

# County of Lancaster

## *South Carolina*

### Annual Capital & Operating Budget



**Fiscal Year 2019-2020**

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lancaster**

**South Carolina**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **County of Lancaster, South Carolina** for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

## Lancaster County Council

**Steve Harper, Council Chair, District 5**

**Charlene McGriff, Vice Chair, District 2**

**Larry Honeycutt, Secretary, District 4**

Terry Graham, District 1

Billy Mosteller, District 3

Allen Blackmon, District 6

Brian Carnes, District 7

### Administration

**Steve Willis**

County Administrator

**Alison Alexander**

Deputy County Administrator

**Veronica Thompson**

Chief Financial Officer

**Jeff Catoe**

Public Services Division Director

### Budget Staff

**Kimberly Belk**

Budget Director

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

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Lancaster, SC 29721

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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 2020 budget. This section also includes the approved budget ordinance and fee schedule.

### **INTRODUCTION**

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

### **BUDGET SUMMARY**

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

### **FUNDS**

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

### **APPENDIX**

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

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## BUDGET MESSAGE

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

July 1, 2019

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

Dear Mr. Chairman and Council Members

Attached hereto is the Administrator's proposed Lancaster County Annual Budget for Fiscal Year 2019 – 2020. This budget package is presented to Council in conformity with South Carolina State Code Section 4-9-640, which reads:

**SECTION 4-9-640.** Preparation and submission of budget and descriptive statement.

The county administrator shall prepare the proposed operating and capital budgets and submit them to the council at such time as the 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 budgets including all sources of anticipated revenue of the county government and the amount of tax revenue required to meet the financial requirements of the county.

I would like to note that the Administrator's Budget has been reviewed and discussed by the County Council Committee of the Whole. It now comes to County Council in the form of the annual Budget Ordinance.

Before proceeding, I would like to take this opportunity to thank a truly fantastic team that made this all possible. Of course Kimberly Belk was the cornerstone of the entire process. She began by making sure that all departments had adequate time to develop their budget requests by sending out the forms prior to Christmas. Once the requests were completed and submitted, she compiled them at which time the budget process began in earnest. Credit for much of the work goes to Kim and our Chief Financial Officer, Veronica Thompson, who joined me in the various meetings but credit also goes to our dedicated division heads, Jeff Catoe and Jeff Hammond. It was a joy having fresh insight this year from our new Deputy County Administrator Alison Alexander. Our extremely capable Department Heads/ Elected Officials did a great job of explaining their budget requests and the rationale behind the requested amounts. In short, while the statute says the Administrator shall prepare the proposed budget, it was truly a team effort from your staff.

So much for the background information; let's get on to the meat of the budget. The proposed budget, by funds, is listed below:

- General Fund \$60,213,597
- Capital Improvement Fund \$2,600,000

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• Court Security Fund	\$1,504,706
• Victims Advocate Fund	\$76,500
• E-911 Fund	\$734,013
• Hospitality Tax Fund	\$1,280,000
• Stormwater Fund	\$1,316,505
• Transportation Commission Fund	\$1,800,000
• Indian Land Fire District Fund	\$850,000
• Pleasant Valley Fire District Fund	\$786,933
• Local Accommodations Tax Fund	\$100,000
• Airport Fund	\$239,863
• Debt Service Fund	\$8,233,643
• Capital Project Sales Tax Fund	\$17,530,162
• Development Agreement Fund	\$1,305,801
• State Accommodations Tax Fund	\$381,550

You veterans on Council are probably asking where the Recreation Fund went. Since the Joint Recreation Commission dissolved last year that is now a regular County department funded within the General Fund. It no longer is a separate fund with a large transfer from the General Fund to balance it out.

Let me start the highlights by noting that we simply did not have enough revenue to fund every request. This in no way implies the items I chose not to include within the proposed budget were unworthy in anyway. Given the limited revenue, some hard choices had to be made, and they were. The proposed budget reflects the desire to maintain overall quality service to our citizens while recognizing the fiscal constraints we must operate within. As always, Council is free to amend the proposed budget within certain parameters. We must fund constitutionally and statutorily required services, we must comply with various funding requirements in state law and budget provisos, and we must not exceed our statutory tax cap.

## ***FISCAL 2019-2020 PROPOSED BUDGET HIGHLIGHTS***

Let me start with our outstanding employees. That is THE most crucial element we must consider in any budget. We fund a lot of “stuff” in every budget but no nozzle ever extinguished a fire by itself, no bandage ever went on a patient by itself, no handcuffs ever restrained a criminal by itself, no motor grader ever made a road repair by itself, and so on. Our employees are who make things happen to benefit our citizens. That means having a suitable Classification and Compensation Plan is crucial. Council funded the study last year and now it is time to bring that plan to life. I had three absolutely critical goals as we started the budget process and they were:

1. Provide a cost of living adjustment so that our employees do not fall behind due to inflation. Last year the Consumer Price Index Increase was 2.44% as determined by the South Carolina Office of Revenue and Fiscal Affairs. The proposed budget includes a 2.5% cost of living adjustment.
2. Subject to approval of the draft Classification and Compensation Plan by Council, begin moving those employees who are below their minimum pay grade up to their new minimum. As we discussed when the plan was presented, we knew that we could not afford to do this in

a single year. The proposed budget will move all employees who are below their new minimum to the halfway point, provided that amount does not exceed five thousand (\$5,000) dollars. Next year we plan to complete moving every employee to their minimum pay grade, regardless of the dollar amount. In the third year we plan to move the employees to their proper position on the pay scale based on their years of service to our citizens. Obviously this would be subject to Council financial approval each and every year.

3. Add new positions strategically to meet the most pressing needs. I would again stress that no Department Head/ Elected Official asked for what I would consider a “fluff” position. I simply could not grant every request and stay within our financial parameters.

Let’s dive into what new positions we did include in the proposed budget.

**Grant positions:** the following positions were previously funded by grants that had expired. We are retaining these positions within our proposed budget:

Two (2) Sheriff’s Office Traffic Unit Deputies.

Sheriff’s Office Domestic Violence Investigator.

Sheriff’s Office General Investigator.

Fire/ Rescue Recruitment and Retention Officer (including program).

Veterans Affairs Part-time Clerk.

**New positions:** the following are new positions that are included in the proposed budget:

Development Services Director (1/2 year)

Finance Department Budget Analyst.

Two (2) Information Technology Technicians (transfer from contractual to employee).

Junior Server Administrator (in conjunction with 911 for their needs).

Zoning Assistant.

Elections/ Voter Registration Deputy Director.

Coroner’s Office Deputy Coroner.

Two (2) Magistrate’s Court Constables – one for process service and one for court security.

Two (2) Sheriff’s Deputies.

Two (2) Detention Center Correctional Officers – first two of six over a three year period.

Emergency Management Part-time Emergency Planner.

Three (3) Paramedics – ½ year for staffing EMS 9 in Indian Land.

Transition a part-time Paramedic to full-time.

Keep America Beautiful Coordinator in Solid Waste.

Maintenance Technician in Building Maintenance.

Project and Facilities Manager.

Public Services – transition a Part-time employee to Full-time.

Animal Shelter Veterinary Technician.

Parks and Recreation Athletics and Tourism Supervisor.

Parks and Recreation Program Supervisor.

