

# *Lancaster County*

## *South Carolina*

### **Annual Operating and Capital Budget**

**FISCAL YEAR  
2016-2017**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lancaster  
South Carolina**

For the Fiscal Year Beginning

**July 1, 2015**

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, 2015. 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**

**Bob Bundy, Council Chairman, District 3**

**Brian Carnes, Vice Chairman, District 7**

**Steve Harper, Secretary, District 5**

Larry McCullough, District 1

Charlene McGriff, District 2

Larry Honeycutt, District 4

Jack Estridge, District 6

## **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 2017 budget. This section also includes the approved budget ordinance and fee schedule.

### **INTRODUCTION**

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

### **BUDGET SUMMARY**

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

### **FUNDS**

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

### **APPENDIX**

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

## Table of Contents

This table includes hyperlinks to each page. In order to go to a particular page, simply click the title listed.

Budget Message	7	Revenue Summary	52
Introduction	13	Property Taxes	53
Community Profile	14	Other Taxes	56
County Seal	16	Intergovernmental Revenue	57
Demographic and Economic Information	17	Charges for Services	58
Organizational Form of Government	20	Licenses & Permits	59
Lancaster County Organization Chart	21	Expenditure Summary	60
Principal Officials and Administration Committee	22	Public Safety & Law Enforcement	61
Lancaster County Management & Budget Staff	23	General Government	62
Elected Officials, Boards & Commissions	24	Public Works	63
Strategic Plan	25	Public Health & Welfare	64
Financial Policies & Budget Process	27	Other Financing Uses	65
Budget Calendar	35	Funds	67
Fund Structure	36	General Fund Overview	68
Appropriated (Officially Budgeted) Funds	38	General Fund-General Government Function	73
Budget Summary	41	Administrator	74
Overall Budget Summary	42	Assessor	75
Position Summary	50	Auditor	77
		Building	79
		Building Maintenance	81

County Council	83	Magistrates	115
Council Transfers	86	Probate Court	116
Delinquent Tax	87	General Fund-Public Safety & Law Enforcement Function	117
Direct Assistance	88	Coroner	118
Finance	89	Emergency Management	120
GIS	91	Fire Service	122
Human Resources	92	Town of Kershaw Fire	124
Legal	94	Lancaster County Firefighters	125
Management of Information Systems	95	Communications	126
Non-Departmental	96	Detention Center	128
Planning	97	School Resource Officers	130
Registration & Elections	99	Sheriff	131
Register of Deeds	101	Sheriff-Town of Kershaw	133
Risk Management	103	General Fund-Public Works Function	134
Treasurer	105	Landfill-Solid Waste	135
Fleet Operations	106	Solid Waste Collections	136
Zoning	108	Roads and Bridges	138
Capital Leases	110	General Fund-Public Health & Welfare Function	140
General Fund-Administration of Justice Function	111	Animal Control	141
Circuit Court	112	D.S.S. Family Independence	142
Clerk of Court	113	EMS	143
Family Court	114		

Health Services	145	Pleasant Valley Fire District Fund	172
Social Services	146		
Veteran's Affairs	147	Pleasant Valley GO Bond Purposes & Schedules	174
General Fund-Culture & Recreation Function	149	Debt Service Fund	175
Library	149	Debt Policies	175
General Fund- Economic Development Function	151	Legal Debt Margin	179
Economic Development	151	Financial Summary	180
Capital Projects Sales Tax 1 & 2 Special Revenue Funds	153	Debt Payment Schedules	181
Other Special Revenue Funds	155	General Obligation Bond Purposes	182
Court Security Fund	157	Capital Projects Fund	184
Victims Services Fund	159	Capital Improvement Program	185
E-911 Fund	161	Fiscal Year 2017 Capital Projects	187
Transportation Fund	163	Capital Improvement Program 2017-2026 by Department	188
Indian Land Fire District Fund	164	Appendix	195
Local Accommodations Tax Fund	166	Glossary of Terms	196
Sunday Alcohol Sales Tax Fund	167	Budget Ordinance & Fee Schedule	200
Joint Recreation Commission Fund	168	Budget Line Item Detail	213
Lancaster County Airport Commission Fund	170		

## **BUDGET MESSAGE**

---

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

July 1, 2016

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


Dear Mr. Chairman and Members,

Attached hereto is the balanced Lancaster County Annual Budget for Fiscal Year 2016 – 2017. 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. While it was another tight budget year, the pace of consideration and adoption this year is an improvement compared to prior years.

That said, I hereby present the Fiscal 2016-2017 Financial Plan for Lancaster County, South Carolina, in the amount of \$74,964,057 as approved by County Council on June 27, 2016. The total budget by funds is listed below:

• General Funds	\$49,137,778
• Special Revenue Funds	\$17,822,934
• Debt Service Fund	\$4,203,722
• Pleasant Valley Fire District Fund	\$440,078
• Indian Land Fire District Fund	\$596,000
• Recreation Fund	\$2,540,062
• Airport Fund	\$223,483

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 Councilman Brian Carnes, 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 2016-2017 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 and it being a reassessment year, meant that potential revenue was limited and therefore, service advancement was also limited. However, County Council was able to provide for some of the needs by setting priorities and considering all their options within the scope of those priorities.

### ***FISCAL 2016-2017 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 Brian Carnes, Charlene McGriff, and Bob Bundy spent numerous hours reviewing the budget and reams of supporting data. They conducted meetings to hear from, and question, the various department heads and elected officials.

Staff and the Administration Committee faced a number of challenges this year in crafting the budget proposal. While the economy is recovering and growth is returning, we continue to face numerous challenges in the areas of deferred personnel and capital needs. We also faced significant challenges in areas where staff could not exercise any financial control, such as increased insurance costs and absorbing costs associated with personnel who were formerly grant funded.

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.

### ***FISCAL 2016-2017 FINANCE COMMITTEE BUDGET HIGHLIGHTS***

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

1. A \$100,015 increase in the state retirement contribution. 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
2. A \$300,000 increase in our cost for Solid Waste disposal.
3. A \$268,940 allocation for repairs at the Historic Jail which is listed as both a National Landmark and on the National Register of Historic Places.
4. A \$75,000 increase in our Cybersecurity program.

5. A \$106,830 allocation for security enhancements in the County Administration Building.
6. A \$75,000 allocation for building renovations at the Department of Social Services (a state agency the County is required to house at no cost to the state)
7. Funding for an improved Fleet Operations maintenance facility was approved. Planning for this facility is still underway.
8. Numerous other one-time capital improvements ranging from swimming pool wall replacement to a SRN barrier system in the Coroner's morgue to replacement of the uninterruptible power system at the Emergency Operations Center.

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 \$590,345, including:
  - a. Stormwater and Public Service – Engineer
  - b. Roads & Bridges – Equipment Operator
  - c. Fire Service – Equipment Maintenance Technician
  - d. EMS – Insurance Biller
  - e. Building Inspections – Commercial Inspector
  - f. We also picked up in the budget four positions that were formerly funded by grants: two in the Fire Service and two in the Sheriff's Office
2. Salary adjustments for employees at \$554,711, including:
  - a. Employees with at least ten years of service – all taken to Market Rate
  - b. Other employees – 1% salary adjustment with a floor of \$500. We also made position specific adjustments where we had compensation issues for those positions that impacted our ability to recruit and retain staff, including Detention Center Officers, Public Safety Communications Telecommunicators, Fleet Operations Mechanics, and Building Maintenance 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:

- The Municipal Prisoner Fee, which is calculated using audited numbers from the prior fiscal year. The fee went from \$33.43 per day to \$39.46 per day.
- The Zoning Fee increased from \$35 to \$90. The proceeds from this will be used to pay for the Pictometry aerial software. Planning added some fees including amendment of a final plat, amendment of a construction document, and rehearing of a Board of Zoning Appeals Action fee.
- Probate Court also added several fees which can be seen in the fee schedule.

## **CONFORMITY WITH COUNCIL GOALS**

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

As with any budget, there were some identified areas of focus that we simply couldn't afford this year. That said, major areas that were addressed in the FY 2016-2017 budget include (please note that not all items were budget related and only budget related items are listed below):

- Funding for new Fleet Operations facility. Final plans for the facility are being completed now.
- Funding for Indian Land Recycling Facility. This project should be complete by the end of the first quarter.
- Repairs to the Historic Jail.

Of course, the budget could not address all needs.

## **CONCLUSION**

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

The Fiscal Year 2016-2017 Financial Plan for Lancaster County represents County Council's plan for providing service needs for the upcoming fiscal year. I wish to thank the Chairman and each Council Member for your input and deliberation throughout the process. Special thanks go to our Council Administration Committee members, Brian Carnes, Charlene McGriff, and Bob Bundy. The adoption of a budget is seldom easy or without sacrifice. This is a budget that can and will provide the necessary services to the citizenry. I would also like to recognize Chief Financial Officer Veronica Thompson and Budget Analyst Kim 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





*This page left blank intentionally*

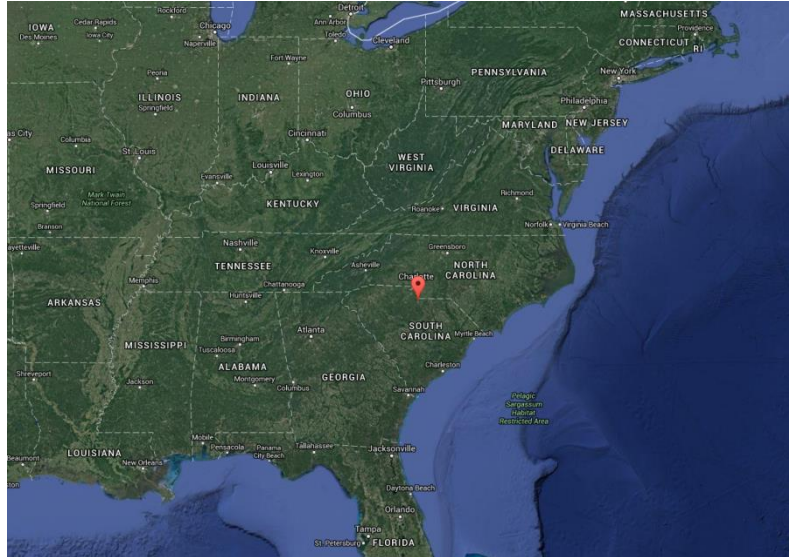


## **INTRODUCTION**

## Community Profile

### Brief History

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



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

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



*Battle of Buford Monument*

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

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

- Old Presbyterian Church and Cemetery, the first brick church in the region.

Built in 1862, it features Gothic revival architecture and is currently the home of the Lancaster County Society for Historical Preservation and is on the National Landmark Register.



*Historic Courthouse, a National landmark*

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



*Old Lancaster County Jail, a National landmark*

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

### Famous Lancastrians

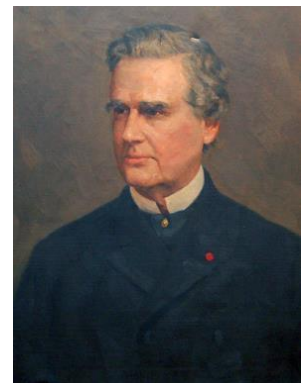
Famous Lancastrians include: Andrew Jackson, seventh President of the United States of America; Charles Duke, astronaut; Nina Mae McKinney, actress and Broadway star; Elliott White Springs, textile industrialist; and Dr. J. Marion Sims, who is known as the “father of modern gynecology.”



*Andrew Jackson*



*Charles Duke*



*J. Marion Sims*

## Lancaster County Seal

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

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



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

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

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

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

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

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



## Demographic and Economic Information

### Population Trends

<b>1980</b>	53,361
<b>1990</b>	54,516
<b>2000</b>	61,351
<b>2010</b>	76,652
<b>2015(E)</b>	85,842



### Gender Composition (2014)

<b>Males</b>	49.1%
<b>Females</b>	50.9%

### Median Age (2010)

<b>South Carolina</b>	37.5
<b>United States</b>	36.7
<b>Lancaster County</b>	39.7

### Age Composition (2010)

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

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

### Unemployment Rates (fiscal year)

<b>2009</b>	18.3%
<b>2010</b>	14.9%
<b>2011</b>	13.4%
<b>2012</b>	11.7%
<b>2013</b>	10.0%
<b>2014</b>	6.6%
<b>2015</b>	6.6%

<b><u>Property Tax Millage Rates (fiscal year)</u></b>					
<b>Year</b>	<b>Lancaster County</b>	<b>Schools</b>	<b>USC-L</b>	<b>City of Lancaster</b>	<b>Kershaw</b>
<b>2009</b>	82.20	172.00	3.30	143.50	64.80
<b>2010</b>	80.90	172.00	3.30	143.50	69.30
<b>2011</b>	83.60	175.25	3.40	143.50	70.90
<b>2012</b>	83.00	183.50	3.60	143.50	69.90
<b>2013</b>	85.10	187.00	3.80	149.70	72.10
<b>2014</b>	90.45	188.00	3.95	154.70	75.00
<b>2015</b>	92.80	192.50	4.10	156.90	75.00
<b>2016</b>	94.30	202.50	4.30	164.40	75.00
<b>2017</b>	87.60	217.50	4.30	176.40	77.00

<b><u>Assessed Value of Taxable Property (fiscal year)</u></b>			
<b>Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Assessed Value</b>
<b>2010</b>	\$211,761,152	\$69,692,917	\$281,454,069
<b>2011</b>	\$215,604,040	\$66,175,793	\$281,779,833
<b>2012</b>	\$221,005,620	\$70,046,034	\$291,051,654
<b>2013</b>	\$223,980,320	\$74,846,481	\$298,826,801
<b>2014</b>	\$231,213,120	\$79,072,239	\$310,285,359
<b>2015</b>	\$241,517,630	\$82,400,776	\$323,918,406
<b>2016 (E)</b>	\$249,950,000	\$68,000,000	\$317,950,000

<b><u>Ten Largest Taxpayers Fiscal Year 2015</u></b>	
1. Duke Energy	6. Lancaster Telephone Co.
2. The Gillette Company	7. Pulte Home Corp.
3. Lancaster Hospital Corp.	8. Springs Global
4. Haile Gold Mine Inc.	9. IX WR 3023 HSBC WAP LP
5. Springland Associates	10. Lynches River Electric

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

### **Public Health & Safety**

#### **Emergency Medical Services (2015)**

EMS Stations                      8  
 Number of calls                14,877

#### **Fire Service (2015)**

Fire Stations                    18  
 Number of calls                6,011

#### **Police Protection (2015)**

Police Stations                5  
 Criminal arrests               3,275

### **Public Works (2015)**

#### **Recycling Convenience Centers**

Number of Sites 13  
 Tons of recyclables collected 6,155.93

#### **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.

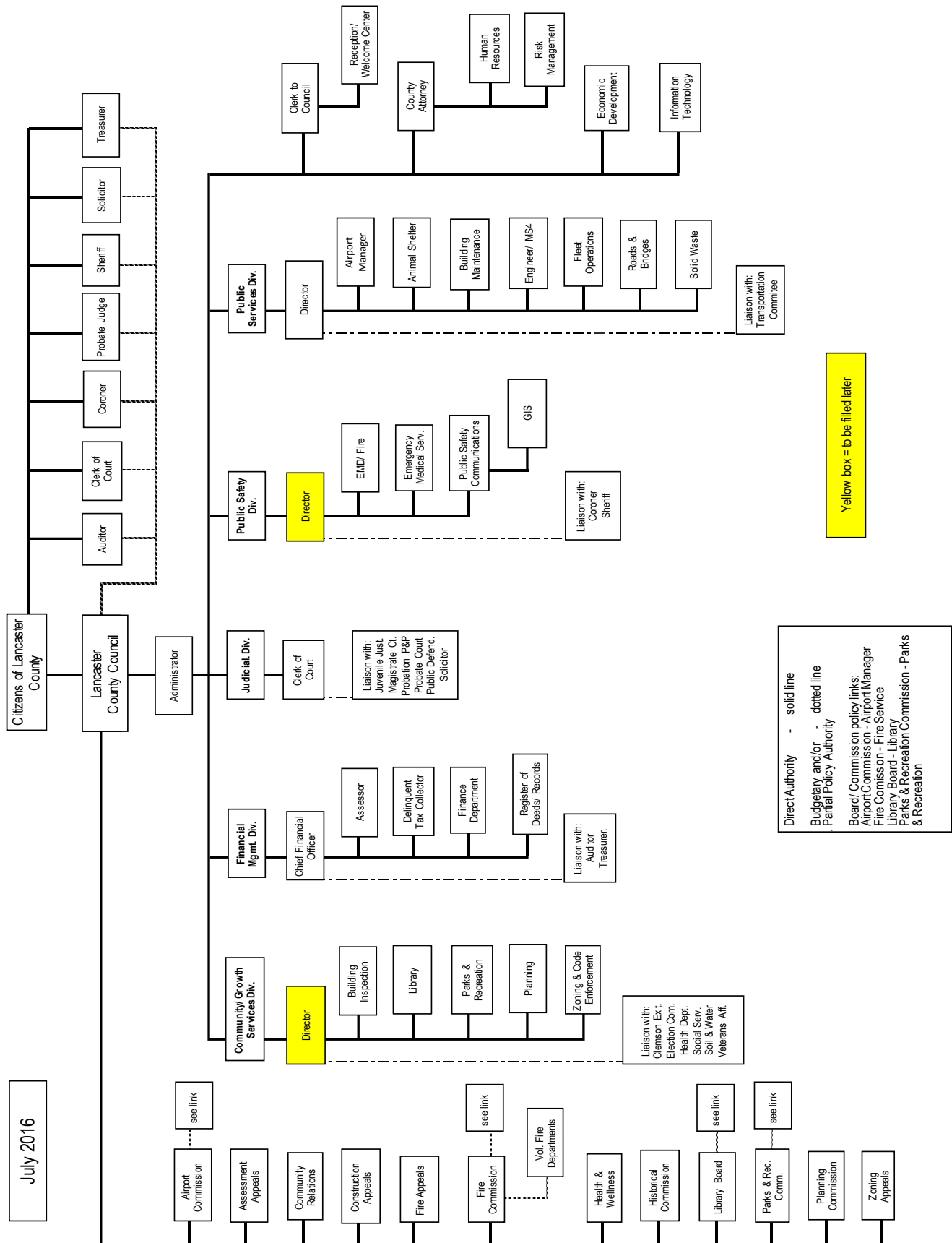
**Public Works** – This area of county government is comprised of Roads & Bridges, Solid Waste, CTC Transportation, Airport, Building Maintenance, and Fleet Operations departments.

**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.

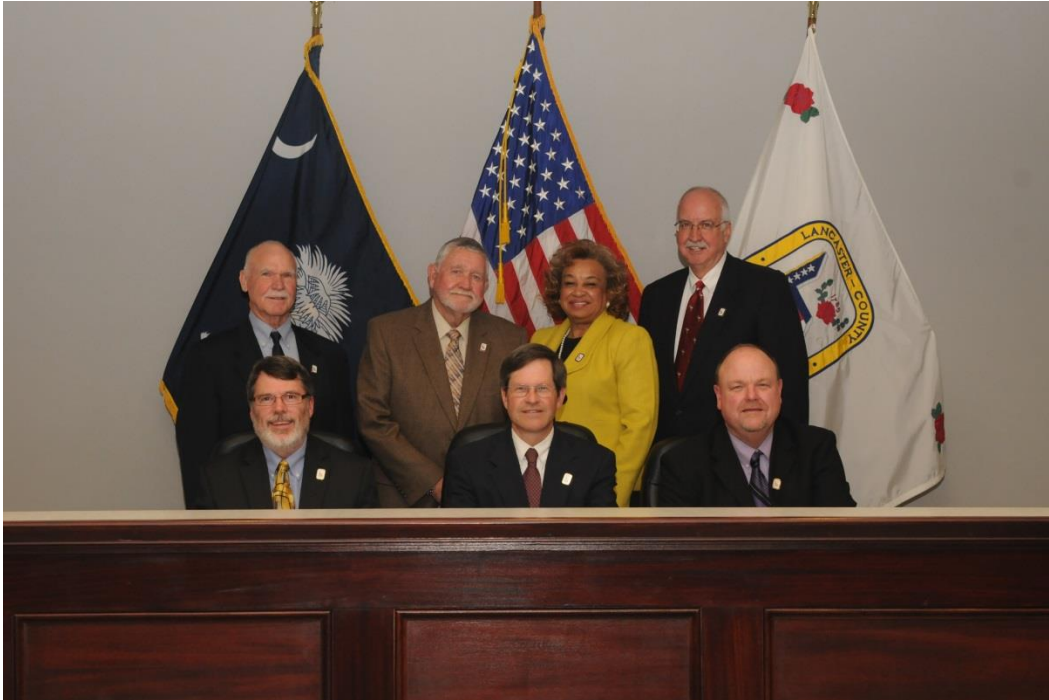
The Chart is listed on the following page.

# Organizational Chart



## Principal Officials and Administration Committee

### Lancaster County Council



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

Council Members	District	Term Expires
Larry McCullough	1	12/31/2016
Charlene McGriff	2	12/31/2018
Bob Bundy	3	12/31/2016
Larry Honeycutt	4	12/31/2018
Steve Harper	5	12/31/2016
Jack Estridge	6	12/31/2018
Brian Carnes	7	12/31/2016

Administrator, Steve Willis  
Clerk to Council, Debbie Hardin

Council Administration Committee  
Bob Bundy, Brian Carnes, and Charlene McGriff

## 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>Jacqueline Pope, Chief Magistrate Magistrate Court</i>
<i>Kevin Granata, Director GIS</i>	<i>Lisa Robinson, Director Human Resource</i>
<i>Robin Helms, 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>Chris Nunnery, 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



## Elected Officials, Boards & Commissions

---

### ELECTED OFFICIALS

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

### BOARDS AND COMMISSIONS

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

## Strategic Plan

---

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

### **STRATEGIC PLAN GOALS AND STRATEGIES**

#### ***Vision***

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

#### ***Mission***

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

#### ***Values***

Respect, productivity, teamwork, safety and security

#### ***Strategic Priorities***

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

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

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

## Lancaster County Financial Policies & Budget Process

---

### Fund Balance

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

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

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

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

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

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

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

### Risk Management

It is the County's policy to conserve and protect the County's resources from accidents and loss exposures affecting its human, financial, natural, and physical resources through a risk management program. The goal of the risk management program is to minimize and uncover significant loss exposures which threaten the County's assets. The risk management program shall emphasize a proactive safety and loss prevention program and a comprehensive claims



management program. All reasonable financing methods shall be considered in order to provide sufficient funding to meet loss situations if and when they occur. Financing methods may include the purchase of insurance and self-insurance. Reserves for accident and loss exposures may be established based on analysis by actuarial consultants, third party administrators, and the County's legal counsel. Accident and loss exposure reserves shall not be used for purposes other than for financing losses.

### **Capital Assets and Inventory**

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

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

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

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

### **Financial System Data Security**

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

### **Budget Policy and Preparation**

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

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

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

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

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

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

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

### **Budget Transfers**

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

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

### **Budget Amendments**

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

## **Balanced Budget**

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

## **Reviewing Expenditure Rates; Freezing Expenditures**

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

## **Revenue Policies**

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

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

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

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

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

(F) Any potential grants for programs or capital projects shall be examined for matching requirements. Operation and maintenance costs of the grant project shall be considered before making application for the grant. The County Administrator may accept a grant on behalf of the

County, provided, however, Council must approve the acceptance of any grant that requires a match. Future funding obligations required by a grant must be determined not later than at the time of grant acceptance. The County shall seek to minimize grant funded commitments requiring recurring fiscal expenditures.

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

### **Debt Management**

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

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

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

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

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

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

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

## **Procedures Related to the Federal Tax Requirements for Build America Bonds**

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

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

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

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

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

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

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

(H) The County acknowledges that the Build America Bonds (Direct Payment), per IRC Section 54AA(g)(2), are “qualified bonds” which means a bond that is issued as part of an issue

that meets the following requirements: (1) the bond is a Build America Bond; (2) the bond is issued before January 1, 2011; (3) 100 percent of the excess of (i) the available project proceeds are to be used for capital expenditures; and (4) the issuer makes an irrevocable election to have this subsection apply.

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

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

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

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

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

(N) The County recognizes that the IRS does not guarantee that the subsidy will be received prior to the debt service payment dates on the Bonds. The subsidy will not be deposited until the



date of the interest payment. The County agrees to make timely identification of violations of Federal tax requirements after the Direct Pay Bonds are issued and the timely correction of any identified violation(s) through remedial actions described in the Treasury Regulations or through the Tax Exempt Bonds Voluntary Closing Agreement Program described under Notice 2008-31. The County is fully aware of the voluntary closing agreement program for tax-exempt bonds and tax credit bonds (“TEB VCAP”) whereby issuers of tax-exempt bonds and tax credit bonds can resolve violations of the Code through closing agreements with the IRS. The County will exercise due diligence in complying with the Code and the County’s Finance Director will meet with the parties responsible for the violation immediately to correct violations of the Code, when applicable.

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

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

## Budget Calendar

Date	Item	Description
<b>November</b>		
9-13	Budget Packets Delivered	Budget Analyst prepares and distributes budget packets to departments
<b>December</b>		
7-18	Department Meetings	Departments meet with Division Directors to discuss requests
<b>January</b>		
12	Committee Meeting	Departmental request discussion-Public Safety Committee
12	Committee Meeting	Departmental request discussion-Infrastructure & Regulation Committee
21	Committee Meeting	Departmental request discussion-Administration Committee
<b>February</b>		
8	Final Requests Due	Final requests due to Finance
12	Requests Compiled	Budget Analyst compiles requests
15	Revenue Estimates	Finance updates revenue projections
22	Requests Delivered	County Administrator receives budget requests
<b>March</b>		
4	Recommended Budget Compiled	Budget Analyst compiles Administrator's Recommended Budget
11	Department Notification	Departments are notified of recommendations
14-23	Department Meetings	Departments meet with Administrator to discuss recommendations
18	Revenue Estimates	Finance updates revenue projections
24	Recommended Budget Finalized	Administrator's Recommended Budget is completed and sent to Administration Committee
31	Committee Meeting	Administration Committee reviews Recommended Budget
<b>April</b>		
7	Committee Meeting	Administration Committee reviews Recommended Budget
14	Committee Meeting	Administration Committee reviews Recommended Budget
28	Council Workshop	Administrator's Recommended Budget is presented to Committee of the Whole
<b>May</b>		
9	First Reading	First Reading of the 2016-2017 Budget
4	Publish Public Hearing	Deadline to publish Public Hearing in the Sunday paper (5/8/15)
23	Second Reading/Public Hearing	Second Reading & Public Hearing of the 2016-2017 Budget
<b>June</b>		
13	Final Reading	Third Reading & Adoption of the 2016-2017 Budget



## Fund Structure

---

### Fund Accounting

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

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

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

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

#### Lancaster County Governmental Funds

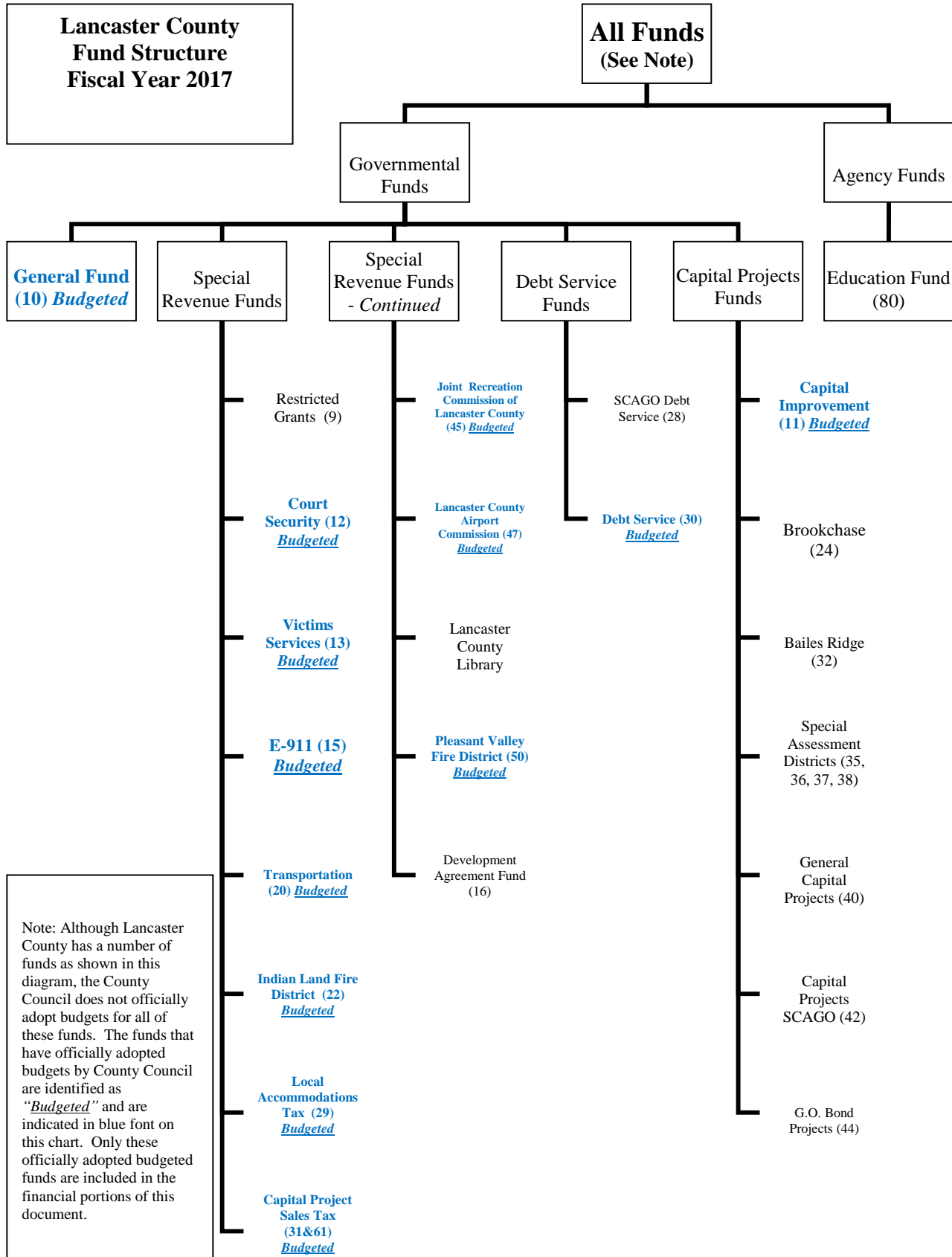
- General Fund
- Capital Project Sales Tax Special Revenue Fund
- Other Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds

#### Lancaster County Agency Funds

- Education Fund

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

**Lancaster County  
Fund Structure  
Fiscal Year 2017**



## 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 1&2

**Major Fund:** Capital Project Sales Tax Special Revenue Funds (Fund 31 & 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: Transportation Fund (Fund 20): This fund accounts for State “C” fund revenues that are used for road improvements in the County of Lancaster.
- Non-major Fund: Indian Land Fire District Special Tax District Fund (Fund 22): This fund accounts for the revenues that are restricted for use in the Indian Land Fire Special Tax districts.
- Non-major Fund: Local Accommodations Tax Fund (fund 29): This special revenue fund accounts for the local accommodations tax funds that are used to promote tourism in the County.
- Non-major Fund: Joint Recreation Commission (Fund 45): This fund accounts for all Lancaster County Recreation activities including operations, programs and capital projects. The budget for the Recreation Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval.
- Non-major Fund: Lancaster County Airport Commission (Fund 47): This fund accounts for Lancaster County Airport activities including general operations and special projects. The budget for the Airport Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval.
- Non-major Fund: Pleasant Valley Fire District (Fund 50): This fund accounts for the revenues that are restricted for use in the Pleasant Valley Fire Special Tax districts.

