,500.00
10-7-011-510-00 FICA-EMPLOYERS CONTRIB.	10,215.00
10-7-011-510-05 SC RET EMPLOYERS CONTRIB	16,475.00
10-7-011-510-10 S.C. POLICE RET EMPLOYER	1,950.00
10-7-011-510-15 HEALTH/LIFE INS EMPLOYERS	45,060.00
10-7-011-510-25 WORKERS COMPENSATION	2,705.00
10-7-011-530-00 TRAVEL, TRAINING, DUES	45,000.00
10-7-011-540-00 SUPPLIES-GENERAL	7,500.00
10-7-011-543-01 SUPPLIES-FOOD	5,000.00
10-7-011-560-00 EQUIPMENT - CAPITALIZED	250,000.00
10-7-011-571-00 UTILITIES-TELEPHONE	17,000.00

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10-7-011-600-00 CONTRACTUAL SERVICES (CS)	582,500.00
10-7-011-604-00 PROFESSIONAL SERVICES	30,000.00
10-7-011-670-00 ADVERTISING	10,000.00
10-7-011-690-00 SPECIAL PROJECTS	626,000.00
10-7-011-691-01 SP - PROMOTIONS	18,000.00
10-7-011-760-00 CNT - GRANTS MATCH	280,000.00
10-7-011-771-00 DS - LEASE PURCHASE	50,000.00
10-7-011-781-27 BONDS - SURETY	2,000.00
011 COUNTY COUNCIL	2,132,905.00
014 DIRECT ASSISTANCE	
10-7-014-620-00 ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-06 DA - CLEMSON EXTENSION	25,000.00
10-7-014-625-08 DA-HEALTH & WELLNESS COMM.	1,400.00
10-7-014-625-11 DA-COMMUNITY RELATIONS	2,250.00
10-7-014-625-13 DA-PROBATION & PAROLE	0.00
10-7-014-625-14 DA-PUBLIC DEFENDER	297,148.00
10-7-014-625-17 DA-LANCASTER SOIL & WATER	89,750.00
10-7-014-625-22 DA-CATAWBA RPC	58,147.00
10-7-014-625-23 DA-DELEGATION DISBURSEMENT	20,000.00
10-7-014-625-29 DA - HWY PATROL DUES	750.00
10-7-014-625-31 DA-L.C. COUNCIL ON AGING	30,500.00
10-7-014-625-35 DA-HISTORIC COMMISSION	5,000.00
10-7-014-625-37 DA-DEPARTMENT OF REVENUE	2,000.00
10-7-014-625-38 DA-SIXTH JUDICIAL CIRCUIT	536,138.00
014 DIRECT ASSISTANCE	1,081,124.00
021 ADMINISTRATOR	
10-7-021-500-00 WAGES & SALARIES FULL TIME	170,701.00
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.	14,130.00
10-7-021-510-05 SC RET EMPLOYERS CONTRIB	24,640.00
10-7-021-510-15 HEALTH/LIFE INS EMPLOYERS	23,345.00
10-7-021-510-25 WORKERS COMPENSATION	4,175.00
10-7-021-530-00 TRAVEL, TRAINING, DUES	25,000.00
10-7-021-540-00 SUPPLIES-GENERAL	10,000.00
10-7-021-549-05 SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-600-00 CONTRACTUAL SERVICES (CS)	27,000.00
10-7-021-604-10 PS - MEDICAL	137,000.00
10-7-021-690-00 SPECIAL PROJECTS	6,500.00
10-7-021-750-00 LEASE- COPIERS	6,000.00
021 ADMINISTRATOR	466,491.00
022 LEGAL TEAM	
10-7-022-500-00 WAGES & SALARIES FULL TIME	108,715.00

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10-7-022-510-00 FICA-EMPLOYERS CONTRIB.	8,315.00
10-7-022-510-05 SC RET EMPLOYERS CONTRIB	14,740.00
10-7-022-510-15 HEALTH/LIFE INS EMPLOYERS	4,000.00
10-7-022-510-25 WORKERS COMPENSATION	3,438.00
10-7-022-530-00 TRAVEL, TRAINING, DUES	2,500.00
10-7-022-540-00 SUPPLIES-GENERAL	2,000.00
10-7-022-551-00 EQUIPMENT-GENERAL	1,000.00
10-7-022-571-00 UTILITIES-TELEPHONE	2,000.00
10-7-022-604-04 PS-LEGAL/GENERAL	100,000.00
10-7-022-750-00 LEASE- COPIERS	2,000.00
022 LEGAL TEAM	248,708.00
023 FINANCE	
10-7-023-500-00 WAGES & SALARIES FULL TIME	438,765.00
10-7-023-500-05 SALARIES- OT	1,250.00
10-7-023-510-00 FICA-EMPLOYERS CONTRIB.	33,660.00
10-7-023-510-05 SC RET EMPLOYERS CONTRIB	59,670.00
10-7-023-510-15 HEALTH/LIFE INS EMPLOYERS	59,085.00
10-7-023-510-25 WORKERS COMPENSATION	4,285.00
10-7-023-530-00 TRAVEL, TRAINING, DUES	13,860.00
10-7-023-540-00 SUPPLIES-GENERAL	14,500.00
10-7-023-560-00 EQUIPMENT - CAPITALIZED	5,500.00
10-7-023-571-00 UTILITIES-TELEPHONE	5,500.00
10-7-023-593-00 MAINTENANCE-SERVICE AGREE.	3,500.00
10-7-023-605-00 CS - PRINTING	1,500.00
10-7-023-670-00 ADVERTISING	1,250.00
10-7-023-690-00 SPECIAL PROJECTS	1,500.00
10-7-023-750-00 LEASE- COPIERS	5,500.00
023 FINANCE	649,325.00
024 HUMAN RESOURCES	
10-7-024-500-00 WAGES & SALARIES FULL TIME	192,665.00
10-7-024-500-05 SALARIES- OVERTIME	400.00
10-7-024-510-00 FICA-EMPLOYERS CONTRIB.	14,770.00
10-7-024-510-05 SC RET EMPLOYERS CONTRIB	26,179.00
10-7-024-510-15 HEALTH/LIFE INS EMPLOYERS	28,440.00
10-7-024-510-25 WORKERS COMPENSATION	2,575.00
10-7-024-530-00 TRAVEL, TRAINING, DUES	4,650.00
10-7-024-540-00 SUPPLIES-GENERAL	6,000.00
10-7-024-571-00 UTILITIES-TELEPHONE	2,500.00
10-7-024-600-00 CONTRACTUAL SERVICES (CS)	40,000.00
10-7-024-670-00 ADVERTISING	11,000.00
10-7-024-690-00 SPECIAL PROJECTS	10,000.00
10-7-024-750-00 LEASE- COPIERS	10,000.00
024 HUMAN RESOURCES	349,179.00
025 RISK MANAGEMENT	

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10-7-025-500-00	WAGES & SALARIES FULL TIME	56,860.00
10-7-025-510-00	FICA-EMPLOYERS CONTRIB.	4,350.00
10-7-025-510-05	SC RET EMPLOYERS CONTRIB	7,710.00
10-7-025-510-15	HEALTH/LIFE INS EMPLOYERS	7,200.00
10-7-025-510-25	WORKERS COMPENSATION	1,800.00
10-7-025-530-00	TRAVEL, TRAINING, DUES	6,000.00
10-7-025-540-00	SUPPLIES-GENERAL	2,000.00
10-7-025-571-00	UTILITIES-TELEPHONE	1,200.00
10-7-025-690-00	SPECIAL PROJECTS	99,830.00
025	RISK MANAGEMENT	186,950.00
026	MIS	
10-7-026-500-00	WAGES & SALARIES FULL TIME	248,265.00
10-7-026-500-05	SALARIES- OVERTIME	2,250.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	19,165.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	33,970.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	31,025.00
10-7-026-510-25	WORKERS COMPENSATION	5,185.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	8,000.00
10-7-026-540-00	SUPPLIES-GENERAL	5,000.00
10-7-026-542-00	SUPPLIES - CLOTHING	1,000.00
10-7-026-550-00	MSA-DP HW MTN	209,730.00
10-7-026-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	175,400.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	65,160.00
10-7-026-605-02	MSA-DP SW MTN	323,080.00
10-7-026-690-00	SPECIAL PROJECTS	75,000.00
10-7-026-750-00	LEASE- COPIERS	3,000.00
026	MIS	1,210,230.00
027	GIS	
10-7-027-500-00	WAGES & SALARIES FULLTIME	73,820.00
10-7-027-500-05	SALARIES- OVERTIME	500.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	5,685.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	10,080.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	10,000.00
10-7-027-510-25	WORKERS COMPENSATION	265.00
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
10-7-027-560-00	EQUIPMENT-CAPITALIZED	0.00
10-7-027-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	75,000.00
10-7-027-750-00	LEASE- COPIERS	15,000.00
027	GIS	204,450.00
029	ZONING	