Transition the Parks and Recreation Indian Land Site Supervisor from part-time to full-time.

I do need to mention one personnel change within the budget. Being exceedingly pleased with our attorney John DuBose, we have transitioned legal funding from a personnel expense to a contractual expense.

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Next are some “big ticket” capital and/ or non-recurring items I would like to highlight for the discussion of the proposed budget:

Employee Christmas Bonus - \$321,355. This increased to \$500 for full-time employees.

Strategic Plan - \$25,000. Probable schedule for this is in the fall of 2019.

Grant Match - \$280,000. This covers a multitude of departments.

Evolve Software Implementation - \$18,000.

Microsoft Licensing - \$87,922. This follows our voluntary software audit.

Comprehensive Plan - \$200,000. State mandated update.

Reassessment Expenses - \$58,700.

Probate Court Software - \$35,630.

Constable Vehicles - \$50,000.

Sheriff's Office GPS Patrol Car Tracking Units - \$6,500.

Detention Center Audio/ Video Surveillance System - \$225,000.

Detention Center Exterior Door Replacement - \$36,840.

Detention Center Emergency Cell Repairs - \$10,000.

Fire Department Matching Funds - \$40,000. Additional \$2,000 per station.

Building Upgrades/ Renovations - \$400,000. Continuing item.

Convenience Site Acquisition - \$75,000. Carry forward item.

Animal Shelter Incinerator - \$100,000. Deferred until new facility completed.

Parks and Recreations Floor Machines (replace 2) - \$5,000.

Convenience Sites Safety Upgrades - \$360,000

Cans of demolition - \$40,000

I-77 Alliance phase 2 payment – 27,583

Carryforward funding for costs associated with new voting machines - \$20,000

Transfer to the bond fund for the new animal shelter – 382,944

\$80,000 Vehicles for the Sheriff

Major items/ projects (over \$10,000 increase) in the General Fund departmental budgets include:

\$23,280 increase for mental patient security expenses.

\$36,471 increase for Solicitor's Office.

\$18,607 increase in Public Defender's Office.

\$23,500 increase in Poll Workers. More are needed due to the new style of machines.

\$10,775 increase in Election training for classes on new machines.

\$35,000 increase in Coroner's Office for medical expenses due to more cases.

\$35,100 increase in Sheriff's Office for Watchguard Video system expenses.

\$29,000 increase in Public Safety Communications to replace portable radio batteries. This will be a recurring expense.

\$270,630 increase in Fire Rescue for Recruitment/ Retention stipends and tuition. This will be a recurring expenses as we maintain this program.

\$20,492 increase in EMS for disease prevention equipment/ material.

\$45,190 increase in EMS for biomedical device maintenance. This includes all county AED's.

\$140,000 increase in Building Maintenance for overall utility costs.

\$10,779 increase in DSS utilities (taking over entire building).

\$20,000 Mower replacement in Park & Rec



**Fees:** Please refer to the Fee Schedule in the Budget Ordinance for a comprehensive list of fees. Those that have a change are highlighted for Council's review.

I would like to take a moment to discuss several fees within the budget message. I am requesting to increase the Road Fee per vehicle from \$30 to \$35. This is section 19.00 in the Fee Schedule and is pursuant to County Code section 26-34. The increase would yield roughly \$400,000 annually which would be dedicated to fund a pavement preservation program. The concept is to take roads that are just reaching the point of needing work and addressing them. This allows us to greatly extend the life of the pavement at a much lower cost than waiting until the road must be fully rehabilitated and repaved.

The Register of Deeds fee schedule will change once the Governor signs legislation changing those fees, which are established by state law.

Finally, there is one fee that I have not included but which Council had discussed. That is an Animal Registration Fee with the proceeds earmarked to enhance operations at the Animal Shelter. I have no idea what to budget for this as the registration fee would in essence be a voluntary contribution. We lack the Animal Control staff to enforce an animal registration fee. If Council desires to pursue this we certainly can do so but for the initial year we would just want to monitor this to see what amount of revenue it may generate.

**Revenue:** As mentioned previously, we do not have hard data at this point for our estimates on the allowable millage increase amount. We are currently in balance between revenue and expense with a 4.5 mil proposed increase.

As always, I would respectfully request that no budget amendments be considered after first reading. We try to conduct the public hearing at second reading and we like to avoid changes after the citizens have had their opportunity to provide their input into the budget document. We need to insure that the citizens have an accurate proposal to use for framing their commentary.

## ***ONGOING BUILDING PROJECTS***

I do need to mention the capital construction projects we currently have underway:

- Lancaster County Library Branch improvements – funded by Capital Project Sales Tax.
  - Lancaster Branch – renovation and expansion of facility.
  - Indian Land/ Del Webb Branch – renovation and expansion of meeting space.
  - Kershaw Branch – replacement with Wells Fargo building.
- Barnette Building on West Meeting Street.
  - Renovated office space for the Department of Health and Environmental Control (Health Department). This is a state function which Lancaster County is required by state law to house at no expense to the state.
  - Renovated office space for Elections and Voter Registration.
  - Leased space for pharmacy on first floor.
  - Shell space on second floor for future growth.
- New Animal Shelter on Pageland Highway.
- New Fleet Maintenance Garage on Pageland Highway.

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- Replacement of EMS Headquarters and administrative operations at a county owned building on Charlotte Highway. (*on hold*)
- Replacement of EMS Station #4 (to include housing a new unit – EMS 9) on Bailes Ridge Road.
- Several projects will be funded from the voter approved Recreation Bond, including:
  - Renovation and expansion to the Indian Land Recreational Center.
  - New Indian Land soccer complex on Harrisburg Road.
  - New Heath Springs soccer complex (Boyd Faile Road pending Council approval).
  - Funding assistance for first phase of the Lindsay Pettus Greenway. We were also awarded a SCDOT Transportation Alternative Program grant for the sidewalks and pedestrian bridge.
  - Upgrades to the Barr Street Community Auditorium.
- Planned land acquisition to secure the site for a regional recreational complex.

Of course, the proposed budget could not address all needs. We will attempt to address these needs in other ways, such as possible grant funding, or in future budgets within the confines of the tax caps imposed by the State Legislature.

Respectfully submitted,

*Steve Willis*

Steve Willis  
County Administrator

## INTRODUCTION

## Community Profile

### Brief History

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

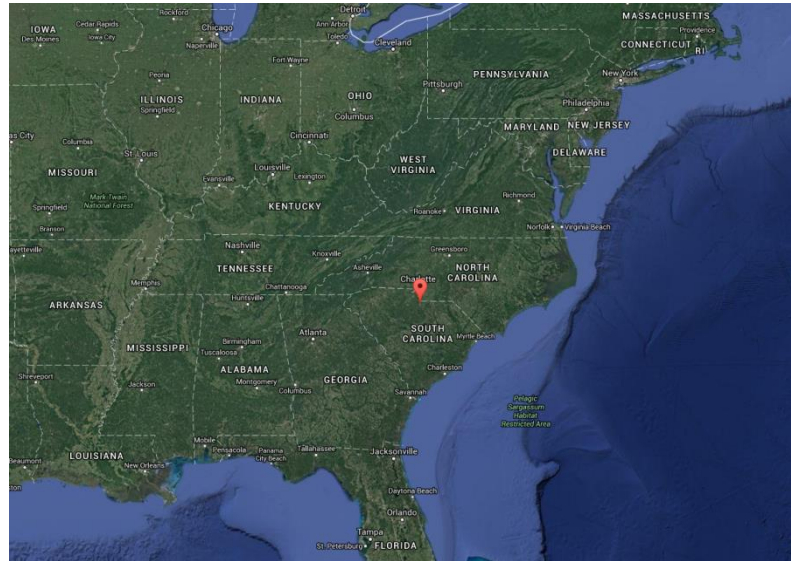
Lancaster County and its county seat were named for Lancaster County, Pennsylvania. The county was formed in 1785, and it was originally part of the Camden District. A part of Lancaster County was removed in 1791 to form Kershaw County. Scotch-Irish settlers from Pennsylvania began moving into this upstate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