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	Transpt. CTC	IL Fire	Local Accom.	Debt Service	Major Capital Proj. Sales Tax 1&2 31&61	Recreation	Airport	Pleasant Valley Fire
Departments	10	11	12	13	15	20	22	29	30		45	47	50
Administrator	X												
Assessor	X												
Auditor	X												
Building	X												
Building Maintenance	X	X											
County Council	X							X					
Council Transfers	X												
Delinquent Tax	X												
Direct Assistance	X							X					
Finance	X												
GIS	X												
Human Resources	X												
MIS	X												
Non-Departmental	X												
Planning	X												
Reg. & Elections	X												
Register of Deeds	X												
Risk Management	X												
Treasurer	X												
Fleet Operations	X												
Zoning	X												
Capital Lease	X												
Circuit Court	X												
Family Court	X												
Magistrate	X	X											
Probate Court	X												
Coroner	X												
Emergency Mgt.	X												
Fire Service	X	X											
Kershaw Fire	X												
Lanc Co Firefighters	X												
IL Rescue Squad	X												
Communications	X												
Detention Center	X												
Sheriff	X	X	X										
Kershaw Sheriff	X												
Victim's Assistance				X									
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												
Capital Proj. ST										X			
E911					X								
Transportation CTC						X							
IL Fire Dist.							X						
Local Accom.								X					
Recreation		X									X		
Airport												X	
Pleas. Valley Fire													X
County Debt									X				



*This page left blank intentionally*

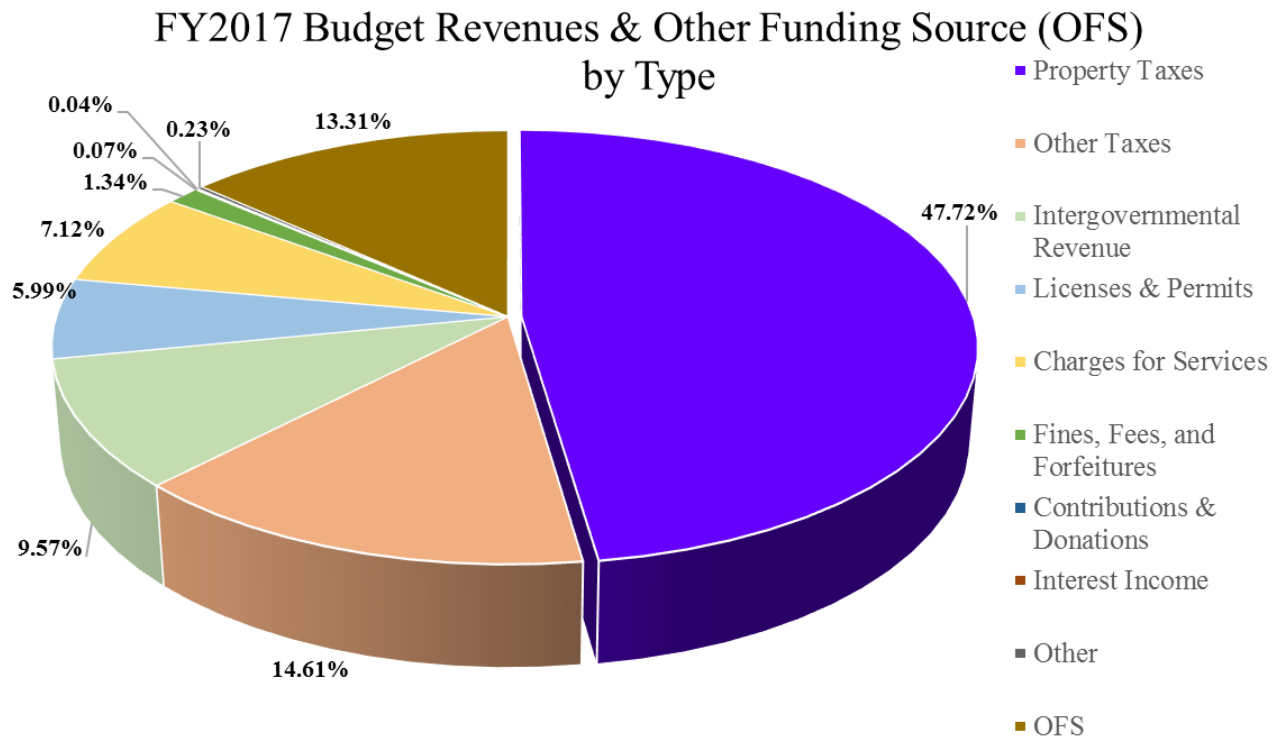


## **BUDGET SUMMARY**

## Overall Budget Summary

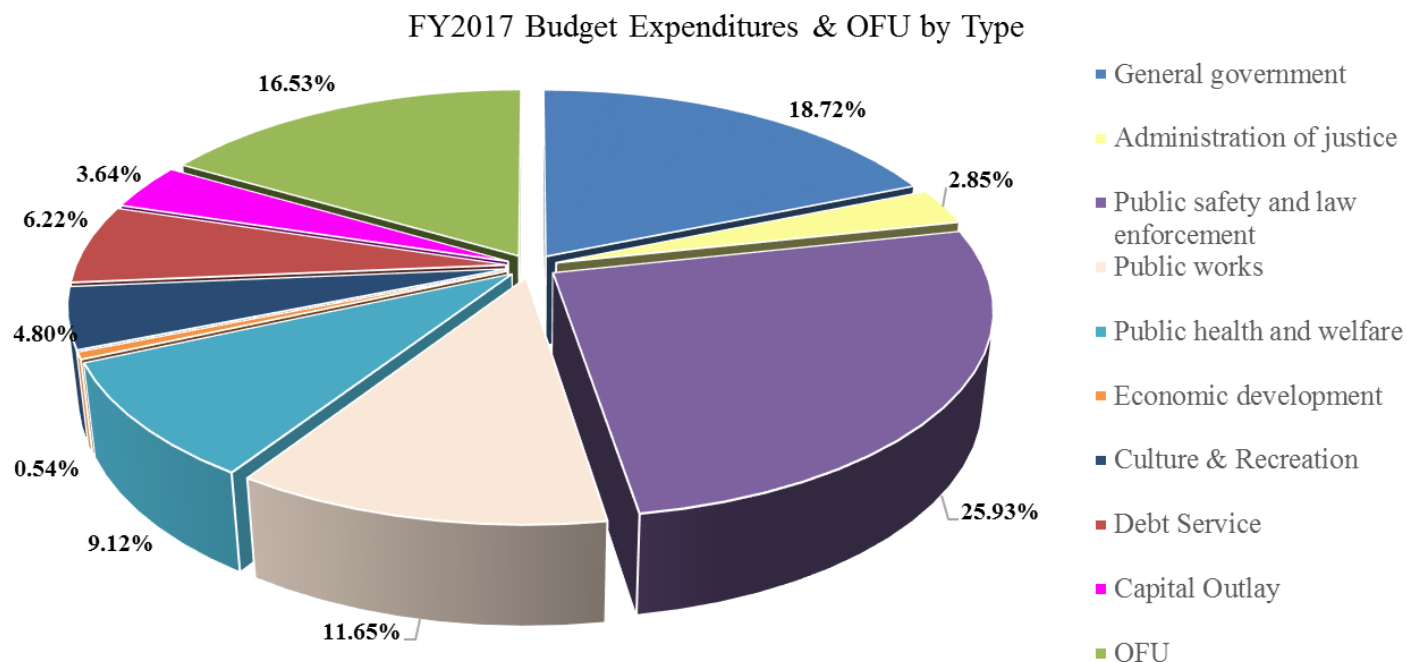
The table below summarizes the fiscal year 2017 Budget by each fund. More details on the revenue & expenditure classifications are presented in the charts and tables on the pages that follow. Each fund is discussed separately in the *Funds* section of this document. The personal services category was a major cost driver in this budget and included increases of \$1.6 million over the prior fiscal year expenditures. This includes the county-wide salary adjustments for employees, implementation of the Sheriff's career ladder, 9 new staff positions, and retirement increases of \$100,015. Other major cost drivers in this budget year included increases for several one-time capital projects including \$268,940 for Historic Jail Repairs, almost \$2.1 million for an upgraded Fleet Operations Facility, as well as \$100,000 in Recreation for pool repairs.

<b>Lancaster County, South Carolina</b>		
<b>Original Adopted Budgets</b>		
<b>Fiscal Year Ended June 30, 2017</b>		
<b>General Funds</b>		
General Fund		49,137,778
<b>Capital Project Sales Tax Special Revenue Fund</b>		
Capital Project Sales Tax 1		2,076,679
Capital Project Sales Tax 2		9,500,000
<b>Other Special Revenue Funds</b>		
Court Security	\$ 1,283,500	
Victims Services	86,605	
E-911	625,150	
Transportation	2,600,000	
Indian Land Fire District	596,000	
Local Accommodations Tax	50,000	
Joint Recreation Commission	2,540,062	
Lancaster County Airport Commission	223,483	
Pleasant Valley Fire District	440,078	
Sunday Alcohol Sales Tax	7,000	
	\$ 8,451,878	8,451,878
<b>Debt Service Funds</b>		
Debt Service		4,203,722
<b>Capital Project Fund</b>		
Capital Improvement		1,594,000
<b>Total All Budgeted Funds</b>		<b>\$ 74,964,057</b>



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 85.01% of the total revenues budgeted for fiscal year 2017.

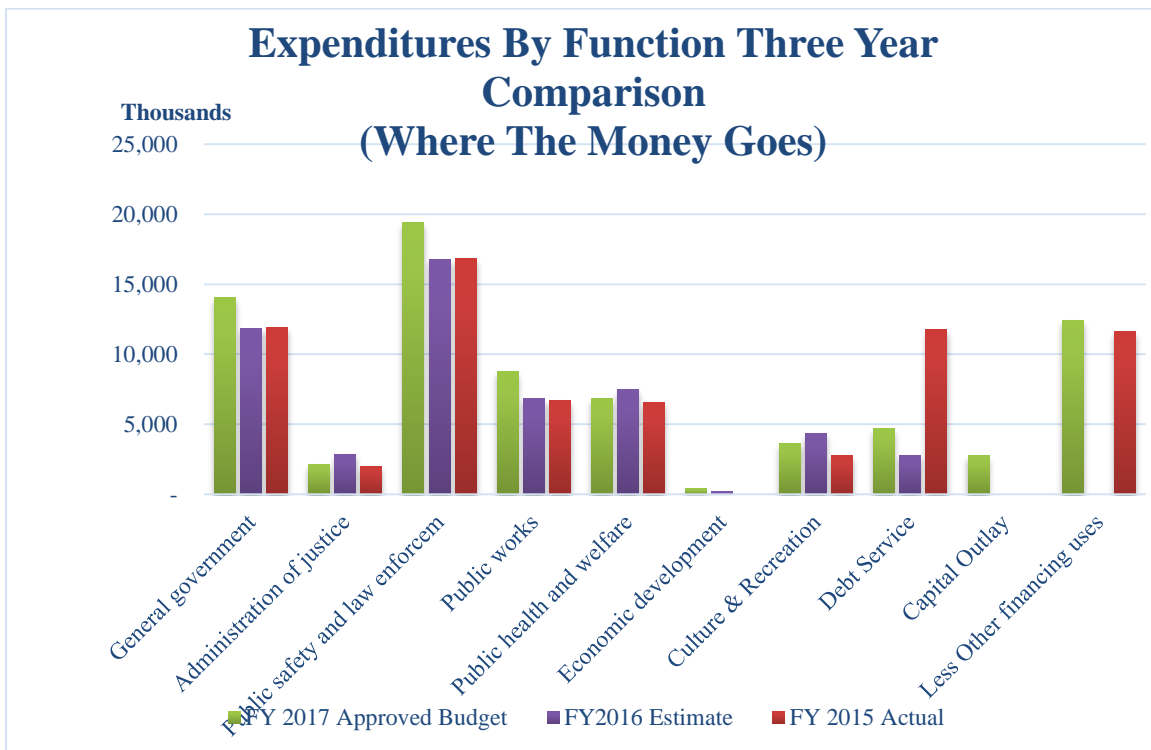
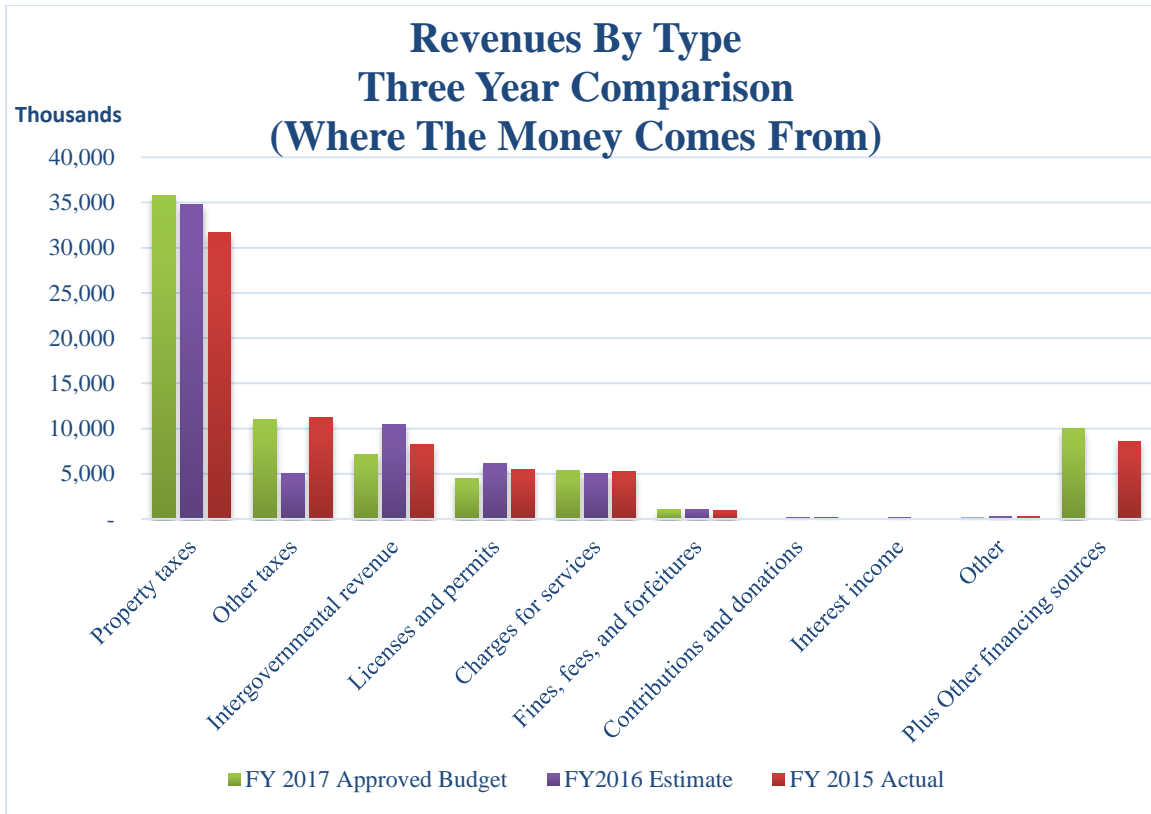




Public safety and law enforcement represents the largest portion of budgeted expenditures with 25.93% of the budget. General government expenditures represent the second largest portion of the budget with 18.72% of the budget. The roads and bridges and solid waste departments are included in the public works function which represents 11.65% of the budget. Public health and welfare includes the EMS department and is also 9.12% of the FY17 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 16.53% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2015, 2016 & 2017.

Lancaster County, South Carolina			
Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
Governmental Funds			
	FY 2015 Actual	FY2016 Estimate	FY 2017 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 31,646,685	\$ 34,812,022	\$ 35,770,180
Other taxes	11,218,509	4,975,871	10,950,150
Intergovernmental revenue	8,274,390	10,455,811	7,174,998
Licenses and permits	5,412,448	6,104,743	4,491,315
Charges for services	5,255,565	5,059,155	5,339,624
Fines, fees, and forfeitures	947,764	1,025,285	1,007,355
Contributions and donations	125,752	121,243	53,000
Interest income	61,161	129,046	27,400
Other	291,302	313,824	171,712
<b>Total revenues</b>	<b>63,233,578</b>	<b>62,997,000</b>	<b>64,985,734</b>
<b>Expenditures</b>			
General government	11,893,456	11,820,880	14,033,728
Administration of justice	2,007,420	2,868,285	2,138,102
Public safety and law enforcement	16,814,556	16,779,815	19,437,575
Public works	6,703,581	6,841,457	8,732,714
Public health and welfare	6,578,829	7,475,153	6,839,707
Economic development	-	181,636	402,277
Culture & Recreation	2,757,242	4,359,203	3,597,645
Debt Service	11,794,116	2,762,384	4,665,388
Capital Outlay	-	-	2,728,570
<b>Total expenditures</b>	<b>58,549,200</b>	<b>53,088,813</b>	<b>62,575,706</b>
<b>Excess of revenues over (under) expenditures</b>	<b>4,684,377</b>	<b>9,908,188</b>	<b>2,410,028</b>
Less Other financing uses	8,617,733	19,676,616	12,388,351
Plus Other financing sources	11,592,300	11,105,918	9,978,323
<b>Net changes in fund balance</b>	<b>7,658,945</b>	<b>1,337,489</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>32,924,672</b>	<b>40,583,617</b>	<b>41,921,106</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 40,583,617</b>	<b>\$ 41,921,106</b>	<b>\$ 41,921,106</b>



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

	General Fund	Capital Project Sales Tax Special Revenue Funds (31)	Other Special Revenue Funds (12,13,15,20,22, 29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 26,871,707		\$ 1,091,458	\$ 2,269,768	\$ 1,413,752	\$ 31,646,685
Other taxes	2,183,931	\$ 8,655,243	379,335			11,218,509
Intergovernmental revenue	5,412,448		3,190,820	104,784		8,708,052
Licenses and permits	4,383,847		-			4,383,847
Charges for services	4,243,269		882,975			5,126,244
Fines, fees, and forfeitures	930,840		89,490			1,020,330
Contributions and donations	124,497		219,847			344,344
Interest income	54,199	4,889	1,428	765		61,281
Other	247,254		-			247,254
<b>Total revenues</b>	<b>44,451,992</b>	<b>8,660,132</b>	<b>5,855,353</b>	<b>2,375,317</b>	<b>1,413,752</b>	<b>62,756,546</b>
<b>Expenditures</b>						
General government	11,543,862	15,600	87,464		214,646	11,861,572
Administration of justice	1,982,265		-		25,155	2,007,420
Public safety and law enforcement	14,155,303		3,014,083		566,587	17,735,973
Public works	5,277,991		1,378,498		78,868	6,735,357
Public health and welfare	6,326,950		26,684		251,879	6,605,513
Economic development	419,780		239,405			659,185
Culture & Recreation	3,438,110		258,254		111,827	3,808,191
Debt Service	207,429		2,225,137	9,504,713		11,937,279
Capital Outlay			-			-
<b>Total expenditures</b>	<b>43,351,690</b>	<b>15,600</b>	<b>7,229,525</b>	<b>9,504,713</b>	<b>1,248,962</b>	<b>61,350,490</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,100,302</b>	<b>8,644,532</b>	<b>(1,374,172)</b>	<b>(7,129,396)</b>	<b>164,790</b>	<b>1,406,056</b>
<b>Other financing sources (uses)</b>						
Issuance of Debt			1,969,016	7,166,994		9,136,010
Proceeds from capital leases	445,000					445,000
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets	89,512					89,512
Fund Balance sources	-					-
Fund Balance (uses)						-
Transfers in	581,127	15,000	-	2,244,109		2,840,236
Transfers (out)	(416,249)	(6,088,932)	(20,000)			(6,525,181)
<b>Total other fin. sources (uses)</b>	<b>699,390</b>	<b>(6,073,932)</b>	<b>1,949,016</b>	<b>9,411,103</b>	<b>-</b>	<b>5,985,577</b>
<b>Net change in fund balances</b>	<b>1,799,692</b>	<b>2,570,600</b>	<b>574,844</b>	<b>2,281,707</b>	<b>164,790</b>	<b>7,391,633</b>
<b>Fund Balances July 1, 2014</b>	<b>20,407,023</b>	<b>8,903,137</b>	<b>2,885,838</b>	<b>581,916</b>	<b>146,759</b>	<b>32,924,673</b>
<b>Fund Balances, June 30, 2015</b>	<b>\$ 22,206,715</b>	<b>\$ 11,473,737</b>	<b>\$ 3,460,682</b>	<b>\$ 2,863,623</b>	<b>\$ 311,549</b>	<b>\$ 40,316,306</b>

**Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2016 (Approved Budget)**

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (31)	Other Special Revenue Funds (12,13,15,20,22 ,29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 30,108,295		\$ 1,233,950	\$ 1,890,941	\$ 1,578,836	\$ 34,812,022
Other taxes	2,286,114	\$ 2,381,860	307,897			4,975,871
Intergovernmental revenue	4,415,402		\$ 6,040,409			10,455,811
Licenses and permits	6,104,743					6,104,743
Charges for services	2,845,647		2,213,508			5,059,155
Fines, fees, and forfeitures	935,942		89,343			1,025,285
Contributions and donations	120,943		300			121,243
Interest income	120,642		5,702	2,702		129,046
Other	173,149	12,817	90,543		37,315	313,824
Total revenues	47,110,878	2,394,677	9,981,652	1,893,643	1,616,151	62,997,000
<b>Expenditures</b>						
General government	11,745,082	16,300	23,990		35,508	11,820,880
Administration of justice	2,108,384	759,901				2,868,285
Public safety and law enforcement	14,125,420		2,144,632		509,763	16,779,815
Public works	4,814,870		1,733,562		293,024	6,841,456
Public health and welfare	6,922,833				552,321	7,475,154
Economic development	181,636					181,636
Culture & Recreation	1,172,658		3,109,463		77,082	4,359,203
Debt Service	437,731		151,792	2,172,860		2,762,383
Capital Outlay			-			-
Total expenditures	41,508,614	776,201	7,163,439	2,172,860	1,467,698	53,088,812
<b>Excess of revenues over (under)</b>	5,602,264	1,618,476	2,818,213	(279,217)	148,453	9,908,188
<b>Other financing sources (uses)</b>						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance sources	9,260,171					9,260,171
Fund Balance (uses)		(11,016,814)				(11,016,814)
Transfers in	35,422		1,124,179	686,146		1,845,747
Transfers (out)	(8,624,381)		(35,422)			(8,659,803)
Total other fin. sources (uses)	671,212	(11,016,814)	1,088,757	686,146	-	(8,570,699)
<b>Net change in fund balances</b>	6,273,476	(9,398,337)	3,906,970	406,929	148,453	1,337,489
<b>Fund Balances July 1, 2015</b>	22,206,715	11,473,737	3,460,682	2,863,623	311,549	40,316,306
<b>Fund Balances, June 30, 2016</b>	\$ 28,480,191	\$ 2,075,400	\$ 7,367,652	\$ 3,270,552	\$ 460,002	\$ 41,653,795

**Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2017 (Approved Budget)**

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (31)	Capital Project Sales Tax Special Revenue Fund (61*)	Other Special Revenue Funds (12,13,15,20,22, 26*,29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>							
Property taxes	\$ 30,268,104			\$ 1,283,500	\$ 2,624,576	\$ 1,594,000	\$ 35,770,180
Other taxes	2,105,000		\$ 8,500,000	345,150			10,950,150
Intergovernmental revenue	4,472,895			\$ 2,702,103			7,174,998
Licenses and permits	4,491,315						4,491,315
Charges for services	2,991,900			2,347,724			5,339,624
Fines, fees, and forfeitures	918,250			89,105			1,007,355
Contributions and donations	53,000			-			53,000
Interest income	25,500			1,200	700		27,400
Other	128,712			43,000			171,712
<b>Total revenues</b>	<b>45,454,676</b>	<b>-</b>	<b>8,500,000</b>	<b>6,811,782</b>	<b>2,625,276</b>	<b>1,594,000</b>	<b>64,985,734</b>
<b>Expenditures</b>							
General government	13,421,545		15,000	278,183		319,000	14,033,728
Administration of justice	2,138,102						2,138,102
Public safety and law enforcement	15,833,946			2,648,629		955,000	19,437,575
Public works	5,812,714			2,600,000		320,000	8,732,714
Public health and welfare	6,839,707						6,839,707
Economic development	402,277						402,277
Culture & Recreation	1,228,884			2,368,761			3,597,645
Debt Service	167,077			294,589	4,203,722		4,665,388
Capital Outlay		1,538,570	1,000,000	190,000			2,728,570
<b>Total expenditures</b>	<b>45,844,252</b>	<b>1,538,570</b>	<b>1,015,000</b>	<b>8,380,162</b>	<b>4,203,722</b>	<b>1,594,000</b>	<b>62,575,706</b>
<b>Excess of revenues over (under)</b>	<b>(389,576)</b>	<b>(1,538,570)</b>	<b>7,485,000</b>	<b>(1,568,380)</b>	<b>(1,578,446)</b>	<b>-</b>	<b>2,410,028</b>
<b>Other financing sources (uses)</b>							
Issuance of Debt							-
Proceeds from capital leases							-
Other Financing Source - premium							-
Payment to refunded debt escrow agent							-
Sale of Capital Assets							-
Fund Balance sources	3,653,102	2,076,679		440,800	1,578,446		7,749,027
Fund Balance (uses)			(8,485,000)	(41,716)			(8,526,716)
Transfers in	30,000		1,000,000	1,199,296			2,229,296
Transfers (out)	(3,293,526)	(538,109)		(30,000)			(3,861,635)
<b>Total other fin. sources (uses)</b>	<b>\$ 389,576</b>	<b>1,538,570</b>	<b>(7,485,000)</b>	<b>1,568,380</b>	<b>1,578,446</b>	<b>-</b>	<b>(2,410,028)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances July 1, 2016</b>	<b>28,480,191</b>	<b>2,075,400</b>	<b>18,015,219</b>	<b>7,367,652</b>	<b>3,270,552</b>	<b>460,002</b>	<b>41,653,795</b>
<b>Fund Balances, June 30, 2017</b>	<b>\$ 28,480,191</b>	<b>\$ 2,075,400</b>	<b>\$ 18,015,219</b>	<b>\$ 7,367,652</b>	<b>\$ 3,270,552</b>	<b>\$ 460,002</b>	<b>\$ 41,653,795</b>

\*These funds were previously unbudgeted. This is the first fiscal year they have included a budget. The County finished with collections on Capital Projects Sales Tax 1 in FY16. 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.

## Position Summary

Lancaster County, South Carolina All Funds Number of Positions (full & part time) by Department				
	FY2015	FY2016	FY2017	Changes from Prior Year
<b>General Fund</b>				
General Government				
Administrator	7	5	6	Reclassification of Paralegal position moved from Legal
Assessor	12	15	15	
Auditor	7	7	7	
Building	14	15	16	Additional Residential Inspector
Building Maintenance	8	8	8	
County Council	7	7	7	
Delinquent Tax	4	4	4	
Finance	7	9	9	
GIS	3	2	2	
Human Resources	2	2	2	
Legal		2	1	Reclassified Paralegal position to PR Coordinator
MIS	1	3	4	Added Network Administrator in mid-FY16
Planning	6	6	6	
Registration & Elections	128	202	202	
Register of Deeds	6	6	6	
Risk Management	1	1	1	
Treasurer	6	6	6	
Fleet Operations	7	8	8	
Zoning	4	5	5	
Administration of Justice				
Circuit Court	2	3	3	
Clerk of Court	8	8	8	
Family Court	9	9	9	
Magistrates - Countywide	14	14	14	
Probate Court	8	8	8	
Public Safety & Law Enforcement				
Coroner	14	15	15	
Emergency Management	3	3	3	
Lancaster County Firefighters	29	30	33	2 Firefighters coming on grant and 1 Equipment Assistant
Communications	29	32	32	
Detention Center	28	29	29	
School Resource Officers	3	3	3	
Sheriff	98	105	103	4 deputies removed during FY16 to fund career ladder; 2 coming off grants
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	3	3	3	
Public Works				
Solid Waste Collections	30	31	31	
Roads & Bridges	23	21	23	Added driver and engineer
Public Health & Welfare				
Animal Control	5	2	2	
EMS	92	89	90	Biller position added
Veteran's Affairs	3	3	3	
Culture & Recreation				
Library		26	26	
<b>Court Security Fund</b>				
Public Safety & Law Enforcement				

## Position Summary Continued

Sheriff - Court Security	18	18	18
<b>Victim Services Fund</b>			
Public Safety & Law Enforcement			
Victim Services	1	1	1
<b>E911 Fund</b>			
Public Safety & Law Enforcement			
E-911	2	3	3
<b>Indian Land Fire District Fund</b>			
Public Safety & Law Enforcement			
Indian Land Fire	7	8	8
<b>Recreation Fund</b>			
Culture & Recreation			
Recreation	110	133	133
<b>Airport Fund</b>			
General Government			
Airport	1	2	2
<b>Pleasant Valley Fire District Fund</b>			
Public Safety & Law Enforcement			
Pleasant Valley Fire	15	15	15
Total All Positions	793	935	941



## 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 48% 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 10% 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.

Six 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 = 13%
- ▶ 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%

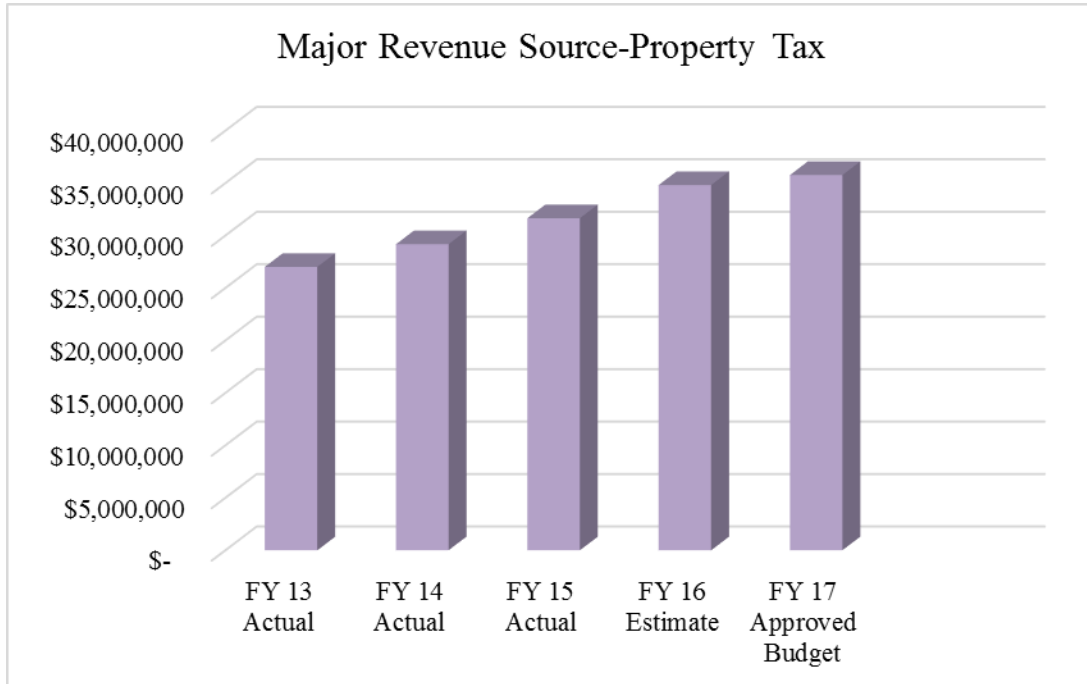
The following pages give more detailed information on the major revenue sources for Lancaster County.