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10-7-029-500-00 WAGES & SALARIES FULL TIME	226,077.00
10-7-029-500-05 SALARIES - OVERTIME	2,000.00
10-7-029-510-00 FICA-EMPLOYERS CONTRIB.	17,450.00
10-7-029-510-05 SC RET EMPLOYERS CONTRIB	30,930.00
10-7-029-510-15 HEALTH/LIFE INS EMPLOYERS	35,580.00
10-7-029-510-25 WORKERS COMPENSATION	6,060.00
10-7-029-530-00 TRAVEL, TRAINING, DUES	3,000.00
10-7-029-540-00 SUPPLIES-GENERAL	5,500.00
10-7-029-543-01 Supplies-Food	1,800.00
10-7-029-571-00 UTILITIES-TELEPHONE	3,750.00
10-7-029-613-00 DEMOLITION EXPENSE	80,000.00
10-7-029-670-00 ADVERTISING	6,000.00
10-7-029-750-00 LEASE- COPIERS	4,500.00
029 ZONING	422,647.00
031 BUILDING	
10-7-031-500-00 WAGES & SALARIES FULL TIME	656,055.00
10-7-031-500-05 SALARIES - OVERTIME	2,000.00
10-7-031-510-00 FICA-EMPLOYERS CONTRIB.	50,345.00
10-7-031-510-05 SC RET EMPLOYERS CONTRIB	89,230.00
10-7-031-510-15 HEALTH/LIFE INS EMPLOYERS	118,785.00
10-7-031-510-25 WORKERS COMPENSATION	17,990.00
10-7-031-530-00 TRAVEL, TRAINING, DUES	22,000.00
10-7-031-540-00 SUPPLIES-GENERAL	13,000.00
10-7-031-551-00 EQUIPMENT-GENERAL	4,000.00
10-7-031-571-00 UTILITIES-TELEPHONE	15,600.00
10-7-031-593-00 MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-031-670-00 ADVERTISING	250.00
10-7-031-750-00 LEASE- COPIERS	5,000.00
10-7-031-782-00 OVER/SHORT	0.00
031 BUILDING	1,000,755.00
032 PLANNING	
10-7-032-500-00 WAGES & SALARIES FULL TIME	306,300.00
10-7-032-500-05 SALARIES - OVERTIME	4,500.00
10-7-032-510-00 FICA-EMPLOYERS CONTRIB.	23,775.00
10-7-032-510-05 SC RET EMPLOYERS CONTRIB	42,145.00
10-7-032-510-15 HEALTH/LIFE INS EMPLOYERS	42,293.00
10-7-032-510-25 WORKERS COMPENSATION	3,260.00
10-7-032-530-00 TRAVEL, TRAINING, DUES	9,000.00
10-7-032-540-00 SUPPLIES-GENERAL	4,600.00
10-7-032-541-00 SUPPLIES-POSTAGE	4,000.00
10-7-032-543-01 SUPPLIES-FOOD	3,000.00
10-7-032-571-00 UTILITIES-TELEPHONE	4,000.00
10-7-032-600-00 CONTRACTUAL SERVICES (CS)	92,000.00
10-7-032-605-00 CS-PRINTING	1,000.00

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10-7-032-670-00 ADVERTISING	6,000.00
10-7-032-690-00 SPECIAL PROJECTS	25,000.00
10-7-032-750-00 LEASE- COPIERS	6,000.00
032 PLANNING	576,873.00
041 ASSESSOR	
10-7-041-500-00 WAGES & SALARIES FULL TIME	538,840.00
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.	42,980.00
10-7-041-510-05 SC RET EMPLOYERS CONTRIB	76,185.00
10-7-041-510-15 HEALTH/LIFE INS EMPLOYERS	83,022.00
10-7-041-510-25 WORKERS COMPENSATION	11,655.00
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	2,500.00
10-7-041-571-00 UTILITIES-TELEPHONE	8,500.00
10-7-041-593-00 MAINTENANCE-SERVICE AGREE.	30,000.00
10-7-041-600-00 CONTRACTUAL SERVICES (CS)	7,500.00
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	0.00
10-7-041-750-00 LEASE- COPIERS	3,500.00
041 ASSESSOR	849,882.00
043 AUDITOR	
10-7-043-500-00 WAGES & SALARIES FULL TIME	222,030.00
10-7-043-500-05 SALARIES- OT	500.00
10-7-043-500-10 WAGES & SALARIES PARTTIME	0.00
10-7-043-510-00 FICA-EMPLOYERS CONTRIB.	17,025.00
10-7-043-510-05 SC RET EMPLOYERS CONTRIB	30,175.00
10-7-043-510-15 HEALTH/LIFE INS EMPLOYERS	33,465.00
10-7-043-510-25 WORKERS COMPENSATION	2,175.00
10-7-043-530-00 TRAVEL, TRAINING, DUES	4,500.00
10-7-043-540-00 SUPPLIES-GENERAL	11,000.00
10-7-043-551-00 EQUIPMENT-GENERAL	2,500.00
10-7-043-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-043-600-00 CONTRACTUAL SERVICES (CS)	18,000.00
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	353,570.00
044 TREASURER	
10-7-044-500-00 WAGES & SALARIES FULL TIME	219,645.00
10-7-044-500-05 SALARIES - OVERTIME	1,500.00
10-7-044-510-00 FICA-EMPLOYERS CONTRIB.	16,918.00

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10-7-044-510-05	SC RET EMPLOYERS CONTRIB	29,990.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	24,900.00
10-7-044-510-25	WORKERS COMPENSATION	790.00
10-7-044-530-00	TRAVEL, TRAINING, DUES	2,000.00
10-7-044-540-00	SUPPLIES-GENERAL	10,000.00
10-7-044-541-00	SUPPLIES-POSTAGE	13,000.00
10-7-044-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-044-600-00	CONTRACTUAL SERVICES (CS)	15,000.00
10-7-044-605-00	CS-PRINTING	68,000.00
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	411,293.00
045	DELINQUENT TAX	
10-7-045-500-00	WAGES & SALARIES FULL TIME	140,128.00
10-7-045-500-05	SALARIES - OVERTIME	500.00
10-7-045-500-10	WAGES & SALARIES PART-TIME	400.00
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	10,790.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	19,125.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	23,570.00
10-7-045-510-25	WORKERS COMPENSATION	495.00
10-7-045-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-045-540-00	SUPPLIES-GENERAL	4,200.00
10-7-045-541-00	SUPPLIES-POSTAGE	47,500.00
10-7-045-551-00	EQUIPMENT-GENERAL	3,500.00
10-7-045-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	26,325.00
10-7-045-604-00	PROFESSIONAL SERVICES	12,000.00
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	327,903.00
051	REGISTRATION & ELECT	
10-7-051-500-00	WAGES & SALARIES FULL TIME	75,130.00
10-7-051-500-05	SALARIES- OVERTIME	3,000.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	86,500.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	12,595.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	22,325.00

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10-7-051-510-10 S.C. POLICE RET EMPLOYER	300.00
10-7-051-510-15 HEALTH/LIFE INS EMPLOYERS	16,300.00
10-7-051-510-25 WORKERS COMPENSATION	845.00
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	7,000.00
10-7-051-571-00 UTILITIES-TELEPHONE	4,500.00
10-7-051-593-00 MAINTENANCE-SERVICE AGREEMENT	36,550.00
10-7-051-600-00 CONTRACTUAL SERVICES (CS)	4,850.00
10-7-051-605-00 CS-PRINTING	5,000.00
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 & ELECT	310,995.00
060 REGISTER OF DEEDS	
10-7-060-500-00 WAGES & SALARIES FULL TIME	182,995.00
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.	14,155.00
10-7-060-510-05 SC RET EMPLOYERS CONTRIB	25,085.00
10-7-060-510-15 HEALTH/LIFE INS EMPLOYERS	29,035.00
10-7-060-510-25 WORKERS COMPENSATION	2,580.00
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	341,600.00
061 CIRCUIT COURT	
10-7-061-500-10 WAGES & SALARIES PARTTIME	28,600.00
10-7-061-510-00 FICA-EMPLOYERS CONTRIB	2,190.00
10-7-061-510-05 SC RET EMPLOYERS CONTRIB	0.00
10-7-061-510-10 S.C. POLICE RET EMPLOYER	4,645.00
10-7-061-510-25 WORKERS COMPENSATION	1,140.00
10-7-061-540-00 SUPPLIES-GENERAL	3,000.00
10-7-061-571-00 UTILITIES-TELEPHONE	3,500.00
10-7-061-600-00 CONTRACTUAL SERVICES(CS)	5,000.00
10-7-061-780-05 PDC-JURORS	35,000.00
061 CIRCUIT COURT	83,075.00
063 CLERK OF COURT	
10-7-063-500-00 WAGES & SALARIES FULL TIME	248,280.00

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10-7-063-500-05 SALARIES OVERTIME	500.00
10-7-063-510-00 FICA-EMPLOYERS CONTRIB.	19,035.00
10-7-063-510-05 SC RET EMPLOYERS CONTRIB	33,735.00
10-7-063-510-10 SC POLICE RET EMPLOYERS CO	0.00
10-7-063-510-15 HEALTH/LIFE INS EMPLOYERS	36,745.00
10-7-063-510-25 WORKERS COMPENSATION	5,605.00
10-7-063-530-00 TRAVEL, TRAINING, DUES	2,100.00
10-7-063-540-00 SUPPLIES-GENERAL	6,300.00
10-7-063-541-00 SUPPLIES POSTAGE	5,000.00
10-7-063-542-00 SUPPLIES - CLOTHING	1,000.00
10-7-063-551-00 EQUIPMENT-GENERAL	2,000.00
10-7-063-571-00 UTILITIES-TELEPHONE	11,000.00
10-7-063-593-00 MAINTENANCE-SERVICE AGREE.	500.00
10-7-063-600-00 CONTRACTUAL SERVICES (CS)	1,500.00
10-7-063-750-00 LEASE- COPIERS	2,000.00
10-7-063-781-27 BONDS - SURETY	500.00
063 CLERK OF COURT	<hr/> 375,800.00
064 FAMILY COURT	
10-7-064-500-00 WAGES & SALARIES FULL TIME	197,855.00
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.	16,170.00
10-7-064-510-05 SC RET EMPLOYERS CONTRIB	27,485.00
10-7-064-510-10 S.C. POLICE RET EMPLOYER	1,410.00
10-7-064-510-15 HEALTH/LIFE INS EMPLOYERS	35,835.00
10-7-064-510-25 WORKERS COMPENSATION	910.00
10-7-064-530-00 TRAVEL, TRAINING, DUES	2,100.00
10-7-064-540-00 SUPPLIES-GENERAL	10,000.00
10-7-064-541-00 SUPPLIES POSTAGE	15,000.00
10-7-064-571-00 UTILITIES-TELEPHONE	6,000.00
10-7-064-593-00 MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12 SP-DSS INCENTIVE	47,032.00
10-7-064-750-00 LEASE- COPIERS	2,500.00
064 FAMILY COURT	<hr/> 376,297.00
068 CORONER	
10-7-068-500-00 WAGES & SALARIES FULL TIME	179,730.00
10-7-068-500-05 SALARIES OVERTIME	0.00
10-7-068-500-10 WAGES & SALARIES PARTTIME	40,000.00
10-7-068-510-00 FICA-EMPLOYERS CONTRIB.	16,810.00
10-7-068-510-05 SC RET EMPLOYERS CONTRIB	12,080.00
10-7-068-510-10 S.C. POLICE RET EMPLOYER	14,995.00
10-7-068-510-15 HEALTH/LIFE INS EMPLOYERS	25,760.00
10-7-068-510-25 WORKERS COMPENSATION	7,600.00
10-7-068-530-00 TRAVEL, TRAINING, DUES	7,000.00