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



*Battle of Buford Monument*

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



- 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



*Historic Courthouse, a National landmark*

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

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



*Old Lancaster County Jail, a National landmark*

## Famous Lancastrians

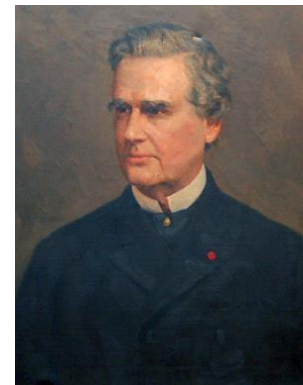
Famous Lancastrians include: Andrew Jackson, seventh President of the United States of America; Charles Duke, astronaut; Nina Mae McKinney, actress and Broadway star; Elliott White Springs, textile industrialist; and Dr. J. Marion Sims, who is known as the “father of modern gynecology.”



*Andrew Jackson*



*Charles Duke*



*J. Marion Sims*



## Lancaster County Seal

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

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



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

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

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

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

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

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

## Demographic and Economic Information

### Population Trends

<b>1980</b>	53,361
<b>1990</b>	54,516
<b>2000</b>	61,351
<b>2010</b>	76,652
<b>2018(E)</b>	92,550



### Gender Composition (2015)

<b>Males</b>	49%
<b>Females</b>	51%

### Median Age

<b>South Carolina</b>	39.0
<b>United States</b>	37.8
<b>Lancaster County</b>	41.5

### Age Composition (2015)

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

### Per Capita Income

<b>2010</b>	\$23,441
<b>2011</b>	\$18,929
<b>2012</b>	\$19,308
<b>2013</b>	\$20,085
<b>2014</b>	\$20,899
<b>2015</b>	\$21,003
<b>2016</b>	\$21,943
<b>2017</b>	\$22,547
<b>2018</b>	\$24,528

### 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>2016</b>	5.7%
<b>2017</b>	4.8%
<b>2018</b>	3.9%

**Property Tax Millage Rates (fiscal year)**

<b>Year</b>	<b>Lancaster County</b>	<b>Schools</b>	<b>USC-L</b>	<b>City of Lancaster</b>	<b>Kershaw</b>
<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>2018</b>	92.00	217.50	4.50	178.50	82.00
<b>2019</b>	97.50	219.50	4.70	172.90	85.00
<b>2020</b>	104.95	224.50	4.90	172.90	85.00

**Assessed Value of Taxable Property (fiscal year)**

<b>Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Assessed Value</b>
<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</b>	\$255,663,400	\$87,570,084	\$343,233,484
<b>2017</b>	\$272,287,050	\$96,647,049	\$368,934,099
<b>2018</b>	\$288,360,810	\$101,725,024	\$390,085,834
<b>2019</b>	\$304,808,764	\$77,500,000	\$382,308,674
<b>2020 (E)</b>	\$312,000,000	\$82,500,000	\$394,500,000

**Ten Largest Taxpayers Fiscal Year 2018**

- |                                |                                  |
|--------------------------------|----------------------------------|
| 1. Duke Energy                 | 6. Lennar Carolina LLC           |
| 2. Lancaster Hospital Corp.    | 7. Springland Associates         |
| 3. Duracell Manufacturers Inc. | 8. Haile Gold Mine Inc.          |
| 4. Red Ventures                | 9. Lynches River Electric        |
| 5. Keer America Corp           | 10. S&B Charlotte Apartments LLC |



<u>Education</u>				
<u>Public Schools</u>		<u>Private Schools</u>		<u>Higher Education</u>
Elementary	12	K-12	2	USC-L
Middle	5			York Technical College
High	4			
Special Program Schools	1			
<b>Total</b>	<b>21</b>		<b>2</b>	<b>2</b>

**Public Health & Safety**

**Emergency Medical Services (FY2019)**

EMS Stations                    8  
 Number of calls                17,108

**Fire Service (FY2018)**

Fire Stations                    18  
 Number of calls                7,215

**Police Protection (2019)**

Police Stations                 5  
 Criminal arrests                3,838

**Public Works (FY2019)**

**Recycling Convenience Centers**

Number of Sites 13  
 Tons of recyclables collected 623.86

**Items Accepted for Recycling**

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

## Organizational Form of Government

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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

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

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

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

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

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

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

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

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

The Chart is listed on the following page.



Principal Officials and Administration Committee

Lancaster County Council



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

Council Members	District	Term Expires
Terry Graham	1	12/31/2020
Charlene McGriff	2	12/31/2022
Billy Mosteller	3	12/31/2020
Larry Honeycutt	4	12/31/2022
Steve Harper	5	12/31/2020
Allen Blackmon	6	12/31/2022
Brian Carnes	7	12/31/2020

Administrator, Steve Willis  
 Deputy Administrator, Alison Alexander  
 Clerk to Council, Sherrie Simpson

Council Administration Committee  
 Charlene McGriff, Steve Harper, & Allen Blackmon

**Lancaster County Management & Budget Staff**

***County Management***

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

**Finance Department - Budget Staff**

Veronica Thompson, Chief Financial Officer  
 Kimberly Belk, Budget Director  
 Sarah Jenkins, Accounting Manager

Elected Officials, Boards & Commissions

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ELECTED OFFICIALS

Barry Faile, Sheriff	Susan Hunter Wallace, Auditor
Dee Studebaker, Probate Judge	Karla Knight, Coroner
Jeff Hammond, Clerk of Court	Carrie Helms, Treasurer

BOARDS AND COMMISSIONS

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

ADVISORY BOARDS

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

## Strategic Plan

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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

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### **Fund Balance**

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

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

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

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

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

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

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

### **Risk Management**

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

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

**Capital Assets and Inventory**

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

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

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

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

**Financial System Data Security**

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

**Budget Policy and Preparation**

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

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

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

department or function. The County Administrator shall review the draft budget to assure compliance with County policy.