## Major Revenue Source - Property Taxes

Property taxes represent the largest portion of revenue budgeted at 48% 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 13 Actual	\$ 53,752,134	\$ 27,015,465	50%
FY 14 Actual	\$ 58,264,419	\$ 29,179,094	50%
FY 15 Actual	\$ 74,825,878	\$ 31,646,685	42%
FY 16 Estimate	\$ 74,102,918	\$ 34,812,022	47%
FY 17 Approved Budget	\$ 74,964,057	\$ 35,770,180	48%

\*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. The total estimated assessed value of property as of June 30, 2016 is listed below:

▪ Real	\$264,500,000
▪ Manufacturing	\$ 12,000,000
▪ Trans. & Utilities	\$ 14,000,000
▪ Vehicles	\$ 36,000,000
▪ Other Personal	\$ 10,000,000

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

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

**County tax bills are calculated using the following formula:**

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

The following table lists the millage rates and the LOST credit factors for the taxing authorities in Lancaster County for ten fiscal years. Property values were reassessed for fiscal years 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	
2007	64.00	3.50	4.00		0.000659	119.00	38.50	3.00	0.00	64.80	0.002762	137.00	0.001735	
2008	66.50	5.40	4.00		0.000746	123.50	43.50	3.10	0.00	64.80	0.002457	140.00	0.002104	
2009	66.70	8.00	4.00	3.50	0.000641	128.50	43.50	3.30	0.00	64.80	0.002457	143.50	0.002218	
2010	66.70	6.70	4.00	3.50	0.000578	133.50	38.50	3.30	0.00	69.30	0.002470	143.50	0.002026	
2011	68.40	7.60	4.10	3.50	0.000461	136.75	38.50	3.40	0.00	70.90	0.002256	143.50	0.001895	
2012	68.40	7.20	4.10	3.30	0.000532	140.00	43.50	3.60	0.00	69.90	0.002217	143.50	0.001895	
2013	71.40	6.10	4.30	3.30	0.000644	140.00	47.00	3.80	0.00	72.10	0.002288	149.70	0.001976	
2014	75.65	7.20	4.30	3.30	0.000706	145.00	43.00	3.95	0.00	75.00	0.002281	154.70	0.002200	
2015	78.00	7.00	4.40	3.40	0.000704	149.50	43.00	4.10	0.00	75.00	0.002531	156.90	0.002500	
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	

**Assessment rates as determined by the State of South Carolina:**

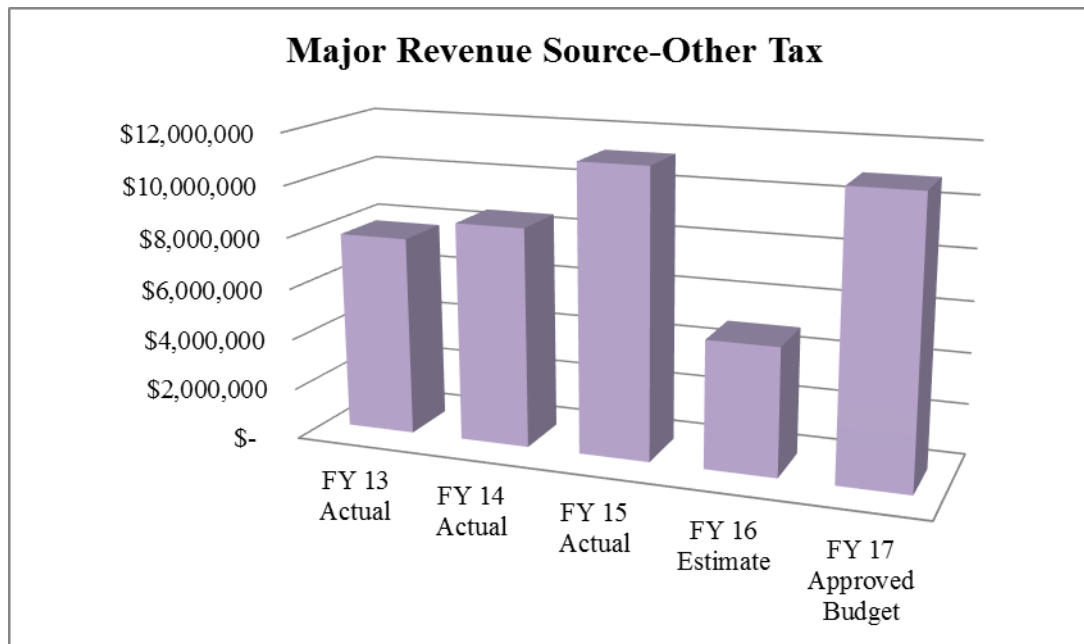
Legal Residential: 4.00%  
 Rental & Secondary Property (non legal residency): 6.00%  
 Agricultural Real Property (private): 4.00%  
 Agricultural Real Property (corporate) 6.00%  
 Commercial Real Property 6.00%  
 Manufacturing Real and Personal Property: 10.50%  
 Utility Real and Personal Property: 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 FY2017 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 13 Actual	\$ 53,752,134	\$ 7,798,566	15%
FY 14 Actual	\$ 58,264,419	\$ 8,579,956	15%
FY 15 Actual	\$ 74,825,878	\$ 11,218,509	15%
FY 16 Estimate	\$ 74,102,918	\$ 4,975,871	7%
FY 17 Approved Budget	\$ 74,964,057	\$ 10,950,150	15%

\*Includes OFS

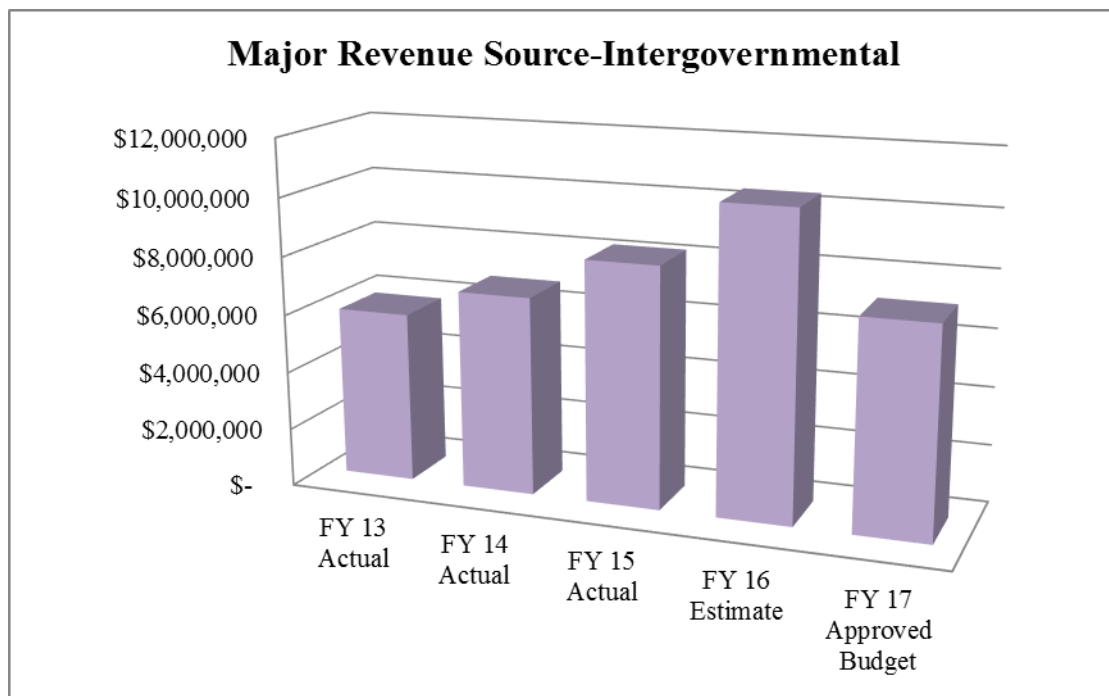


## Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$7,174,998 or 10% of the total revenues budgeted. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments. The main revenue in this source is the State Aid to Subdivisions.

	Total Revenues*	Other Taxes	% of Total Revenues
FY 13 Actual	\$ 53,752,134	\$ 5,862,791	11%
FY 14 Actual	\$ 58,264,419	\$ 6,831,280	12%
FY 15 Actual	\$ 74,825,878	\$ 8,274,390	11%
FY 16 Estimate	\$ 74,102,918	\$ 10,455,811	14%
FY 17 Approved Budget	\$ 74,964,057	\$ 7,174,998	10%

\*Includes OFS

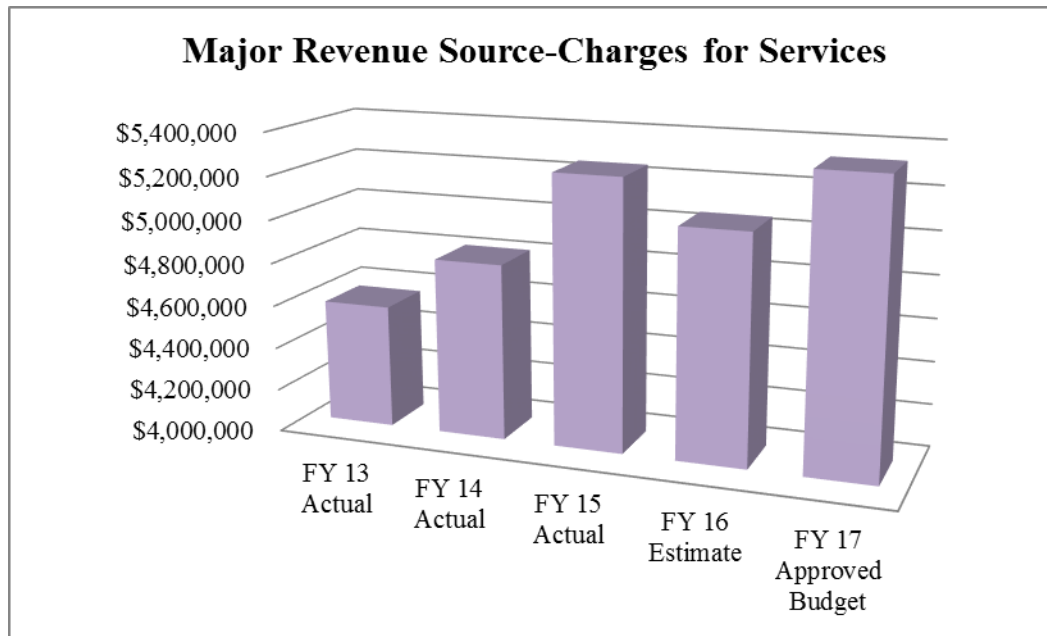


## Major Revenue Source – Charges for Services

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 (\$2,540,000 FY2017) 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 7-8% of total revenues.

	Total Revenues*	Charges for Services	% of Total Revenues
FY 13 Actual	\$ 53,752,134	\$ 4,573,143	9%
FY 14 Actual	\$ 58,264,419	\$ 4,820,638	8%
FY 15 Actual	\$ 74,825,878	\$ 5,255,565	7%
FY 16 Estimate	\$ 74,102,918	\$ 5,059,155	7%
FY 17 Approved Budget	\$ 74,964,057	\$ 5,339,624	7%

\*Includes OFS



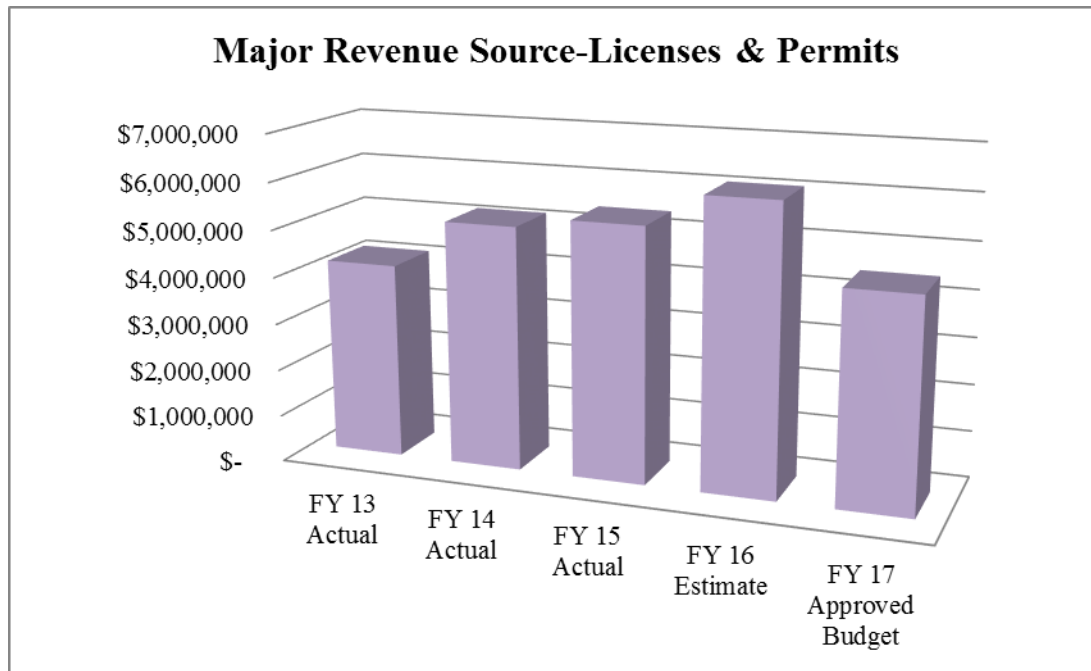


## Major Revenue Source - Licenses and Permits

Six percent (6%) of the annual budgeted revenues come from Licenses and Permits. This is the 5<sup>th</sup> largest revenue category for the fiscal year 2017 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 (\$2,964,830) of FY2017 budgeted revenues in this category come from anticipated building permit revenue.

	Total Revenues*	Licenses & Permits	% of Total Revenues
FY 13 Actual	\$ 53,752,134	\$ 4,160,774	8%
FY 14 Actual	\$ 58,264,419	\$ 5,191,197	9%
FY 15 Actual	\$ 74,825,878	\$ 5,412,448	7%
FY 16 Estimate	\$ 74,102,918	\$ 6,104,743	8%
FY 17 Approved Budget	\$ 74,964,057	\$ 4,491,315	6%

\*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 26% 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.

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

Public Works is the third largest expenditure type with 12% of the total budget. The majority of these expenditures are for the day-to-day operating costs for roads & bridges as well as solid waste.

Public Health & Welfare is the fourth largest expenditure type with a little over 9% of the total budget. The majority of these expenditures are for the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs.

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

The County's other expenditure classifications are listed below:

- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 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 = 6.2%

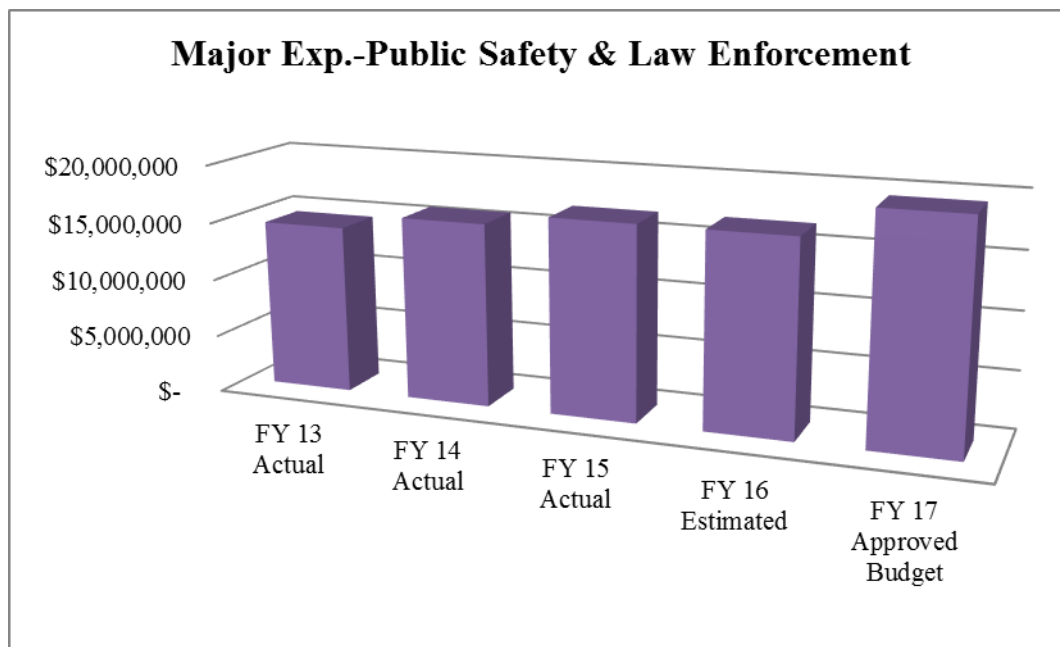
The following pages give more detailed information on the four major expenditure types for Lancaster County and presents details for the OFU category.

## Major Expenditure - Public Safety & Law Enforcement

Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 26%. 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 (\$13,775,702) 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 Expenditures
FY 13 Actual	\$ 52,224,890	\$ 14,538,849	28%
FY 14 Actual	\$ 54,009,224	\$ 15,830,762	24%
FY 15 Actual	\$ 67,166,933	\$ 16,814,556	23%
FY 16 Estimated	\$ 72,765,429	\$ 16,779,815	23%
FY 17 Approved Budget	\$ 74,964,057	\$ 19,437,575	26%

\*Includes OFU

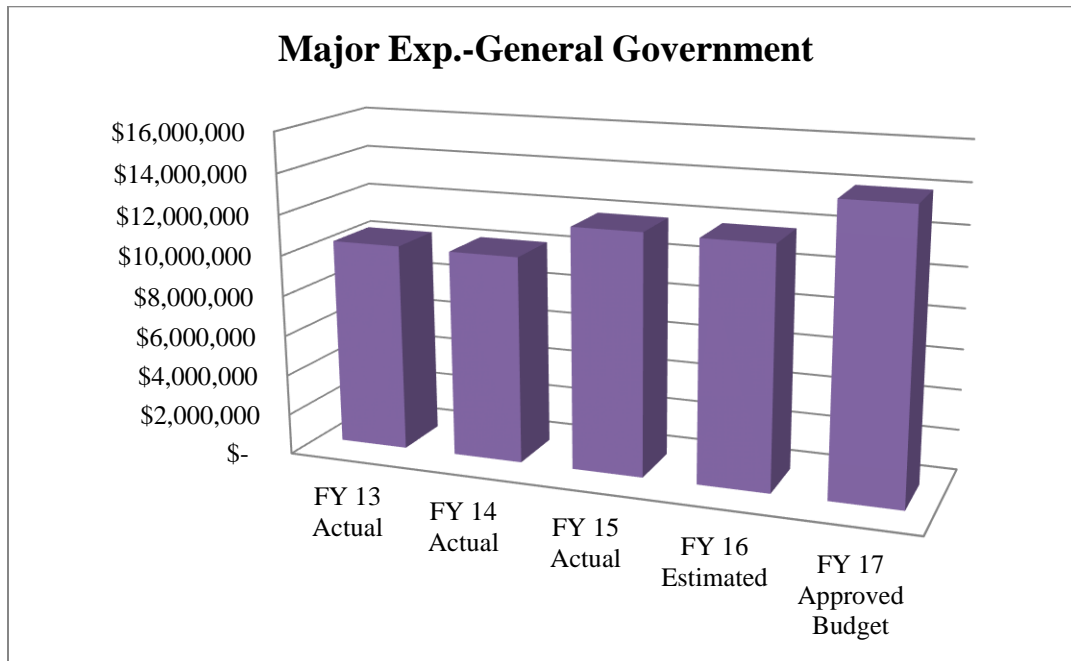


## Major Expenditure - General Government

General Government is a major expenditure and represents the second largest portion of the FY2017 budget with 19% 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 security upgrades in the Administration building. The operating cost and capital equipment expenditures are the largest portion of expenditures in the general government type.

	Total Expenditures*	General Government	% of Total Expenditures
FY 13 Actual	\$ 52,224,890	\$ 10,284,194	20%
FY 14 Actual	\$ 54,009,224	\$ 10,230,393	15%
FY 15 Actual	\$ 67,166,933	\$ 11,893,456	16%
FY 16 Estimated	\$ 72,765,429	\$ 11,820,880	16%
FY 17 Approved Budget	\$ 74,964,057	\$ 14,033,728	19%

\*Includes OFU

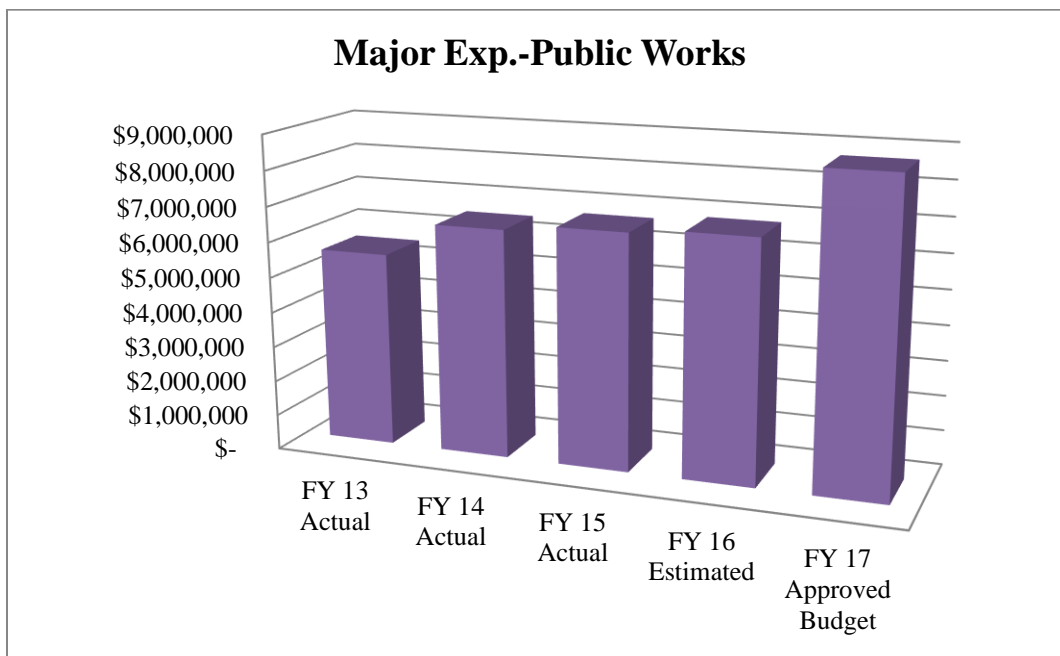


## Major Expenditure - Public Works

Public Works is the third largest expenditure type with 12% of budgeted expenditures. This function includes roads & bridges as well as solid waste. \$2,065,624 of the total Public Works budgeted expenditures are for salaries & fringe and an additional \$300,000 has been budgeted for a renewal of the disposal contract as well as funding to fix a retaining wall at EMS and funding has been carried forward to finish the new recycling center in Indian Land. The transportation Fund (road paving) expenditures of \$2,600,000 are included in this category as well. All the remaining expenditures are for operating cost for the departments.

	Total Expenditures*	Public Works	% of Total Expenditures
FY 13 Actual	\$ 52,224,890	\$ 5,543,533	11%
FY 14 Actual	\$ 54,009,224	\$ 6,515,492	10%
FY 15 Actual	\$ 67,166,933	\$ 6,703,581	9%
FY 16 Estimated	\$ 72,765,429	\$ 6,841,457	9%
FY 17 Approved Budget	\$ 74,964,057	\$ 8,732,714	12%

\*Includes OFU

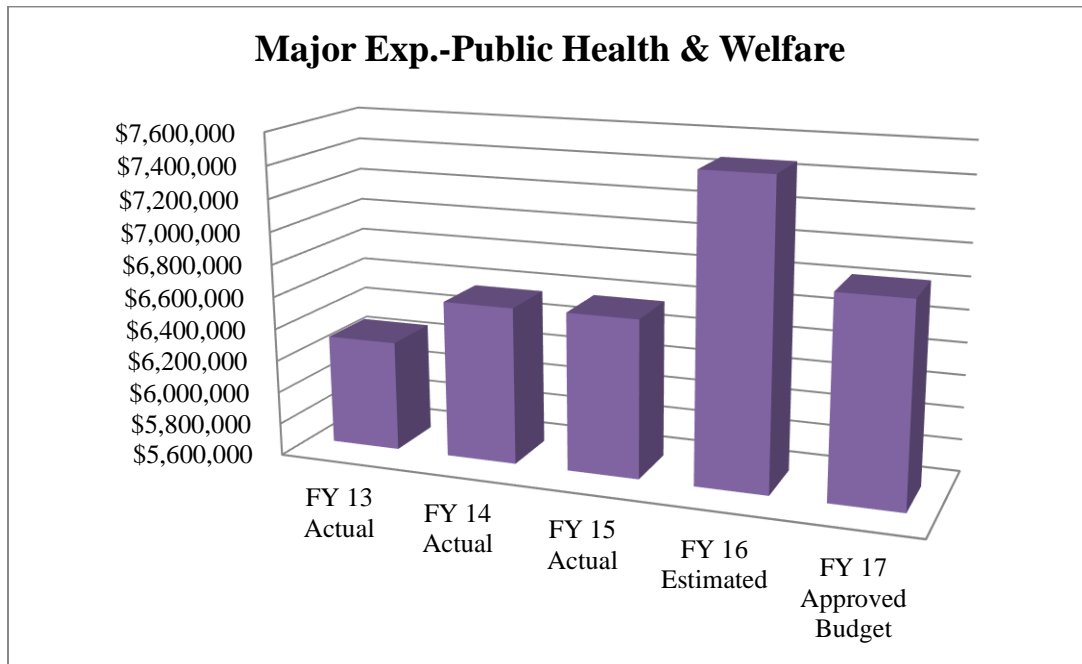


## Major Expenditure – Public Health & Welfare

Public Health & Welfare comes in at number four with 9% 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 \$5,486,676 or 80% of the total budget for the public health & welfare function.

	Total Expenditures*	Public Health & Welfare	% of Total Expenditures
FY 13 Actual	\$ 52,224,890	\$ 6,283,297	12%
FY 14 Actual	\$ 54,009,224	\$ 6,574,228	10%
FY 15 Actual	\$ 67,166,933	\$ 6,578,829	9%
FY 16 Estimated	\$ 72,765,429	\$ 7,475,153	10%
FY 17 Approved Budget	\$ 74,964,057	\$ 6,839,707	9%

\*Includes OFU

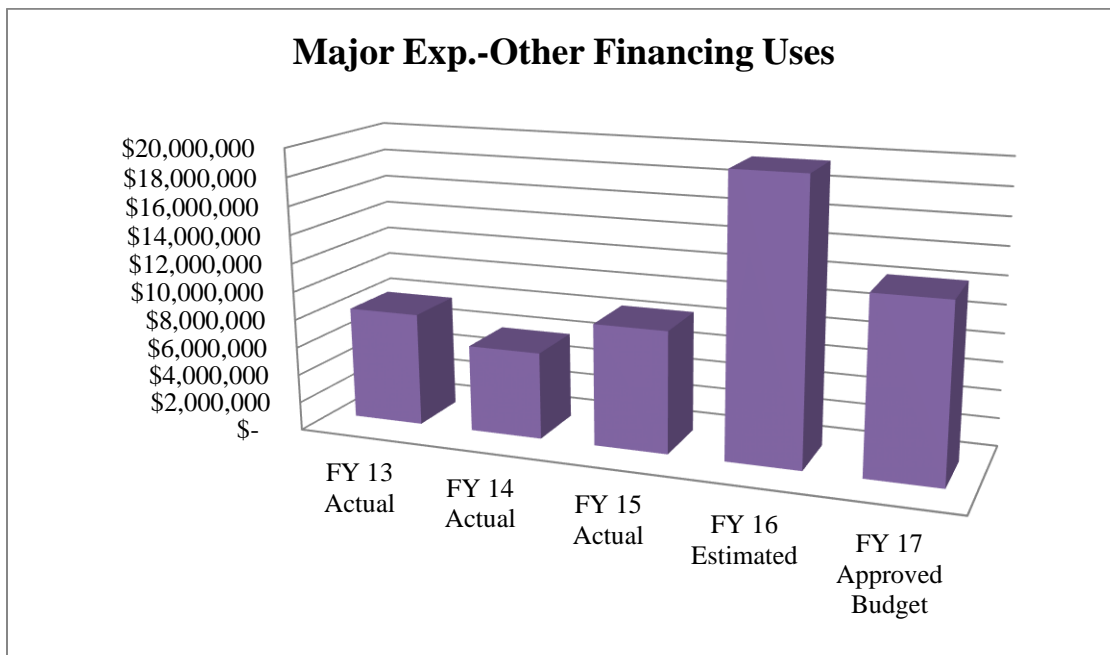


## Other Financing Uses (OFU)

Other Financing Uses represents 17% of the FY2017 budget. This includes transfers to other funds and fund balance appropriations. The transfers approved for FY2017 are \$65,286 to the Airport and \$1,134,010 to Recreation. The Capital Project Sales Tax Fund has budgeted transfers of \$8,485,000 to the SCAGO Debt Service Fund to pay the debt payments and Fund Balance use of \$2,094,230 to go towards a new Fleet Operations Facility. Fund Balance use of \$41,716 is used to balance the E-911 fund. The Pleasant Valley Fire District Fund has budgeted transfers of \$30,000 to the General Fund for repayment of funds paid for equipment.

	Total Expenditures*	Other Financing Uses	% of Total Expenditures
FY 13 Actual	\$ 52,224,890	\$ 8,027,257	15%
FY 14 Actual	\$ 54,009,224	\$ 6,154,115	9%
FY 15 Actual	\$ 67,166,933	\$ 8,617,733	12%
FY 16 Estimated	\$ 72,765,429	\$ 19,676,616	27%
FY 17 Approved Budget	\$ 74,964,057	\$ 12,388,351	17%

\*Includes OFU







*This page left blank intentionally*



## **FUNDS**

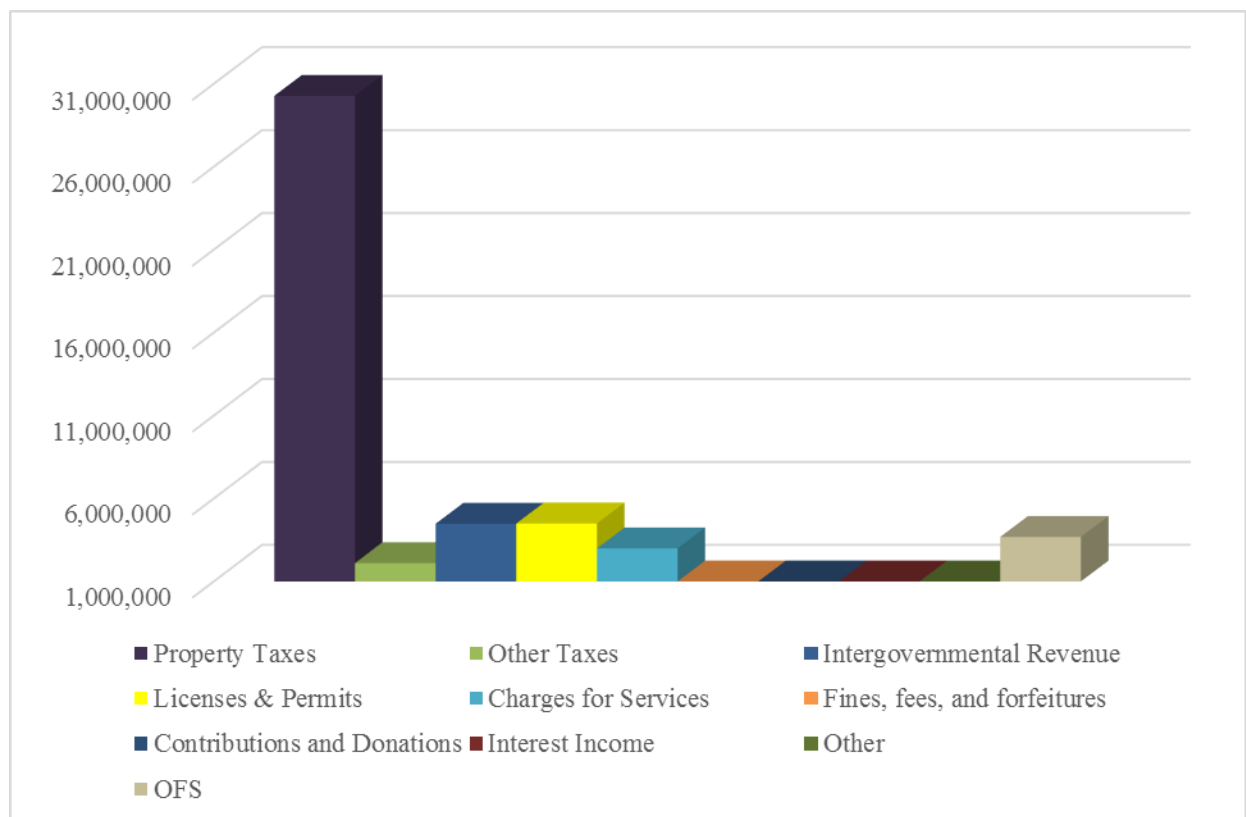
## General Fund - 10

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

<b>Lancaster County, South Carolina</b>			
<b>Combining Statement of Revenues, Expenditures and Changes in Fund Balances</b>			
	FY 2015 Actual	FY 2016 Estimate	FY 2017 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 26,871,707	\$ 30,108,295	\$ 30,268,104
Other taxes	2,183,931	2,286,114	2,105,000
Intergovernmental revenue	5,412,448	4,415,402	4,472,895
Licenses and permits	4,383,847	6,104,743	4,491,315
Charges for services	4,243,269	2,845,647	2,991,900
Fines, fees, and forfeitures	930,840	935,942	918,250
Contributions and donations	54,199	120,943	53,000
Interest income	124,497	120,642	25,500
Other	247,254	173,149	128,712
Total revenues	44,451,992	47,110,878	45,454,676
<b>Expenditures</b>			
General government	11,543,862	11,745,082	13,421,545
Administration of justice	1,982,265	2,108,384	2,138,102
Public safety and law enforcement	14,155,303	14,125,420	15,833,946
Public works	5,277,991	4,814,870	5,812,714
Public health and welfare	6,326,950	6,922,833	6,839,707
Culture & Recreation*	3,438,110	1,172,658	1,228,884
Economic development	419,780	181,636	402,277
Debt Service	207,429	437,731	167,077
Capital Outlay	-		
Total expenditures	43,351,690	41,508,614	45,844,252
<b>Excess of revenues over (under) expenditures</b>	1,100,302	5,602,264	(389,576)
<b>Other financing sources (uses)</b>			
Proceeds from capital leases	445,000		
Sale of Capital Assets	89,512		
Fund Balance sources		9,260,171	3,653,102
Transfers in	581,127	35,422	30,000
Transfers (out)	(416,249)	(8,624,381)	(3,293,526)
Total other fin. sources (uses)	699,390	671,212	389,576
<b>Net change in fund balances</b>	1,799,692	6,273,476	-
<b>Fund balances beginning of fiscal year</b>	20,407,023	22,206,715	28,480,191
<b>Fund balances end of fiscal year</b>	\$ 22,206,715	\$ 28,480,191	\$ 28,480,191

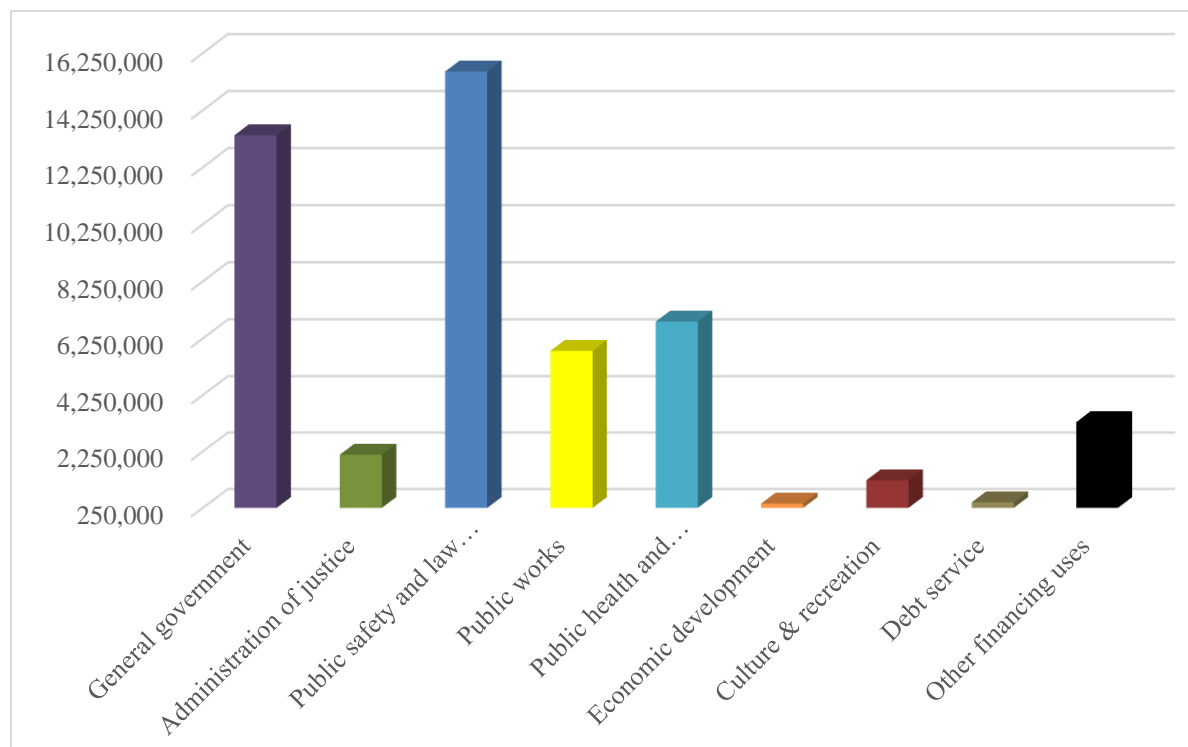
\*The Library became an official department within the General Fund in FY2016.