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10-7-068-540-00 SUPPLIES-GENERAL	10,000.00
10-7-068-542-00 SUPPLIES - CLOTHING	11,000.00
10-7-068-551-00 EQUIPMENT-GENERAL	6,000.00
10-7-068-571-00 UTILITIES-TELEPHONE	9,800.00
10-7-068-590-00 MAINTENANCE - VEHICLES	4,000.00
10-7-068-590-05 GASOLINE	8,000.00
10-7-068-600-00 CONTRACTUAL SERVICES (CS)	7,000.00
10-7-068-604-00 PROFESSIONAL SERVICES	3,500.00
10-7-068-604-10 PS-MEDICAL	100,000.00
10-7-068-750-00 LEASE- COPIERS	2,000.00
10-7-068-781-27 BONDS - SURETY	500.00
068 CORONER	465,775.00
069 PROBATE COURT	
10-7-069-500-00 WAGES & SALARIES FULL TIME	268,190.00
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.	21,980.00
10-7-069-510-05 SC RET EMPLOYERS CONTRIB	27,675.00
10-7-069-510-10 SC POLICE RET EMPLOYERS CO	11,285.00
10-7-069-510-15 HEALTH/LIFE INS EMPLOYERS	52,855.00
10-7-069-510-25 WORKERS COMPENSATION	1,020.00
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	4,000.00
10-7-069-571-00 UTILITIES-TELEPHONE	6,500.00
10-7-069-593-00 MAINTENANCE-SERVICE AGREE.	250.00
10-7-069-600-00 CONTRACTUAL SERVICES (CS)	13,525.00
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	452,833.00
070 MAG-COUNTYWIDE	
10-7-070-500-00 WAGES & SALARIES FULL TIME	591,185.00
10-7-070-500-05 SALARIES OVERTIME	14,000.00
10-7-070-510-00 FICA-EMPLOYERS CONTRIB.	46,300.00
10-7-070-510-05 SC RET EMPLOYERS CONTRIB	33,225.00
10-7-070-510-10 SC POLICE RET EMPLOYERS CO	51,830.00
10-7-070-510-15 HEALTH/LIFE INS EMPLOYERS	84,760.00
10-7-070-510-25 WORKERS COMPENSATION	15,155.00
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	17,850.00
10-7-070-571-00 UTILITIES-TELEPHONE	3,000.00

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10-7-070-590-00 MAINTENANCE-VEHICLES	2,000.00
10-7-070-590-05 GASOLINE	6,000.00
10-7-070-593-00 MAINTENANCE-SERVICE AGREE.	1,500.00
10-7-070-750-00 LEASE- COPIERS	3,000.00
10-7-070-780-05 PDC-JURORS	10,000.00
10-7-070-781-27 BONDS - SURETY	3,000.00
070 MAG-COUNTYWIDE	907,505.00
110 SHERIFF	
10-7-110-500-00 WAGES & SALARIES FULL TIME	4,761,435.00
10-7-110-500-05 SALARIES - OVERTIME	158,000.00
10-7-110-500-10 WAGES & SALARIES PART-TIME	39,500.00
10-7-110-510-00 FICA-EMPLOYERS CONTRIB.	379,360.00
10-7-110-510-05 SC RET EMPLOYERS CONTRIB	93,435.00
10-7-110-510-10 SC POLICE RET EMPLOYERS CO	665,280.00
10-7-110-510-15 HEALTH/LIFE INS EMPLOYERS	781,080.00
10-7-110-510-25 WORKERS COMPENSATION	167,315.00
10-7-110-530-00 TRAVEL, TRAINING, DUES	66,540.00
10-7-110-540-00 SUPPLIES-GENERAL	30,000.00
10-7-110-540-10 SUPPLIES-SEX OFF REGISTRY	1,000.00
10-7-110-542-00 SUPPLIES-CLOTHING	66,200.00
10-7-110-551-00 EQUIPMENT-GENERAL	83,200.00
10-7-110-551-30 COMMUNICATIONS	43,000.00
10-7-110-551-45 PROTECTIVE CLOTHING	18,170.00
10-7-110-551-65 LAW ENFORCEMENT	84,470.00
10-7-110-571-00 UTILITIES-TELEPHONE	107,000.00
10-7-110-581-00 RENT-BUILDING	33,766.00
10-7-110-590-00 MAINTENANCE-VEHICLES	144,800.00
10-7-110-590-05 GASOLINE	325,000.00
10-7-110-593-00 MAINTENANCE-SERVICE AGREE.	152,240.00
10-7-110-600-00 CONTRACTUAL SERVICES (CS)	8,300.00
10-7-110-604-04 PS LEGAL	55,000.00
10-7-110-670-00 ADVERTISING	2,000.00
10-7-110-690-00 SPECIAL PROJECTS	31,000.00
10-7-110-690-03 SP-CRIME PREVENTION	3,000.00
10-7-110-750-00 LEASE- COPIERS	35,000.00
10-7-110-781-26 BONDS EXPENSE	1,000.00
110 SHERIFF	8,336,091.00
111 SHER:DRUG ASSET FORF	
10-7-111-783-00 DRUG FORFEIT EXPENDITURES	0.00
111 SHER:DRUG ASSET FORF	0.00
117 SHERIFF DPT- TOWN OF KERS	
10-7-117-500-00 WAGES & SALARIES FULL TIME	317,340.00
10-7-117-500-05 SALARIES- OVERTIME	10,000.00
10-7-117-510-00 FICA-EMPLOYERS CONTRIB	25,040.00

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10-7-117-510-10 SC POLICE RET EMPLOYERS CONT	53,160.00
10-7-117-510-15 HEALTH/LIFE INS EMPLOYERS	67,265.00
10-7-117-510-25 WORKERS COMPENSATION	13,025.00
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 DPT- TOWN OF KERS	549,330.00
120 DETENTION CENTER	
10-7-120-500-00 WAGES & SALARIES FULL TIME	1,245,503.00
10-7-120-500-05 SALARIES - OVERTIME	50,000.00
10-7-120-510-00 FICA-EMPLOYERS CONTRIB.	99,105.00
10-7-120-510-10 SC POLICE RET EMPLOYERS CO	210,400.00
10-7-120-510-15 HEALTH/LIFE INS EMPLOYERS	235,460.00
10-7-120-510-25 WORKERS COMPENSATION	51,548.00
10-7-120-520-25 PERSONNEL DISEASE PREV.	9,000.00
10-7-120-530-00 TRAVEL, TRAINING, DUES	7,100.00
10-7-120-540-00 SUPPLIES-GENERAL	18,000.00
10-7-120-540-15 SUPPLIES-INMATE (COMM. COMMISSION)	30,000.00
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
10-7-120-551-00 EQUIPMENT-GENERAL	9,900.00
10-7-120-551-65 EQUIPMENT-LAW ENFORCEMENT	5,500.00
10-7-120-571-00 UTILITIES-PHONE	5,750.00
10-7-120-600-00 CONTRACTUAL SERVICES	6,000.00
10-7-120-604-10 PS-MEDICAL	216,565.00
10-7-120-690-00 SPECIAL PROJECTS	29,000.00
10-7-120-750-00 LEASE- COPIERS	3,500.00
10-7-120-781-50 DYS SERVICE CONTRACT	13,000.00
120 DETENTION CENTER	2,470,331.00
121 SCHOOL RESOURCE OFFICERS	
10-7-121-500-00 WAGES & SALARIES FULLTIME	41,310.00
10-7-121-500-05 SALARIES- OVERTIME	1,000.00
10-7-121-500-10 WAGES & SALARIES PART TIME	45,000.00
10-7-121-510-00 FICA-EMPLOYERS CONTRIB	6,680.00
10-7-121-510-05 SC RET EMPLOYERS CONTRIB	6,870.00
10-7-121-510-10 S.C. POLICE RET EMPLOYER	7,308.00
10-7-121-510-15 HEALTH/LIFE INS EMPLOYERS	11,530.00
10-7-121-510-25 WORKERS COMPENSATION	3,475.00

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121 SCHOOL RESOURCE OFFICERS	123,173.00
130 COMMUNICATIONS	
10-7-130-500-00 WAGES & SALARIES FULLTIME	1,077,837.00
10-7-130-500-05 SALARIES OVERTIME	105,000.00
10-7-130-500-10 WAGES & SALARIES PARTTIME	10,000.00
10-7-130-510-00 FICA-EMPLOYERS CONTRIB	91,635.00
10-7-130-510-05 SC RET EMPLOYERS CONTRIB	139,620.00
10-7-130-510-10 S.C. POLICE RET EMPLOYER	31,170.00
10-7-130-510-15 HEALTH/LIFE INS EMPLOYERS	188,770.00
10-7-130-510-25 WORKERS COMPENSATION	7,265.00
10-7-130-530-00 TRAVEL, TRAINING, DUES	11,400.00
10-7-130-540-00 SUPPLIES - GENERAL	17,000.00
10-7-130-540-05 SUPPLIES-RADIOS	14,000.00
10-7-130-542-00 SUPPLIES - CLOTHING	13,500.00
10-7-130-551-00 EQUIPMENT-GENERAL	60,000.00
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	59,000.00
10-7-130-593-00 MAINTENANCE-SERVICE AGREE	106,000.00
10-7-130-600-00 CONTRACTUAL SERVICES(CS)	279,000.00
10-7-130-750-00 LEASE- COPIERS	6,500.00
130 COMMUNICATIONS	2,226,897.00
140 EMERGENCY MANAGEMENT	
10-7-140-500-00 WAGES & SALARIES FULL TIME	169,785.00
10-7-140-500-05 SALARIES - OVERTIME	3,500.00
10-7-140-510-00 FICA-EMPLOYERS CONTRIB.	13,260.00
10-7-140-510-10 S.C. POLICE RET EMPLOYER	28,145.00
10-7-140-510-15 HEALTH/LIFE INS EMPLOYERS	9,900.00
10-7-140-510-25 WORKERS COMPENSATION	11,680.00
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
10-7-140-570-00 UTILITIES-GENERAL	29,800.00
10-7-140-571-00 UTILITIES-TELEPHONE	35,120.00
10-7-140-593-00 MAINTENANCE-SERVICE AGREE	10,000.00
10-7-140-600-00 CONTRACTUAL SERVICES	9,500.00
10-7-140-690-02 SP-NUCL. PLANNING	25,000.00
140 EMERGENCY MANAGEMENT	353,690.00
141 FIRE SERVICE	
10-7-141-530-00 TRAVEL, TRAINING, DUES	49,500.00
10-7-141-540-00 SUPPLIES-GENERAL	34,000.00
10-7-141-551-00 EQUIPMENT-GENERAL	163,000.00
10-7-141-551-45 EQUIPMENT-PROT. CLOTHING	55,000.00