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

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

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

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

## **Budget Transfers**

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

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

## **Budget Amendments**

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

## **Balanced Budget**

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

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

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

## **Revenue Policies**

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

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

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

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

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

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

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

**Debt Management**

- (A) Tax anticipation notes shall be retired not later than ninety days from the date as of which the taxes may be paid without penalty.
- (B) Bond anticipation notes shall be retired not later than one year following the date of issuance, provided, however, the bond anticipation note may be refunded or renewed.
- (C) For long-term debt (debt maturing beyond a one year period), it is the policy of the County to:
  - (1) not use long-term debt for operating purposes;
  - (2) require the average life of a bond issue to not exceed the average useful life of projects financed by that bond issue;
  - (3) use general obligation bonds to finance capital projects of the County;
  - (4) use revenue bonds, when allowed by state and federal law, to finance public improvements which can be shown to be self-supporting by dedicated revenue sources for infrastructure or economic development; and
  - (5) consider lease-purchases only when the useful life of the item is equal to or greater than the length of the lease and to require all annual lease-purchase payments to be included in the originating department's approved budget.
- (D) Special assessment district type debt may be used, when allowed by state and federal law, to finance public improvements on behalf of property owners, provided, that the debt must be retired by assessments billed to the property owners and under no circumstances shall the special assessment district type debt be a general obligation of the County.
- (E) General obligation debt may be incurred by the County in an amount not exceeding eight percent of the assessed value of all taxable property in the County. The eight percent limit does not apply to general obligation debt approved in a referendum.
- (F) Full disclosure of the County's financial operations shall be made to the bond rating agencies and other users of County financial information. The County staff, with the assistance of its financial advisor, feasibility consultant, and bond counsel, shall prepare the necessary materials for presentation to the rating agencies and shall assist in the production of official statements and other similar type documents.

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

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

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

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

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

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

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

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

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

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



coordinating with the issuer to remit any required rebate to the federal government, and retaining appropriate records. The Finance Director is also responsible for monitoring the spending of bond proceeds and taking appropriate steps to qualify for a "spending exception" to rebate, to the extent practicable.

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

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

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

(M) The Form 8038-CP is submitted semi-annually each January 15th and July 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

Task	Description	Date
<b>November</b>		
<b>Budget Packets Delivered</b>	Departments receive request forms from Finance	26
<b>December</b>		
<b>Pre-Budget Meetings</b>	Departments meet with Executive Leadership to discuss documents and processes, as needed	3-19
<b>Personnel Maintenance</b>	County Administrator, Human Resources and Budget staff meet to discuss personnel	14
<b>January</b>		
<b>Inter-departmental Requests</b>	Departments should submit technology requests to Information Technology, replacement vehicle requests to Fleet Operations, and building renovation requests to Building Maintenance	14
<b>Strategic Retreat</b>	Council meets to establish priorities and goals for future years	14-18*
<b>Personnel Maintenance</b>	County Administrator, Human Resources and Budget staff meet to discuss personnel	25
<b>Revenue Estimates</b>	Preparation of initial revenue estimates is complete	18
<b>February</b>		
<b>Requests Due</b>	Departments submit requests to Finance	11
<b>Request Review</b>	Budget Analyst compiles and begins review of requests	12-22
<b>Department Presentations</b>	Departments present requests to County Administrator, executive leadership, and budget staff	18-28
<b>Revenue Estimates</b>	Initial revenue estimates are updated	28
<b>March</b>		
<b>Requests Deadline</b>	No requests or changes to requests will be accepted beyond this point	1
<b>Executive Meeting</b>	Executive Leadership meets to discuss requests	1
<b>Personnel Maintenance</b>	County Administrator, Human Resources and Budget staff meet to discuss personnel	6
<b>Recommended Budget Compiled</b>	Initial draft of the recommended budget is compiled	11
<b>Executive Meeting</b>	Budget Update to Executive Leadership	13
<b>Department Notification</b>	Departments are notified of the recommendations	15
<b>Department Meetings</b>	Departments meet with members of Executive Leadership, as needed	18-29
<b>Revenue Estimates</b>	Revenue projections are updated	22
<b>April</b>		
<b>Recommended Budget Draft Finalized</b>	First draft of the Administrator's Recommended Budget is completed	5
<b>Council Workshop</b>	Full Council reviews Recommended Budget Draft 1; Department Heads must attend	11*
<b>Council Workshop</b>	Full Council reviews Recommended Budget Draft 1; Department Heads must attend	18*
<b>Council Workshop</b>	Full Council reviews Recommended Budget Draft 1; Department Heads must attend	25*
<b>May</b>		
<b>Recommended Budget Adjustments</b>	Budget Analyst makes final adjustments to the Administrator's recommended budget	3
<b>Publish Public Hearing</b>	Deadline to publish Public Hearing	8
<b>First Reading</b>	First Reading of the 2019-2020 Budget	13
<b>Second Reading/Public Hearing</b>	Second Reading & Public Hearing of the 2019-2020 Budget	27
<b>June</b>		
<b>Final Reading</b>	Third Reading & Adoption of the 2019-2020 Budget	10

\*Could be any day(s) during this time. Subject to change pending council schedule.

## Fund Structure

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### Fund Accounting

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

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

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

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

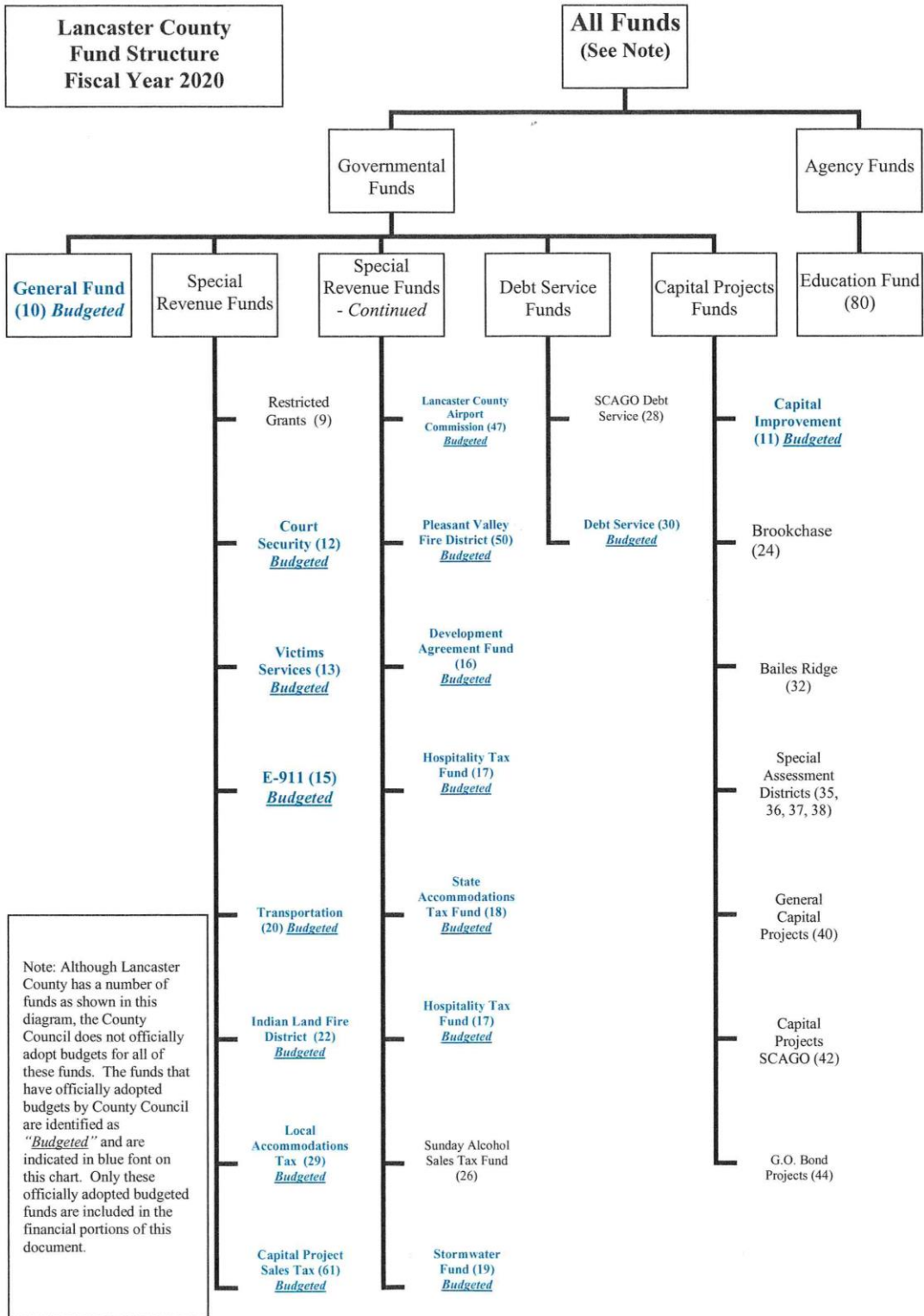
#### Lancaster County Governmental Funds