General Fund Revenue by Type	
<b>Property Taxes</b>	30,268,104
<b>Other Taxes</b>	2,105,000
<b>Intergovernmental Revenue</b>	4,472,895
<b>Licenses &amp; Permits</b>	4,491,315
<b>Charges for Services</b>	2,991,900
<b>Fines, fees, and forfeitures</b>	918,250
<b>Contributions and Donations</b>	53,000
<b>Interest Income</b>	25,500
<b>Other</b>	128,712
<b>OFS</b>	3,683,102



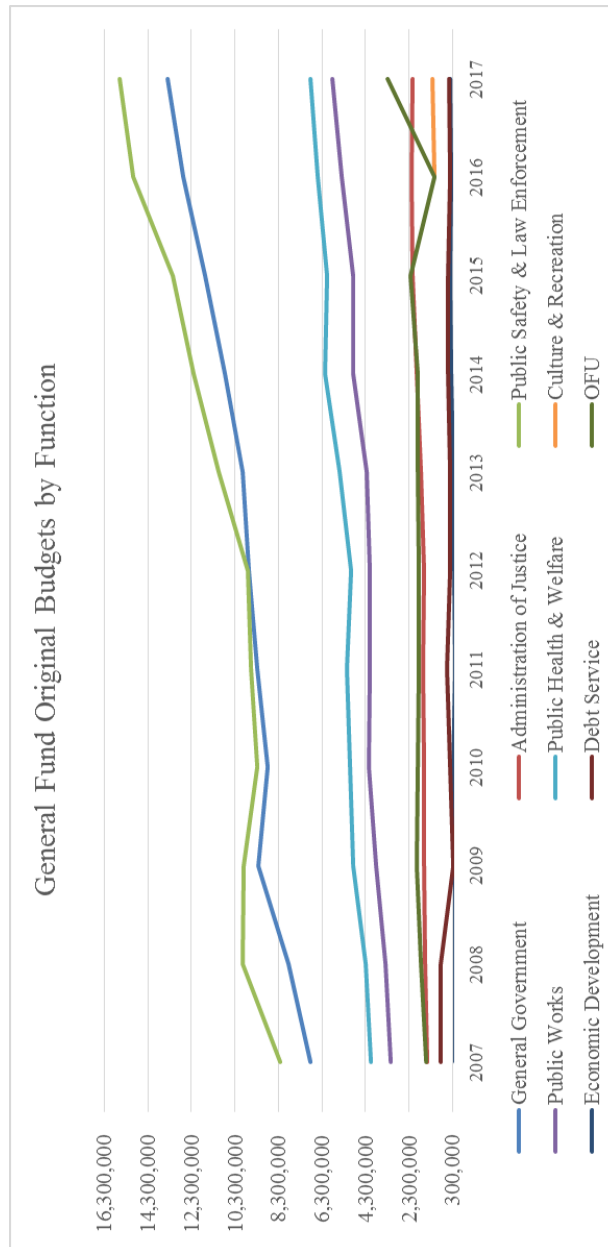
This chart breaks up the fiscal year 2017 General Fund budgeted revenues by type. Property taxes represent the largest portion with 62% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes 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.

General Fund Budget Expenditures	
<b>General government</b>	13,371,545
<b>Administration of justice</b>	2,138,102
<b>Public safety and law enforcement</b>	15,603,858
<b>Public works</b>	5,812,714
<b>Public health and welfare</b>	6,839,707
<b>Economic development</b>	402,277
<b>Culture &amp; recreation</b>	1,228,884
<b>Debt service</b>	447,165
<b>Other financing uses</b>	3,293,526



This chart breaks up the fiscal year 2017 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion at 32 % 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, 27% 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 14% of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs. Public Works is fourth with 12% of budgeted expenditures.

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
2007	6,833,738	1,488,075	8,202,305	3,167,070	4,077,172		182,276	832,570	1,531,844	26,315,050	8.96%
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	8.53%
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	18.57%
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	25.82%
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	27.84%
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	27.00%



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. Last 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 \$13,371,545 of the departmental budgets as well as \$3,293,526 in Other Financing Uses and \$217,077 of Debt Service. Offices included in the General Fund and their fiscal year 2017 budgets are listed below:

Department	FY2017 Budget
<b>Administrator - 021</b>	557,458
<b>Assessor - 041</b>	886,172
<b>Auditor - 043</b>	392,714
<b>Building &amp; Zoning - 031</b>	994,673
<b>Building Maintenance - 251</b>	1,496,605
<b>County Council - 011</b>	1,340,452
<b>Council Transfers - 012</b>	3,293,526
<b>Delinquent Tax - 045</b>	322,239
<b>Direct Assistance - 014</b>	989,541
<b>Finance - 023</b>	664,855
<b>GIS - 027</b>	206,019
<b>Human Resource - 024</b>	214,799
<b>Legal-022</b>	243,927
<b>MIS - 026</b>	1,020,477
<b>Non-Departmental - 005</b>	1,454,205
<b>Planning - 032</b>	480,093
<b>Registration &amp; Election - 051</b>	304,893
<b>Register of Deeds - 060</b>	338,553
<b>Risk Management - 025</b>	206,446
<b>Treasurer - 044</b>	380,715
<b>Fleet Operations - 210</b>	573,244
<b>Zoning - 029</b>	353,465
<b>Capital Leases - 999</b>	167,077

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



## Administrator – Department #021

### Contact Information

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

### 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	FY2015	FY2016	FY2017
Fulltime	6	4	5
Part-time	1	1	1
<b>Total</b>	7	5	6

### Budget Highlights

The FY 2017 budget increased by \$38,998 or 7.5% over the FY 16 budget. Personal services' expenditures were impacted by reclassifying a paralegal position in the legal department to a Public Relations coordinator position during FY16. The position was moved out of the Legal department's budget to accommodate the change. Operating expenditures include a decrease of \$15,000 due to a decrease in the Nurse Practitioner's Program budget. This decrease was made due to trend based on actual spending.

### Fiscal Plan

Administrator-021					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	395,743	291,082	345,558	54,476	18.72%
Operating Expenditures	174,901	226,978	211,500	(15,478)	-6.82%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	570,644	518,060	557,058	38,998	7.53%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
#Lots Added or Split	953	3,259	3,488
#Parcels Revised	12,757	14,102	18,686
#New Construction on Books	660	1,056	1,001
#Property Transfers	4,764	4,427	4,924

Position Summary	FY2015	FY2016	FY2017
Fulltime	11	13	13
Part-time	1	2	2
<b>Total</b>	12	15	15

### Budget Highlights

The FY 2017 Budget increased by \$9,565 or 1% over FY 16. Personal services expenditures were primarily impacted by the county-wide salary increases and retirement increases. Operating expenditures remained the same.

### Fiscal Plan

<b>Assessor-041</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	645,417	756,007	765,572	9,565	1.27%
<b>Operating Expenditures</b>	80,848	120,600	120,600	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	726,265	876,607	886,172	9,565	1.09%

## 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.

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

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

**Goals:**

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

**Objectives:**

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

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
#Temporary Tags Issued	533	556	400
#Vehicle Bills Assessed	82,614	85,287	90,680
# Real Estate Bills Assessed (includes BPP, DOR, etc.)	50,951	50,856	53,946

Position Summary	FY2015	FY2016	FY2017
Fulltime	7	7	7
Part-time	0	0	0
<b>Total</b>	7	7	7

**Budget Highlights**

The FY 2017 Budget increased by \$13,002 or 3.42% over FY 16. Personal services expenditures were impacted by the county-wide salary plan, an increase in retirement, as well as a change to health insurance benefits. Operating expenditures decreased due to the removal of one-time funding to purchase a new software program to assist in managing the department's increasing workload.

**Fiscal Plan**

Auditor-043					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	320,615	317,900	336,702	18,802	5.91%
Operating Expenditures	35,674	61,812	56,012	(5,800)	-9.38%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	356,289	379,712	392,714	13,002	3.42%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
#Plan Reviews Completed	1,416	1,456	1,536
#Permits Issued	2,843	2,573	2,738
#Inspections Completed	24,882	20,882	20,718
%Plan Reviews Completed within 2 Weeks	100%	99%	98%

Position Summary	FY2015	FY2016	FY2017
Fulltime	14	14	15
Part-time	0	0	0
<b>Total</b>	14	14	15

### Budget Highlights

The FY 2017 Budget increased by \$45,753 or 4.82% over FY 16. Personal services expenditures were impacted by the county-wide salary adjustment and also by the addition of a new Residential Building Inspector to assist in growth management. Operating expenditures remained the same.

### Fiscal Plan

<b>Building-031</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	697,027	862,570	908,323	45,753	5.30%
<b>Operating Expenditures</b>	62,084	86,350	86,350	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	759,111	948,920	994,673	45,753	4.82%

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

### Goals:

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

### Objectives:

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

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015Actual
#Total Jobs Completed	1,738	2,162	2,883
#Maintenance Jobs Completed	1,112	1,615	2,560
#Non-Maintenance Jobs Completed	623	547	323

Position Summary	FY2015	FY2016	FY2017
Fulltime	7	7	7
Part-time	1	1	1
<b>Total</b>	8	8	8



### Budget Highlights

The FY 2017 Budget increased by \$14,362 or .97% over FY 16. Personal services expenditures were primarily impacted by county-wide salary adjustments as well as an attempt to increase the base pay of Maintenance Aide Workers following a salary study on the positions. Operating expenditures increased slightly to accommodate utility increases.

### Fiscal Plan

<b>Building Maintenance-251</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	344,994	344,195	356,905	12,710	3.69%
<b>Operating Expenditures</b>	1,115,386	1,128,048	1,129,700	1,652	0.15%
<b>Capitalized Expenditures</b>	9,185	10,000	10,000	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,469,565	1,482,243	1,496,605	14,362	0.97%

## County Council – Department #011

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 802-5888

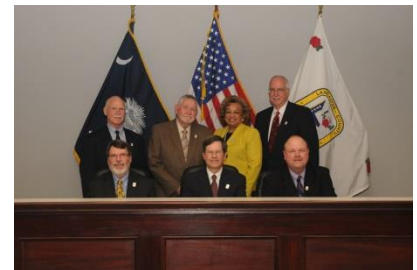
### **Department Duties:**

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

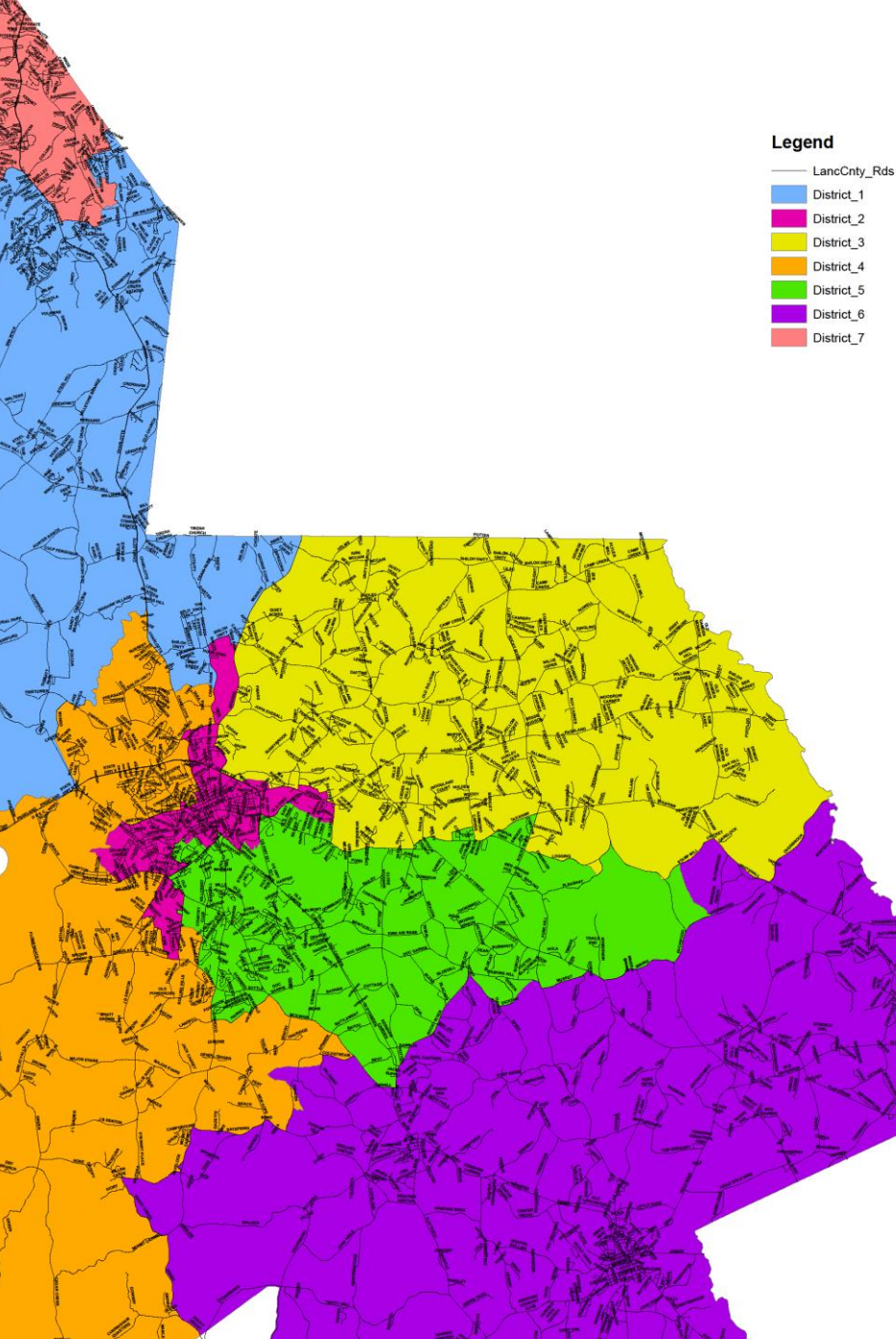
Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during 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@lanastercountysc.net](mailto:dhardin@lanastercountysc.net) . The request will then be submitted to the Council Chairman for approval.

Every 10 years, following the national census, County Council districts are redesigned to accommodate the changes in population within the County. The United States census reveals how the county's population has changed over the past decade. As a result of these changes in population, 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



This map displays the seven districts of Lancashire County Council as of 2012. The districts are color-coded and labeled in the legend: District 1 (blue), District 2 (magenta), District 3 (yellow), District 4 (orange), District 5 (green), District 6 (purple), and District 7 (red). The map also shows a network of roads labeled 'LancOnly\_Rds'.

**Legend**

- LancOnly\_Rds
- District\_1
- District\_2
- District\_3
- District\_4
- District\_5
- District\_6
- District\_7

### Budget Highlights

The FY 2017 Budget decreased by \$5,157,781. Personal services expenditures were impacted slightly by an effort to increase council member pay by \$1,000 and the officer pay by \$1,500. Operating expenditures were primarily impacted by the deletion of the one-time employee bonus funds of \$118,638 and the addition of Historic Jail repairs of over \$260,000. In FY 16 there was a budget amendment to allow for the purchase of firetrucks in OFU. That money has been removed in FY17, however, fund balance was budgeted in OFU for the possible building of a new Fleet Operations facility which makes up the almost \$2.1 million listed below.

### Fiscal Plan

County Council-011					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	110,164	109,561	119,362	9,801	8.95%
Operating Expenditures	1,490,961	1,030,788	1,171,090	140,302	13.61%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	50,000	50,000	50,000	-	0.00%
Other Financing Uses	366,249	7,402,114	2,094,230	(5,307,884)	-71.71%
<b>Total</b>	2,017,374	8,592,463	3,434,682	(5,157,781)	-60.03%

## Council Transfers – Department #012

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

### Budget Highlights

The FY 2017 transfers approved include: Recreation \$1,134,010 & Airport \$65,286. Personal services' expenditures were impacted by a 1% cost of living raise for employees and implementation of the employee compensation study to bring veteran employees up to their market rate. In addition, funds were added to account for increasing utility costs for Recreation and for pool renovation costs expected to be about \$100,000 total, but only 50% will be paid by the County and the rest will come from the City of Lancaster.

### Fiscal Plan

Council Transfers-012					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	1,050,557	1,124,179	1,199,296	75,117	6.68%
<b>Total</b>	1,050,557	1,124,179	1,199,296	75,117	6.68%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
\$ of Delinquent Taxes Collected	8,026,856	4,229,575	4,991,223
\$ Collected via Set-Off Debt	7,934	10,685	27,775
# Properties Redeemed	332	265	224

Position Summary	FY2015	FY2016	FY2017
Fulltime	4	4	4
Part-time	0	0	0
<b>Total</b>	4	4	4

### **Budget Highlights:**

The FY 2017 Budget increased by \$5,739 or 1.81% over FY 16. Personal services' expenditures were impacted by county-wide salary adjustments and an increase in retirement. The decrease in operating expenditures was primarily due to decreasing postage due to trend data.

### **Fiscal Plan**

Delinquent Tax-045					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	177,421	182,605	189,344	6,739	3.69%
Operating Expenditures	102,018	133,895	132,895	(1,000)	-0.75%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	279,439	316,500	322,239	5,739	1.81%



## 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 2017 Budget increased by \$145,417 or 16.91% over FY 16. The increase is the result of moving the Juvenile Drug Court (approx. \$116,000), previously found in the Clerk of Court's budget, to the Solicitor's budget which makes up a total of \$460,579 of the Direct Assistance budget. FY17 also include salary increases for the Solicitor's Office, Public Defender's Office, and the Soil and Water Conservation District Employee. In FY 2016 the Library became a department of the County and its budget is now included elsewhere in this report.

### Fiscal Plan

Direct Assistance-014					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	1,732,324	860,124	1,005,541	145,417	16.91%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	1,732,324	860,124	1,005,541	145,417	16.91%

## 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.

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

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

### **Goals:**

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

### **Objectives:**

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



<b>Position Summary</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Fulltime</b>	7	9	9
<b>Part-time</b>	0	0	0
<b>Total</b>	7	9	9

### **Budget Highlights**

The FY 2017 Budget increased by \$19,847 or 3.08% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustments, retirement contribution increases, as well as an increase to accommodate a position reclassification. Operating expenditures decreased primarily due to one-time purchases made in FY16. These included a new printer and a folder sealer for checks.

### **Fiscal Plan**

<b>Finance-023</b>					
	<b>FY2015 Actual</b>	<b>FY2016 Adopted</b>	<b>FY2017 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	481,918	583,758	611,605	27,847	4.77%
<b>Operating Expenditures</b>	31,467	55,750	47,750	(8,000)	-14.35%
<b>Capitalized Expenditures</b>	5,600	5,500	5,500	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	518,984	645,008	664,855	19,847	3.08%

## 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 boundary lines according to recorded plats and deeds to ensure the most accurate and up-to-date maps.

Position Summary	FY2015	FY2016	FY2017
Fulltime	3*	2*	2*
Part-time	0	0	0
<b>Total</b>	3	2	2
*Includes position funded 50% by GIS and 50% by E-911			

### **Budget Highlights**

The FY 2017 Budget increased by \$56,875 or 38.13% under FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan and increases to the retirement contribution. The increase in operating expenses is due to adding a fly-over to document the changes in growth throughout the county. The data can be used for multiple departments and is required under state law to be done every 10 years. Since Lancaster County has experienced such exponential growth in recent years, the fly-over is being done earlier than the 10 year limit.

### **Fiscal Plan**

GIS-027					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	142,445	97,254	101,919	4,665	4.80%
<b>Operating Expenditures</b>	33,285	51,890	104,100	52,210	100.62%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	175,729	149,144	206,019	56,875	38.13%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Applications Taken	1,331	1,034	1,034
# Insurance Changes Processed	396	346	347
# New Hire Processed	190	275	249
# Disciplinary Actions	111	68	76

Position Summary	FY2015	FY2016	FY2017
Fulltime	2	2	2
Part-time	0	0	0
<b>Total</b>	2	2	2

### Budget Highlights

The FY 2017 Budget increased by \$7,769 or 3.75% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan. Operating expenditures remained the same.

### Fiscal Plan

Human Resources-024					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	122,708	128,030	135,799	7,769	6.07%
Operating Expenditures	59,424	79,000	79,000	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	182,132	207,030	214,799	7,769	3.75%

## 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	FY2015	FY2016	FY2017
Fulltime	n/a	2	1
Part-time	n/a	0	0
<b>Total</b>	-	2	1

### Budget Highlights

The Legal Office was a new department within the FY 2016 Budget. Previously the attorney and staff were part of the Administration Department's budget. Funding is included for wages and fringe of the attorney and has been decreased by a paralegal position which was reclassified and moved under the Administration's budget. Operating expenditures are mostly for supplies and utilities, with the largest expenditure being for specialized cases. The funding for these consultation services totals \$100,000 of the Legal Office's budget. It has increased slightly to accommodate for the copier lease within the department.

### Fiscal Plan

Legal-022					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	183,018	134,427	(48,591)	-26.55%
Operating Expenditures	-	107,500	109,500	2,000	1.86%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	-	290,518	243,927	(46,591)	-16.04%

## 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	FY2015	FY2016	FY2017
Fulltime	1	3	4
Part-time	0	0	0
<b>Total</b>	1	3	4

### Budget Highlights

The FY 2017 Budget increased by \$77,383 or 8.21% over FY 16. Personal services expenditures were impacted by the addition of a Networker position added in the middle of last fiscal year as well as the county-wide salary adjustment plan. Operating expenditures were increased primarily due to increases in the County's software costs, increases to purchase telephones to end the County's phone lease, and increases in IT security costs.

### Fiscal Plan

MIS-026					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	78,255	227,431	258,917	31,486	13.84%
Operating Expenditures	579,713	715,663	761,560	45,897	6.41%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	657,968	943,094	1,020,477	77,383	8.21%

## 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 15<sup>th</sup> 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 2017 Budget decreased by \$30,704 or 2.07% over FY 16. The increase in personal services is mainly due to an increase in our volunteer workers' compensation. Operating expenditures decreased overall because of the removal of a one-time \$100,000 deductible paid last year. However, our property and liability insurance did increase which is why only \$50,000 savings is showing.

### Fiscal Plan

Non-Departmental-005					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	238,355	346,000	366,000	20,000	5.78%
Operating Expenditures	997,391	1,138,909	1,088,205	(50,704)	-4.45%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	1,235,746	1,484,909	1,454,205	(30,704)	-2.07%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Rezoning Cases	27	25	19
# Text Amendments	12	16	16
# BZA Cases	17	20	20
# Dev. Review Committee Cases	21	21	30

Position Summary	FY2015	FY2016	FY2017
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	6	6	6



### Budget Highlights

The FY 2017 Budget decreased by \$87,394 or 15.40% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan as well as retirement increases. Operating expenditures decreased due largely to the costs associated with completing the County's Unified Development Ordinance rewrite. The two-phase project had almost been completed by the end of FY16 so the contractual funding for it has been removed. Advertising funding remained in, as the proposed, new zoning map will have to be advertised within FY17.

### Fiscal Plan

Planning-032					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	368,846	381,486	399,493	18,007	4.72%
Operating Expenditures	120,079	186,000	80,600	(105,400)	-56.67%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	488,924	567,487	480,093	(87,394)	-15.40%

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Primary Ballots Cast	0	5,424	0
# General Election Ballots Cast	0	20,542	0
# Runoff Ballots Cast	0	0	0
# Precincts Open	0	29	0

Position Summary	FY2015	FY2016	FY2017
Fulltime	2	2	2
Part-time	126	200	200
<b>Total</b>	128	202	202

### Budget Highlights

The FY 2017 Budget decreased by \$7,823 or 2.5% over FY 16. Personal services' expenditures were impacted by a decrease in part-time due to the number of elections planned for this fiscal year. FY16 saw several primary and local elections, whereas next year there will just be the one, general election. Operating expenditures remained the same.

### Fiscal Plan

Registration & Elections-051					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	153,453	215,686	207,863	(7,823)	-3.63%
Operating Expenditures	66,494	97,030	97,030	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	219,947	312,716	304,893	(7,823)	-2.50%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Deeds Recorded	4,693	4,926	6,410
# Mortgage Documents Recorded	8,336	6,263	7,745
# Power of Attorneys Recorded	931	959	1,189
# Passports Issued	1,646	1,523	1,006

Position Summary	FY2015	FY2016	FY2017
Fulltime	5	5	5
Part-time	1	1	1
<b>Total</b>	6	6	6

### Budget Highlights

The FY 2017 Budget increased by \$760 or .22% over FY 16. Personal services' expenditures were impacted by the county-wide adjustment plan and increases to the retirement contribution. Operating expenditures decreased due to removing one-time funding added last fiscal year to purchase shelving for additional storage space.

### Fiscal Plan

Register of Deeds-060					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	235,806	243,044	252,803	9,760	4.02%
Operating Expenditures	69,235	94,750	85,750	(9,000)	-9.50%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	305,041	337,794	338,553	760	0.22%

## 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)	2013 Actual	2014 Actual	2015 Actual
# Injuries Reported	53	40	41
# Workers Comp. Claims	42	34	36
# Property & Liability Claims	32	45	46
# Inspections Performed	60	65	68

Position Summary	FY2015	FY2016	FY2017
Fulltime	1	1	1
Part-time	0	0	0
<b>Total</b>	1	1	1

### Budget Highlights

The FY 2017 Budget increased by \$107,525 or 108.7% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan. Operating expenditures increased by over \$107,000. This is due to planned security updates in the Administration building including both physical barriers and the use of technology to improve safety within the building.

### Fiscal Plan

Risk Management-025					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	73,757	74,921	75,416	495	0.66%
Operating Expenditures	26,388	24,000	131,030	107,030	445.96%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	100,144	98,921	206,446	107,525	108.70%

## 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	FY2015	FY2016	FY2017
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	6	6	6

### Budget Highlights

The FY 2017 Budget increased by \$2,557 or .68% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustments and the retirement contribution increase. The savings in operating expenditures were primarily due to a reallocation of some postage costs money due to increases internet use for payments.

### Fiscal Plan

Treasurer-044					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	263,787	266,108	269,165	3,057	1.15%
Operating Expenditures	96,371	112,050	111,550	(500)	-0.45%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	360,158	378,158	380,715	2,557	0.68%



## 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](http://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)	2013 Actual	2014 Actual	2015 Actual
# Work Orders	2,310	2,310	2,919
Total Days Down Time	766	1,773	2,164
Work Order % Preventive Maintenance	7%	12.4%	7.4%
Work Order % Unscheduled Maintenance	93%	87.6%	92.6%

Position Summary	FY2015	FY2016	FY2017
Fulltime	7	8	8
Part-time	0	0	0
<b>Total</b>	7	8	8

### Budget Highlights

The FY 2017 Budget increased by \$30,680 or 5.65% over FY 16. Personal services' expenditures were impacted by an increase in fleet technician's pay, above the county-wide salary adjustment plan, based off of salary study data. Operating expenditures increased primarily for utilities and one-time funding was added for a new A/C recovery machine (\$6,000).

### Fiscal Plan

Fleet Operations-210					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	348,300	393,764	416,444	22,680	5.76%
<b>Operating Expenditures</b>	132,646	148,800	156,800	8,000	5.38%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	480,946	542,564	573,244	30,680	5.65%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Zoning Permits Issued	1,268	1,272	1,878
# Zoning Complaints	405	379	501
# Flood Plain Inquiries	62	80	106
# Demolition Calls & Inquiries	84	105	116
# Zoning Inquiries	1,260	1,451	2,154

Position Summary	FY2015	FY2016	FY2017
Fulltime	4	5	5
Part-time	0	0	0
<b>Total</b>	4	5	5

### Budget Highlights

The FY 2017 Budget decreased by 29,401 or 7.68% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan and the increase in the retirement contribution. In addition, operating expenditures decreased due to the removal of a one-time office equipment purchase (\$14,000) and one-time funding to purchase a vehicle for a new employee (\$25,000).

**Fiscal Plan**

<b>Zoning-029</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	212,699	272,416	282,015	9,599	3.52%
<b>Operating Expenditures</b>	65,439	110,450	71,450	(39,000)	-35.31%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	278,138	382,866	353,465	(29,401)	-7.68%

## Capital Leases – Department #999

This department accounts for the payments on certain capital leases that are funded in the General Fund. Fiscal year 2017 budgeted lease payments are for payments on the energy management project.

### Fiscal Plan

Capital Leases-999					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	87,012	162,156	167,077	4,921	3.03%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	87,012	162,156	167,077	4,921	3.03%

## 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 \$2,138,102 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2017 budgets are listed below:

Departments	FY2017 Budget
<b>Circuit Court - 061</b>	82,503
<b>Clerk of Court - 063</b>	364,253
<b>Family Court - 064</b>	367,568
<b>Magistrate-Countywide - 070</b>	883,974
<b>Probate Court - 069</b>	439,804

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Juror Summons to Court	3,750	4,050	3,900

Position Summary	FY2015	FY2016	FY2017
Fulltime	0	0	0
Part-time	3	3	3
<b>Total</b>	3	3	3

### **Budget Highlights**

The FY 2017 Budget decreased by \$104 or .13% over FY 16. Personal services expenditures were impacted by a decrease in workers' compensation. The operating expenditures category remained flat. This budget reflects no anticipated increases in the number of weeks required for General Session court hearings.

### **Fiscal Plan**

Circuit Court-061					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	11,692	36,107	36,003	(104)	-0.29%
Operating Expenditures	29,687	46,500	46,500	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	41,379	82,607	82,503	(104)	-0.13%

## 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 6<sup>th</sup> 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)	2013 Actual	2014 Actual	2015 Actual
# General Session Cases Disposed	1,863	1,977	2,909
# Common Pleas Cases Disposed	1,990	2,533	1,874

Position Summary	FY2015	FY2016	FY2017
Fulltime	8	8	7
Part-time	0	0	0
<b>Total</b>	8	8	7

### **Budget Highlights**

The FY 2017 Budget increased by \$105,227 or 22.41% over FY 16. Personal services' expenditures were impacted by the removal of the Juvenile Drug Court. This program included one employee as well as almost \$40,000 in contractual funding under operating expenditures. Operating expenditures were also affected by supplies, training, and telephone budgets associated with this program. This budget was moved under the Solicitor, in department 014.

### **Fiscal Plan**

Clerk of Court-063					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	347,251	394,131	333,853	(60,278)	-15.29%
Operating Expenditures	60,778	75,349	30,400	(44,949)	-59.65%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	408,029	469,480	364,253	(105,227)	-22.41%



## 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)	2013 Actual	2014 Actual	2015 Actual
# Family Court Cases Disposed	884	1,034	636
# Child Support Payments Processed	39,612	34,714	33,877

Position Summary	FY2015	FY2016	FY2017
Fulltime	6	6	6
Part-time	3	3	3
<b>Total</b>	9	9	9

### **Budget Highlights**

The FY 2017 Budget increased by \$8,379 or 2.33% under FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan as well as the retirement contribution increase. Operating expenditures remained the same.

### **Fiscal Plan**

Family Court-064					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	279,658	278,157	286,536	8,379	3.01%
Operating Expenditures	48,476	81,032	81,032	-	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	328,134	359,189	367,568	8,379	2.33%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Criminal Docket Cases Filed	2,562	2,331	2,291
# Traffic Docket Cases Filed	9,933	9,583	9,238
# Civil Docket Cases Filed	2,149	2,410	2,458

Position Summary	FY2015	FY2016	FY2017
Fulltime	14	14	14
Part-time	0	0	0
<b>Total</b>	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**

<b>Magistrate-070</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	727,257	781,146	812,274	31,128	3.98%
Operating Expenditures	58,764	71,200	71,700	500	0.70%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	786,021	852,346	883,974	31,628	3.71%

## 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	FY2015	FY2016	FY2017
Fulltime	7	7	7
Part-time	1	1	1
<b>Total</b>	8	8	8

### **Budget Highlights**

The FY 2017 Budget decreased by \$4,912 or 1.10% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment coupled with savings from staff changes. Operating expenditures remained the same.