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10-7-141-560-00 EQUIPMENT - CAPITALIZED	40,000.00
10-7-141-570-00 UTILITIES-GENERAL	164,725.00
10-7-141-590-00 MAINTENANCE-VEHICLES	130,000.00
10-7-141-590-05 GASOLINE	70,000.00
10-7-141-591-00 MAINTENANCE-GENERAL	40,000.00
10-7-141-600-00 CONTRACTUAL SERVICES (CS)	50,000.00
10-7-141-650-00 INSURANCE-GENERAL	50,000.00
10-7-141-690-00 SPECIAL PROJECTS	134,249.00
10-7-141-691-01 SP - PROMOTIONS	38,000.00
10-7-141-760-00 MATCHING FUNDS	38,000.00
141 FIRE SERVICE	<hr/> 1,056,474.00
142 Town of KERSHAW- FIRE	
10-7-142-500-00 WAGES & SALARIES FULLTIME	74,630.00
10-7-142-500-05 SALARIES OVERTIME	6,000.00
10-7-142-500-10 WAGES & SALARIES PARTTIME	15,000.00
10-7-142-510-00 FICA-EMPLOYERS CONTRIB	7,315.00
10-7-142-510-10 S.C. POLICE RET EMPLOYER	15,530.00
10-7-142-510-15 HEALTH/LIFE INS EMPLOYERS	35,075.00
10-7-142-510-25 WORKERS COMPENSATION	6,445.00
10-7-142-542-00 SUPPLIES - CLOTHING	3,000.00
10-7-142-551-00 EQUIPMENT-GENERAL	1,500.00
10-7-142-551-45 PROTECTIVE CLOTHING	2,000.00
10-7-142-571-00 UTILITIES-TELEPHONE	700.00
142 Town of KERSHAW- FIRE	<hr/> 167,195.00
144 LANC. COUNTY FIREFIGHTERS	
10-7-144-500-00 WAGES & SALARIES FULLTIME	717,688.00
10-7-144-500-05 SALARIES OVERTIME	60,000.00
10-7-144-500-10 WAGES & SALARIES PARTTIME	40,000.00
10-7-144-510-00 FICA-EMPLOYERS CONTRIB	62,553.00
10-7-144-510-05 SC RET EMPLOYERS CONTRIB	8,975.00
10-7-144-510-10 S.C. POLICE RET EMPLOYER	122,045.00
10-7-144-510-15 HEALTH/LIFE INS EMPLOYERS	119,645.00
10-7-144-510-25 WORKERS COMPENSATION	50,875.00
10-7-144-530-00 TRAVEL, TRAINING, DUES	9,000.00
10-7-144-542-00 SUPPLIES - CLOTHING	16,000.00
10-7-144-551-00 EQUIPMENT-GENERAL	15,000.00
10-7-144-590-05 GASOLINE	16,000.00
10-7-144-690-00 SPECIAL PROJECTS	163,790.00
144 LANC. COUNTY FIREFIGHTERS	<hr/> 1,401,571.00
153 LANCASTER EMS	
10-7-153-500-00 WAGES & SALARIES FULL TIME	2,437,911.00
10-7-153-500-05 SALARIES - OVERTIME	1,290,000.00
10-7-153-500-10 WAGES & SALARIES PART-TIME	120,000.00
10-7-153-510-00 FICA-EMPLOYERS CONTRIB.	294,365.00

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10-7-153-510-05	SC RET EMPLOYERS CONTRIB	521,780.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	475,210.00
10-7-153-510-25	WORKERS COMPENSATION	400,815.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	17,500.00
10-7-153-530-00	TRAVEL, TRAINING, DUES	66,950.00
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	255,000.00
10-7-153-542-00	SUPPLIES-CLOTHING	49,500.00
10-7-153-543-00	SUPPLIES-LAUNDRY	3,000.00
10-7-153-551-00	EQUIPMENT-GENERAL	30,000.00
10-7-153-551-30	COMMUNICATIONS	1,000.00
10-7-153-560-00	EQUIPMENT - CAPITALIZED	150,000.00
10-7-153-570-00	UTILITIES-GENERAL	50,000.00
10-7-153-571-00	UTILITIES-TELEPHONE	62,000.00
10-7-153-590-00	MAINTENANCE-VEHICLES	136,000.00
10-7-153-590-05	GASOLINE	130,000.00
10-7-153-591-00	MAINTENANCE-GENERAL	19,000.00
10-7-153-593-00	MAINTENANCE-SERVICE AGREE.	83,000.00
10-7-153-600-00	CONTRACTUAL SERVICES (CS)	24,810.00
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	3,000.00
153 LANCASTER EMS		6,692,341.00
202 ROADS & BRIDGES		
10-7-202-500-00	WAGES & SALARIES FULL TIME	957,010.00
10-7-202-500-05	SALARIES - OVERTIME	15,000.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	74,350.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	131,805.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	129,420.00
10-7-202-510-25	WORKERS COMPENSATION	76,940.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-202-540-00	SUPPLIES-GENERAL	10,000.00
10-7-202-542-00	SUPPLIES-CLOTHING	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	450,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	65,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	5,000.00
10-7-202-551-00	EQUIPMENT-GENERAL	5,500.00
10-7-202-560-00	EQUIPMENT - CAPITALIZED	200,000.00
10-7-202-570-00	UTILITIES-GENERAL	9,200.00
10-7-202-571-00	UTILITIES-TELEPHONE	14,800.00
10-7-202-582-00	RENT-EQUIPMENT	5,000.00

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10-7-202-590-00 MAINTENANCE-VEHICLES	220,000.00
10-7-202-590-05 GASOLINE	130,000.00
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	135,000.00
10-7-202-690-00 SPECIAL PROJECTS	50,000.00
10-7-202-750-00 LEASE- COPIERS	1,500.00
202 ROADS & BRIDGES	2,889,025.00
210 FLEET OPERATIONS	
10-7-210-500-00 WAGES & SALARIES FULL TIME	285,675.00
10-7-210-500-05 SALARIES - OVERTIME	5,000.00
10-7-210-510-00 FICA-EMPLOYERS CONTRIB.	23,005.00
10-7-210-510-05 SC RET EMPLOYERS CONTRIB	40,775.00
10-7-210-510-15 HEALTH/LIFE INS EMPLOYERS	37,866.00
10-7-210-510-25 WORKERS COMPENSATION	14,700.00
10-7-210-530-00 TRAVEL, TRAINING, DUES	5,000.00
10-7-210-540-00 SUPPLIES-GENERAL	7,800.00
10-7-210-542-00 SUPPLIES-CLOTHING	7,000.00
10-7-210-548-00 SUPPLIES-HAND TOOLS	15,000.00
10-7-210-551-00 EQUIPMENT- GENERAL	9,500.00
10-7-210-570-00 UTILITIES-GENERAL	15,500.00
10-7-210-571-00 UTILITIES-TELEPHONE	6,000.00
10-7-210-590-00 MAINTENANCE-VEHICLES	33,400.00
10-7-210-590-05 GASOLINE	42,700.00
10-7-210-593-00 MAINTENANCE- SERVICE AGREEMENT	55,000.00
10-7-210-750-00 LEASE- COPIERS	1,000.00
210 FLEET OPERATIONS	604,921.00
251 BUILDING MAINTENANCE	
10-7-251-500-00 WAGES & SALARIES FULL TIME	229,585.00
10-7-251-500-05 SALARIES - OVERTIME	10,000.00
10-7-251-500-10 WAGES & SALARIES PART-TIME	14,000.00
10-7-251-510-00 FICA-EMPLOYERS CONTRIB.	19,400.00
10-7-251-510-05 SC RET EMPLOYERS CONTRIB	34,385.00
10-7-251-510-15 HEALTH/LIFE INS EMPLOYERS	49,220.00
10-7-251-510-25 WORKERS COMPENSATION	13,445.00
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	20,000.00
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	625,000.00
10-7-251-571-00 UTILITIES-PHONES	10,000.00
10-7-251-590-00 MAINTENANCE-VEHICLES	7,000.00