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

#### Lancaster County Agency Funds

- Education Fund

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



## Appropriated (Officially Budgeted) Funds

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### **General Fund**

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

### Capital Project Sales Tax 2

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

### Other Special Revenue Funds

- Non-major Fund: Court Security Fund (Fund 12): This fund accounts for the revenues that are collected to pay for court security expenditures for the Lancaster court system.
- Non-major Fund: Victims Services Fund (Fund 13): This fund accounts for funds collected thru the courts that are restricted to pay only for victims services.
- Non-major Fund: E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Non-major Fund: Development Agreement Fund (Fund 16): This fund accounts for the fees agreed upon by developers in their development agreements with the County. Most are restricted for public safety within the north end of the County.
- Non-major Fund: Hospitality Tax (Fund 17): This fund accounts for the 2% tax on prepared food and beverages within the County where a municipality is not already collecting. It is restricted for travel and tourism related purposes.
- Non-major Fund: State Accommodations (Fund 18): This fund accounts the taxes remitted back to the County from the Department of revenue on accommodations. This funding is restricted to promote tourism within the County.
- Non-major Fund: Stormwater (Fund 19): This fund accounts the fees collected in the panhandle or geographic area of the County north of highway 5 where the population reached a level in which we were designated urban. Therefore, the County established its own stormwater program. This funding is restricted to provide stormwater services to that specific area in the County.
- Non-major Fund: Transportation Fund (Fund 20): This fund accounts for State “C” fund revenues that are used for road improvements in the County of Lancaster.
- Non-major Fund: Indian Land Fire District Special Tax District Fund (Fund 22): This fund accounts for the revenues that are restricted for use in the Indian Land Fire Special Tax districts.
- Non-major Fund: Local Accommodations Tax Fund (fund 29): This special revenue fund accounts for the local accommodations tax funds that are used to promote tourism in the County.
- Non-major Fund: Lancaster County Airport Commission (Fund 47): This fund accounts for Lancaster County Airport activities including general operations and special projects. The budget for the Airport Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval.

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

Non-major Fund: 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.