### **Fiscal Plan**

<b>Probate Court-069</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	353,399	394,991	390,079	(4,912)	-1.24%
<b>Operating Expenditures</b>	35,227	49,725	49,725	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	388,627	444,716	439,804	(4,912)	-1.10%

## 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 \$15,833,946 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2017 budgets are listed below:

Department	FY17 Budget
<b>Coroner - 068</b>	436,343
<b>Emergency Management - 140</b>	415,848
<b>Fire Service - 141</b>	1,276,837
<b>Town of Kershaw - Fire - 142</b>	146,727
<b>Lanc. Co Firefighters - 144</b>	1,090,403
<b>Communications - 130</b>	1,792,733
<b>Detention Center - 120</b>	2,193,523
<b>School Resource Officer - 121</b>	117,146
<b>Sheriff - 110</b>	7,837,019
<b>Sheriff - Town of Kershaw - 117</b>	527,367

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

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Total Deaths	392	495	463
# Total Autopsies	42	60	75
Estimated Case Hours	4,527	5,850	6,341
# Estimated Transports	126	175	178

Position Summary	FY2015	FY2016	FY2017
Fulltime	4	4	4
Part-time	10	11	11
<b>Total</b>	14	15	15

### **Budget Highlights**

The FY 2017 Budget increased by \$17,791 or 4.25% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan as well as the transition from a 30-hour a week employee to a 37.5-hour a week employee to help manage the increased workload. Operating expenditures increased in order to purchase a barrier system to create more security and privacy in the field.

## Fiscal Plan

Coroner's Office-068					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	255,709	272,060	282,718	10,658	3.92%
<b>Operating Expenditures</b>	142,040	141,492	148,625	7,133	5.04%
<b>Capitalized Expenditures</b>	8,685	5,000	5,000	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	406,434	418,552	436,343	17,791	4.25%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Responses to Severe Weather	5	5	14
# Responses to Haz. Mat Incidents	2	3	2
# Public Preparedness Presentations	22	37	33
# Private Industry Emergency Plan Reviews	10	4	5

Position Summary	FY2015	FY2016	FY2017
Fulltime	3	3	3
Part-time	0	0	0
<b>Total</b>	3	3	3

### **Budget Highlights**

The FY 2017 Budget increased by \$52,590 or 14.48% over FY 16. Personal services' expenditures were impacted by the county-wide salary adjustment plan and an increase in the retirement contribution. This department has several veteran employees. Operating expenditures increased \$10,000 due to an increase in an annual donation amount from Duke Energy. The other \$21,000 was an increase in utilities based on usage and \$14,000 to replace UPS batteries at the Emergency Operations Center.

**Fiscal Plan**

<b>Emergency Management-140</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	201,833	210,758	232,348	21,590	10.24%
<b>Operating Expenditures</b>	150,828	152,500	183,500	31,000	20.33%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	352,661	363,258	415,848	52,590	14.48%



## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
Total Incident Reports	3,533	5,204	6,011
Fire Marshal Plan Reviews	30	66	64
Fire Marshal Inspections	107	136	133

### **Budget Highlights**

The FY 2017 Budget increased by \$4,512 or .35% compared to FY 16. This increase was due to increasing the debt service budget for extrication equipment that was acquired in FY15. FY 2017 includes capital funding for water rescue equipment. In FY 2015, personal services were removed from this department and included in department 144, Lancaster County Firefighters. This department is designated to continue for all other fire commission related activities such as equipment, training, utilities, etc. for the volunteer fire departments. Operating expenditures increased primarily due to increasing the utilities budget to align more with actual spending. Capital expenditures were decreased due to one-time equipment acquisition made in FY16.

**Fiscal Plan**

<b>Fire Service-141</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	970,657	1,000,210	1,006,749	6,539	0.65%
<b>Capitalized Expenditures</b>	712,254	46,540	40,000	(6,540)	-14.05%
<b>Debt Service</b>	-	225,575	230,088	4,513	2.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,682,912	1,272,325	1,276,837	4,512	0.35%

## 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	FY2015	FY2016	FY2017
Fulltime	2	2	2
Part-time	1	1	1
<b>Total</b>	3	3	3

### **Budget Highlights**

The FY 2017 Budget increased by \$5,731 or 4.06% compared to FY 16. Personal services expenditures were impacted primarily by the county-wide salary adjustment plan as well as an increase in retirement. Operating expenditures remained the same.

### **Fiscal Plan**

<b>Kershaw Fire Service-142</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	126,425	133,796	139,527	5,731	4.28%
<b>Operating Expenditures</b>	5,897	7,200	7,200	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	132,322	140,996	146,727	5,731	4.06%

## 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.

<b>Position Summary</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Fulltime</b>	13	13	16
<b>Part-time</b>	16	17	17
<b>Total</b>	29	30	33

### **Budget Highlights**

This was a newly funded department in FY2013 that came about as a result of the County being awarded a SAFER grant from the Department of Homeland Security. The grant funded 10 firefighter salaries (not overtime) and benefits for three years. In FY 2015, 7 of the firefighters came off the grant for a portion of the year. The FY2016 Budget includes funding for a full year of those 7 firefighters. FY17 represents the full budget for all 10 firefighters. In addition, these employees received the county-wide salary adjustment plan. Operating expenditures remained the same.

### **Fiscal Plan**

<b>Lancaster County Firefighters-144</b>					
	<b>FY2015 Actual</b>	<b>FY2016 Adopted</b>	<b>FY2017 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	596,232	936,692	1,039,403	102,711	10.97%
<b>Operating Expenditures</b>	47,944	51,000	51,000	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	644,176	987,692	1,090,403	102,711	10.40%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
Total 911 Calls	49,812	46,293	47,950
EMS Calls	12,534	11,970	12,902
Law Enforcement Calls	47,743	53,253	55,208
Fire Calls	4,195	4,766	6,104

Position Summary	FY2015	FY2016	FY2017
Fulltime	27	30	30
Part-time	2	2	2
<b>Total</b>	29	32	32

### Budget Highlights

The FY 2017 Budget increased by \$191,130 or 11.93% compared to FY 16. Personal services expenditures were primarily by the implementation of a career ladder for call takers in order to be more competitive and improve employee retention. Operating expenditures increased due to the addition of the new radio contract signed as part of our Radio Communication Upgrades, being paid for in part by the capital project sales tax. This improved radio system comes with an annual subscription fee. The FY17 budget includes a prorated fee, as the radios will not come online until the spring. Future budget years will have to pick up the remaining fee.

### Fiscal Plan

Communications-130					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,268,605	1,458,679	1,505,033	46,354	3.18%
Operating Expenditures	187,717	142,924	287,700	144,776	101.30%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	1,456,323	1,601,603	1,792,733	191,130	11.93%

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Incarcerated Inmates	3,216	3,261	2,997
# Inmates from City PD	608	653	489
Average Population	128	142	130

Position Summary	FY2015	FY2016	FY2017
Fulltime	28	29	29
Part-time	0	0	0
<b>Total</b>	28	29	29

### **Budget Highlights**

The FY 2017 Budget increased by \$162,624 or 8.01% compared to FY 16. Personal services was impacted by the implementation of a career ladder to stay competitive and assist with employee retention. In addition, \$20,000 was added to the inmate commissary supplies budget. Revenue is received from the sales of these items, but previous years the budgeted amounts on both sides were inaccurate and have been adjusted to reflect actual trend. There was also a slight adjustment in the medical services contract as dictated by the vendor.

**Fiscal Plan**

<b>Detention Center-120</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,355,522	1,506,498	1,654,908	148,410	9.85%
<b>Operating Expenditures</b>	505,149	513,401	538,615	25,214	4.91%
<b>Capitalized Expenditures</b>	11,800	11,000	-	(11,000)	-100.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,872,471	2,030,899	2,193,523	162,624	8.01%



## 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	FY2015	FY2016	FY2017
Fulltime	1	1	1
Part-time	2	2	2
<b>Total</b>	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**

<b>School Resource Officers-121</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	100,509	113,152	116,178	3,026	2.67%
<b>Operating Expenditures</b>	-	-	-	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	100,509	113,152	116,178	3,026	2.67%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Calls for Service	47,743	53,205	61,707
# Total Arrests	2,268	2,924	3,275
# Litter Complaints	110	104	95
Pounds of Litter Collected	205,920	205,280	158,800

Position Summary	FY2015	FY2016	FY2017
Fulltime	98	105	103
Part-time	8	8	8
<b>Total</b>	106	113	112

### **Budget Highlights**

The FY 2017 Budget increased by \$22,997 or .29% over FY 16. In FY2016, the budget called for the addition of 4 deputies, but during the fiscal year the department was having a retention problem. As a result, those 4 positions were removed and instead the money was reallocated for half of a year's salary adjustment. The other half plus the retirement increase and the cost of 2 new employees coming off a grant is included in the FY2017 budget. Operating expenditures included increases for equipment, training, and supplies for new staff in FY2016, which has been removed in FY2017 since those positions were not filled. Capital expenditures in FY2016 were for one-time vehicle expenses, which has also been removed.

**Fiscal Plan**

<b>Sheriff-110</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	5,816,002	6,433,029	6,648,587	215,558	3.35%
<b>Operating Expenditures</b>	1,111,371	1,239,718	1,188,432	(51,286)	-4.14%
<b>Capitalized Expenditures</b>	-	141,275	-	(141,275)	-100.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	6,927,373	7,814,022	7,837,019	22,997	0.29%

## 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	FY2015	FY2016	FY2017
Fulltime	8	8	8
Part-time	0	0	0
<b>Total</b>	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 2017 Budget increased by \$33,606 or 6.81% compared to FY 16. Personal services was impacted by the implementation of the Sheriff's career ladder, as passed by Council in FY2016. Operating expenditures remained the same.

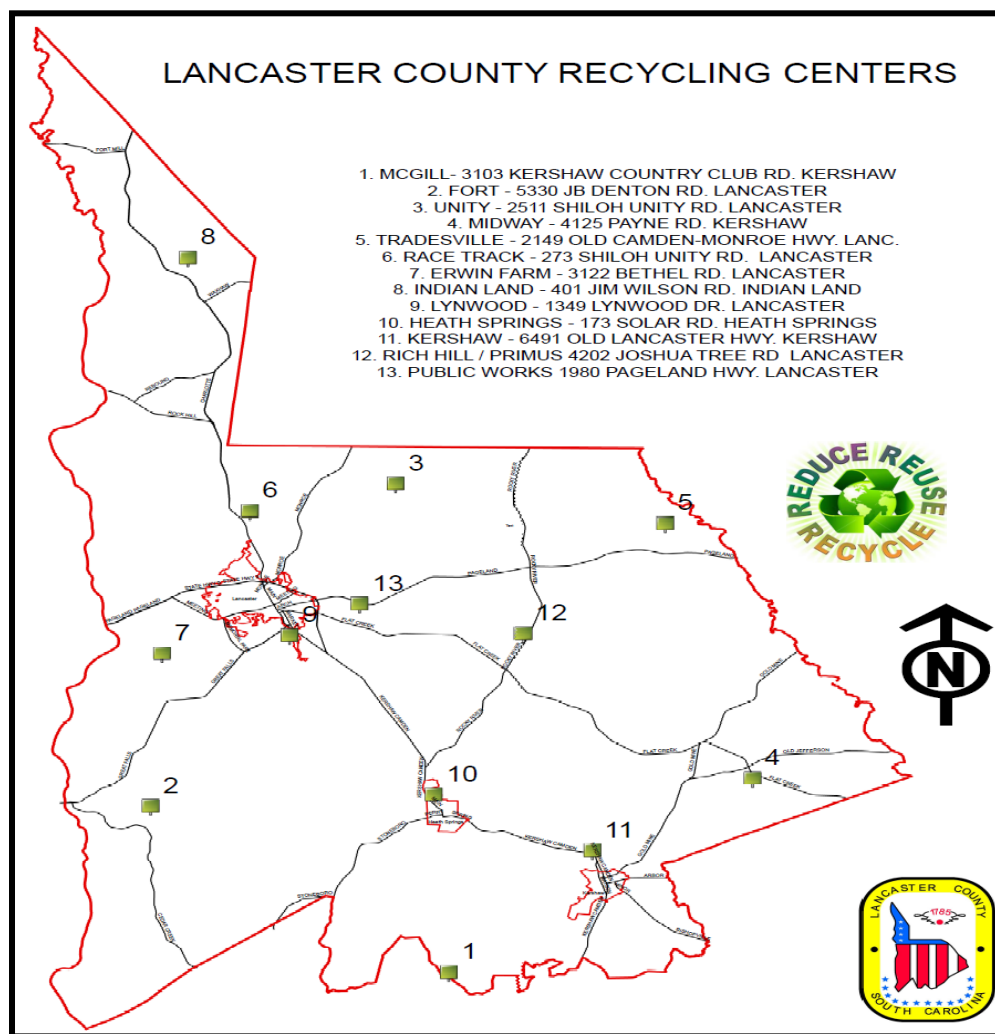
### Fiscal Plan

Kershaw Sheriff-117					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	435,514	430,261	463,867	33,606	7.81%
<b>Operating Expenditures</b>	58,743	63,500	63,500	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	494,257	493,761	527,367	33,606	6.81%

## Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$5,812,714 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2017 budgets are listed below.

Department	FY2017 Budget
<b>Landfill - Solid Waste - 310</b>	56,366
<b>Solid Waste Collections - 312</b>	2,863,833
<b>Roads &amp; Bridges - 202</b>	2,892,515



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

## 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	FY2014	FY2015	FY2016
Fulltime	0	0	0
Part-time	1	1	1
<b>Total</b>	1	1	1

### Budget Highlights

There was a decrease in the FY 2017 Budget over the prior year because the adopted budget reflects a decrease in health insurance and a decrease in the contractual services utilized.

### Fiscal Plan

Landfill-Solid Waste-310					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	18,982	22,347	21,861	(486)	-2.18%
Operating Expenditures	36,470	38,505	34,505	(4,000)	-10.39%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	55,452	60,852	56,366	(4,486)	-7.37%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
Total Tons Refuse Collected	6,377	6,369	6,156
Tons Commingled Recyclables Collected	556	760	771
Tons Banned Items Collected	81	156	158
Tons Waste Tires Collected	393	304	197

Position Summary	FY2015	FY2016	FY2017
Fulltime	8	9	9
Part-time	22	22	22
<b>Total</b>	30	31	31

### **Budget Highlights**

The FY 2017 Budget decreased by \$15,926 or .55% compared to FY16. Personal services was impacted by a decrease in workers' compensation insurance, .5% cost of living raise for employees, and implementation of the employee compensation study to bring veteran employees up to their market rates as well as some savings in vacancies. The operating expenditures increased overall. There was \$300,000 added for the disposal contract which will be rebid this fiscal year. Also carried forward into this year is the remaining cost of construction on the Indian Land Recycling Center. The project was unable to be completed in FY2016. Money was also removed that was used to purchase equipment last budget year.

**Fiscal Plan**

<b>Solid Waste Collections-312</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	678,704	736,009	700,948	(35,061)	-4.76%
<b>Operating Expenditures</b>	1,698,067	1,963,750	2,162,885	199,135	10.14%
<b>Capitalized Expenditures</b>	-	180,000	-	(180,000)	-100.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	2,376,771	2,879,759	2,863,833	(15,926)	-0.55%



## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
Total # Work Orders	3,172	3,608	3,946
Roads Machined/Stone Applied	1,304	1,657	1,657
#Asphalt/Potholes	216	206	167
Bush hog/Cleaning	861	434	1,426

Position Summary	FY2015	FY2016	FY2017
Fulltime	22	22	24
Part-time	1	0	0
<b>Total</b>	23	22	22

### **Budget Highlights**

The FY 2017 Budget increased by \$290,934 or 16.26% compared to FY 16. Personal services was impacted the county-wide salary adjustment plan and retirement increases as well as the addition of an Engineer and another Driver position. Operating expenditures had an increase in order to accommodate the new staff. The majority of the operating funding change, however, is for \$350,000 added to build a retaining wall at an EMS station where a sink hole is developing. Gasoline funding was decreased based off of use. Finally, \$118,000 was removed that had been for a one-time equipment purchase.

## Fiscal Plan

Roads & Bridges-202					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,103,831	1,150,581	1,342,815	192,234	16.71%
Operating Expenditures	1,437,824	1,215,000	1,549,700	334,700	27.55%
Capitalized Expenditures	167,000	118,000	-	(118,000)	-100.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	2,708,654	2,483,581	2,892,515	408,934	16.47%

## Public Health & Welfare

---

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

This function represents \$6,839,707 of the annual general fund budget. Offices included in the general fund and their fiscal year 2017 budgets are listed below:

Department	FY17 Budget
<b>Animal Control - 318</b>	157,640
<b>D.S.S. Family Independ. - 602</b>	58,330
<b>EMS - 153</b>	6,228,318
<b>Health Services - 330</b>	82,600
<b>Social Services - 601</b>	139,210
<b>Veterans Affairs - 610</b>	173,609

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

## Animal Shelter – Department #318

### Contact Information

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

### **Department Duties:**

The primary function of the Lancaster County Animal Shelter is to house and care for 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	FY2015	FY2016	FY2017
Fulltime	2	2	2
Part-time	0	0	0
<b>Total</b>	2	2	2

### **Budget Highlights**

The FY 2017 Budget increased by \$1,421 or .91% compared to FY 16. Personal services was impacted by the county-wide salary adjustment plan. The slight change in operating expenditures was due to utilities.

### **Fiscal Plan**

Animal Shelter-318					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	96,133	102,719	103,140	421	0.41%
Operating Expenditures	50,597	53,500	54,500	1,000	1.87%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	146,731	156,219	157,640	1,421	0.91%

## **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 2017 Budget reflects funding at a continuation level.

### **Fiscal Plan**

<b>D.S.S. Family Independent-602</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	58,439	58,330	58,330	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	58,439	58,330	58,330	-	0.00%

## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
Total # Calls	12,530	14,057	14,877
County Average Response Time	n/a	8:54	9:58
\$ Collections from Patients Transported	n/a	694,792	1,608,968
Hours of Training for Staff	n/a	8,718	5,759.5

Position Summary	FY2015	FY2016	FY2017
Fulltime	69	66	67
Part-time	23	23	23
<b>Total</b>	92	89	90

### **Budget Highlights**

The FY 2017 Budget decreased by \$117,613 or 1.85% compared to FY 16. Personal services expenditures were impacted the implementation of the county-wide salary adjustment plan, the retirement increases, as well as the addition of a Biller. This position was added to assist in managing the large amount of billing that has been growing with call volume increases.

Operating expenditures increased due to vehicle maintenance. The county has implemented an ambulance replacement program funded through the Capital Improvement Fund, but there are still a lot of vehicles on the road in that department. Capitalized expenditures of \$25,000 were budgeted in FY17. These funds will be used to purchase equipment needed inside the new ambulances such as radios. In FY16 money was also in capital in the amount of \$350,000 to replace an ambulance shed that had been badly damaged in a storm. This one-time funding has been removed.

**Fiscal Plan**

<b>EMS-153</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	4,669,893	5,004,231	5,229,818	225,587	4.51%
<b>Operating Expenditures</b>	880,928	966,700	973,500	6,800	0.70%
<b>Capitalized Expenditures</b>	264,412	375,000	25,000	(350,000)	-93.33%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	5,815,232	6,345,931	6,228,318	(117,613)	-1.85%

## 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 2017 Budget reflects funding at a continuation level.

### Fiscal Plan

Health Services-330					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	81,259	82,600	82,600	-	0.00%
Capitalized Expenditures				-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	81,259	82,600	82,600	-	0.00%



## Social Services – Department #601

### Department Duties

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

### Budget Highlights

The FY 2017 Budget reflects funding at a continuation level as well as funding to allow contractual renovations to be carried out on the building. Due to growth, more space is necessary so \$75,000 is to expand.

### Fiscal Plan

Social Services-601					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	61,125	64,210	139,210	75,000	116.80%
Capitalized Expenditures				-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	61,125	64,210	139,210	75,000	116.80%

## 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)	2013 Actual	2014 Actual	2015 Actual
# Claims	1,049	1,705	1,275
# Van Riders	453	259	192
# Veterans Seen in Office	2,455	2,646	2,030

Position Summary	FY2015	FY2016	FY2017
Fulltime	3	3	3
Part-time	0	0	0
<b>Total</b>	3	3	3

### **Budget Highlights**

The FY 2017 Budget increased by \$12,048 or 7.46% compared to FY 16. Personal services was impacted by the county-wide salary adjustment and the retirement contribution increased. Operating expenditures increased in utilities

**Fiscal Plan**

<b>Veterans Affairs-610</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	138,190	143,011	153,809	10,798	7.55%
<b>Operating Expenditures</b>	17,132	18,550	19,800	1,250	6.74%
<b>Capitalized Expenditures</b>				-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	155,322	161,561	173,609	12,048	7.46%

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
Circulation	n/a	307,028	276,906
Intraconsortial Loans Received	n/a	15,298	24,838
Computer Use	n/a	55,394	47,329

Position Summary	FY2015	FY2016	FY2017
Fulltime	n/a*	14	14
Part-time	n/a*	12	12
<b>Total</b>	-	26	26

\*Did not become a County department until FY16. Data Not available.

### Budget Highlights

The Library previously received direct assistance allocations from the County until FY 2016 when it was made a department. Last fiscal year, the personal expenses included a large amount (\$38,000) for overtime which was not needed. Therefore, the money was reallocated to operating in FY17 specifically for books. Also FY17 included \$49,000 carried forward from one-time lottery funds that were unable to be spent in FY16. This money will also go towards books as well as equipment such as laptops for the branches. In addition, there is extra revenue allotted from the State this year which is being allocated towards technology and books.

### Fiscal Plan

Library-840					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	925,051	884,969	(40,082)	-4.33%
Operating Expenditures	-	234,816	343,915	109,099	46.46%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	-	1,159,867	1,228,884	69,017	5.95%

## Economic Development

The Economic Development function within the General Fund is comprised of only one department. This function represents \$402,277 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2017 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

#### **Budget Highlights**

The FY 2017 Budget increased by \$83,467 or 26.18% compared to FY 16. This department was created in FY2016. The 2016 figures below included costs for the last three quarters of the fiscal year as well as some one-time expenses such as technology, furniture, and a vehicle (\$25,000) which have been removed in FY2017. The funding for this fiscal year includes a full year of operating and personal expenditures. Funding has also been granted for membership dues to the I-77 Alliance and the Charlotte Regional Partnership. The personal expenditures includes the salaries of 3 full-time employees.

**Fiscal Plan**

<b>Economic Development-007</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	163,325	253,177	89,852	55.01%
<b>Operating Expenditures</b>	-	130,485	149,100	18,615	14.27%
<b>Capitalized Expenditures</b>	-	25,000	-	(25,000)	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	-	318,810	402,277	83,467	26.18%

## Capital Project Sales Tax 1 Special Revenue Fund – 31

Capital Project Sales Tax (Fund 31): This fund accounts for the revenues generated by the local one cent capital project sales tax. The county began collecting this tax on May 1, 2009. These revenues were restricted to pay for the new County Courthouse as voted on by the citizens of Lancaster County. The transfers out were for debt payments to the SCAGO Debt Service fund (not included in this budget document) to pay the debt payments on the new Lancaster County Courthouse. The County had paid for the courthouse in full but there was some funding left to apply towards it so Council voted in FY2017 to apply the additional funding to security upgrades, finishing additional office space, and some other upgrades. That funding was unable to be spent during FY16, and thus, has been carried forward to this year.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Sales Tax Special Revenue Fund (31)			
	FY 2015 Actual	FY 2016 Estimated	FY 2017 Approved Budget
<b>Revenues</b>			
Other taxes	\$ 8,655,243	\$ 2,381,860	\$ -
Other	4,889	12,817	-
Total revenues	8,660,132	2,394,677	-
<b>Expenditures</b>			
General government	15,600	16,300	-
Administration of Justice		759,901	1,538,570
Total expenditures	15,600	776,201	1,538,570
<b>Excess of revenues over (under) expenditures</b>	8,644,532	1,618,476	(1,538,570)
<b>Other financing sources (uses)</b>			
Fund Balance sources			2,076,679
Transfers in	15,000		
Transfers (out) & fund balance uses	(6,088,932)	(11,016,814)	(538,109)
Total other fin. sources (uses)	(6,073,932)	(11,016,814)	1,538,570
<b>Net change in fund balances</b>	2,570,600	(9,398,337)	-
<b>Fund balances beginning of fiscal year</b>	8,903,137	11,473,737	2,075,400
<b>Fund balances end of fiscal year</b>	\$ 11,473,737	\$ 2,075,400	\$ 2,075,400



## 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 2016 Estimated	FY 2017 Approved Budget
<b>Revenues</b>		
Other taxes	\$ 4,413,388	\$ 8,500,000
Interest income	-	-
Total revenues	4,413,388	8,500,000
<b>Expenditures</b>		
General government	-	15,000
Capital	2,775,579	1,000,000
Total expenditures	2,775,579	1,015,000
<b>Excess of revenues over (under) expenditures</b>	1,637,810	7,485,000
<b>Other financing sources (uses)</b>		
Fund Balance sources		
Transfers in	-	1,000,000
Transfers (out) & fund balance uses	-	(8,485,000)
Total other fin. sources (uses)	-	(7,485,000)
<b>Net change in fund balances</b>	1,637,810	-
<b>Fund balances beginning of fiscal year</b>	16,377,409	18,015,219
<b>Fund balances end of fiscal year</b>	\$ 18,015,219	\$ 18,015,219

## 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 FY2017 budgets are listed below and presented separately with more detail on the pages that follow.

Department	FY17 Budget
<b>Court Security</b>	1,283,500
<b>Victims Services</b>	86,605
<b>E-911 Fund</b>	625,150
<b>Transportation Fund</b>	2,600,000
<b>Indian Land Fire District</b>	596,000
<b>Local Accommodations Tax</b>	50,000
<b>Sunday Alcohol Sales</b>	7,000
<b>Recreation Fund</b>	2,540,062
<b>Airport Fund</b>	223,483
<b>Pleasant Valley Fire District</b>	440,078

Lancaster County, South Carolina  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Other Special Revenue Funds (12,13,15,20,22,26,29,45,47,50)

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,091,458	\$ 1,233,950	\$ 1,283,500
Other taxes	379,335	307,897	345,150
Intergovernmental revenue	3,190,820	6,040,409	2,702,103
Charges for services	882,975	2,213,508	2,347,724
Fines, fees, and forfeitures	89,490	89,343	89,105
Donations & contributions	219,847	300	-
Interest income	1,428	5,702	1,200
Other	-	90,543	43,000
Total revenues	5,855,353	9,981,652	6,811,782
<b>Expenditures</b>			
General government	87,464	23,990	278,183
Administration of justice	-		
Public safety and law enforcem	3,014,083	2,144,632	2,648,629
Public works	1,378,498	1,733,562	2,600,000
Public health and welfare	26,684		
Economic development	239,405		
Culture & Recreation	258,254	3,109,463	2,368,761
Debt Service	2,225,137	151,792	294,589
Capital Outlay	-	-	190,000
Total expenditures	7,229,525	7,163,439	8,380,162
<b>Excess of revenues over (under) expenditures</b>	(1,374,172)	2,818,213	(1,568,380)
<b>Other financing sources (uses)</b>			
Issuance of Debt	1,969,016		
Proceeds from Capital Lease			
Sale of Capital Assets			
Fund Balance sources			440,800
Fund Balance (uses)	-		(41,716)
Transfers in		1,124,179	1,199,296
Transfers (out)	(20,000)	(35,422)	(30,000)
Total other fin. sources (uses)	1,949,016	1,088,757	1,568,380
<b>Net change in fund balances</b>	574,844	3,906,970	-
<b>Fund balances beginning of fiscal year</b>	2,885,838	3,460,682	7,367,652
<b>Fund balances end of fiscal year</b>	\$ 3,460,682	\$ 7,367,652	\$ 7,367,652

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Prisoner Transports	835	1,098	1,468
# Mental Patient Transports	212	289	322
# Courthouse Visitors	87,259	88,855	87,621

Position Summary	FY2015	FY2016	FY2017
Fulltime	18	18	18
Part-time	0	0	0
<b>Total</b>	18	18	18

### **Budget Highlights**

The FY 2017 Budget increased by \$66,832 or 5.49% compared to FY 16. Personal services was impacted by the implementation of the Sheriff's career ladder in FY2016, as decided by County Council. Previously, capital expenditures were reserved for if security equipment broke down. During FY2016, the county entered into a security contract which will now monitor and replace equipment as part of the contract. As a result, the capital money was removed in part, and placed on the operating side to pay the contract. The \$17,000 will remain to cover any items not covered within the contract, as needed. Despite that amount of money being moving to operating expenses, the only increase showing is \$17,516 because of a removal of one-time funding to be used for the purchase of rifles.

## Fiscal Plan

Court Security-Fund 12					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	861,717	1,037,279	1,129,595	92,316	8.90%
<b>Operating Expenditures</b>	68,894	119,390	136,905	17,516	14.67%
<b>Capitalized Expenditures</b>	22,595	60,000	17,000	(43,000)	-71.67%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	953,206	1,216,669	1,283,500	66,832	5.49%

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Victims Assisted	2,402	2,444	2,934

Position Summary	FY2015	FY2016	FY2017
Fulltime	1	1	1
Part-time	0	0	0
<b>Total</b>	1	1	1

### **Budget Highlights**

The FY 2017 Budget remained the same. Personal services was impacted employee salary increases as well as the retirement contribution increase. Operating expenditures decreased in order to accommodate these changes as revenue has remained stagnant.

## Fiscal Plan

Victims Services-Fund 13					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	52,806	54,915	59,155	4,240	7.72%
Operating Expenditures	27,673	31,690	27,450	(4,240)	-13.38%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	80,479	86,605	86,605	-	0.00%

## 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	FY2015	FY2016	FY2017
Fulltime	2*	3*	3*
Part-time	0	0	0
<b>Total</b>	2	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 2017 Budget decreased by \$90,905 or 13.48% compared to FY 16. Personal services was impacted by the county-wide salary adjustment and retirement contribution increases. However, overall there was a slight decrease due to a health insurance change. Operating and capital expenditures were largely impacted by expenditures which are 80-100% reimbursed by the state of South Carolina. There were several projects that fell under this category in FY16 that were removed in FY17. The \$41,716 in other financing uses is undesignated fund balance being used for balancing purposes.



## Fiscal Plan

<b>E-911-Fund 15</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	71,792	110,709	109,684	(1,025)	-0.93%
<b>Operating Expenditures</b>	278,173	385,750	400,750	15,000	3.89%
<b>Capitalized Expenditures</b>	80,063	177,880	73,000	(104,880)	-58.96%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	56,091	41,716	(14,375)	0.00%
<b>Total</b>	430,028	730,430	625,150	(105,280)	-14.41%

## 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 2017 Budget decreased by (\$2,794,400) or -51.80% compared to FY 16. This is primarily due to the large amount of one-time state funding received last fiscal year.

### **Fiscal Plan**

County Transportation Committee-Fund 20					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	0.00%
<b>Operating Expenditures</b>	1,363,057	5,394,400	2,600,000	(2,794,400)	-51.80%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	1,363,057	5,394,400	2,600,000	(2,794,400)	-51.80%

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
# Total Calls	465	581	757

Position Summary	FY2015	FY2016	FY2017
Fulltime	5	5	5
Part-time	3	3	3
<b>Total</b>	8	8	8

### Budget Highlights

The FY 2017 Budget increased by \$73,426 or 14.05% compared to FY 16. Personal services was impacted by the county-wide salary adjustment plan as well as the increase in retirement and an increase in health insurance. There was a \$20,000 increase in equipment. There was also a small increase in maintenance as well as utilities. Special projects was increased in FY 17 by \$30,000 to build a storage shed. The debt service for FY2017 is for the capital lease payments on the new fire truck that was purchased in FY2014.

## Fiscal Plan

Indian Land Fire District-Fund 22					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	304,012	327,174	346,200	19,026	5.82%
<b>Operating Expenditures</b>	83,216	148,075	202,475	54,400	36.74%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	47,325	47,325	47,325	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	434,553	522,574	596,000	73,426	14.05%

## 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 2017 budget included funding for the following:

1. Supplies - \$4,000
2. Special Projects - \$30,000: Includes \$7,000 funding for Ag+Arts tour and \$23,000 for renovations to the Historic Courthouse & Buford Monument
3. Bundy Performing Arts - \$16,000

### Fiscal Plan

Local Accommodations Sales Tax-Fund 29					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	0.00%
Operating Expenditures	16,896	30,000	50,000	20,000	66.67%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	16,896	30,000	50,000	20,000	66.67%

## 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 has been unbudgeted in previous fiscal years. However, this year, funding is included to couple with funding from the Local Accommodations Fund for some upgrades to the Buford Monument Site.

61-6-2010

### Fiscal Plan

Sunday Alcohol Sales Tax-Fund 26					
	FY2015 Actual	FY2016 Adopted	FY2017 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%
<b>Total</b>	-	-	7,000	7,000	100.00%

## 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.

Performance Indicators (calendar year)	2013 Actual	2014 Actual	2015 Actual
Total After School/Summer Program Enrollees	47,920	53,625	56,715
Total Athletic Participants	222,732	234,584	217,415
Total Non-Athletic Participants	70,344	94,635	102,594
# of Park Acres Maintained	312	312	312

Position Summary	FY2015	FY2016	FY2017
Fulltime	17	17	17
Part-time	93	116	116
<b>Total</b>	110	133	133

### Budget Highlights

The FY 2017 Budget increased by \$92,666 or 3.79% compared to FY 16. Personal services was impacted by the county-wide salary adjustment plan and retirement increases as well as some staff changes. Operating costs decreased slightly in gasoline. Capital increased in order to pay for expected pool repairs needed at the end of the summer season. The County contributed 50% and the City of Lancaster contributed the other 50%.