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10-7-251-590-05 GASOLINE	20,000.00
10-7-251-593-00 MAINTENANCE-SERVICE AGREEMENTS	136,000.00
10-7-251-594-00 MAINTENANCE-BLDG & GROUNDS	155,000.00
10-7-251-600-00 CONTRACTUAL SERVICES (CS)	965,000.00
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	2,353,735.00
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
10-7-310-510-15 HEALTH/LIFE INS EMPLOYERS	4,945.00
10-7-310-510-25 WORKERS COMPENSATION	800.00
10-7-310-600-00 CONTRACTUAL SERVICES (CS)	34,505.00
310 LANDFILL-SOLID WASTE	56,398.00
312 SOLID WASTE COLLECT	
10-7-312-500-00 WAGES & SALARIES FULL TIME	316,910.00
10-7-312-500-05 SALARIES - OVERTIME	23,000.00
10-7-312-500-10 WAGES & SALARIES PART-TIME	250,000.00
10-7-312-510-00 FICA-EMPLOYERS CONTRIB.	44,825.00
10-7-312-510-05 SC RET EMPLOYERS CONTRIB	45,450.00
10-7-312-510-10 S.C. POLICE RET EMPLOYER	0.00
10-7-312-510-15 HEALTH/LIFE INS EMPLOYERS	80,620.00
10-7-312-510-25 WORKERS COMPENSATION	49,649.00
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	7,500.00
10-7-312-590-00 MAINTENANCE-VEHICLES	75,000.00
10-7-312-590-05 GASOLINE	100,000.00
10-7-312-591-00 MAINTENANCE-GENERAL	1,000.00
10-7-312-600-00 CONTRACTUAL SERVICES (CS)	75,000.00
10-7-312-612-00 CS - DISPOSAL CONTRACT	1,480,000.00
10-7-312-670-00 ADVERTISING	3,000.00
10-7-312-740-30 CP-LAND/BLDG ACQUISITION	75,000.00
312 SOLID WASTE COLLECT	2,670,204.00
318 ANIMAL SHELTER	
10-7-318-500-00 WAGES & SALARIES FULL TIME	106,590.00
10-7-318-500-05 SALARIES - OVERTIME	6,500.00
10-7-318-500-10 WAGES & SALARIES PART-TIME	0.00
10-7-318-510-00 FICA-EMPLOYERS CONTRIB.	8,650.00
10-7-318-510-05 SC RET EMPLOYERS CONTRIB	15,335.00
10-7-318-510-15 HEALTH/LIFE INS EMPLOYERS	18,820.00

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10-7-318-510-25 WORKERS COMPENSATION	1,235.00
10-7-318-530-00 TRAVEL, TRAINING, DUES	3,500.00
10-7-318-540-00 SUPPLIES-GENERAL	11,000.00
10-7-318-541-10 SUPPLIES-MEDICAL	9,000.00
10-7-318-542-00 SUPPLIES-CLOTHING	2,000.00
10-7-318-547-00 SUPPLIES-ANIMAL FOOD	3,000.00
10-7-318-570-00 UTILITIES-GENERAL	17,000.00
10-7-318-571-00 UTILITIES-TELEPHONE	6,000.00
10-7-318-590-00 MAINTENANCE-VEHICLES	1,000.00
10-7-318-590-05 GASOLINE	2,000.00
10-7-318-600-00 CONTRACTUAL SERVICES (CS)	164,000.00
318 ANIMAL SHELTER	<hr/> 375,630.00
330 HEALTH SERVICES	
10-7-330-540-00 SUPPLIES-GENERAL	3,700.00
10-7-330-570-00 UTILITIES-GENERAL	42,000.00
10-7-330-600-00 CONTRACTUAL SERVICES (CS)	36,900.00
330 HEALTH SERVICES	<hr/> 82,600.00
601 DEPT. OF SOCIAL SERVICES	
10-7-601-570-00 UTILITIES-GENERAL	29,721.00
10-7-601-600-00 CONTRACTUAL SERVICES (CS)	34,489.00
601 DEPT. OF SOCIAL SERVICES	<hr/> 64,210.00
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	<hr/> 58,330.00
610 VETERANS AFFAIRS	
10-7-610-500-00 WAGES & SALARIES FULL TIME	123,910.00
10-7-610-500-05 SALARIES OVERTIME	1,000.00
10-7-610-510-00 FICA-EMPLOYERS CONTRIB.	9,555.00
10-7-610-510-05 SC RET EMPLOYERS CONTRIB	16,940.00
10-7-610-510-15 HEALTH/LIFE INS EMPLOYERS	21,490.00
10-7-610-510-25 WORKERS COMPENSATION	445.00
10-7-610-530-00 TRAVEL, TRAINING, DUES	6,500.00
10-7-610-540-00 SUPPLIES-GENERAL	5,000.00
10-7-610-571-00 UTILITIES-TELEPHONE	5,250.00
10-7-610-593-00 MAINTENANCE-SERVICE AGREEMENT	1,800.00
10-7-610-650-01 INSURANCE- OTHER	600.00
10-7-610-690-00 SPECIAL PROJECTS - DONATIONS	2,000.00
10-7-610-750-00 LEASE- COPIERS	2,500.00
610 VETERANS AFFAIRS	<hr/> 196,990.00
840 LIBRARY	
10-7-840-500-00 WAGES & SALARIES FULLTIME	539,240.00

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10-7-840-500-05 SALARIES OVERTIME	500.00
10-7-840-500-10 WAGES & SALARIES PARTTIME	103,000.00
10-7-840-510-00 FICA-EMPLOYERS CONTRIB	49,170.00
10-7-840-510-05 SC RET EMPLOYERS CONTRIB	87,155.00
10-7-840-510-15 HEALTH/LIFE INS EMPLOYERS	116,000.00
10-7-840-510-25 WORKERS COMPENSATION	10,500.00
10-7-840-530-00 TRAVEL, TRAINING, DUES	4,000.00
10-7-840-540-00 SUPPLIES - GENERAL	19,620.00
10-7-840-541-05 SUPPLIES-BOOKS	69,095.00
10-7-840-541-06 SUPPLIES - PERIODICALS	0.00
10-7-840-541-07 SUPPLIES - OUTREACH	0.00
10-7-840-541-08 SUPPLIES - AV MATERIALS	6,000.00
10-7-840-541-09 SUPPLIES - SCLENDS	38,800.00
10-7-840-541-11 SUPPLIES - OVERDRIVE	18,000.00
10-7-840-541-12 SUPPLIES-BOOKS DW FRIENDS	0.00
10-7-840-551-00 EQUIPMENT-GENERAL LANCASTER	7,500.00
10-7-840-551-80 EQUIPMENT GEN. DEL WEBB	0.00
10-7-840-570-00 UTILITIES - GENERAL LANCASTER	50,000.00
10-7-840-571-00 TELEPHONE - LANCASTER	10,000.00
10-7-840-590-00 MAINTENANCE - VEHICLES	3,000.00
10-7-840-590-05 GASOLINE	3,000.00
10-7-840-594-00 BUILDING MAINT. LANCASTER	32,000.00
10-7-840-594-10 BUILDING MAINT. DEL WEBB	0.00
10-7-840-600-05 F.O.D.W. BOOK SALES COMMISSION	0.00
10-7-840-781-00 MISCELLANEOUS EXPENSE	3,500.00
10-7-840-781-40 CHILDRENS SERV LANC & KER	2,500.00
10-7-840-781-41 CHILDRENS SERV DEL WEBB	2,500.00
10-7-840-781-45 TEEN PROG. LANC & KERSHAW	1,200.00
10-7-840-781-46 TEEN PROG. DEL WEBB	1,200.00
10-7-840-781-80 SUMMER READING LANC&KERSH	6,000.00
10-7-840-781-81 SUMMER READING DEL WEBB	6,500.00
10-7-840-782-00 OVER/SHORT	0.00
840 LIBRARY	1,189,980.00
999 LEASE	
10-7-999-771-16 LEASE PMTS-ENERGY MGT PRO	172,089.00
999 LEASE	172,089.00
TOTAL EXPENDITURE	49,836,474.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	-1,699,596.00
OTHER FINANCING SOURCE:	
011 COUNTY COUNCIL	
10-8-011-801-03 TRANSFER FROM OTHER FD	78,715.00

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10-8-011-810-02 FUND BALANCE- ASSIGNED	3,004,181.00
10-8-011-820-00 SALE OF CAPITAL ASSETS	0.00
011 COUNTY COUNCIL	<u>3,082,896.00</u>
TOTAL OTHER FINANCING SOURCE	<u>3,082,896.00</u>
OTHER FINANCING USE:	
011 COUNTY COUNCIL	
10-9-011-950-05 TRANSFER TO OTHER FUNDS	68,581.00
10-9-011-961-00 FUND BALANCE-UNDESIGNATED	78,715.00
011 COUNTY COUNCIL	<u>147,296.00</u>
012 COUNCIL TRANSFERS	
10-9-012-950-15 TRANSFER-RECREATION	1,169,004.00
10-9-012-950-20 TRANSFER-AIRPORT	67,000.00
012 COUNCIL TRANSFERS	<u>1,236,004.00</u>
TOTAL OTHER FINANCING USE	<u>1,383,300.00</u>
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	<u>0.00</u>

11 CAPITAL IMPROVEMENT FUND

REVENUE:

011 COUNTY COUNCIL	
11-4-011-400-00 CUR. AD VALOREM TAX - EQUIP FUND	1,472,832.00
11-4-011-400-05 VEHICLE TAX - EQUIP. FUND	150,000.00
11-4-011-400-10 MOBILE HOME TAXES	0.00
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	60,000.00
11-4-011-410-00 DELINQ. TAX - EQUIP. FUND	45,000.00
11-4-011-410-05 ROLLBACK TAX - DELINQ	0.00
11-4-011-410-10 PENALTIES - DELINQ TAX	8,000.00
11-4-011-417-00 STATE REIMB-HOMESTEAD TAX	80,000.00
11-4-011-417-15 STATE REIMB-MANUF EXEMPT	2,500.00
11-4-011-417-16 MANUF EXPEMPT FIL - STATE	4,500.00
011 COUNTY COUNCIL	<u>1,826,832.00</u>
TOTAL REVENUE	<u>1,826,832.00</u>

EXPENDITURE:

110 SHERIFF	
11-7-110-560-00 EQUIPMENT - CAPITALIZED	500,000.00
110 SHERIFF	<u>500,000.00</u>
141 FIRE SERVICE	
11-7-141-560-00 EQUIPMENT - CAPITALIZED	65,000.00

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141 FIRE SERVICE	65,000.00
153 LANCASTER EMS	
11-7-153-560-00 EQUIPMENT - CAPITALIZED	550,000.00
153 LANCASTER EMS	550,000.00
202 ROADS & BRIDGES	
11-7-202-560-00 EQUIPMENT - CAPITALIZED	250,000.00
202 ROADS & BRIDGES	250,000.00
210 FLEET OPERATIONS	
11-7-210-560-00 EQUIPMENT - CAPITALIZED	271,832.00
210 FLEET OPERATIONS	271,832.00
312 SOLID WASTE COLLECT	
11-7-312-560-00 EQUIPMENT - CAPITALIZED	190,000.00
312 SOLID WASTE COLLECT	190,000.00
TOTAL EXPENDITURE	1,826,832.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	0.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