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

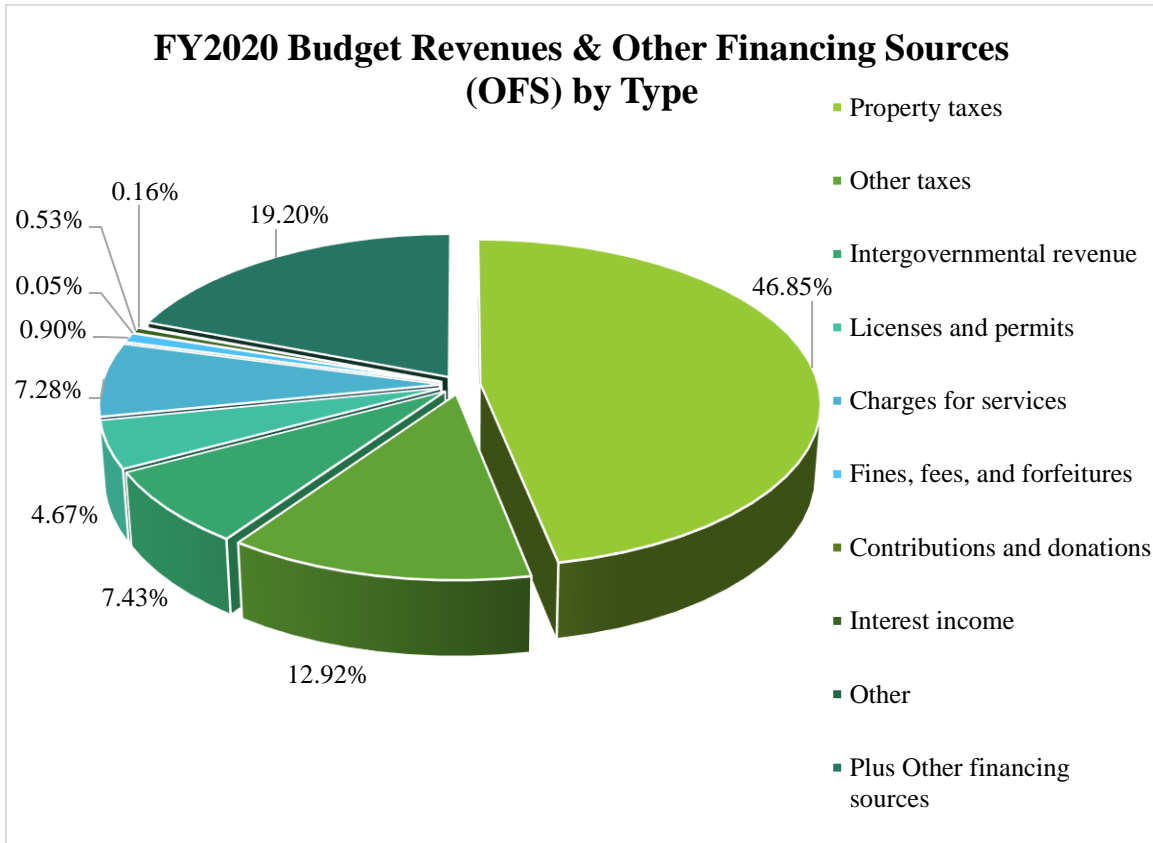
## **BUDGET SUMMARY**



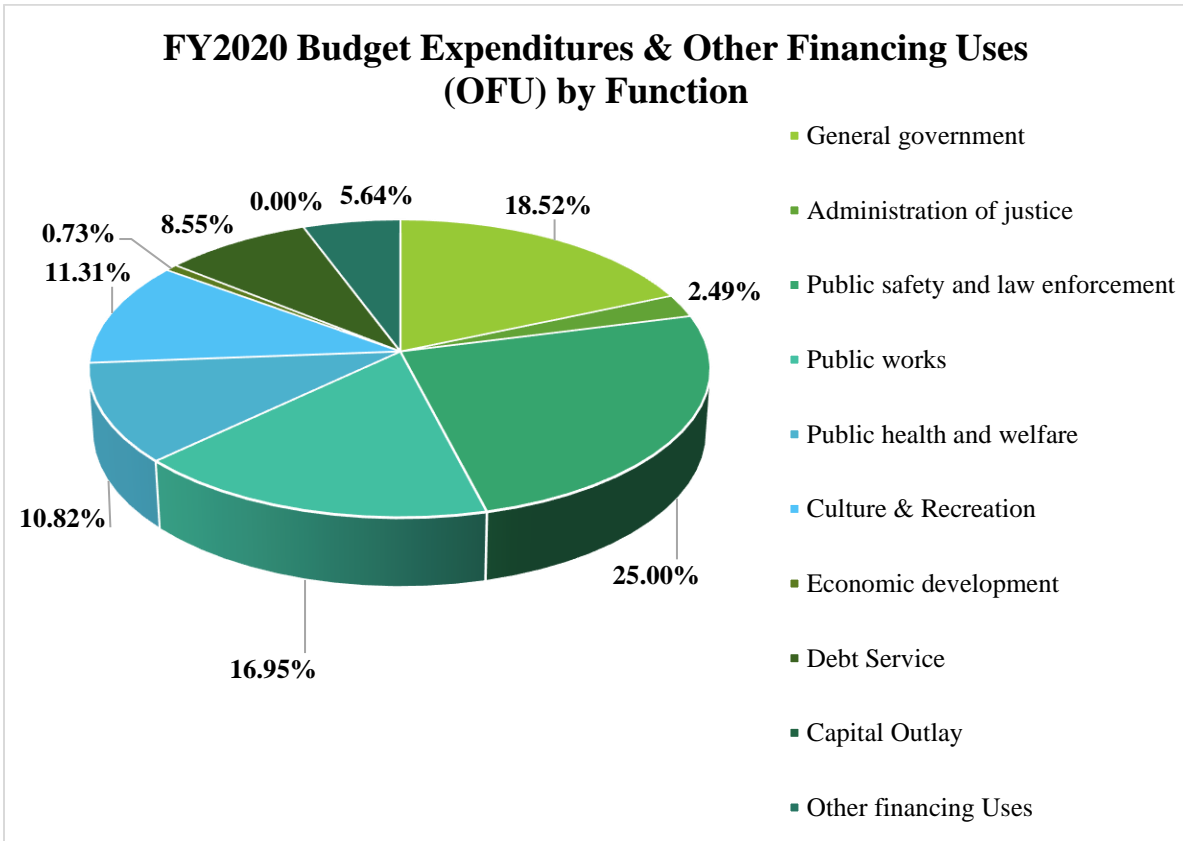
**Overall Budget Summary**

The table below summarizes the fiscal year 2020 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 \$970,770 in wages over the prior fiscal year expenditures for current staff salary adjustments. Most of the salary adjustment funding will be going towards a phased implementation of the new County Compensation Plan which was a major strategic initiative that began in 2017. Other major cost drivers in this budget year included increases for several one-time capital projects including \$1,000,000 for renovations in the recently acquired Barnett Building which will alleviate space concerns for future County staff. In addition, also allocated is almost \$8 million for upgrades to the library system and \$6.5 million for road improvements in capital projects sales tax.

<b>Lancaster County, South Carolina</b>		
<b>Original Adopted Budgets</b>		
<b>Fiscal Year Ended June 30, 2020</b>		
<b>General Funds</b>		
General Fund		60,213,597
<b>Capital Project Sales Tax Special Revenue Fund</b>		17,530,162
<b>Other Special Revenue Funds</b>		
Court Security	\$ 1,504,706	
Victims Services	76,500	
E-911	734,013	
Stormwater	1,316,505	
Transportation	1,800,000	
Indian Land Fire District	850,000	
Local Accommodations Tax	100,000	
Lancaster County Airport Commission	239,863	
Pleasant Valley Fire District	786,933	
Development Agreement Fund	1,305,801	
Hospitality Tax Fund	1,280,000	
State Accommodations Tax Fund	381,550	
	\$ 10,375,871	10,375,871
<b>Debt Service Funds</b>		
Debt Service		8,233,643
<b>Capital Project Fund</b>		
Capital Improvement		2,600,000
<b>Total All Budgeted Funds</b>		<u>\$ 98,953,273</u>



The top categories of revenues (Property taxes, other taxes, Intergovernmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of this document. These revenue sources represent approximately 79% of the total revenues budgeted for fiscal year 2020.



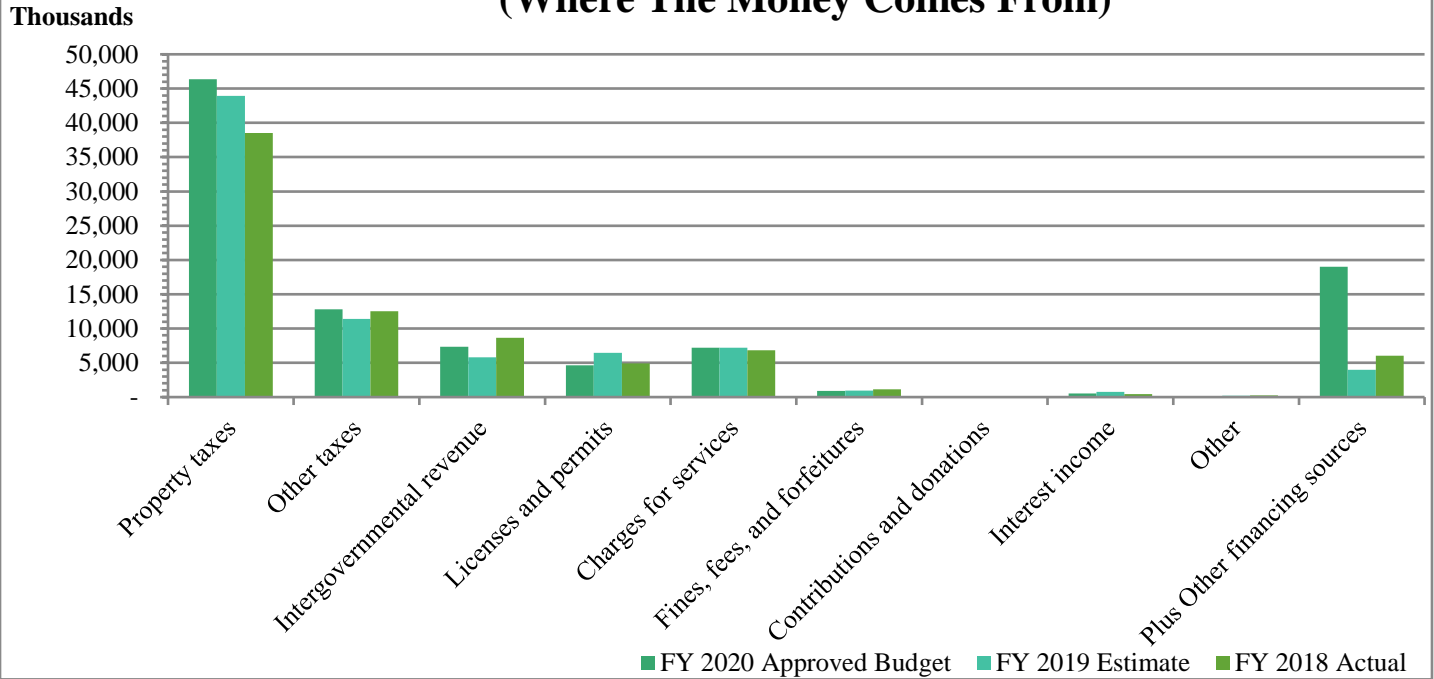
Public safety and law enforcement represents the largest portion of budgeted expenditures with 25% of the budget. General government expenditures represent the second largest portion of the budget with 18.5% of the budget. The roads and solid waste departments are included in the public works function which represents 17% of the budget, the third largest portion. Culture & Recreation which represent the library and recreation departments make up 11.3%. Public health and welfare includes the EMS department and is also 10.8% of the FY20 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 6% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