**Fiscal Plan**

<b>Recreation-Fund 45</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,298,663	1,450,284	1,444,158	(6,126)	-0.42%
<b>Operating Expenditures</b>	881,477	997,112	995,904	(1,208)	-0.12%
<b>Capitalized Expenditures</b>	73,312	-	100,000	100,000	100.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	2,253,453	2,447,396	2,540,062	92,666	3.79%



## 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 (calendar year)	2013 Actual	2014 Actual	2015 Actual
\$ Fuel Sales	125,701	149,981	88,630
# Hangar Space Rentals	28	32	32
Aircraft Operation Daily Avg.	65	65	67
# Corporate Aircraft Visitors	77	96	49

Position Summary	FY2015	FY2016	FY2017
Fulltime	1	1	1
Part-time	0	1	1
<b>Total</b>	1	2	2

### Budget Highlights

The FY 2017 Budget decreased by \$31,862 or -12.48% compared to FY 16. Personal services was impacted by the county-wide salary adjustment plan and the retirement increase as well as a decrease in health insurance. Operating expenditures decreased in the gasoline budget. In FY2016 the consistent drop in gas prices resulted in less money spent on purchases fuel and therefore, less collections made from the sale of that fuel. As a result, the budgets on the revenue and on the expenditure side needed to be adjusted and that is why there is such a large decrease.

**Fiscal Plan**

<b>Airport-Fund 47</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	50,446	62,697	61,985	(712)	-1.14%
<b>Operating Expenditures</b>	154,716	192,648	161,498	(31,150)	-16.17%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	205,162	255,345	223,483	(31,862)	-12.48%

## 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	FY2015	FY2016	FY2017
Fulltime	0	0	0
Part-time	15	15	15
<b>Total</b>	15	15	15

### **Budget Highlights**

The FY 2017 Budget increased by \$22,734 or 5.45% compared to FY 16. Part time was increased to account for growth in the area being served. Debt service is for the payment of GO Bonds issued. The debt service schedule is on the following page. OFU is for transfer #5 of 5 to the General Fund for funds advanced to Pleasant Valley to purchase a new fire truck.

**Fiscal Plan**

<b>Pleasant Valley Fire District-Fund 50</b>					
	FY2015 Actual	FY2016 Adopted	FY2017 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	105,956	137,996	157,215	19,219	13.93%
<b>Operating Expenditures</b>	40,879	48,700	79,200	30,500	62.63%
<b>Capitalized Expenditures</b>	42,140	-	-	-	0.00%
<b>Debt Service</b>	2,144,943	205,648	173,663	(31,985)	-15.55%
<b>Other Financing Uses</b>	20,000	25,000	30,000	5,000	20.00%
<b>Total</b>	2,353,918	417,344	440,078	22,734	5.45%

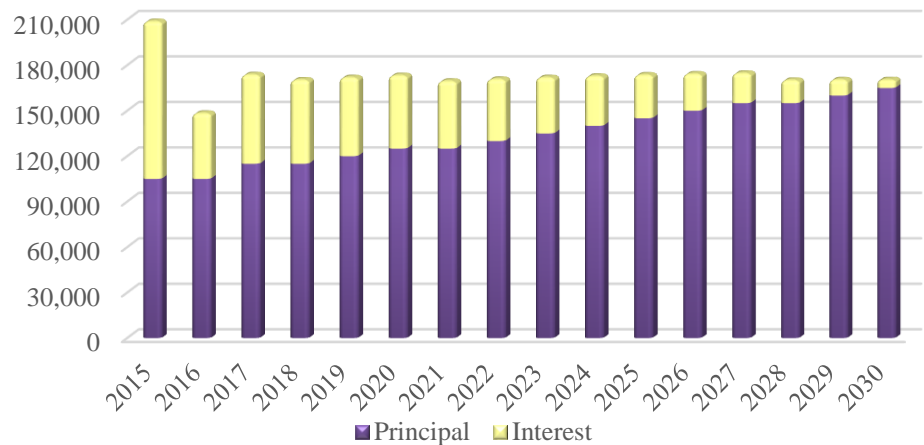
## Pleasant Valley GO Bond Purposes & Schedules

### 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.

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

### PVFD GO Bonds Principal & Interest Payments



## Debt Service Fund - 30

### Debt Policies

#### Debt Management

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

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

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

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

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

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

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

#### Procedures Related to the Federal Tax Requirements for Build America Bonds

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

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

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

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

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

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

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

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

(I) Federal tax law requires the County to "rebate" to the federal government any amounts earned from the investment of bond proceeds at a yield in excess of the bond yield, unless an exception applies. The County shall retain an outside rebate computation firm to calculate its liability, if any, for rebate for each of its bond issues. The Finance Director is responsible for maintaining the engagement with the firm, providing the firm with the documentation it requires,

making sure the firm prepares calculations at the required intervals (including upon the retirement of a given bond issue), reviewing the firm's calculations for obvious errors, coordinating with the issuer to remit any required rebate to the federal government, and retaining appropriate records. The Finance Director is also responsible for monitoring the spending of bond proceeds and taking appropriate steps to qualify for a "spending exception" to rebate, to the extent practicable.

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

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

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

(M) The Form 8038-CP is submitted semi-annually each January 15<sup>th</sup> and July 15<sup>th</sup> (or the first business day thereafter), which is 45 days prior to the March 1<sup>st</sup> and September 1<sup>st</sup> 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.

## 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, 2015.

Assessed property value at June 30, 2014	\$ 308,321,527
X 8% = legal debt limit	24,665,722
Outstanding debt subject to limit	31,300,178
Less amount set aside for repayment of GO bonds	(613,017)
Less GO bonds not applicable to 8% limit	<u>(18,540,000)</u>
Net GO bonds applicable to limit	12,147,161
Legal debt limit	24,665,722
Less net GO bonds applicable to limit	<u>(12,147,161)</u>
Available Debt Limit at 6/30/15	\$12,518,561

*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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 14,586,682	\$ 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
Total net GO debt applicable to limit	9,017,484	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
Legal debt margin	5,569,198	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
Total net GO debt applicable to the limit as a percentage of debt limit	61.82%	47.10%	82.96%	68.17%	59.64%	85.46%	71.89%	68.41%	62.84%	49.25%

## Financial Summary

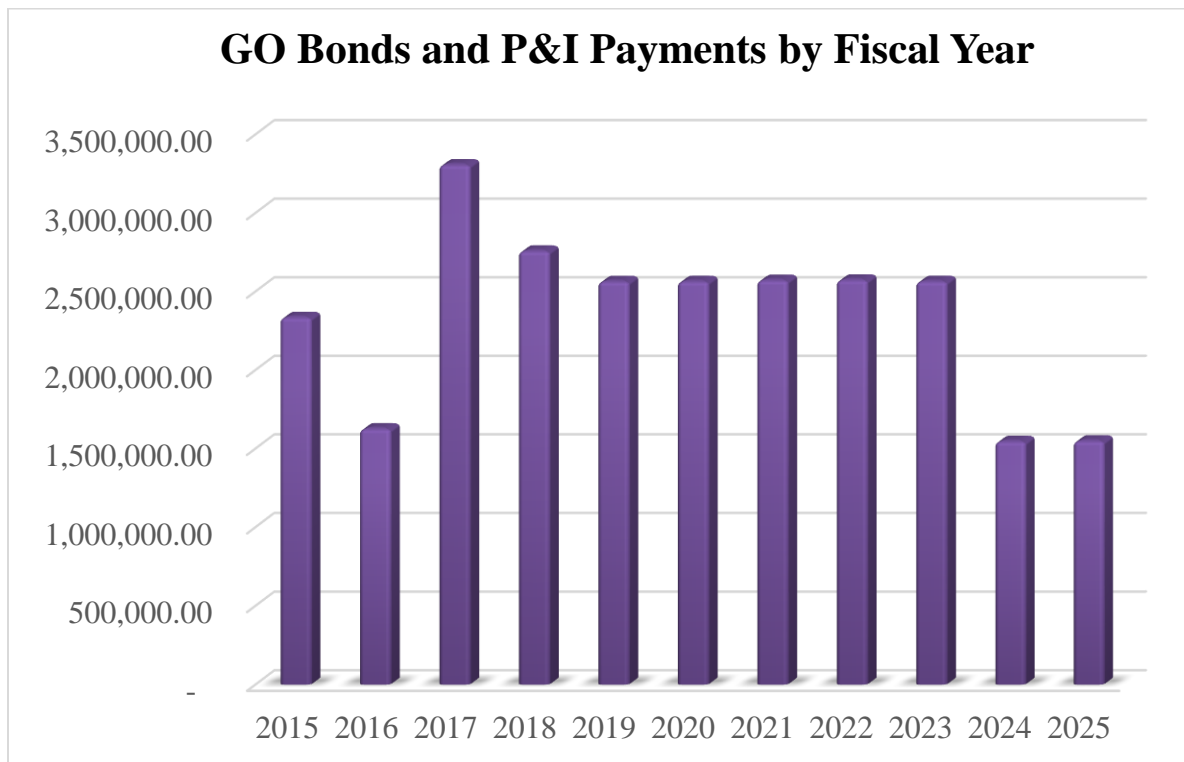
The majority of revenues in the Debt Service Fund are from property taxes levied on the citizens of Lancaster County and State reimbursements for property taxes. The intergovernmental revenue collected is for the bond subsidy payments from the federal government on the Build America Bonds. Other revenues 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 2015 Actual	FY 2016 Estimate	FY 2017 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 2,269,768	\$ 1,890,941	\$ 2,624,576
Intergovernmental	\$ 104,784		\$ -
Interest income	765	2,702	700
Other			
Total revenues	2,375,317	1,893,643	2,625,276
<b>Expenditures</b>			
Debt Service	9,504,713	2,172,860	4,203,722
Capital Outlay			
Total expenditures	9,504,713	2,172,860	4,203,722
<b>Excess of revenues over (under) expenditures</b>	(7,129,396)	(279,217)	(1,578,446)
<b>Other financing sources (uses)</b>			
Issuance of Debt	7,166,994		
Other Financing Source - premium			1,578,446
Payment to refunded debt escrow agent			
Fund Balance			
Transfers in (out)	2,244,109	686,146	
Total other fin. sources (uses)	9,411,103	686,146	1,578,446
<b>Net change in fund balances</b>	2,281,707	406,929	-
<b>Fund balances beginning of fiscal year</b>	581,916	2,863,623	3,270,552
<b>Fund balances end of fiscal year</b>	\$ 2,863,623	\$ 3,270,552	\$ 3,270,552

## Debt Payment Schedules

### 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



## **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 2015 Actual	FY2016 Estimate	FY 2017 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,413,752	\$ 1,578,836	\$ 1,594,000
Other		37,315	
Total revenues	1,413,752	1,616,151	1,594,000
<b>Expenditures</b>			
General government	214,646	35,508	319,000
Administration of justice	25,155		
Public safety and law enforcement	566,587	509,763	455,000
Public works	78,868	293,024	320,000
Public health and welfare	251,879	552,321	500,000
Culture and recreation	111,827	77,082	
Debt Service	-	-	-
Total expenditures	1,248,962	1,467,698	1,594,000
<b>Excess of revenues over (under) expenditures</b>	164,790	148,453	-
<b>Other financing sources (uses)</b>			
Fund Balance sources			
Total other fin. sources (uses)	-	-	-
<b>Net change in fund balances</b>	164,790	148,453	-
<b>Fund balances beginning of fiscal year</b>	146,759	311,549	460,002
<b>Fund balances end of fiscal year</b>	\$ 311,549	\$ 460,002	\$ 460,002

## 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.
- This is just a draft document at this time but is currently underway to be reviewed by County Council and amended as necessary.

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	6	4,144,000
Administration of Justice	0	0
Public Safety and Law Enforcement	21	65,407,907
Public Works	23	15,570,000
Public Health and Welfare	6	8,291,000
Culture and Recreation	15	51,926,900
<b>Total</b>	<b>71</b>	<b>\$145,339,807</b>

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.



## Fiscal Year 2017 Capital Projects

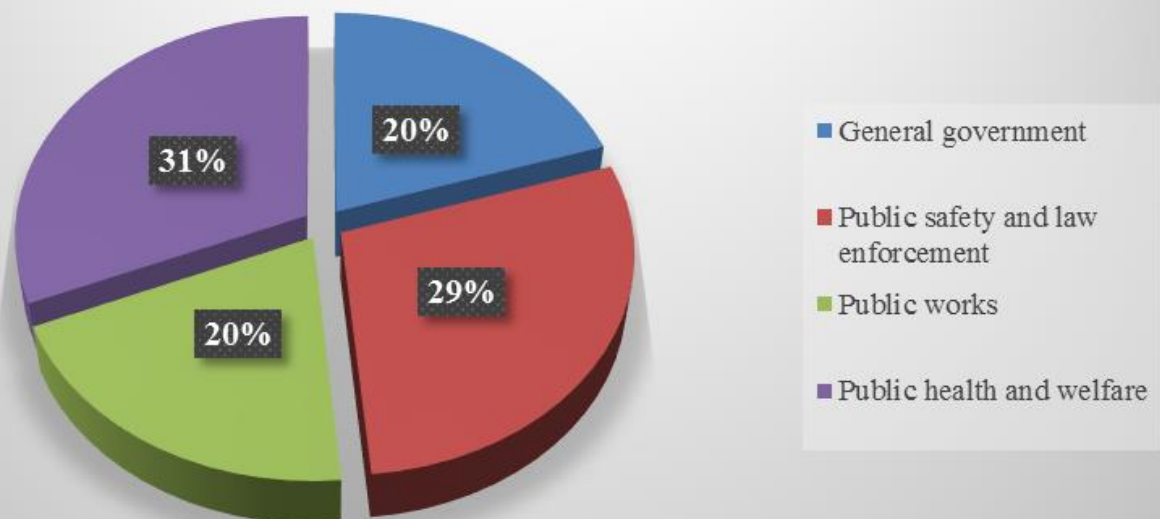
Various capital projects are funded in the capital improvement fund each year. Due to budget constraints, several requested projects or CIP approved projects were not included in this year's budget.

Listed below and on the next few pages are the items that were approved for the fiscal year 2017 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 2017 Capital Improvement Projects			
Department	Funding	Notes	CIP Project
Sheriff-110	\$400,000	Vehicle replacement—9 vehicles and updated radio equipment	Yes
Fire Service-141	\$55,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)	Yes, 2 in plan-1 funded
Roads & Bridges-202	\$155,000	Tandem dump truck replacement	Yes
Solid Waste-312	\$165,000	Knuckleboom replacement	Yes
EMS-153	\$500,000	Two replacement ambulances and related equipment (radios, cots, etc.)	Yes
Fleet	\$319,000	Vehicle replacement pool for all administration vehicles. Also includes funding for vehicles for new staff including the Engineer and newly formed Economic Development Department.	Yes—various departments
<b>Total</b>	<b>\$1,594,000</b>		

The chart below summarizes the amount each function was appropriated in the FY2017 budget. Public health and welfare is the largest with 31% of the budget for ambulances. The public safety function comes in second with 29%. This 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.

### Capital Projects Fund FY2017 Expenditure Budget



## Capital Improvements Program 2017-2026 by Department

188

	Total Project Estimate	2016/17	2017/18	2018/19	2019/20	2020/21	Five Year 2021/2026
<b>Airport</b>	<b>\$ 14,830,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 13,330,000</b>
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
<b>Animal Control</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>
Medical Building	\$ 75,000	-	-	-	-	-	\$ 75,000
<b>Assessor / GIS</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Software upgrade	\$ 100,000	-	\$ 100,000	-	-	-	\$ -
<b>Building Maintenance</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
HVAC units	\$ 125,000	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>Building &amp; Zoning</b>	<b>\$ 17,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,550</b>
Handheld Field Units	\$ 17,100	-	-	\$ 8,550	-	-	\$ 8,550
<b>Coroner</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>
Key card gate	\$ 35,000	-	-	\$ 35,000	-	-	\$ -
Parking lot paving	\$ 60,000	-	-	-	-	-	\$ 60,000
<b>Emergency Medical Services</b>	<b>\$ 8,216,000</b>	<b>\$ 500,000</b>	<b>\$ 986,000</b>	<b>\$ 575,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 5,105,000</b>
Ambulances	\$ 4,550,000	\$ 500,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,250,000
EMS Stations Construction / Relocation	\$ 3,066,000	-	\$ 511,000	-	-	-	\$ 2,555,000
Generators	\$ 200,000	-	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
QRVs / Vehicles	\$ 200,000	-	-	\$ 50,000	-	\$ 50,000	\$ 100,000
Training Equipment	\$ 200,000	-	-	\$ 50,000	\$ 50,000	-	\$ 100,000

<b>Fire Service / Emergency Management</b>		<b>\$</b>	<b>33,529,189</b>	<b>\$</b>	<b>55,000</b>	<b>\$</b>	<b>187,250</b>	<b>\$</b>	<b>178,000</b>	<b>\$</b>	<b>423,740</b>	<b>\$</b>	<b>216,000</b>	<b>\$</b>	<b>32,469,199</b>
Fire Service Pickup / Brush Truck program		\$	1,045,000	\$	55,000	\$	110,000	\$	110,000	\$	110,000	\$	110,000	\$	550,000
Fire Apparatus Countywide Purchase		\$	6,635,199	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,635,199
Burn Training Facility Building		\$	5,750,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,750,000
Fire Training Props - (NEW)		\$	160,000	\$	-	\$	-	\$	-	\$	-	\$	80,000	\$	80,000
Fire Station Construction / Renovation - (NEW)		\$	16,300,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	16,300,000
Fire Station Backup Generators - (NEW)		\$	260,000	\$	-	\$	26,000	\$	26,000	\$	26,000	\$	26,000	\$	156,000
Mobile Data Terminals in Fire Engines - (NEW)		\$	90,000	\$	-	\$	-	\$	42,000	\$	-	\$	-	\$	48,000
Ladder Truck Replacement		\$	800,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	800,000
Aerial Fire Apparatus - (NEW)		\$	1,000,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000,000
Emergency Operations Center - Storage Facility - (NEW)		\$	26,250	\$	-	\$	26,250	\$	-	\$	-	\$	-	\$	-
Emergency Operations Center - Roof Replacement		\$	287,740	\$	-	\$	-	\$	-	\$	287,740	\$	-	\$	-
Emergency Operations Center - Loading Dock Extension - (NEW)		\$	25,000	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	-
Large Generators for Emergency Shelters - (NEW)		\$	250,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	250,000
Mobile Command Post for Emergency Services		\$	900,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	900,000
<b>Fleet Operations</b>		<b>\$</b>	<b>2,119,000</b>	<b>\$</b>	<b>319,000</b>	<b>\$</b>	<b>200,000</b>	<b>\$</b>	<b>200,000</b>	<b>\$</b>	<b>200,000</b>	<b>\$</b>	<b>200,000</b>	<b>\$</b>	<b>1,000,000</b>
Vehicles		\$	2,119,000	\$	319,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000
<b>GIS - Geographic Information System</b>		<b>\$</b>	<b>600,000</b>	<b>\$</b>	<b>60,000</b>	<b>\$</b>	<b>60,000</b>	<b>\$</b>	<b>60,000</b>	<b>\$</b>	<b>60,000</b>	<b>\$</b>	<b>60,000</b>	<b>\$</b>	<b>300,000</b>
Pictometry		\$	600,000	\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	300,000
<b>Library</b>		<b>\$</b>	<b>9,943,000</b>	<b>\$</b>	<b>8,000,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,943,000</b>
Headquarters Library		\$	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
<b>MIS - Management Information System</b>		<b>\$</b>	<b>1,182,900</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>682,900</b>
IT Improvements		\$	1,182,900	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	682,900

<b>Public Works - Roads &amp; Bridges</b>		<b>\$</b>	<b>13,280,000</b>	<b>\$</b>	<b>170,000</b>	<b>\$</b>	<b>4,530,000</b>	<b>\$</b>	<b>1,250,000</b>	<b>\$</b>	<b>480,000</b>	<b>\$</b>	<b>1,250,000</b>	<b>\$</b>	<b>5,600,000</b>
Water Tanker Truck (NEW)		\$	150,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	150,000
Lowboy Trailer		\$	110,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	110,000
Motorized Compaction Tamps		\$	50,000	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	25,000
Trench Compactor (NEW)		\$	40,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	40,000
Sign Duty Pick-up Truck w/ Equipment		\$	40,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	40,000
Dump Truck - 5 cubic yard / Single-axle		\$	75,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	75,000
Dump Truck - Tandem Axle		\$	715,000	\$	155,000	\$	-	\$	-	\$	140,000	\$	-	\$	420,000
Fiat Deck Trailer - 15 ton		\$	80,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	80,000
Portable Asphalt Reclaimer / Grinder (NEW)		\$	75,000	\$	-	\$	75,000	\$	-	\$	-	\$	-	\$	-
120 M Style Motorgrader		\$	400,000	\$	-	\$	200,000	\$	-	\$	-	\$	-	\$	200,000
Boom Mower Tractor		\$	250,000	\$	-	\$	125,000	\$	-	\$	-	\$	-	\$	125,000
Backhoe		\$	450,000	\$	-	\$	90,000	\$	-	\$	90,000	\$	-	\$	270,000
Vacuum Truck (NEW)		\$	400,000	\$	-	\$	200,000	\$	-	\$	-	\$	-	\$	200,000
Mini-excavator with attachments		\$	130,000	\$	-	\$	65,000	\$	-	\$	-	\$	-	\$	65,000
Public Works Complex Development		\$	3,500,000	\$	-	\$	3,500,000	\$	-	\$	-	\$	-	\$	-
Bridge Structures - Countywide		\$	4,500,000	\$	-	\$	-	\$	1,000,000	\$	-	\$	1,000,000	\$	2,500,000
Contracted Asphalt Repairs - Countywide		\$	1,800,000	\$	-	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000
Work Order Program Upgrade		\$	15,000	\$	15,000	\$	-	\$	-	\$	-	\$	-	\$	-
Stormwater / Crosspipe Maintenance		\$	500,000	\$	-	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	300,000
<b>Public Works - Solid Waste / Recycling</b>		<b>\$</b>	<b>2,290,000</b>	<b>\$</b>	<b>165,000</b>	<b>\$</b>	<b>280,000</b>	<b>\$</b>	<b>350,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>350,000</b>	<b>\$</b>	<b>1,145,000</b>
Knuckleboom		\$	330,000	\$	165,000	\$	-	\$	-	\$	-	\$	-	\$	165,000
Roll-off Application Refuse Truck		\$	300,000	\$	-	\$	150,000	\$	-	\$	-	\$	-	\$	150,000
Solid Waste Refuse Containers		\$	260,000	\$	-	\$	130,000	\$	-	\$	-	\$	-	\$	130,000
Improvements at Convenience Centers - Countywide		\$	1,400,000	\$	-	\$	-	\$	350,000	\$	-	\$	350,000	\$	700,000

<b>Parks &amp; Recreation</b>		<b>\$</b>	<b>27,153,900</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>112,000</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>45,000</b>	<b>\$</b>	<b>26,946,900</b>
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	\$	-	\$	-	\$	-
Playground Renovations		\$	125,000	\$	-	\$	-	\$	-	\$	50,000	\$	-	\$	75,000
Playgrounds at Recreation Centers		\$	87,000	\$	-	\$	-	\$	-	\$	-	\$	45,000	\$	42,000
Buford - Parking Lot / Walking Track		\$	200,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	200,000
Springdale - Parking Lot		\$	131,400	\$	-	\$	-	\$	-	\$	-	\$	-	\$	131,400
Park Upgrades Countywide & Land Purchase		\$	4,000,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,000,000
<b>Sheriff</b>		<b>\$</b>	<b>31,783,718</b>	<b>\$</b>	<b>400,000</b>	<b>\$</b>	<b>554,478</b>	<b>\$</b>	<b>479,560</b>	<b>\$</b>	<b>479,560</b>	<b>\$</b>	<b>479,560</b>	<b>\$</b>	<b>29,390,560</b>
Detention Center		\$	26,921,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	26,921,000
Vehicles		\$	4,000,000	\$	400,000	\$	400,000	\$	400,000	\$	400,000	\$	400,000	\$	2,000,000
Driving/Use of Force Simulator		\$	90,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	90,000
Armored Personnel Carrier		\$	300,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	300,000
Body Cameras		\$	472,718	\$	-	\$	154,478	\$	79,560	\$	79,560	\$	79,560	\$	79,560
<b>Total Departmental Requests</b>		<b>\$</b>	<b>145,339,807</b>	<b>\$</b>	<b>9,769,000</b>	<b>\$</b>	<b>7,022,728</b>	<b>\$</b>	<b>3,373,110</b>	<b>\$</b>	<b>3,843,300</b>	<b>\$</b>	<b>3,250,560</b>	<b>\$</b>	<b>118,081,109</b>

Projected Revenues														
Governmental Fund	\$	10,146,900	\$	115,000	\$	501,000	\$	488,000	\$	376,000	\$	391,000	\$	8,275,900
Capital Fund	\$	49,510,789	\$	1,594,000	\$	1,211,250	\$	2,695,550	\$	1,712,740	\$	2,640,000	\$	39,657,249
G.O. Bond	\$	49,815,000	\$	-	\$	1,035,000	\$	-	\$	90,000	\$	-	\$	48,690,000
Capital Sales Tax	\$	8,000,000	\$	8,000,000	\$	-	\$	-	\$	-	\$	-	\$	-
Community / Private Funding for Recreation	\$	6,998,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,998,500
FAA Grant	\$	10,947,000	\$	-	\$	-	\$	-	\$	1,350,000	\$	-	\$	9,597,000
Fire Millage	\$	400,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	400,000
Fund Balance and Debt Service	\$	3,500,000	\$	-	\$	3,500,000	\$	-	\$	-	\$	-	\$	-
Indian Land Fee	\$	3,066,000	\$	-	\$	511,000	\$	-	\$	-	\$	-	\$	2,555,000
MS4 Fee	\$	500,000	\$	-	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	300,000
Park & Recreation Development Fund (PARP)	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	5,000
Park Development Fund	\$	281,400	\$	-	\$	-	\$	-	\$	50,000	\$	25,000	\$	206,400
SC Aeronautics Grant	\$	1,091,500	\$	-	\$	-	\$	-	\$	75,000	\$	-	\$	1,016,500
State Funds-Dept. of Public Safety	\$	472,718	\$	-	\$	154,478	\$	79,560	\$	79,560	\$	79,560	\$	79,560
Unspecified Grants	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Zoning Fees	\$	600,000	\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	60,000	\$	300,000
Total Revenues	\$	145,339,807	\$	9,769,000	\$	7,022,728	\$	3,373,110	\$	3,843,300	\$	3,250,560	\$	118,081,109



*This page left blank intentionally*





*This page left blank intentionally*



## **APPENDIX**

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

---

STATE OF SOUTH CAROLINA     )  
   )  
COUNTY OF LANCASTER        )

ORDINANCE NO.2016-1398

**AN ORDINANCE**

**TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017 (FY 2016-17); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2016-17; 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, 2016 and ending June 30, 2017 ("FY 2016-17"):

APPROPRIATIONS	AMOUNT
Airport Fund	223,483
Capital Improvement Fund	1,594,000
Capital Project Sales Tax #2	9,500,000
Capital Project Sales Tax #1	2,076,679
County Debt	4,203,722
County Transportation Committee Fund	2,600,000
Court Mandated Security	1,283,500
E-911 Fund	625,150
General Fund	49,137,778
Indian Land Fire Protection District Fund	596,000
Local Accommodations Tax Fund	50,000
Pleasant Valley Fire Protection District Fund	440,078
Recreation Fund	2,540,062
Victims Services Fund	86,605
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 2016-17 shall not exceed its revenues and available carry forward funds.

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

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

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

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



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

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

**Section 3. Tax Levy.**

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

General Fund	76.0
Capital Improvement Fund	4.6
County Debt	7.0
USC-L	4.3

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
---	-----

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 2016-17, 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 2016-17.

**Section 5. Severability.**

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

**Section 6. Conflicting Provisions.**

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

**Section 7. Effective Date.**


This ordinance is effective upon Third Reading.