12 COURT MANDATED SECURITY

REVENUE:

011 COUNTY COUNCIL	
12-4-011-400-00 AD VALOREM TAXES - CURRENT	1,062,195.00
12-4-011-400-05 VEHICLE TAXES - COUNTY	145,000.00
12-4-011-400-10 MOBILE HOME TAXES	0.00
12-4-011-400-15 ROLLBACK TAXES - CURRENT	1,000.00
12-4-011-400-20 PENALTIES - CURRENT TAXES	2,500.00
12-4-011-400-75 FEE IN LIEU OF TX-CURRENT	55,000.00
12-4-011-410-00 AD VALOREM TAX - DELINQUENT	35,000.00
12-4-011-410-05 ROLLBACK TAX - DELINQ	0.00
12-4-011-410-10 PENALTIES - DELINQ TAX	6,000.00
12-4-011-417-00 STATE REIMB-HOMESTEAD TAX	60,000.00
12-4-011-417-15 STATE REIMB-MANUF EXEMPT	2,000.00
12-4-011-417-16 MANUF EXPEMPT FIL - STATE	2,000.00
12-4-011-419-00 MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	1,000.00
011 COUNTY COUNCIL	1,371,695.00
TOTAL REVENUE	1,371,695.00

EXPENDITURE:

110 SHERIFF

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12-7-110-500-00 WAGES & SALARIES FULLTIME	790,000.00
12-7-110-500-05 SALARIES - OVERTIME	20,000.00
12-7-110-510-00 FICA-EMPLOYERS CONTRIB	61,900.00
12-7-110-510-05 SC RET EMPLOYERS CONTRIB	0.00
12-7-110-510-10 S.C. POLICE RET EMPLOYER	132,000.00
12-7-110-510-15 HEALTH/LIFE INS EMPLOYERS	147,650.00
12-7-110-510-25 WORKERS COMPENSATION	32,240.00
12-7-110-530-00 TRAVEL, TRAINING, DUES	7,000.00
12-7-110-540-00 SUPPLIES - GENERAL	5,000.00
12-7-110-542-00 SUPPLIES - CLOTHING	7,080.00
12-7-110-551-30 EQUIPMENT-COMMUNICATIONS	10,000.00
12-7-110-551-45 PROTECTIVE CLOTHING	2,500.00
12-7-110-551-65 EQUIPMENT-LAW ENFORCEMENT	8,325.00
12-7-110-560-00 EQUIPMENT - CAPITALIZED	35,500.00
12-7-110-590-00 MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05 GASOLINE	40,000.00
12-7-110-593-00 MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00 CONTRACTUAL SERVICES(CS)	52,500.00
110 SHERIFF	1,371,695.00
TOTAL EXPENDITURE	1,371,695.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	0.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

13 VICTIMS SERVICES FUND

REVENUE:

116 VICTIMS ASSISTANCE	
13-4-116-462-05 ASSESS - CRIME VICTIMS	35,000.00
13-4-116-462-15 CONVICTION SURCHARGE	41,000.00
13-4-116-462-35 VICTIMS-OTHER ENTITY COLLECTIONS	2,000.00
116 VICTIMS ASSISTANCE	78,000.00
TOTAL REVENUE	78,000.00

EXPENDITURE:

116 VICTIMS ASSISTANCE	
13-7-116-500-00 WAGES & SALARIES FULL TIME	44,195.00
13-7-116-500-05 SALARIES-OVERTIME	500.00
13-7-116-510-00 FICA-EMPLOYERS CONTRIB	3,380.00
13-7-116-510-05 SC RET EMPLOYERS CONTRIB	5,995.00
13-7-116-510-15 HEALTH/LIFE INS EMPLOYERS	11,435.00

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13-7-116-510-25	WORKERS COMPENSATION	1,305.00
13-7-116-530-00	TRAVEL, TRAINING, DUES	1,000.00
13-7-116-540-00	SUPPLIES-GENERAL	500.00
13-7-116-590-00	MAINTENANCE - VEHICLES	1,690.00
13-7-116-590-05	GASOLINE	3,000.00
13-7-116-690-00	SPECIAL PROJECTS	20,000.00
116	VICTIMS ASSISTANCE	93,000.00
	TOTAL EXPENDITURE	93,000.00
	EXCESS OF REVENUE	
	BEFORE TRANSFERS	-15,000.00
OTHER FINANCING SOURCE:		
116	VICTIMS ASSISTANCE	
13-8-116-801-01	TRANSFER FROM GEN FUND	15,000.00
116	VICTIMS ASSISTANCE	15,000.00
	TOTAL OTHER FINANCING SOURCE	15,000.00
	EXCESS OF REVENUE	
	AFTER TRANSFERS	0.00

15 E-911 FUND

REVENUE:

034 E-911		
15-4-034-423-00	E-911 TARIFF	195,000.00
15-4-034-423-05	E-911 CMRS SURCHARGE	100,000.00
15-4-034-435-05	STATE - E911COST REIMB.	303,945.00
034 E-911		598,945.00
	TOTAL REVENUE	598,945.00

EXPENDITURE:

034 E-911		
15-7-034-500-00	WAGES & SALARIES FULL TIME	82,000.00
15-7-034-500-05	SALARIES- OVERTIME	1,000.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	6,310.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	10,815.00
15-7-034-510-10	S.C. POLICE RET EMPLOYER	0.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	8,700.00
15-7-034-510-25	WORKERS COMPENSATION	2,120.00
15-7-034-530-00	TRAVEL, TRAINING, & DUES	19,000.00
15-7-034-540-00	SUPPLIES-GENERAL	9,500.00
15-7-034-551-00	EQUIPMENT- GENERAL	6,000.00
15-7-034-560-00	EQUIPMENT - CAPITALIZED	85,000.00

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15-7-034-571-00 UTILITIES- TELEPHONE	18,000.00
15-7-034-582-00 E-911 TRUNK LINES	160,000.00
15-7-034-590-00 MAINTENANCE- VEHICLES	1,500.00
15-7-034-590-05 GASOLINE	2,000.00
15-7-034-593-00 MAINTENANCE-SERVICE AGREE	173,000.00
15-7-034-600-00 CONTRACTUAL SERVICES(CS)	12,000.00
15-7-034-605-00 CS- PRINTING	1,000.00
15-7-034-670-00 ADVERTISING	1,000.00
034 E-911	598,945.00
TOTAL EXPENDITURE	598,945.00
EXCESS OF REVENUE	
BEFORE TRANSFERS	0.00
EXCESS OF REVENUE	
AFTER TRANSFERS	0.00
16 DEVELOPMENT AGREEMENTS FUND	
EXPENDITURE:	
190 PUBLIC SAFETY	
16-7-190-551-65 LAW ENFORCEMENT	102,000.00
190 PUBLIC SAFETY	102,000.00
TOTAL EXPENDITURE	102,000.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	-102,000.00
OTHER FINANCING SOURCE:	
190 PUBLIC SAFETY	
16-8-190-810-01 FUND BALANCE - RESERVED	302,000.00
190 PUBLIC SAFETY	302,000.00
TOTAL OTHER FINANCING SOURCE	302,000.00
OTHER FINANCING USE:	
190 PUBLIC SAFETY	
16-9-190-950-05 TRANSFER TO OTHER FUNDS	200,000.00
190 PUBLIC SAFETY	200,000.00
TOTAL OTHER FINANCING USE	200,000.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

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17 HOSPITALITY TAX FUND

REVENUE:

011 COUNTY COUNCIL	
17-4-011-425-00 LOCAL HOSPITALITY TAX REV	950,000.00
011 COUNTY COUNCIL	<u>950,000.00</u>
TOTAL REVENUE	<u>950,000.00</u>

EXPENDITURE:

011 COUNTY COUNCIL	
17-7-011-600-00 CONTRACTUAL SERVICES(CS)	50,000.00
17-7-011-690-00 SPECIAL PROJECTS	150,000.00
011 COUNTY COUNCIL	<u>200,000.00</u>
TOTAL EXPENDITURE	<u>200,000.00</u>
EXCESS OF REVENUE	
BEFORE TRANSFERS	<u>750,000.00</u>

OTHER FINANCING USE:

011 COUNTY COUNCIL	
17-9-011-961-00 FUND BALANCE-UNDESIGNATED	750,000.00
011 COUNTY COUNCIL	<u>750,000.00</u>
TOTAL OTHER FINANCING USE	<u>750,000.00</u>
EXCESS OF REVENUE	
AFTER TRANSFERS	<u>0.00</u>

18 STATE ACCOMMODATIONS TAX FUND

REVENUE:

011 COUNTY COUNCIL	
18-4-011-434-20 STATE ACCOMMODATIONS TAX	54,000.00
011 COUNTY COUNCIL	<u>54,000.00</u>
TOTAL REVENUE	<u>54,000.00</u>

EXPENDITURE:

011 COUNTY COUNCIL	
18-7-011-690-00 SPECIAL PROJECTS	81,131.00
011 COUNTY COUNCIL	<u>81,131.00</u>
TOTAL EXPENDITURE	<u>81,131.00</u>
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	<u>-27,131.00</u>

OTHER FINANCING SOURCE:

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011 COUNTY COUNCIL	
18-8-011-801-01 TRANSFER FROM GENERAL FUND	53,581.00
011 COUNTY COUNCIL	<u>53,581.00</u>
TOTAL OTHER FINANCING SOURCE	<u>53,581.00</u>
OTHER FINANCING USE:	
011 COUNTY COUNCIL	
18-9-011-950-05 TRANSFER TO OTHER FD	26,450.00
011 COUNTY COUNCIL	<u>26,450.00</u>
TOTAL OTHER FINANCING USE	<u>26,450.00</u>
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	<u>0.00</u>
	<u><u>0.00</u></u>
20 LANC CTY TRANSP COMM FUND	
REVENUE:	
206 CTY TRANSPORT COMM	
20-4-206-434-25 STATE GASOLINE TAX APPROPRIATION	950,000.00
20-4-206-434-30 STATE C FUNDS-RD. IMPR.	1,275,000.00
206 CTY TRANSPORT COMM	<u>2,225,000.00</u>
TOTAL REVENUE	<u>2,225,000.00</u>
EXPENDITURE:	
206 CTY TRANSPORT COMM	
20-7-206-600-00 CONTRACTUAL SERVICES (CS)	150,000.00
20-7-206-600-02 CS-COUNTY PAVING	700,000.00
20-7-206-600-03 CS-STATE	2,000,000.00
206 CTY TRANSPORT COMM	<u>2,850,000.00</u>
TOTAL EXPENDITURE	<u>2,850,000.00</u>
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	<u>-625,000.00</u>
OTHER FINANCING SOURCE:	
206 CTY TRANSPORT COMM	
20-8-206-810-04 FUND BALANCE-UNASSIGNED	625,000.00
206 CTY TRANSPORT COMM	<u>625,000.00</u>
TOTAL OTHER FINANCING SOURCE	<u>625,000.00</u>
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	<u>0.00</u>
	<u><u>0.00</u></u>

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22 INDIAN LAND FIRE PROT. DISTRICT

REVENUE:

917 INDIAN LAND FIRE DISTRICT

22-4-917-453-00 FIRE DISTRICT FEE	579,438.00
22-4-917-460-00 PENALTY - FIRE FEE	0.00

917 INDIAN LAND FIRE DISTRICT	579,438.00
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TOTAL REVENUE	579,438.00
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EXPENDITURE:

917 INDIAN LAND FIRE DISTRICT

22-7-917-500-00 WAGES & SALARIES FULLTIME	192,615.00
22-7-917-500-05 SALARIES-OVERTIME	30,000.00
22-7-917-500-10 WAGES & SALARIES PARTTIME	15,000.00
22-7-917-510-00 FICA-EMPLOYERS CONTRIB	18,178.00
22-7-917-510-10 S.C. POLICE RET EMPLOYER	36,200.00
22-7-917-510-15 HEALTH/LIFE INS EMPLOYERS	56,900.00
22-7-917-510-25 WORKERS COMPENSATION	14,620.00
22-7-917-520-25 PERSONNEL DISEASE PREV.	600.00
22-7-917-530-00 TRAVEL , TRAINING, DUES	25,000.00
22-7-917-540-00 SUPPLIES - GENERAL	8,000.00
22-7-917-542-00 SUPPLIES - CLOTHING	8,500.00
22-7-917-551-00 EQUIPMENT-GENERAL	45,000.00
22-7-917-551-30 COMMUNICATIONS	10,000.00
22-7-917-570-00 UTILITIES - GENERAL	4,000.00
22-7-917-571-00 UTILITIES-TELEPHONE	4,000.00
22-7-917-590-00 MAINTENANCE - VEHICLES	4,500.00
22-7-917-590-05 GASOLINE	4,000.00
22-7-917-591-00 MAINTENANCE - GENERAL	9,000.00
22-7-917-593-00 MAINTENANCE-SERVICE AGREE	10,000.00
22-7-917-600-00 CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00 INSURANCE - GENERAL	10,000.00
22-7-917-690-00 SPECIAL PROJECTS	50,000.00
22-7-917-771-00 DS - LEASE PURCHASE	47,325.00

917 INDIAN LAND FIRE DISTRICT	604,438.00
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TOTAL EXPENDITURE	604,438.00
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DEFICIENCY OF REVENUE

BEFORE TRANSFERS	-25,000.00
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OTHER FINANCING SOURCE:

917 INDIAN LAND FIRE DISTRICT

22-8-917-801-03 TRANSFER FROM OTHER FD	100,000.00
22-8-917-810-05 FUND BALANCE - COMMITTED	25,000.00

917 INDIAN LAND FIRE DISTRICT	125,000.00
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TOTAL OTHER FINANCING SOURCE	125,000.00
OTHER FINANCING USE:	
917 INDIAN LAND FIRE DISTRICT	
22-9-917-961-00 FUND BALANCE- APPROPRIATED	100,000.00
917 INDIAN LAND FIRE DISTRICT	100,000.00
TOTAL OTHER FINANCING USE	100,000.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

26 SUNDAY ALCOHOL SALES PERMITS

REVENUE:

011 COUNTY COUNCIL	
26-4-011-434-18 STATE SUNDAY ALCOHOL PERMITS	7,000.00
011 COUNTY COUNCIL	7,000.00
TOTAL REVENUE	7,000.00

EXPENDITURE:

011 COUNTY COUNCIL	
26-7-011-690-00 SPECIAL PROJECTS	7,000.00
011 COUNTY COUNCIL	7,000.00
TOTAL EXPENDITURE	7,000.00

DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	0.00

DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

29 LOCAL ACCOMMODATIONS TAX FUND

REVENUE:

011 COUNTY COUNCIL	
29-4-011-421-00 LOCAL ACCOM. TAX REVENUE	55,000.00
011 COUNTY COUNCIL	55,000.00
TOTAL REVENUE	55,000.00

EXPENDITURE:

011 COUNTY COUNCIL	
29-7-011-540-00 SUPPLIES - GENERAL	4,000.00
29-7-011-690-00 SPECIAL PROJECTS	35,000.00
011 COUNTY COUNCIL	39,000.00

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014 DIRECT ASSISTANCE	
29-7-014-625-56 DA- LANCASTER PERFORMING ARTS	16,000.00
014 DIRECT ASSISTANCE	<u>16,000.00</u>
TOTAL EXPENDITURE	<u>55,000.00</u>
EXCESS OF REVENUE	
BEFORE TRANSFERS	<u>0.00</u>
EXCESS OF REVENUE	
AFTER TRANSFERS	<u>0.00</u>
	<u><u>0.00</u></u>

30 DEBT SERVICE FUND

REVENUE:

016 COUNTY DEBT	
30-4-016-400-00 AD VALOREM TAXES - CURRENT	2,100,735.00
30-4-016-400-05 VEHICLE TAXES - COUNTY	250,000.00
30-4-016-400-10 MOBILE HOME TAXES	0.00
30-4-016-400-15 ROLLBACK TAX - CURRENT	500.00
30-4-016-400-20 PENALTIES - CURRENT TAXES	5,000.00
30-4-016-400-75 FEE IN LIEU OF TX-CURRENT	80,000.00
30-4-016-410-00 AD VALOREM TAX-DELINQUENT	105,000.00
30-4-016-410-05 ROLLBACK TAX - DELINQUENT	0.00
30-4-016-410-10 PENALTIES - DELINQUENT TAX	12,000.00
30-4-016-417-00 HOMESTEAD TAX-STATE REIMB.	115,000.00
30-4-016-417-05 INVENTORY TAX-STATE REIMB.	11,716.00
30-4-016-417-15 STATE REIMB-MANUF EXEMPT	9,500.00
30-4-016-417-16 MANUF EXPEMPT FIL - STATE	1,000.00
30-4-016-417-20 MOTOR CARRIER IRP	0.00
30-4-016-419-00 MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	2,000.00
30-4-016-480-05 INTEREST INCOME	700.00
016 COUNTY DEBT	<u>2,693,151.00</u>
TOTAL REVENUE	<u>2,693,151.00</u>

EXPENDITURE:

016 COUNTY DEBT	
30-7-016-770-00 DS PRINCIPAL - GENERAL	2,084,493.00
30-7-016-770-05 DS FEES	5,000.00
30-7-016-770-10 DS INTEREST - GENERAL	672,893.00
016 COUNTY DEBT	<u>2,762,386.00</u>
892 2015A GO BOND (CPST 2)	
30-7-892-770-00 DS PRINCIPAL - GENERAL	2,975,000.00
30-7-892-770-10 DS INTEREST - GENERAL	787,300.00
892 2015A GO BOND (CPST 2)	<u>3,762,300.00</u>

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TOTAL EXPENDITURE	6,524,686.00
EXCESS OF REVENUE	
BEFORE TRANSFERS	-3,831,535.00
OTHER FINANCING SOURCE:	
016 COUNTY DEBT	
30-8-016-810-05 FUND BALANCE - COMMITTED	812,059.00
016 COUNTY DEBT	812,059.00
892 2015A GO BOND (CPST 2)	
30-8-892-801-03 TRANSFER FROM CPST 2 (61)	3,019,476.00
892 2015A GO BOND (CPST 2)	3,019,476.00
TOTAL OTHER FINANCING SOURCE	3,831,535.00
EXCESS OF REVENUE	
AFTER TRANSFERS	0.00

45 RECREATION FUND

REVENUE:

810 RECREATION,PROJECTS	
45-4-810-436-40 FEES - LANCASTER	97,778.00
45-4-810-436-41 FEES - KERSHAW	5,325.00
45-4-810-436-43 FEES - HEATH SPRINGS	4,000.00
810 RECREATION,PROJECTS	107,103.00
815 RECREATION,PROGRAMS	
45-4-815-451-00 PROGRAM REV. RECREATION	1,248,949.00
815 RECREATION,PROGRAMS	1,248,949.00
TOTAL REVENUE	1,356,052.00

EXPENDITURE:

801 RECREATION-OPERATION	
45-7-801-500-00 WAGES & SALARIES FULL TIME	574,030.00
45-7-801-500-05 SALARIES - OVERTIME	0.00
45-7-801-500-10 WAGES & SALARIES PART-TIME	30,000.00
45-7-801-500-15 WAGES & SAL. P/T - OTHER	35,000.00
45-7-801-510-00 FICA-EMPLOYERS CONTRIB.	47,793.00
45-7-801-510-05 SC RET EMPLOYERS CONTRIB	84,715.00
45-7-801-510-15 HEALTH/LIFE INS EMPLOYERS	95,531.00
45-7-801-510-25 WORKERS COMPENSATION	29,380.00
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.	50,000.00
45-7-801-570-00 UTILITIES-GENERAL	198,000.00