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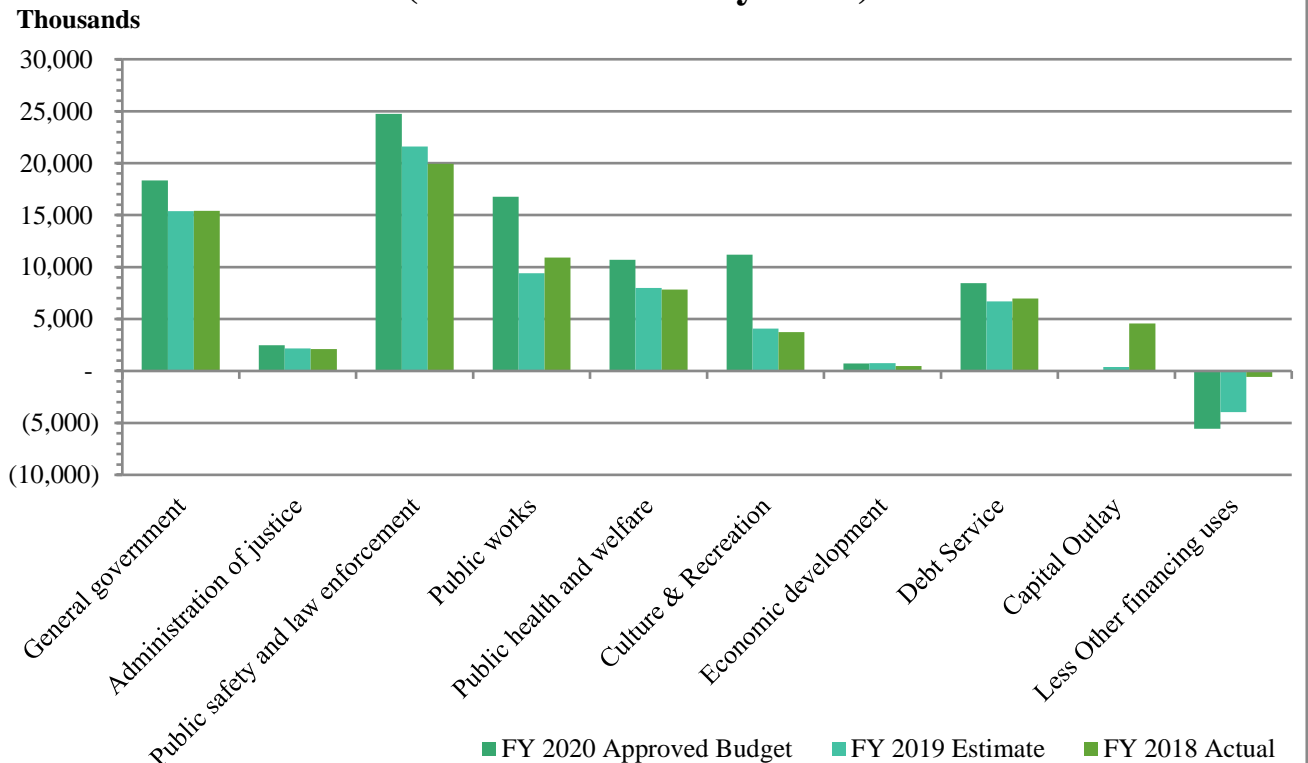
The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2018, 2019 & 2020.

Lancaster County, South Carolina			
Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
Governmental Funds			
	FY 2018 Actual	FY 2019 Estimate	FY 2020 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 38,506,783	\$ 43,930,032	\$ 46,359,443
Other taxes	12,529,786	11,398,241	12,780,473
Intergovernmental revenue	8,650,948	5,793,070	7,355,868
Licenses and permits	4,913,937	6,455,925	4,623,744
Charges for services	6,852,233	7,216,683	7,208,685
Fines, fees, and forfeitures	1,139,183	939,028	893,750
Contributions and donations	51,739	34,571	53,000
Interest income	422,001	768,651	521,057
Other	254,765	205,713	160,913
<b>Total revenues</b>	<b>73,321,375</b>	<b>76,741,915</b>	<b>79,956,933</b>
<b>Expenditures</b>			
General government	15,398,382	15,376,122	18,326,738
Administration of justice	2,112,988	2,157,241	2,465,315
Public safety and law enforcement	19,952,107	21,602,668	24,734,509
Public works	10,924,314	9,393,594	16,773,283
Public health and welfare	7,829,757	7,991,608	10,708,879
Culture & Recreation	3,732,165	4,064,290	11,193,523
Economic development	478,528	736,265	718,051
Debt Service	6,962,809	6,685,580	8,456,806
Capital Outlay	4,572,716	380,495	-
<b>Total expenditures</b>	<b>71,963,766</b>	<b>68,387,863</b>	<b>93,377,104</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,357,609</b>	<b>8,354,051</b>	<b>(13,420,171)</b>
Less Other financing uses	(568,547)	(3,951,451)	(5,576,169)
Plus Other financing sources	6,052,037	3,975,886	18,996,340
<b>Net changes in fund balance</b>	<b>6,841,099</b>	<b>8,378,486</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>57,784,196</b>	<b>64,625,295</b>	<b>73,003,781</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 64,625,295</b>	<b>\$ 73,003,781</b>	<b>\$ 73,003,781</b>

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



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



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## Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2018