AND IT IS SO ORDAINED, this 27<sup>th</sup> day of June, 2016

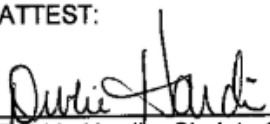
Ordinance No.2016-1398

**LANCASTER COUNTY, SOUTH CAROLINA**

  
\_\_\_\_\_  
Bob Bundy, Chair, County Council

  
\_\_\_\_\_  
Steve Harper, Secretary, County Council

ATTEST:

  
\_\_\_\_\_  
Debbie Hardin, Clerk to Council

1<sup>st</sup> reading: May 9, 2016  
2<sup>nd</sup> reading: May 23, 2016  
3<sup>rd</sup> reading: June 27, 2016  
Public Hearing: June 13, 2016

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

**1.00 ANIMAL CONTROL FEES**

<b>1.01 Medical Services Rendered</b>			
Dog	Per animal		\$25.00
Cat	Per animal		\$30.00
Puppy (6 months & below)	Per animal		\$10.00 (Max. \$50.00)
Kitten (6 months & below)	Per animal		\$15.00 (Max. \$50.00)

<b>1.02 Redemption Fees</b>			
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			

<b>1.03 Shelter Fees</b>			
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			\$10.00

**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.

<b>4.01 Building Permits</b>			
<b>Description</b>	<b>Fee Amount</b>		
Floor area less than	No fee unless inspection required - then \$15.00 per inspection		
	*Exception: Building Permits shall not be required for one-story detached accessory		
Floor area of 120 sq.	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by		
No Inspection	\$25.00 Agricultural structures which require no subsequent electrical, gas, mechanical,		
Plan Review	When a set of plans is required by Section 106 of the International Building Code or by the		
1st Re-inspection			\$50.00
2nd Re-inspection			\$100.00
3rd/ Subsequent Re-inspections ( reinspection fee increases \$250.00 per additional			\$250.00

<b>4.02 Electrical Permit Fees (Schedule of fees for individual permits for particular jobs)</b>			
Minimum Permit Fee			
			\$15.00
<b>Valuation From/To</b>	<b>Fee Amount</b>		

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

\$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</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</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</i> )		\$250.00

**4.05 Mobile Home Permit Fees**

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

**4.06 Plumbing Permit Fees**

Water Heater Changeout		\$10.00
Minimum Permit Fee		\$15.00
Valuation From/To	Fee Amount	

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES  
FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

\$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</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	

**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
Enrolling notary public		\$5.00
Expungement		\$35.00

**6.00 CORONER FEES**

**6.01 Cremation Fees**

Cremation by Coroner's Office (Cremation Fee - \$600/ Administrative Fee - \$200/ Transport	\$1,000.00
---	------------

**6.02 Permit Fees**

Cremation Permits	\$25.00
-------------------	---------

**6.03 Report Fees \* Note: Fees will not apply to reports marked "NOT FOR LEGAL USE" provided to surviving family**

Autopsy Reports	\$100.00
Coroner's Reports	\$75.00
Photographs	\$2.00
Toxicology Reports	\$100.00

**7.00 EMERGENCY MANAGEMENT/ FIRE SERVICE FEES**



**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

<b>7.01</b>	<b>Fire Marshal/Fire Service Fees</b>		
	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

<b>7.02</b>	<b>Hazardous Materials Fees</b>		
	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 &	FEMA Schedule of

<b>7.03</b>	<b>Special Tax District Uniform Service Charge</b>		
	Equivalent Residential Unit fee		\$75.00

**8.00 EMERGENCY MEDICAL SERVICE FEES**

ALS Emerg Treat/No Transport		\$175.00
ALS Unit, Urgent, No ALS Tx		\$600.00
ALS Emerg Treat - Helicopter at ER		\$150.00
Medical Records		\$15.00
Mileage, ground		\$10.00
Standby Service (per employee)	Per hour	\$30.00
Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00
ALS with Treatment and Emergency Transport	Base Fee	\$700.00
BLS A0429	Base Fee	\$600.00
ALS 2 A0433	Base Fee	\$800.00

**9.00 FARMERS MARKET FEES**

<b>Rental Fee</b>		
Vendor Fee	One Time	\$20.00
Booth rental	Per day	\$2.00

**10.00 FINANCE DEPARTMENT FEES**

<b>Departmental Fees</b>		
Dealer tag fee	Per tag	same as Road
Tax billing	Per bill	\$1.00

**11.00 GIS MAPPING FEES**

<b>11.01</b>	<b>Black and White Plotter Maps</b>	
	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

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

<b>11.02 Color Plotter Maps</b>		
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

<b>11.03 Digital Data Fees</b>		
2011 aerial photo (entire county)		\$1,500.00
CAMA data in text format		\$500.00
Parcel layer with attributes (entire county)		\$1,000.00
Parcel layer without attributes (entire county)		\$500.00
Street centerline layer		\$250.00
Other digital data	Per hour	\$30.00

**12.00 LIBRARY FEES**

<b>12.01 Overdue and Lost Fees</b>		
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

<b>12.02 Miscellaneous Fees</b>		
Out of state library membership	Per year	\$25.00
Duplication machine reproduction fee - general	Per Page	\$0.15
Facsimile charge	First page	\$0.50
Facsimile charge	Subsequent pages	\$0.50

**13.00 911 FEES**

<b>Enhanced 911 Emergency Service System</b>		
Uniform service charge	Per line	\$1.00

**14.00 PLANNING FEES**

<b>14.01 Ordinance Fees</b>		
Left Blank Intentionally		

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

<b>14.03 Development Review Application Fee</b>		
Review application	Per review	\$75.00

<b>14.04 Subdivision Fees</b>		
Preliminary plat - 1 to 10 lots	Per lot	\$25.00
Preliminary plat 11 or more lots	per lot	\$300 plus \$10 for each
Final plat	Per plat	\$100 plus \$10 for each
Amendment of a final plat		\$100.00
Construction Document Fee	Per lot	\$300 plus \$10 for each
Amendment of Construction Document Fee		\$300.00
Subdivision variance	Per instance	\$200.00

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

<b>14.05 Zoning Fees</b>	
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

<b>14.06 Miscellaneous Fees</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
Corridor Study plan - picked up	Each	100
Road name change	Per road	\$250.00
Telecommunication Towers Review	Each	\$200 plus 1% of cost of
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00

**15.00 PROBATE COURT FEES**

<b>15.01 Cost of Court: Estate Fees - Regular Estate</b>	
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 \$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

<b>15.02 Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property</b>	
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

<b>15.03 Miscellaneous Fees</b>		
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



**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

**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

**17.00 REGISTER OF DEEDS FEES**

Affidavit of partnership	\$10.00 for first 4 pages and \$1.00 per additional page
Assignment of lease	\$10.00 for first 4 pages and \$1.00 per additional page
Assignment of leases, rents, and profits	\$10.00 per reference and \$1.00 per additional page
Assignment of mortgage	\$6.00 for first page and \$1.00 per additional page
Assumption of agreement	\$10.00 for first 4 pages and \$1.00 per additional page
Bond to release mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page
Cancellation of contract of sale	\$10.00 for first 4 pages and \$1.00 per additional page
Cancellation of lease	\$10.00 for first 4 pages and \$1.00 per additional page
Certified copy charge	\$5.00
Charter	\$10.00 for first 4 pages and \$1.00 per additional page
Contract for sale	\$10.00 for first 4 pages and \$1.00 per additional page
Deed/ mortgages recording fee	\$10.00 for first 4 pages and \$1.00 per additional page
Document stamp charge	\$3.70 per thousand
Duplication machine reproduction certification fee	\$5.00
Easement	\$10.00 for first 4 pages and \$1.00 per additional page
Federal tax liens	\$10.00
Lease	\$10.00 for first 4 pages and \$1.00 per additional page
Mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page
Mortgage modification	\$6.00 per reference and \$1.00 per additional page

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

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, 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 -
Waiver	\$10.00 for first 4 pages and \$1.00 per additional page

**18.00 ROAD FEES**

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

**19.00 SHERIFFS FEES**

<b>19.01 Detention Center Fees</b>		
Per Diem for municipal court prisoners	Solely Municipal Charges	\$39.46

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

**20.00 TAX COLLECTION FEES**

Collection fee	\$120.00 or actual cost, whichever is greater
----------------	---

**21.00 TREASURER FEES**

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

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES**  
**FISCAL YEAR: 2016 2017 ATTACHMENT TO ORDINANCE NO: 2016-1398**

**22.00 ZONING FEES**

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

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

<b>22.03 Miscellaneous Fees</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Alarm system registration	Per alarm system	\$10.00
Demolition fee - any building or structure	Per Instance	\$50.00
Septic license- South Carolina	Per Instance	\$10.00
Septic license- North Carolina	Per Instance	\$100.00
Zoning fee	Per Instance	\$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

<b>22.04 Permit</b>		
Floodplain Development- commercial & subdivisions		\$100.00

**23.00 OTHER COUNTY FEES AND CHARGES**

<b>23.01 Historic Courthouse Rental</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
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

<b>23.02 Miscellaneous County Fees</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Airport hangar rental	Per Month	\$100.00
Bad Check fee	Per Instance	\$30.00
Cable television franchise fee	Per Year	5%
Duplication machine reproduction fee - general	Per Page	\$0.25
Duplication machine reproduction fee - general (color)	Per Page	\$1.75
Audio Recordings of Meetings	Per Copy	\$5.00
Private ambulance service - franchise application fee	Per Instance	\$100.00

**Budget Line Item Detail**

FY 2016-2017

BUDGETED

**10 GENERAL FUND**

REVENUE:

011 COUNTY COUNCIL

10-4-011-400-00 AD VALOREM TAXES - CURRENT	18,136,145.00
10-4-011-400-05 VEHICLE TAXES - COUNTY	2,637,012.00
10-4-011-400-10 MOBILE HOME TAXES	1,000.00
10-4-011-400-15 ROLLBACK TAX - CURRENT	10,000.00
10-4-011-400-20 PENALTIES - CURRENT TAXES	45,000.00
10-4-011-400-75 FEE IN LIEU OF TX-CURRENT	955,000.00
10-4-011-410-00 AD VALOREM TAX-DELINQUENT	700,000.00
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	4,050,000.00
10-4-011-418-05 1% LOCAL OPTION REVENUE	1,900,000.00
10-4-011-419-00 MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	15,000.00
10-4-011-434-20 STATE ACCOMODATIONS TAX	125,000.00
10-4-011-434-50 STATE AID TO SUB DIV	3,009,000.00
10-4-011-441-00 LICENSES - CABLE FRANCHISE	441,385.00
10-4-011-441-05 LICENSE - COIN TELEPHONES	25,000.00
10-4-011-465-00 RESTITUTION	0.00
10-4-011-480-05 INTEREST INCOME	25,000.00
10-4-011-490-25 MISCELLANEOUS INCOME	15,000.00
10-4-011-490-35 OTHER INCOME	0.00
10-4-011-490-50 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

---

33,973,201.00

021 ADMINISTRATOR

10-4-021-495-01 WELCOME CENTER SALES	1,500.00
--------------------------------------	----------

021 ADMINISTRATOR

---

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
023 FINANCE	<hr/> 22,000.00
029 ZONING	
10-4-029-442-54 PERMIT - MOVE MOBILE HOME	1,000.00
10-4-029-442-55 PERMIT - ZONING	125,000.00
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
029 ZONING	<hr/> 131,000.00
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
10-4-031-442-12 PDD 20 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
10-4-031-442-50 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	<hr/> 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	10,000.00
10-4-032-444-04 CHARGES- DEV REV COMM	2,500.00
032 PLANNING	<hr/> 24,100.00
041 ASSESSOR	
10-4-041-456-00 SALE OF COPIES	5,000.00
041 ASSESSOR	<hr/> 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	<hr/> 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
10-4-044-490-35 OTHER INCOME	0.00
044 TREASURER	<hr/> 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
10-4-045-456-00 SALE OF COPIES	0.00
045 DELINQUENT TAX	<hr/> 219,500.00
051 REGISTRATION & ELECT	
10-4-051-434-75 STATE ELECTION COMMISSION	50,000.00
051 REGISTRATION & ELECT	<hr/> 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	675,000.00
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	30,000.00
060 REGISTER OF DEEDS	<hr/> 938,575.00
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	<hr/> 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	<hr/> 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	1,000.00
10-4-068-470-00 DONATIONS	0.00
068 CORONER	<hr/> 6,575.00
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
10-4-069-461-00 COSTS OF COURT	95,000.00
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	<hr/> 132,075.00



070 MAG-COUNTYWIDE	
10-4-070-461-05 FINES-MAGISTRATES	350,000.00
10-4-070-461-70 FEES-ADM. COST FRAUD CHECK	4,000.00
10-4-070-461-95 FEES-CIVIL PAPERS	100,000.00
070 MAG-COUNTYWIDE	<hr/> 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
10-4-110-436-10 Intergovernmental Revenue	23,500.00
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	<hr/> 61,575.00
117 SHERIFF DPT- TOWN OF KERS	
10-4-117-436-05 REIMB.- TOWN OF KERSHAW	518,637.00
117 SHERIFF DPT- TOWN OF KERS	<hr/> 518,637.00
120 DETENTION CENTER	
10-4-120-436-10 INTERGOVERNMENTAL REVENUE	40,000.00
10-4-120-457-10 FEES-FINGERPRINTING	1,200.00
10-4-120-459-20 SALE OF MEALS	1,000.00
10-4-120-491-00 COMMISSARY COMMISSION INCOME	35,000.00
120 DETENTION CENTER	<hr/> 77,200.00
121 SCHOOL RESOURCE OFFICERS	
10-4-121-436-10 REIMB. SALARY & FRINGE	116,178.00
121 SCHOOL RESOURCE OFFICERS	<hr/> 116,178.00
140 EMERGENCY MANAGEMENT	
10-4-140-470-10 DONATIONS NUC/PLANNING	25,000.00
140 EMERGENCY MANAGEMENT	<hr/> 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	<hr/> 146,727.00
153 LANCASTER EMS	
10-4-153-458-00 CHARGES - AMBULANCE	2,540,000.00
153 LANCASTER EMS	<hr/> 2,540,000.00
202 ROADS & BRIDGES	
10-4-202-422-00 ROAD IMPROVEMENT FEES	2,105,000.00
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	2,107,400.00
210 FLEET OPERATIONS	
10-4-210-450-70 SALES - METAL	2,500.00
210 FLEET OPERATIONS	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	133,500.00
318 ANIMAL SHELTER	
10-4-318-459-45 FEES - ANIMAL	10,000.00
10-4-318-470-00 DONATIONS	0.00
10-4-318-490-38 CADAVER FEES	2,500.00
318 ANIMAL SHELTER	12,500.00
601 DEPT. OF SOCIAL SERVICES	
10-4-601-434-58 DSS IN LIEU OF RENT	115,000.00
601 DEPT. OF SOCIAL SERVICES	115,000.00
610 VETERANS AFFAIRS	
10-4-610-434-45 STATE VETERANS AFFAIRS	5,000.00
610 VETERANS AFFAIRS	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
840 LIBRARY	218,478.00
TOTAL REVENUE	45,454,676.00

EXPENDITURE:

005 NON-DEPARTMENTAL	
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	225,000.00
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	135,531.00
10-7-005-650-00 INSURANCE-GENERAL	876,674.00
10-7-005-781-00 MISCELLANEOUS EXPENSE	6,000.00

005 NON-DEPARTMENTAL	1,454,205.00
007 CNTY ECONOMIC DEV. DEPT.	
10-7-007-500-00 WAGES & SALARIES FULL TIME	178,000.00
10-7-007-500-05 SALARIES- OVERTIME	1,000.00
10-7-007-510-00 FICA-EMPLOYERS CONTRIB.	13,695.00
10-7-007-510-05 SC RET EMPLOYERS CONTRIB	20,692.00
10-7-007-510-15 HEALTH/LIFE INS EMPLOYERS	34,125.00
10-7-007-510-25 WORKERS COMPENSATION	5,665.00
10-7-007-530-00 TRAVEL, TRAINING, DUES	79,500.00
10-7-007-540-00 SUPPLIES- GENERAL	10,000.00
10-7-007-541-00 SUPPLIES POSTAGE	1,000.00
10-7-007-571-00 UTILITIES-TELEPHONE	6,500.00
10-7-007-590-00 MAINTENANCE - VEHICLES	1,000.00
10-7-007-590-05 GASOLINE	6,000.00
10-7-007-600-00 CONTRACTUAL SERVICES(CS)	25,000.00
10-7-007-605-00 CS - PRINTING	1,100.00
10-7-007-670-00 ADVERTISING	10,000.00
10-7-007-690-00 SPECIAL PROJECTS	5,000.00
10-7-007-750-00 LEASE- COPIERS	4,000.00
007 CNTY ECONOMIC DEV. DEPT.	402,277.00
011 COUNTY COUNCIL	
10-7-011-500-10 WAGES & SALARIES PART-TIME	82,500.00
10-7-011-510-00 FICA-EMPLOYERS CONTRIB.	6,312.00
10-7-011-510-05 SC RET EMPLOYERS CONTRIB	8,265.00
10-7-011-510-10 S.C. POLICE RET EMPLOYER	1,566.00
10-7-011-510-15 HEALTH/LIFE INS EMPLOYERS	18,110.00
10-7-011-510-25 WORKERS COMPENSATION	2,609.00
10-7-011-530-00 TRAVEL, TRAINING, DUES	40,000.00
10-7-011-540-00 SUPPLIES-GENERAL	5,000.00
10-7-011-543-01 SUPPLIES-FOOD	7,500.00
10-7-011-571-00 UTILITIES-TELEPHONE	17,000.00
10-7-011-600-00 CONTRACTUAL SERVICES (CS)	506,650.00
10-7-011-670-00 ADVERTISING	8,000.00
10-7-011-690-00 SPECIAL PROJECTS	286,940.00
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	1,340,452.00
014 DIRECT ASSISTANCE	
10-7-014-620-00 ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-03 DA-OLDE ENGLISH DISTRICT	13,365.00
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	279,885.00
10-7-014-625-17	DA-LANCASTER SOIL & WATER	77,624.00
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	460,579.00
014	DIRECT ASSISTANCE	989,541.00
021	ADMINISTRATOR	
10-7-021-500-00	WAGES & SALARIES FULL TIME	245,932.00
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.	19,885.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	29,701.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	31,660.00
10-7-021-510-25	WORKERS COMPENSATION	4,380.00
10-7-021-530-00	TRAVEL, TRAINING, DUES	15,000.00
10-7-021-540-00	SUPPLIES-GENERAL	10,000.00
10-7-021-549-05	SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-590-00	MAINTENANCE - VEHICLES	1,500.00
10-7-021-590-05	GASOLINE	1,500.00
10-7-021-600-00	CONTRACTUAL SERVICES (CS)	27,000.00
10-7-021-604-10	PS - MEDICAL	140,400.00
10-7-021-690-00	SPECIAL PROJECTS	6,500.00
10-7-021-750-00	LEASE- COPIERS	6,000.00
021	ADMINISTRATOR	557,458.00
022	LEGAL TEAM	
10-7-022-500-00	WAGES & SALARIES FULL TIME	106,580.00
10-7-022-510-00	FICA-EMPLOYERS CONTRIB.	8,155.00
10-7-022-510-05	SC RET EMPLOYERS CONTRIB	12,321.00
10-7-022-510-15	HEALTH/LIFE INS EMPLOYERS	4,000.00
10-7-022-510-25	WORKERS COMPENSATION	3,371.00
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	243,927.00
023	FINANCE	
10-7-023-500-00	WAGES & SALARIES FULL TIME	457,963.00

10-7-023-500-05 SALARIES- OT	1,250.00
10-7-023-510-00 FICA-EMPLOYERS CONTRIB.	35,130.00
10-7-023-510-05 SC RET EMPLOYERS CONTRIB	53,085.00
10-7-023-510-15 HEALTH/LIFE INS EMPLOYERS	59,977.00
10-7-023-510-25 WORKERS COMPENSATION	4,200.00
10-7-023-530-00 TRAVEL, TRAINING, DUES	15,000.00
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	1,000.00
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	664,855.00
024 HUMAN RESOURCES	
10-7-024-500-00 WAGES & SALARIES FULL TIME	101,367.00
10-7-024-500-05 SALARIES- OVERTIME	400.00
10-7-024-510-00 FICA-EMPLOYERS CONTRIB.	7,785.00
10-7-024-510-05 SC RET EMPLOYERS CONTRIB	11,764.00
10-7-024-510-15 HEALTH/LIFE INS EMPLOYERS	12,233.00
10-7-024-510-25 WORKERS COMPENSATION	2,250.00
10-7-024-530-00 TRAVEL, TRAINING, DUES	3,000.00
10-7-024-540-00 SUPPLIES-GENERAL	5,000.00
10-7-024-571-00 UTILITIES-TELEPHONE	2,000.00
10-7-024-600-00 CONTRACTUAL SERVICES (CS)	40,000.00
10-7-024-670-00 ADVERTISING	9,000.00
10-7-024-690-00 SPECIAL PROJECTS	10,000.00
10-7-024-750-00 LEASE- COPIERS	10,000.00
024 HUMAN RESOURCES	214,799.00
025 RISK MANAGEMENT	
10-7-025-500-00 WAGES & SALARIES FULL TIME	55,745.00
10-7-025-510-00 FICA-EMPLOYERS CONTRIB.	4,265.00
10-7-025-510-05 SC RET EMPLOYERS CONTRIB	6,444.00
10-7-025-510-15 HEALTH/LIFE INS EMPLOYERS	7,197.00
10-7-025-510-25 WORKERS COMPENSATION	1,765.00
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	121,830.00
025 RISK MANAGEMENT	206,446.00
026 MIS	
10-7-026-500-00 WAGES & SALARIES FULL TIME	193,468.00
10-7-026-500-05 SALARIES- OVERTIME	2,250.00
10-7-026-510-00 FICA-EMPLOYERS CONTRIB.	14,972.00

10-7-026-510-05	SC RET EMPLOYERS CONTRIB	22,625.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	21,542.00
10-7-026-510-25	WORKERS COMPENSATION	4,060.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	1,000.00
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	86,000.00
10-7-026-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	156,250.00
10-7-026-590-00	MAINTENANCE - VEHICLES	2,000.00
10-7-026-590-05	GASOLINE	2,000.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	137,230.00
10-7-026-605-02	MSA-DP SW MTN	288,080.00
10-7-026-690-00	SPECIAL PROJECTS	75,000.00
10-7-026-750-00	LEASE- COPIERS	3,000.00
026 MIS		<hr/> 1,020,477.00
027 GIS		
10-7-027-500-00	WAGES & SALARIES FULLTIME	72,628.00
10-7-027-500-05	SALARIES- OVERTIME	500.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	5,595.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	8,454.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	14,482.00
10-7-027-510-25	WORKERS COMPENSATION	260.00
10-7-027-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-027-540-00	SUPPLIES - GENERAL	5,000.00
10-7-027-541-00	SUPPLIES-POSTAGE	100.00
10-7-027-571-00	UTILITIES-TELEPHONE	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		<hr/> 206,019.00
029 ZONING		
10-7-029-500-00	WAGES & SALARIES FULL TIME	210,239.00
10-7-029-500-05	SALARIES - OVERTIME	1,000.00
10-7-029-510-00	FICA-EMPLOYERS CONTRIB.	16,160.00
10-7-029-510-05	SC RET EMPLOYERS CONTRIB	24,419.00
10-7-029-510-15	HEALTH/LIFE INS EMPLOYERS	24,292.00
10-7-029-510-25	WORKERS COMPENSATION	5,905.00
10-7-029-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-029-540-00	SUPPLIES-GENERAL	5,500.00
10-7-029-571-00	UTILITIES-TELEPHONE	3,750.00
10-7-029-590-00	MAINTENANCE-VEHICLES	2,000.00
10-7-029-590-05	GASOLINE	2,700.00
10-7-029-613-00	DEMOLITION EXPENSE	50,000.00
10-7-029-750-00	LEASE- COPIERS	4,500.00
029 ZONING		<hr/> 353,465.00

031 BUILDING

10-7-031-500-00 WAGES & SALARIES FULL TIME	650,016.00
10-7-031-500-05 SALARIES - OVERTIME	2,000.00
10-7-031-500-10 WAGES & SALARIES PARTTIME	0.00
10-7-031-510-00 FICA-EMPLOYERS CONTRIB.	49,879.00
10-7-031-510-05 SC RET EMPLOYERS CONTRIB	75,373.00
10-7-031-510-15 HEALTH/LIFE INS EMPLOYERS	113,198.00
10-7-031-510-25 WORKERS COMPENSATION	17,857.00
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
10-7-031-590-00 MAINTENANCE-VEHICLES	5,000.00
10-7-031-590-05 GASOLINE	15,000.00
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

994,673.00

032 PLANNING

10-7-032-500-00 WAGES & SALARIES FULL TIME	299,862.00
10-7-032-500-05 SALARIES - OVERTIME	4,500.00
10-7-032-510-00 FICA-EMPLOYERS CONTRIB.	23,284.00
10-7-032-510-05 SC RET EMPLOYERS CONTRIB	35,184.00
10-7-032-510-15 HEALTH/LIFE INS EMPLOYERS	33,467.00
10-7-032-510-25 WORKERS COMPENSATION	3,196.00
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	6,000.00
10-7-032-543-01 SUPPLIES-FOOD	3,000.00
10-7-032-571-00 UTILITIES-TELEPHONE	4,000.00
10-7-032-590-00 MAINTENANCE-VEHICLES	1,000.00
10-7-032-590-05 GASOLINE	1,000.00
10-7-032-600-00 CONTRACTUAL SERVICES (CS)	23,000.00
10-7-032-605-00 CS-PRINTING	1,000.00
10-7-032-670-00 ADVERTISING	22,000.00
10-7-032-750-00 LEASE- COPIERS	6,000.00

032 PLANNING

480,093.00

041 ASSESSOR

10-7-041-500-00 WAGES & SALARIES FULL TIME	521,750.00
10-7-041-500-05 SALARIES - OVERTIME	2,000.00
10-7-041-500-10 WAGES & SALARIES PART-TIME	31,000.00
10-7-041-510-00 FICA-EMPLOYERS CONTRIB.	42,486.00
10-7-041-510-05 SC RET EMPLOYERS CONTRIB	64,118.00
10-7-041-510-15 HEALTH/LIFE INS EMPLOYERS	92,938.00

10-7-041-510-25	WORKERS COMPENSATION	11,280.00
10-7-041-530-00	TRAVEL, TRAINING, DUES	15,500.00
10-7-041-540-00	SUPPLIES-GENERAL	4,000.00
10-7-041-541-00	SUPPLIES-POSTAGE	1,500.00
10-7-041-571-00	UTILITIES-TELEPHONE	8,500.00
10-7-041-590-00	MAINTENANCE-VEHICLES	2,900.00
10-7-041-590-05	GASOLINE	6,000.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	30,000.00
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	6,000.00
10-7-041-605-00	CS-PRINTING	2,500.00
10-7-041-670-00	ADVERTISING	200.00
10-7-041-690-00	SPECIAL PROJECTS	40,000.00
10-7-041-750-00	LEASE- COPIERS	3,500.00
041 ASSESSOR		<hr/> 886,172.00
043 AUDITOR		
10-7-043-500-00	WAGES & SALARIES FULL TIME	246,750.00
10-7-043-500-05	SALARIES- OT	500.00
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	18,915.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	28,582.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	38,830.00
10-7-043-510-25	WORKERS COMPENSATION	3,125.00
10-7-043-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-043-540-00	SUPPLIES-GENERAL	11,000.00
10-7-043-542-00	SUPPLIES - CLOTHING	500.00
10-7-043-551-00	EQUIPMENT-GENERAL	2,112.00
10-7-043-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-043-590-00	MAINTENANCE - VEHICLES	1,000.00
10-7-043-590-05	GASOLINE	2,500.00
10-7-043-600-00	CONTRACTUAL SERVICES (CS)	23,700.00
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		<hr/> 392,714.00
044 TREASURER		
10-7-044-500-00	WAGES & SALARIES FULL TIME	204,850.00
10-7-044-500-05	SALARIES - OVERTIME	1,500.00
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	15,786.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	23,854.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	22,435.00
10-7-044-510-25	WORKERS COMPENSATION	740.00
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	15,000.00
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	60,000.00
10-7-044-670-00	ADVERTISING	700.00
10-7-044-690-00	SPECIAL PROJECTS	3,000.00
10-7-044-750-00	LEASE- COPIERS	1,550.00
10-7-044-781-20	BANK CHARGES	100.00
10-7-044-781-26	BONDS EXPENSE	500.00
10-7-044-782-00	OVER/SHORTAGE	200.00
044	TREASURER	380,715.00
045	DELINQUENT TAX	
10-7-045-500-00	WAGES & SALARIES FULL TIME	137,490.00
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.	10,588.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	15,998.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	23,873.00
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	322,239.00
051	REGISTRATION & ELECT	
10-7-051-500-00	WAGES & SALARIES FULL TIME	75,696.00
10-7-051-500-05	SALARIES- OVERTIME	6,000.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	85,000.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	12,757.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	10,765.00
10-7-051-510-10	S.C. POLICE RET EMPLOYER	300.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	16,500.00
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	12,000.00
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)	2,880.00



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	304,893.00
060 REGISTER OF DEEDS	
10-7-060-500-00 WAGES & SALARIES FULL TIME	179,420.00
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.	13,880.00
10-7-060-510-05 SC RET EMPLOYERS CONTRIB	20,972.00
10-7-060-510-15 HEALTH/LIFE INS EMPLOYERS	34,000.00
10-7-060-510-25 WORKERS COMPENSATION	2,531.00
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	338,553.00
061 CIRCUIT COURT	
10-7-061-500-10 WAGES & SALARIES PARTTIME	28,602.00
10-7-061-510-00 FICA-EMPLOYERS CONTRIB	2,189.00
10-7-061-510-05 SC RET EMPLOYERS CONTRIB	0.00
10-7-061-510-10 S.C. POLICE RET EMPLOYER	4,073.00
10-7-061-510-25 WORKERS COMPENSATION	1,139.00
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	82,503.00
063 CLERK OF COURT	
10-7-063-500-00 WAGES & SALARIES FULL TIME	242,242.00
10-7-063-500-05 SALARIES OVERTIME	500.00
10-7-063-510-00 FICA-EMPLOYERS CONTRIB.	18,570.00
10-7-063-510-05 SC RET EMPLOYERS CONTRIB	27,605.00
10-7-063-510-10 SC POLICE RET EMPLOYERS CO	0.00
10-7-063-510-15 HEALTH/LIFE INS EMPLOYERS	39,446.00
10-7-063-510-25 WORKERS COMPENSATION	5,490.00
10-7-063-530-00 TRAVEL, TRAINING, DUES	1,100.00
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
063 CLERK OF COURT	364,253.00
064 FAMILY COURT	
10-7-064-500-00 WAGES & SALARIES FULL TIME	193,982.00
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.	15,875.00
10-7-064-510-05 SC RET EMPLOYERS CONTRIB	22,985.00
10-7-064-510-10 S.C. POLICE RET EMPLOYER	1,234.00
10-7-064-510-15 HEALTH/LIFE INS EMPLOYERS	38,060.00
10-7-064-510-25 WORKERS COMPENSATION	900.00
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	367,568.00
068 CORONER	
10-7-068-500-00 WAGES & SALARIES FULL TIME	170,145.00
10-7-068-500-10 WAGES & SALARIES PARTTIME	40,000.00
10-7-068-510-00 FICA-EMPLOYERS CONTRIB.	16,080.00
10-7-068-510-05 SC RET EMPLOYERS CONTRIB	12,963.00
10-7-068-510-10 S.C. POLICE RET EMPLOYER	10,228.00
10-7-068-510-15 HEALTH/LIFE INS EMPLOYERS	26,062.00
10-7-068-510-25 WORKERS COMPENSATION	7,240.00
10-7-068-530-00 TRAVEL, TRAINING, DUES	7,000.00
10-7-068-540-00 SUPPLIES-GENERAL	8,500.00
10-7-068-551-00 EQUIPMENT-GENERAL	5,825.00
10-7-068-560-00 EQUIPMENT - CAPITALIZED	5,000.00
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)	2,000.00
10-7-068-604-00 PROFESSIONAL SERVICES	1,500.00
10-7-068-604-10 PS-MEDICAL	100,000.00
10-7-068-750-00 LEASE- COPIERS	2,000.00
068 CORONER	436,343.00
069 PROBATE COURT	
10-7-069-500-00 WAGES & SALARIES FULL TIME	261,755.00
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.	21,486.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	23,173.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	9,294.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	54,267.00
10-7-069-510-25	WORKERS COMPENSATION	1,001.00
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	5,500.00
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		439,804.00
070 MAG-COUNTYWIDE		
10-7-070-500-00	WAGES & SALARIES FULL TIME	575,719.00
10-7-070-500-05	SALARIES OVERTIME	14,000.00
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	45,114.00
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	30,581.00
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	39,507.00
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	92,427.00
10-7-070-510-25	WORKERS COMPENSATION	14,926.00
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	17,500.00
10-7-070-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-070-590-00	MAINTENANCE-VEHICLES	2,000.00
10-7-070-590-05	GASOLINE	7,000.00
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
10-7-070-782-00	OVER/SHORT	0.00
070 MAG-COUNTYWIDE		883,974.00
110 SHERIFF		
10-7-110-500-00	WAGES & SALARIES FULL TIME	4,477,269.00
10-7-110-500-05	SALARIES - OVERTIME	158,000.00
10-7-110-500-10	WAGES & SALARIES PART-TIME	52,000.00
10-7-110-510-00	FICA-EMPLOYERS CONTRIB.	358,576.00
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	68,868.00
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	579,978.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	784,717.00

10-7-110-510-25	WORKERS COMPENSATION	169,179.00
10-7-110-530-00	TRAVEL, TRAINING, DUES	63,336.00
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	62,200.00
10-7-110-551-00	EQUIPMENT-GENERAL	35,200.00
10-7-110-551-30	COMMUNICATIONS	40,552.00
10-7-110-551-45	PROTECTIVE CLOTHING	15,370.00
10-7-110-551-65	LAW ENFORCEMENT	67,668.00
10-7-110-571-00	UTILITIES-TELEPHONE	91,240.00
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	340,000.00
10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	150,000.00
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	9,000.00
10-7-110-690-03	SP-CRIME PREVENTION	3,000.00
10-7-110-750-00	LEASE- COPIERS	35,000.00
10-7-110-781-26	BONDS EXPENSE	1,000.00
110 SHERIFF		<hr/> 7,837,019.00
111 SHER:DRUG ASSET FORF		
10-7-111-783-00	DRUG FORFEIT EXPENDITURES	0.00
111 SHER:DRUG ASSET FORF		<hr/> 0.00
117 SHERIFF DPT- TOWN OF KERS		
10-7-117-500-00	WAGES & SALARIES FULL TIME	313,264.00
10-7-117-500-05	SALARIES- OVERTIME	10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	24,730.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	46,033.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	56,977.00
10-7-117-510-25	WORKERS COMPENSATION	12,863.00
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		<hr/> 527,367.00
120 DETENTION CENTER		
10-7-120-500-00	WAGES & SALARIES FULL TIME	1,124,242.00
10-7-120-500-05	SALARIES - OVERTIME	50,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	89,830.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	167,212.00

10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	168,901.00
10-7-120-510-25	WORKERS COMPENSATION	45,723.00
10-7-120-520-25	PERSONNEL DISEASE PREV.	9,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-120-540-00	SUPPLIES-GENERAL	18,000.00
10-7-120-540-15	SUPPLIES-INMATE (COMM. 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	6,300.00
10-7-120-551-65	EQUIPMENT-LAW ENFORCEMENT	5,500.00
10-7-120-571-00	UTILITIES-PHONE	4,000.00
10-7-120-600-00	CONTRACTUAL SERVICES	6,000.00
10-7-120-604-10	PS-MEDICAL	212,315.00
10-7-120-690-00	SPECIAL PROJECTS	10,000.00
10-7-120-750-00	LEASE- COPIERS	3,500.00
10-7-120-781-50	DYS SERVICE CONTRACT	13,000.00
120 DETENTION CENTER		2,193,523.00
121 SCHOOL RESOURCE OFFICERS		
10-7-121-500-00	WAGES & SALARIES FULLTIME	40,500.00
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	6,633.00
10-7-121-510-05	SC RET EMPLOYERS CONTRIB	4,797.00
10-7-121-510-10	S.C. POLICE RET EMPLOYER	6,408.00
10-7-121-510-15	HEALTH/LIFE INS EMPLOYERS	9,366.00
10-7-121-510-25	WORKERS COMPENSATION	3,442.00
121 SCHOOL RESOURCE OFFICERS		117,146.00
130 COMMUNICATIONS		
10-7-130-500-00	WAGES & SALARIES FULLTIME	996,009.00
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	84,992.00
10-7-130-510-05	SC RET EMPLOYERS CONTRIB	104,865.00
10-7-130-510-10	S.C. POLICE RET EMPLOYER	32,498.00
10-7-130-510-15	HEALTH/LIFE INS EMPLOYERS	160,977.00
10-7-130-510-25	WORKERS COMPENSATION	10,692.00
10-7-130-530-00	TRAVEL, TRAINING, DUES	7,000.00
10-7-130-540-00	SUPPLIES - GENERAL	17,000.00
10-7-130-542-00	SUPPLIES - CLOTHING	13,500.00
10-7-130-551-00	EQUIPMENT-GENERAL	10,000.00
10-7-130-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-130-590-00	MAINTENANCE - VEHICLES	1,500.00
10-7-130-590-05	GASOLINE	2,700.00