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45-7-801-590-00 MAINTENANCE-VEHICLES	16,000.00
45-7-801-590-05 GASOLINE	40,000.00
45-7-801-591-00 MAINTENANCE-GENERAL	10,000.00
45-7-801-594-00 BUILDING RENOVATIONS	15,750.00
45-7-801-594-05 MAINT-BUILDING CLEANING	3,000.00
45-7-801-595-00 MAINTENANCE-PARKS	20,000.00
45-7-801-670-00 ADVERTISING	4,750.00
45-7-801-690-00 SPECIAL PROJECTS	64,725.00
45-7-801-750-00 LEASE- COPIERS	3,600.00
45-7-801-780-10 PDC-OTHER	16,250.00
801 RECREATION-OPERATION	<u>1,377,524.00</u>
810 RECREATION,PROJECTS	
45-7-810-551-00 EQUIPMENT - GENERAL	53,551.00
45-7-810-560-00 EQUIPMENT - CAPITALIZED	0.00
45-7-810-781-72 CNT - SPECIAL	53,551.00
810 RECREATION,PROJECTS	<u>107,102.00</u>
815 RECREATION,PROGRAMS	
45-7-815-500-05 SALARIES- OVERTIME	0.00
45-7-815-500-10 WAGES & SALARIES PART-TIME	532,210.00
45-7-815-510-00 FICA-EMPLOYERS CONTRIB.	40,715.00
45-7-815-510-05 SC RET EMPLOYERS CONTRIB	7,000.00
45-7-815-510-25 WORKERS COMPENSATION	25,035.00
45-7-815-700-55 PROGRAM EXP. RECREATION	474,696.00
45-7-815-782-00 OVER/SHORT	0.00
815 RECREATION,PROGRAMS	<u>1,079,656.00</u>
TOTAL EXPENDITURE	<u>2,564,282.00</u>
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	<u>-1,208,230.00</u>
OTHER FINANCING SOURCE:	
801 RECREATION-OPERATION	
45-8-801-801-01 TRANSFER FROM GENERAL FUND	1,169,005.00
801 RECREATION-OPERATION	<u>1,169,005.00</u>
810 RECREATION,PROJECTS	
45-8-810-810-01 FUND BALANCE - RESERVED	39,225.00
810 RECREATION,PROJECTS	<u>39,225.00</u>
TOTAL OTHER FINANCING SOURCE	<u>1,208,230.00</u>
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	<u><u>0.00</u></u>

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47 AIRPORT FUND

REVENUE:

215 LANC CTY AIRPORT	
47-4-215-459-15 SALES- FUEL	116,000.00
47-4-215-490-60 RENTS - GENERAL	49,233.00
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215 LANC CTY AIRPORT	165,233.00
223 FAA 3-45-0034-016-2012 GR	
47-4-223-430-00 STATE GRANTS	0.00
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223 FAA 3-45-0034-016-2012 GR	0.00
224 GRANT WILDLIFE FENCING PR	
47-4-224-430-00 STATE GRANTS	0.00
	<hr/>
224 GRANT WILDLIFE FENCING PR	0.00
225 AIRCRAFT PARKING APRON EX	
47-4-225-430-00 STATE GRANTS	0.00
47-4-225-437-00 FEDERAL GRANT	0.00
	<hr/>
225 AIRCRAFT PARKING APRON EX	0.00
226 FAA 3-45-0034-019-2017 GR	
47-4-226-430-00 STATE GRANTS	0.00
47-4-226-437-00 FEDERAL GRANT	0.00
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226 FAA 3-45-0034-019-2017 GR	0.00
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TOTAL REVENUE	165,233.00

EXPENDITURE:

215 LANC CTY AIRPORT	
47-7-215-500-00 WAGES & SALARIES FULLTIME	42,856.00
47-7-215-500-10 WAGES & SALARIES PARTTIME	10,500.00
47-7-215-510-00 FICA-EMPLOYERS CONTRIB	4,082.00
47-7-215-510-05 SC RET EMPLOYERS CONTRIB	5,812.00
47-7-215-510-15 HEALTH/LIFE INS EMPLOYERS	285.00
47-7-215-510-25 WORKERS COMPENSATION	1,000.00
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	40,000.00
47-7-215-571-00 UTILITIES-TELEPHONE	1,300.00
47-7-215-590-00 MAINTENANCE - VEHICLES	1,000.00
47-7-215-590-05 GASOLINE	89,850.00
47-7-215-593-00 MAINTENANCE-SERVICE AGREE.	5,298.00
47-7-215-594-00 MAINTENANCE-BLDG & GROUNDS	3,500.00
47-7-215-600-00 CONTRACTUAL SERVICES (CS)	5,000.00
47-7-215-650-00 INSURANCE-GENERAL	14,700.00
47-7-215-670-00 ADVERTISING	1,050.00
47-7-215-750-00 LEASE- COPIERS	1,300.00
47-7-215-781-00 MISCELLANEOUS EXPENSE	0.00

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47-7-215-781-73 LICESNSES/PERMITS/FEES	700.00
215 LANC CTY AIRPORT	232,233.00
224 GRANT WILDLIFE FENCING PR	
47-7-224-600-00 CONTRACTUAL SERVICES(CS)	0.00
225 AIRCRAFT PARKING APRON EX	
47-7-225-600-00 CONTRACTUAL SERVICES(CS)	0.00
225 AIRCRAFT PARKING APRON EX	0.00
226 FAA 3-45-0034-019-2017 GR	
47-7-226-600-00 CONTRACTUAL SERVICES(CS)	0.00
226 FAA 3-45-0034-019-2017 GR	0.00
TOTAL EXPENDITURE	232,233.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	-67,000.00
OTHER FINANCING SOURCE:	
215 LANC CTY AIRPORT	
47-8-215-801-01 TRANSFER FROM GENERAL FUND	67,000.00
215 LANC CTY AIRPORT	67,000.00
TOTAL OTHER FINANCING SOURCE	67,000.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT	
REVENUE:	
928 PLEASANT VALLEY FIRE DIST	
50-4-928-453-00 FIRE DISTRICT FEE	527,794.00
50-4-928-460-00 PENALTY - FIRE FEE	2,500.00
928 PLEASANT VALLEY FIRE DIST	530,294.00
TOTAL REVENUE	530,294.00
EXPENDITURE:	
928 PLEASANT VALLEY FIRE DIST	
50-7-928-500-10 WAGES & SALARIES PARTTIME	201,450.00
50-7-928-510-00 FICA-EMPLOYERS CONTRIB	15,411.00
50-7-928-510-05 SC RET EMPLOYERS CONTRIB	0.00
50-7-928-510-10 S.C. POLICE RET EMPLOYER	32,715.00
50-7-928-510-25 WORKERS COMPENSATION	11,805.00
50-7-928-530-00 TRAVEL	7,500.00
50-7-928-540-00 SUPPLIES - GENERAL	7,000.00
50-7-928-542-00 SUPPLIES - CLOTHING	3,000.00
50-7-928-551-00 EQUIPMENT-GENERAL	15,000.00

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50-7-928-570-00 UTILITIES - GENERAL	8,500.00
50-7-928-590-00 MAINTENANCE - VEHICLES	2,000.00
50-7-928-590-05 GASOLINE	0.00
50-7-928-591-00 MAINTENANCE - GENERAL	7,000.00
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	40,000.00
50-7-928-760-00 MATCHING FUNDS	5,000.00
928 PLEASANT VALLEY FIRE DIST	360,081.00
930 GO DEBT - PLEASANT VALLEY	
50-7-930-770-00 DS PRINCIPAL - GENERAL	115,000.00
50-7-930-770-10 DS INTEREST - GENERAL	55,213.00
930 GO DEBT - PLEASANT VALLEY	170,213.00
TOTAL EXPENDITURE	530,294.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	0.00
OTHER FINANCING SOURCE:	
928 PLEASANT VALLEY FIRE DIST	
50-8-928-801-03 TRANSFER FROM OTHER FD	100,000.00
928 PLEASANT VALLEY FIRE DIST	100,000.00
TOTAL OTHER FINANCING SOURCE	100,000.00
OTHER FINANCING USE:	
928 PLEASANT VALLEY FIRE DIST	
50-9-928-961-00 FUND BALANCE-UNDESIGNATED	100,000.00
928 PLEASANT VALLEY FIRE DIST	100,000.00
TOTAL OTHER FINANCING USE	100,000.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00
61 CAPITAL PROJECT SALES TAX 2	
REVENUE:	
891 CAPITAL PROJ SALES TAX 2	
61-4-891-424-00 1% REV CAPITAL PROJECTS SALES TAX	8,500,000.00
891 CAPITAL PROJ SALES TAX 2	8,500,000.00
TOTAL REVENUE	8,500,000.00
EXPENDITURE:	
891 CAPITAL PROJ SALES TAX 2	
61-7-891-600-00 CONTRACTUAL SERVICES(CS)	0.00

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61-7-891-600-02 CS - COUNTY PAVING	0.00
61-7-891-600-10 COMMUNICATIONS SYSTEM-PS	1,849,995.00
61-7-891-600-11 LIBRARY IMPROVEMENTS	7,921,285.00
61-7-891-604-04 PS - LEGAL / GENERAL	15,000.00
891 CAPITAL PROJ SALES TAX 2	<hr/> 9,786,280.00
TOTAL EXPENDITURE	<hr/> 9,786,280.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	<hr/> -1,286,280.00
OTHER FINANCING SOURCE:	
891 CAPITAL PROJ SALES TAX 2	
61-8-891-810-04 FUND BALANCE-UNDESIGNATED	4,384,471.00
891 CAPITAL PROJ SALES TAX 2	<hr/> 4,384,471.00
TOTAL OTHER FINANCING SOURCE	<hr/> 4,384,471.00
OTHER FINANCING USE:	
891 CAPITAL PROJ SALES TAX 2	
61-9-891-950-05 TRANSFER TO OTHER FUNDS	3,098,191.00
891 CAPITAL PROJ SALES TAX 2	<hr/> 3,098,191.00
TOTAL OTHER FINANCING USE	<hr/> 3,098,191.00
DEFICIENCY OF REVENUE	