10-7-130-591-00 MAINTENANCE - GENERAL	6,000.00
10-7-130-593-00 MAINTENANCE-SERVICE AGREE	51,000.00
10-7-130-600-00 CONTRACTUAL SERVICES(CS)	167,500.00
10-7-130-750-00 LEASE- COPIERS	6,500.00
130 COMMUNICATIONS	1,792,733.00
140 EMERGENCY MANAGEMENT	
10-7-140-500-00 WAGES & SALARIES FULL TIME	166,453.00
10-7-140-500-05 SALARIES - OVERTIME	3,500.00
10-7-140-510-00 FICA-EMPLOYERS CONTRIB.	13,001.00
10-7-140-510-05 SC RET EMPLOYERS CONTRIB	4,814.00
10-7-140-510-10 S.C. POLICE RET EMPLOYER	18,272.00
10-7-140-510-15 HEALTH/LIFE INS EMPLOYERS	14,855.00
10-7-140-510-25 WORKERS COMPENSATION	11,453.00
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	30,000.00
10-7-140-571-00 UTILITIES-TELEPHONE	37,000.00
10-7-140-593-00 MAINTENANCE-SERVICE AGREE	75,000.00
10-7-140-600-00 CONTRACTUAL SERVICES	8,500.00
10-7-140-690-02 SP-NUCL. PLANNING	25,000.00
140 EMERGENCY MANAGEMENT	415,848.00
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
10-7-141-560-00 EQUIPMENT - CAPITALIZED	40,000.00
10-7-141-570-00 UTILITIES-GENERAL	165,000.00
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)	40,000.00
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
10-7-141-771-00 DS - LEASE PURCHASE	230,088.00
141 FIRE SERVICE	1,276,837.00
142 Town of KERSHAW- FIRE	
10-7-142-500-00 WAGES & SALARIES FULLTIME	73,165.00
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	7,587.00
10-7-142-510-05 SC RET EMPLOYERS CONTRIB	1,000.00

10-7-142-510-10 S.C. POLICE RET EMPLOYER	13,637.00
10-7-142-510-15 HEALTH/LIFE INS EMPLOYERS	16,448.00
10-7-142-510-25 WORKERS COMPENSATION	6,690.00
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	146,727.00
144 LANC. COUNTY FIREFIGHTERS	
10-7-144-500-00 WAGES & SALARIES FULLTIME	638,702.00
10-7-144-500-05 SALARIES OVERTIME	70,000.00
10-7-144-500-10 WAGES & SALARIES PARTTIME	30,000.00
10-7-144-510-00 FICA-EMPLOYERS CONTRIB	56,511.00
10-7-144-510-05 SC RET EMPLOYERS CONTRIB	7,501.00
10-7-144-510-10 S.C. POLICE RET EMPLOYER	95,952.00
10-7-144-510-15 HEALTH/LIFE INS EMPLOYERS	95,097.00
10-7-144-510-25 WORKERS COMPENSATION	45,640.00
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	10,000.00
10-7-144-590-05 GASOLINE	16,000.00
144 LANC. COUNTY FIREFIGHTERS	1,090,403.00
153 LANCASTER EMS	
10-7-153-500-00 WAGES & SALARIES FULL TIME	2,282,657.00
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.	282,488.00
10-7-153-510-05 SC RET EMPLOYERS CONTRIB	426,871.00
10-7-153-510-15 HEALTH/LIFE INS EMPLOYERS	426,381.00
10-7-153-510-25 WORKERS COMPENSATION	383,921.00
10-7-153-520-25 PERSONNEL DISEASE PREV.	17,500.00
10-7-153-530-00 TRAVEL, TRAINING, DUES	60,000.00
10-7-153-540-00 SUPPLIES-GENERAL	50,000.00
10-7-153-541-00 SUPPLIES- POSTAGE	13,500.00
10-7-153-541-10 SUPPLIES-MEDICAL	245,000.00
10-7-153-542-00 SUPPLIES-CLOTHING	48,000.00
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	16,000.00
10-7-153-560-00 EQUIPMENT - CAPITALIZED	25,000.00
10-7-153-570-00 UTILITIES-GENERAL	50,000.00
10-7-153-571-00 UTILITIES-TELEPHONE	55,000.00
10-7-153-590-00 MAINTENANCE-VEHICLES	150,000.00
10-7-153-590-05 GASOLINE	140,000.00
10-7-153-591-00 MAINTENANCE-GENERAL	19,000.00
10-7-153-593-00 MAINTENANCE-SERVICE AGREE.	83,000.00

10-7-153-650-01	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		<hr/> 6,228,318.00
202 ROADS & BRIDGES		
10-7-202-500-00	WAGES & SALARIES FULL TIME	921,378.00
10-7-202-500-05	SALARIES - OVERTIME	15,000.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	71,633.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	108,245.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	151,399.00
10-7-202-510-25	WORKERS COMPENSATION	75,160.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	1,500.00
10-7-202-540-00	SUPPLIES-GENERAL	10,000.00
10-7-202-542-00	SUPPLIES-CLOTHING	18,000.00
10-7-202-544-00	SUPPLIES-CONSTRUCTION PIPE	75,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	32,000.00
10-7-202-544-10	SUPPLIES-STONE	350,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	65,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	5,000.00
10-7-202-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-202-570-00	UTILITIES-GENERAL	9,200.00
10-7-202-571-00	UTILITIES-TELEPHONE	13,500.00
10-7-202-582-00	RENT-EQUIPMENT	5,000.00
10-7-202-590-00	MAINTENANCE-VEHICLES	220,000.00
10-7-202-590-05	GASOLINE	130,000.00
10-7-202-591-00	MAINTENANCE-GENERAL	500.00
10-7-202-600-00	CONTRACTUAL SERVICES (CS)	135,000.00
10-7-202-604-00	PROFESSIONAL SERVICES	75,000.00
10-7-202-670-00	ADVERTISING	1,000.00
10-7-202-690-00	SPECIAL PROJECTS	400,000.00
10-7-202-750-00	LEASE- COPIERS	1,500.00
202 ROADS & BRIDGES		<hr/> 2,892,515.00
210 FLEET OPERATIONS		
10-7-210-500-00	WAGES & SALARIES FULL TIME	284,813.00
10-7-210-500-05	SALARIES - OVERTIME	5,000.00
10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	22,171.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	33,502.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	56,838.00
10-7-210-510-25	WORKERS COMPENSATION	14,120.00
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
10-7-210-560-00	EQUIPMENT - CAPITALIZED	6,000.00



10-7-210-570-00 UTILITIES-GENERAL	15,500.00
10-7-210-571-00 UTILITIES-TELEPHONE	5,000.00
10-7-210-590-00 MAINTENANCE-VEHICLES	18,000.00
10-7-210-590-05 GASOLINE	12,000.00
10-7-210-593-00 MAINTENANCE- SERVICE AGREEMENT	55,000.00
10-7-210-750-00 LEASE- COPIERS	1,000.00
210 FLEET OPERATIONS	573,244.00
251 BUILDING MAINTENANCE	
10-7-251-500-00 WAGES & SALARIES FULL TIME	222,850.00
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.	18,960.00
10-7-251-510-05 SC RET EMPLOYERS CONTRIB	28,079.00
10-7-251-510-15 HEALTH/LIFE INS EMPLOYERS	49,876.00
10-7-251-510-25 WORKERS COMPENSATION	13,140.00
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	590,000.00
10-7-251-571-00 UTILITIES-PHONES	9,000.00
10-7-251-590-00 MAINTENANCE-VEHICLES	7,000.00
10-7-251-590-05 GASOLINE	24,000.00
10-7-251-593-00 MAINTENANCE-SERVICE AGREEMENTS	136,000.00
10-7-251-594-00 MAINTENANCE-BLDG & GROUNDS	130,000.00
10-7-251-600-00 CONTRACTUAL SERVICES (CS)	178,000.00
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	1,496,605.00
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	4,917.00
10-7-310-510-25 WORKERS COMPENSATION	796.00
10-7-310-600-00 CONTRACTUAL SERVICES (CS)	34,505.00
310 LANDFILL-SOLID WASTE	56,366.00
312 SOLID WASTE COLLECT	
10-7-312-500-00 WAGES & SALARIES FULL TIME	255,025.00
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.	40,394.00
10-7-312-510-05 SC RET EMPLOYERS CONTRIB	32,140.00
10-7-312-510-10 S.C. POLICE RET EMPLOYER	0.00

10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	56,112.00
10-7-312-510-25	WORKERS COMPENSATION	44,277.00
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)	334,135.00
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,600,000.00
10-7-312-670-00	ADVERTISING	2,000.00
312	SOLID WASTE COLLECT	2,863,833.00
318	ANIMAL SHELTER	
10-7-318-500-00	WAGES & SALARIES FULL TIME	72,368.00
10-7-318-500-05	SALARIES - OVERTIME	3,000.00
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	5,766.00
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	8,712.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	12,276.00
10-7-318-510-25	WORKERS COMPENSATION	1,018.00
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)	0.00
318	ANIMAL SHELTER	157,640.00
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	82,600.00
601	DEPT. OF SOCIAL SERVICES	
10-7-601-570-00	UTILITIES-GENERAL	50,610.00
10-7-601-600-00	CONTRACTUAL SERVICES (CS)	13,600.00
10-7-601-690-00	SPECIAL PROJECTS	75,000.00
601	DEPT. OF SOCIAL SERVICES	139,210.00
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	58,330.00
610 VETERANS AFFAIRS	
10-7-610-500-00 WAGES & SALARIES FULL TIME	111,430.00
10-7-610-500-05 SALARIES OVERTIME	1,000.00
10-7-610-510-00 FICA-EMPLOYERS CONTRIB.	8,600.00
10-7-610-510-05 SC RET EMPLOYERS CONTRIB	12,997.00
10-7-610-510-15 HEALTH/LIFE INS EMPLOYERS	19,382.00
10-7-610-510-25 WORKERS COMPENSATION	400.00
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	4,000.00
10-7-610-593-00 MAINTENANCE-SERVICE AGREEMENT	1,200.00
10-7-610-650-01 INSURANCE- OTHER	600.00
10-7-610-750-00 LEASE- COPIERS	2,500.00
610 VETERANS AFFAIRS	173,609.00
840 LIBRARY	
10-7-840-500-00 WAGES & SALARIES FULLTIME	507,431.00
10-7-840-500-05 SALARIES OVERTIME	2,000.00
10-7-840-500-10 WAGES & SALARIES PARTTIME	125,000.00
10-7-840-510-00 FICA-EMPLOYERS CONTRIB	48,533.00
10-7-840-510-05 SC RET EMPLOYERS CONTRIB	73,340.00
10-7-840-510-15 HEALTH/LIFE INS EMPLOYERS	116,165.00
10-7-840-510-25 WORKERS COMPENSATION	12,500.00
10-7-840-530-00 TRAVEL, TRAINING, DUES	1,500.00
10-7-840-540-00 SUPPLIES - GENERAL	19,620.00
10-7-840-541-05 SUPPLIES-BOOKS	99,095.00
10-7-840-541-06 SUPPLIES - PERIODICALS	2,000.00
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
10-7-840-551-00 EQUIPMENT-GENERAL LANCASTER	37,500.00
10-7-840-570-00 UTILITIES - GENERAL LANCASTER	30,000.00
10-7-840-571-00 TELEPHONE - LANCASTER	20,000.00
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	42,000.00
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	1,228,884.00
999 LEASE	
10-7-999-771-16 LEASE PMTS-ENERGY MGT PRO	167,077.00
999 LEASE	167,077.00
TOTAL EXPENDITURE	45,844,252.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	-389,576.00
OTHER FINANCING SOURCE:	
011 COUNTY COUNCIL	
10-8-011-801-19 TRF FROM FUND 50	30,000.00
10-8-011-810-01 FUND BALANCE - RESERVED	49,935.00
10-8-011-810-02 FUND BALANCE- ASSIGNED	3,556,135.00
011 COUNTY COUNCIL	3,636,070.00
064 FAMILY COURT	
10-8-064-810-09 FB RESERVED- DSS INCENTIVE	47,032.00
064 FAMILY COURT	47,032.00
TOTAL OTHER FINANCING SOURCE	3,683,102.00
OTHER FINANCING USE:	
011 COUNTY COUNCIL	
10-9-011-950-05 TRANSFER TO OTHER FUNDS	2,094,230.00
011 COUNTY COUNCIL	2,094,230.00
012 COUNCIL TRANSFERS	
10-9-012-950-15 TRANSFER-RECREATION	1,134,010.00
10-9-012-950-20 TRANSFER-AIRPORT	65,286.00
012 COUNCIL TRANSFERS	1,199,296.00
TOTAL OTHER FINANCING USE	3,293,526.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

# 11 CAPITAL IMPROVEMENT FUND

## REVENUE:

011 COUNTY COUNCIL	
11-4-011-400-00 CUR. AD VALOREM TAX - EQUIP FUND	1,250,000.00
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	50,000.00

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	<hr/> 1,594,000.00
TOTAL REVENUE	<hr/> 1,594,000.00

EXPENDITURE:

110 SHERIFF	
11-7-110-560-00 EQUIPMENT - CAPITALIZED	400,000.00
110 SHERIFF	<hr/> 400,000.00
141 FIRE SERVICE	
11-7-141-560-00 EQUIPMENT - CAPITALIZED	55,000.00
141 FIRE SERVICE	<hr/> 55,000.00
153 LANCASTER EMS	
11-7-153-560-00 EQUIPMENT - CAPITALIZED	500,000.00
153 LANCASTER EMS	<hr/> 500,000.00
202 ROADS & BRIDGES	
11-7-202-560-00 EQUIPMENT - CAPITALIZED	155,000.00
202 ROADS & BRIDGES	<hr/> 155,000.00
210 FLEET OPERATIONS	
11-7-210-560-00 EQUIPMENT - CAPITALIZED	319,000.00
210 FLEET OPERATIONS	<hr/> 319,000.00
312 SOLID WASTE COLLECT	
11-7-312-560-00 EQUIPMENT - CAPITALIZED	165,000.00
312 SOLID WASTE COLLECT	<hr/> 165,000.00
TOTAL EXPENDITURE	<hr/> 1,594,000.00
EXCESS OF REVENUE	
BEFORE TRANSFERS	<hr/> 0.00
EXCESS OF REVENUE	
AFTER TRANSFERS	<hr/> 0.00

**12 COURT MANDATED SECURITY**

REVENUE:

011 COUNTY COUNCIL	
12-4-011-400-00 AD VALOREM TAXES - CURRENT	980,000.00
12-4-011-400-05 VEHICLE TAXES - COUNTY	130,000.00
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	48,000.00
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	50,000.00
12-4-011-410-05	ROLLBACK TAX - DELINQ	0.00
12-4-011-410-10	PENALTIES - DELINQ TAX	7,000.00
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		<u>1,283,500.00</u>
TOTAL REVENUE		<u>1,283,500.00</u>

EXPENDITURE:

110 SHERIFF

12-7-110-500-00	WAGES & SALARIES FULLTIME	786,757.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	61,888.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	114,882.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	114,000.00
12-7-110-510-25	WORKERS COMPENSATION	32,068.00
12-7-110-530-00	TRAVEL, TRAINING, DUES	5,000.00
12-7-110-540-00	SUPPLIES - GENERAL	2,500.00
12-7-110-542-00	SUPPLIES - CLOTHING	7,080.00
12-7-110-551-30	EQUIPMENT-COMMUNICATIONS	5,000.00
12-7-110-551-45	PROTECTIVE CLOTHING	2,500.00
12-7-110-551-65	EQUIPMENT-LAW ENFORCEMENT	8,325.00
12-7-110-560-00	EQUIPMENT - CAPITALIZED	17,000.00
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	34,000.00
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	52,500.00

110 SHERIFF		<u>1,283,500.00</u>
TOTAL EXPENDITURE		<u>1,283,500.00</u>

DEFICIENCY OF REVENUE

BEFORE TRANSFERS	<u>0.00</u>
---------------------	-------------

DEFICIENCY OF REVENUE

AFTER TRANSFERS	<u>0.00</u>
--------------------	-------------

**13 VICTIMS SERVICES FUND**

REVENUE:

116 VICTIMS ASSISTANCE

13-4-116-462-05	ASSESS - CRIME VICTIMS	42,000.00
13-4-116-462-15	CONVICTION SURCHARGE	43,605.00

13-4-116-462-35 VICTIMS-OTHER ENTITY COLLECTIONS	1,000.00
116 VICTIMS ASSISTANCE	86,605.00
TOTAL REVENUE	86,605.00
EXPENDITURE:	
116 VICTIMS ASSISTANCE	
13-7-116-500-00 WAGES & SALARIES FULL TIME	43,328.00
13-7-116-500-05 SALARIES-OVERTIME	500.00
13-7-116-510-00 FICA-EMPLOYERS CONTRIB	3,353.00
13-7-116-510-05 SC RET EMPLOYERS CONTRIB	5,067.00
13-7-116-510-15 HEALTH/LIFE INS EMPLOYERS	4,997.00
13-7-116-510-25 WORKERS COMPENSATION	1,910.00
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	3,500.00
13-7-116-690-00 SPECIAL PROJECTS	20,760.00
116 VICTIMS ASSISTANCE	86,605.00
TOTAL EXPENDITURE	86,605.00
EXCESS OF REVENUE	
BEFORE TRANSFERS	0.00
EXCESS OF REVENUE	
AFTER TRANSFERS	0.00

#### 15 E-911 FUND

##### REVENUE:

034 E-911	
15-4-034-423-00 E-911 TARIFF	205,150.00
15-4-034-423-05 E-911 CMRS SURCHARGE	100,000.00
15-4-034-435-05 STATE - E911COST REIMB.	320,000.00
034 E-911	625,150.00
TOTAL REVENUE	625,150.00

##### EXPENDITURE:

034 E-911	
15-7-034-500-00 WAGES & SALARIES FULL TIME	81,466.00
15-7-034-500-05 SALARIES- OVERTIME	1,000.00
15-7-034-510-00 FICA-EMPLOYERS CONTRIBUTION	6,307.00
15-7-034-510-05 SC RET EMPLOYERS CONTRIBUTION	9,515.00
15-7-034-510-10 S.C. POLICE RET EMPLOYER	0.00
15-7-034-510-15 HEALTH/LIFE INS EMPLOYERS	8,707.00
15-7-034-510-25 WORKERS COMPENSATION	2,689.00
15-7-034-530-00 TRAVEL, TRAINING, & DUES	16,750.00

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	73,000.00
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		<u>583,434.00</u>
	TOTAL EXPENDITURE	<u>583,434.00</u>
	DEFICIENCY OF REVENUE	
	BEFORE TRANSFERS	<u>41,716.00</u>
OTHER FINANCING USE:		
034 E-911		
15-9-034-961-00	FUND BALANCE-UNDESIGNATED	41,716.00
034 E-911		<u>41,716.00</u>
	TOTAL OTHER FINANCING USE	<u>41,716.00</u>
	DEFICIENCY OF REVENUE	
	AFTER TRANSFERS	<u>0.00</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
20-4-206-480-05	INTEREST INCOME	1,200.00
		<hr/>
206 CTY TRANSPORT COMM		2,226,200.00
		<hr/>
TOTAL REVENUE		2,226,200.00

### EXPENDITURE:

206 CTY TRANSPORT COMM		
20-7-206-600-00	CONTRACTUAL SERVICES (CS)	250,000.00
20-7-206-600-02	CS-COUNTY PAVING	700,000.00
20-7-206-600-03	CS-STATE	1,650,000.00
		<hr/>
206 CTY TRANSPORT COMM		2,600,000.00
		<hr/>
TOTAL EXPENDITURE		2,600,000.00
DEFICIENCY OF REVENUE		
		<hr/>
BEFORE		-373,800.00



TRANSFERS

OTHER FINANCING SOURCE:

206 CTY TRANSPORT COMM	
20-8-206-810-04 FUND BALANCE-UNASSIGNED	373,800.00
206 CTY TRANSPORT COMM	373,800.00
TOTAL OTHER FINANCING SOURCE	373,800.00
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	0.00

**22 INDIAN LAND FIRE PROT. DISTRICT**

REVENUE:

917 INDIAN LAND FIRE DISTRICT	
22-4-917-453-00 FIRE DISTRICT FEE	546,000.00
22-4-917-460-00 PENALTY - FIRE FEE	0.00
917 INDIAN LAND FIRE DISTRICT	546,000.00
TOTAL REVENUE	546,000.00

EXPENDITURE:

917 INDIAN LAND FIRE DISTRICT	
22-7-917-500-00 WAGES & SALARIES FULLTIME	195,000.00
22-7-917-500-05 SALARIES-OVERTIME	24,000.00
22-7-917-500-10 WAGES & SALARIES PARTTIME	11,000.00
22-7-917-510-00 FICA-EMPLOYERS CONTRIB	17,700.00
22-7-917-510-10 S.C. POLICE RET EMPLOYER	31,000.00
22-7-917-510-15 HEALTH/LIFE INS EMPLOYERS	51,070.00
22-7-917-510-25 WORKERS COMPENSATION	15,830.00
22-7-917-520-25 PERSONNEL DISEASE PREV.	600.00
22-7-917-530-00 TRAVEL , TRAINING, DUES	11,675.00
22-7-917-540-00 SUPPLIES - GENERAL	6,000.00
22-7-917-542-00 SUPPLIES - CLOTHING	6,500.00
22-7-917-551-00 EQUIPMENT-GENERAL	65,000.00
22-7-917-570-00 UTILITIES - GENERAL	2,300.00
22-7-917-571-00 UTILITIES-TELEPHONE	4,000.00
22-7-917-590-00 MAINTENANCE - VEHICLES	3,000.00
22-7-917-590-05 GASOLINE	3,500.00
22-7-917-591-00 MAINTENANCE - GENERAL	5,000.00
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	9,500.00
22-7-917-690-00 SPECIAL PROJECTS	75,000.00
22-7-917-771-00 DS - LEASE PURCHASE	47,325.00
917 INDIAN LAND FIRE DISTRICT	596,000.00
TOTAL EXPENDITURE	596,000.00

DEFICIENCY OF REVENUE

BEFORE	-50,000.00
TRANSFERS	

OTHER FINANCING SOURCE:

917 INDIAN LAND FIRE DISTRICT	
22-8-917-810-05 FUND BALANCE - COMMITTED	50,000.00
917 INDIAN LAND FIRE DISTRICT	50,000.00
TOTAL OTHER FINANCING SOURCE	50,000.00

DEFICIENCY OF REVENUE

AFTER	0.00
TRANSFERS	

**26 SUNDAY ALCOHOL SALES PERMITS**

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	-7,000.00
TRANSFERS	

OTHER FINANCING SOURCE:

011 COUNTY COUNCIL	
26-8-011-810-01 FUND BALANCE - RESERVED	7,000.00
011 COUNTY COUNCIL	7,000.00
TOTAL OTHER FINANCING SOURCE	7,000.00

DEFICIENCY OF REVENUE

AFTER	0.00
TRANSFERS	

**29 LOCAL ACCOMMODATIONS TAX FUND**

REVENUE:

011 COUNTY COUNCIL	
29-4-011-421-00 LOCAL ACCOM. TAX REVENUE	40,000.00
011 COUNTY COUNCIL	40,000.00
TOTAL REVENUE	40,000.00

EXPENDITURE:

011 COUNTY COUNCIL	
29-7-011-540-00 SUPPLIES - GENERAL	4,000.00
29-7-011-690-00 SPECIAL PROJECTS	30,000.00
011 COUNTY COUNCIL	34,000.00

014 DIRECT ASSISTANCE

29-7-014-625-56 DA- LANCASTER PERFORMING ARTS 16,000.00

014 DIRECT ASSISTANCE 16,000.00

TOTAL EXPENDITURE 50,000.00

DEFICIENCY OF REVENUE

BEFORE  
TRANSFERS -10,000.00

OTHER FINANCING SOURCE:

011 COUNTY COUNCIL

29-8-011-810-01 FUND BALANCE-RESERVED 10,000.00

011 COUNTY COUNCIL 10,000.00

TOTAL OTHER FINANCING SOURCE 10,000.00

DEFICIENCY OF REVENUE

AFTER  
TRANSFERS 0.00

**30 DEBT SERVICE FUND**

REVENUE:

016 COUNTY DEBT

30-4-016-400-00 AD VALOREM TAXES - CURRENT 2,054,860.00

30-4-016-400-05 VEHICLE TAXES - COUNTY 228,000.00

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 2,625,276.00

TOTAL REVENUE 2,625,276.00

EXPENDITURE:

016 COUNTY DEBT

30-7-016-770-00 DS PRINCIPAL - GENERAL 2,581,713.00

30-7-016-770-05 DS FEES 5,000.00

30-7-016-770-10 DS INTEREST - GENERAL 724,709.00

016 COUNTY DEBT 3,311,422.00

892 2015A GO BOND (CPST 2)	
30-7-892-770-00 DS PRINCIPAL - GENERAL	100,000.00
30-7-892-770-10 DS INTEREST - GENERAL	792,300.00
892 2015A GO BOND (CPST 2)	<u>892,300.00</u>
TOTAL EXPENDITURE	<u>4,203,722.00</u>
EXCESS OF REVENUE	
BEFORE TRANSFERS	<u>-1,578,446.00</u>
OTHER FINANCING SOURCE:	
016 COUNTY DEBT	
30-8-016-810-05 FUND BALANCE - COMMITTED	1,578,446.00
016 COUNTY DEBT	<u>1,578,446.00</u>
TOTAL OTHER FINANCING SOURCE	<u>1,578,446.00</u>
EXCESS OF REVENUE	
AFTER TRANSFERS	<u>0.00</u>

### 31 CAPITAL PROJECT SALES TAX FUND 1

#### EXPENDITURE:

911 JUSTICE CENTER CAPITAL PR	
31-7-911-560-00 EQUIPMENT - CAPITALIZED	1,538,570.00
911 JUSTICE CENTER CAPITAL PR	<u>1,538,570.00</u>
TOTAL EXPENDITURE	<u>1,538,570.00</u>
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	<u>-1,538,570.00</u>

#### OTHER FINANCING SOURCE:

015 CAPITAL PROJ SALES TAX 1	
31-8-015-810-04 FUND BALANCE-UNDESIGNATED	2,076,679.00
015 CAPITAL PROJ SALES TAX 1	<u>2,076,679.00</u>
TOTAL OTHER FINANCING SOURCE	<u>2,076,679.00</u>

#### OTHER FINANCING USE:

015 CAPITAL PROJ SALES TAX 1	
31-9-015-950-10 TRANSFER TO CAPITAL PROJECTS	538,109.00
015 CAPITAL PROJ SALES TAX 1	<u>538,109.00</u>
TOTAL OTHER FINANCING USE	<u>538,109.00</u>
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	<u>0.00</u>

### 45 RECREATION FUND

REVENUE:

810 RECREATION,PROJECTS	
45-4-810-436-40 FEES - LANCASTER	147,778.00
45-4-810-436-41 FEES - KERSHAW	5,325.00
45-4-810-436-43 FEES - HEATH SPRINGS	4,000.00
810 RECREATION,PROJECTS	<hr/> 157,103.00
815 RECREATION,PROGRAMS	
45-4-815-451-00 PROGRAM REV. RECREATION	1,248,949.00
815 RECREATION,PROGRAMS	<hr/> 1,248,949.00
TOTAL REVENUE	<hr/> 1,406,052.00

EXPENDITURE:

801 RECREATION-OPERATION	
45-7-801-500-00 WAGES & SALARIES FULL TIME	543,338.00
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.	46,538.00
45-7-801-510-05 SC RET EMPLOYERS CONTRIB	62,810.00
45-7-801-510-15 HEALTH/LIFE INS EMPLOYERS	94,900.00
45-7-801-510-25 WORKERS COMPENSATION	28,615.00
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	195,756.00
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	15,000.00
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	4,000.00
45-7-801-750-00 LEASE- COPIERS	3,600.00
45-7-801-780-10 PDC-OTHER	16,250.00
45-7-801-781-20 BANK CHARGES	1,500.00
801 RECREATION-OPERATION	<hr/> 1,255,307.00
810 RECREATION,PROJECTS	
45-7-810-551-00 EQUIPMENT - GENERAL	53,551.00
45-7-810-560-00 EQUIPMENT - CAPITALIZED	100,000.00
45-7-810-781-72 CNT - SPECIAL	53,551.00
810 RECREATION,PROJECTS	<hr/> 207,102.00
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.	40,714.00

45-7-815-510-05 SC RET EMPLOYERS CONTRIB	5,000.00
45-7-815-510-25 WORKERS COMPENSATION	25,033.00
45-7-815-700-55 PROGRAM EXP. RECREATION	474,696.00
45-7-815-782-00 OVER/SHORT	0.00

815 RECREATION,PROGRAMS	1,077,653.00
TOTAL EXPENDITURE	2,540,062.00

DEFICIENCY OF REVENUE

BEFORE TRANSFERS	-1,134,010.00
---------------------	---------------

OTHER FINANCING SOURCE:

801 RECREATION-OPERATION	
45-8-801-801-01 TRANSFER FROM GENERAL FUND	1,134,010.00
801 RECREATION-OPERATION	1,134,010.00
TOTAL OTHER FINANCING SOURCE	1,134,010.00

DEFICIENCY OF REVENUE

AFTER TRANSFERS	0.00
--------------------	------

**47 AIRPORT FUND**

REVENUE:

215 LANC CTY AIRPORT	
47-4-215-459-15 SALES- FUEL	115,197.00
47-4-215-469-00 AIRPORT LANDING FEES	0.00
47-4-215-490-60 RENTS - GENERAL	43,000.00
215 LANC CTY AIRPORT	158,197.00
TOTAL REVENUE	158,197.00

EXPENDITURE:

215 LANC CTY AIRPORT	
47-7-215-500-00 WAGES & SALARIES FULLTIME	42,139.00
47-7-215-500-10 WAGES & SALARIES PARTTIME	10,500.00
47-7-215-510-00 FICA-EMPLOYERS CONTRIB	4,027.00
47-7-215-510-05 SC RET EMPLOYERS CONTRIB	4,857.00
47-7-215-510-15 HEALTH/LIFE INS EMPLOYERS	281.00
47-7-215-510-25 WORKERS COMPENSATION	181.00
47-7-215-530-00 TRAVEL, TRAINING, DUES	3,000.00
47-7-215-540-00 SUPPLIES-GENERAL	1,000.00
47-7-215-570-00 UTILITIES-GENERAL	33,000.00
47-7-215-571-00 UTILITIES-TELEPHONE	500.00
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	1,600.00
47-7-215-781-73 LICESNSES/PERMITS/FEES	700.00
215 LANC CTY AIRPORT	223,483.00
224 GRANT WILDLIFE FENCING PR	
47-7-224-600-00 CONTRACTUAL SERVICES(CS)	0.00
224 GRANT WILDLIFE FENCING PR	0.00
TOTAL EXPENDITURE	223,483.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	-65,286.00
OTHER FINANCING SOURCE:	
215 LANC CTY AIRPORT	
47-8-215-801-01 TRANSFER FROM GENERAL FUND	65,286.00
215 LANC CTY AIRPORT	65,286.00
TOTAL OTHER FINANCING SOURCE	65,286.00
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	437,578.00
50-4-928-460-00 PENALTY - FIRE FEE	2,500.00
928 PLEASANT VALLEY FIRE DIST	440,078.00
TOTAL REVENUE	440,078.00

##### **EXPENDITURE:**

928 PLEASANT VALLEY FIRE DIST	
50-7-928-500-10 WAGES & SALARIES PARTTIME	122,700.00
50-7-928-510-00 FICA-EMPLOYERS CONTRIB	9,387.00
50-7-928-510-05 SC RET EMPLOYERS CONTRIB	0.00
50-7-928-510-10 S.C. POLICE RET EMPLOYER	17,472.00
50-7-928-510-25 WORKERS COMPENSATION	7,656.00
50-7-928-530-00 TRAVEL	7,000.00
50-7-928-540-00 SUPPLIES - GENERAL	5,000.00
50-7-928-542-00 SUPPLIES - CLOTHING	2,000.00
50-7-928-551-00 EQUIPMENT-GENERAL	10,000.00
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	30,000.00
50-7-928-760-00 MATCHING FUNDS	4,000.00
928 PLEASANT VALLEY FIRE DIST	236,415.00
930 GO DEBT - PLEASANT VALLEY	
50-7-930-770-00 DS PRINCIPAL - GENERAL	144,331.00
50-7-930-770-10 DS INTEREST - GENERAL	29,332.00
930 GO DEBT - PLEASANT VALLEY	173,663.00
TOTAL EXPENDITURE	410,078.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	30,000.00
OTHER FINANCING USE:	
928 PLEASANT VALLEY FIRE DIST	
50-9-928-950-00 TRANSFER TO GEN FUND	30,000.00
928 PLEASANT VALLEY FIRE DIST	30,000.00
TOTAL OTHER FINANCING USE	30,000.00
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	
61-7-891-600-10 COMMUNICATIONS SYSTEM-PS	1,000,000.00
61-7-891-604-04 PS - LEGAL / GENERAL	15,000.00
891 CAPITAL PROJ SALES TAX 2	1,015,000.00
TOTAL EXPENDITURE	1,015,000.00
DEFICIENCY OF REVENUE	
BEFORE TRANSFERS	7,485,000.00

### OTHER FINANCING SOURCE:

891 CAPITAL PROJ SALES TAX 2	
61-8-891-801-03 TRANSFER FROM OTHER FUNDS	1,000,000.00



891 CAPITAL PROJ SALES TAX 2	<u>1,000,000.00</u>
TOTAL OTHER FINANCING SOURCE	<u>1,000,000.00</u>
OTHER FINANCING USE:	
891 CAPITAL PROJ SALES TAX 2	
61-9-891-961-00 FUND BALANCE-UNDESIGNATED	8,485,000.00
891 CAPITAL PROJ SALES TAX 2	<u>8,485,000.00</u>
TOTAL OTHER FINANCING USE	<u>8,485,000.00</u>
DEFICIENCY OF REVENUE	
AFTER TRANSFERS	<u><u>0.00</u></u>