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61)	Other Special Revenue Funds (12,13,15,16,1 7,18,19,20,22, 29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$32,519,908		\$ 1,388,510	\$2,752,098	\$ 1,846,267	\$ 38,506,783
Other taxes	2,411,954	\$ 8,591,056	1,526,776			12,529,786
Intergovernmental revenue	6,802,235		1,848,713			8,650,948
Licenses and permits	4,913,937					4,913,937
Charges for services	4,263,883		2,588,350			6,852,233
Fines, fees, and forfeitures	1,045,120		94,063			1,139,183
	47,495		4,244			51,739
Contributions and donations	395,351	25,215	-	1,435		422,001
Interest income	205,127		49,638			254,765
Other						
<b>Total revenues</b>	<b>52,605,010</b>	<b>8,616,271</b>	<b>7,500,294</b>	<b>2,753,533</b>	<b>1,846,267</b>	<b>73,321,375</b>
<b>Expenditures</b>						
General government	14,745,595		498,919		153,868	15,398,382
Administration of justice	2,112,988		-		-	2,112,988
Public safety and law enforcem	16,510,580		2,635,379		806,148	19,952,107
Public works	5,528,950	1,497,285	3,484,792		413,287	10,924,314
Public health and welfare	7,280,243		-		549,514	7,829,757
Culture & Recreation	3,732,165		-		-	3,732,165
Economic development	395,014		83,514			478,528
Debt Service	222,087		217,536	6,523,186		6,962,809
Capital Outlay	-	4,572,716	-			4,572,716
<b>Total expenditures</b>	<b>50,527,622</b>	<b>6,070,001</b>	<b>6,920,140</b>	<b>6,523,186</b>	<b>1,922,817</b>	<b>71,963,766</b>
<b>Excess of revenues over</b>	<b>2,077,388</b>	<b>2,546,270</b>	<b>580,154</b>	<b>(3,769,653)</b>	<b>(76,550)</b>	<b>1,357,609</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	154,875					154,875
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	78,715	2,278,641	568,547	2,971,259		5,897,162
Transfers (out)	(382,365)		(186,182)			(568,547)
<b>Total other fin. sources (uses)</b>	<b>(148,775)</b>	<b>2,278,641</b>	<b>382,365</b>	<b>2,971,259</b>	<b>-</b>	<b>5,483,490</b>
<b>Net change in fund balances</b>	<b>1,928,613</b>	<b>4,824,911</b>	<b>962,519</b>	<b>(798,394)</b>	<b>(76,550)</b>	<b>6,841,099</b>
<b>Fund Balances July 1, 2017</b>	<b>30,591,987</b>	<b>11,263,267</b>	<b>13,406,031</b>	<b>1,637,605</b>	<b>885,306</b>	<b>57,784,196</b>
<b>Fund Balances, June 30, 2018</b>	<b>\$32,520,600</b>	<b>\$16,088,178</b>	<b>\$14,368,550</b>	<b>\$ 839,211</b>	<b>\$ 808,756</b>	<b>\$ 64,625,295</b>

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## Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2019 (Estimated)

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61)	Other Special Revenue Funds (12,13,15,16,17,18,19,20,22,29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$37,093,698		\$ 1,492,470	\$3,329,846	\$ 2,014,017	\$ 43,930,032
Other taxes	2,487,225	\$ 7,134,585	1,776,431			11,398,241
Intergovernmental revenue	3,937,875		1,855,195			5,793,070
Licenses and permits	6,455,925					6,455,925
Charges for services	4,424,217		2,792,466			7,216,683
Fines, fees, and forfeitures	878,381		60,647			939,028
Contributions and donations	34,571					34,571
Interest income	766,949			1,702		768,651
Other	163,148		42,564			205,713
<b>Total revenues</b>	<b>56,241,990</b>	<b>7,134,585</b>	<b>8,019,774</b>	<b>3,331,548</b>	<b>2,014,017</b>	<b>76,741,915</b>
<b>Expenditures</b>						
General government	14,430,065		707,842		238,215	15,376,122
Administration of justice	2,157,241					2,157,241
Public safety and law enforcement	17,952,609	19,844	3,061,512		568,704	21,602,668
Public works	5,478,815	1,397,993	2,124,153		392,633	9,393,594
Public health and welfare	7,610,327		381,282		-	7,991,608
Culture & Recreation	3,664,455	399,835			-	4,064,290
Economic development	417,582		318,683		-	736,265
Debt Service	177,486		171,763	6,336,331		6,685,580
Capital Outlay		380,495				380,495
<b>Total expenditures</b>	<b>51,888,579</b>	<b>2,198,166</b>	<b>6,765,235</b>	<b>6,336,331</b>	<b>1,199,552</b>	<b>68,387,863</b>
<b>Excess of revenues over (under)</b>	<b>4,353,411</b>	<b>4,936,419</b>	<b>1,254,538</b>	<b>(3,004,783)</b>	<b>814,465</b>	<b>8,354,051</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	24,600					24,600
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	30,835		151,901	3,768,550		3,951,286
Transfers (out)	(151,901)	(3,768,550)	(31,000)			(3,951,451)
<b>Total other fin. sources (uses)</b>	<b>(96,466)</b>	<b>(3,768,550)</b>	<b>120,901</b>	<b>3,768,550</b>	<b>-</b>	<b>24,435</b>
<b>Net change in fund balances</b>	<b>4,256,945</b>	<b>1,167,869</b>	<b>1,375,439</b>	<b>763,767</b>	<b>814,465</b>	<b>8,378,486</b>
<b>Fund Balances July 1, 2018</b>	<b>32,520,600</b>	<b>16,088,178</b>	<b>14,368,550</b>	<b>839,211</b>	<b>808,756</b>	<b>64,625,295</b>
<b>Fund Balances, June 30, 2019</b>	<b>\$36,777,545</b>	<b>\$ 17,256,047</b>	<b>\$ 15,743,989</b>	<b>\$1,602,978</b>	<b>\$ 1,623,221</b>	<b>\$ 73,003,781</b>



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## Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2020 (Approved Budget)

	General Fund (10)	Capital Project Sales Tax Special Revenue Fund (61)	Other Special Revenue Funds (12,13,15,16,17,18,19,20,22, 29,45,47,50)	Debt Service Funds (30)	Capital Projects Fund(11)	Total All Funds
<b>Revenues</b>						
Property taxes	\$ 38,384,701		\$ 1,504,706	\$ 4,480,036	\$ 1,990,000	\$ 46,359,443
Other taxes	2,575,473	\$ 8,500,000	1,705,000			12,780,473
Intergovernmental revenue	4,966,855		2,389,013			7,355,868
Licenses and permits	4,623,744					4,623,744
Charges for services	4,245,600		2,963,085			7,208,685
Fines, fees, and forfeitures	814,750		79,000			893,750
Contributions and donations	53,000					53,000
Interest income	519,500			1,557		521,057
Other	111,680		49,233			160,913
<b>Total revenues</b>	<b>56,295,303</b>	<b>8,500,000</b>	<b>8,690,037</b>	<b>4,481,593</b>	<b>1,990,000</b>	<b>79,956,933</b>
<b>Expenditures</b>						
General government	17,600,693	15,000	435,045		276,000	18,326,738
Administration of justice	2,465,315					2,465,315
Public safety and law enforcement	20,421,560		3,738,949		574,000	24,734,509
Public works	6,626,778	6,500,000	3,116,505		530,000	16,773,283
Public health and welfare	8,183,078		1,305,801		1,220,000	10,708,879
Culture & Recreation	3,930,411	7,263,112				11,193,523
Economic development	478,188		239,863			718,051
Debt Service	50,000		173,163	8,233,643		8,456,806
Capital Outlay						-
<b>Total expenditures</b>	<b>59,756,023</b>	<b>13,778,112</b>	<b>9,009,326</b>	<b>8,233,643</b>	<b>2,600,000</b>	<b>93,377,104</b>
<b>Excess of revenues over (under)</b>	<b>(3,460,720)</b>	<b>(5,278,112)</b>	<b>(319,289)</b>	<b>(3,752,050)</b>	<b>(610,000)</b>	<b>(13,420,171)</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	3,885,544		1,611,204		610,000	6,106,748
Fund Balance (uses)			(1,333,795)			(1,333,795)
Transfers in	32,750	9,030,162	74,630	3,752,050		12,889,592
Transfers (out)	(457,574)	(3,752,050)	(32,750)			(4,242,374)
<b>Total other fin. sources (uses)</b>	<b>3,460,720</b>	<b>5,278,112</b>	<b>319,289</b>	<b>3,752,050</b>	<b>610,000</b>	<b>13,420,171</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances July 1, 2019</b>	<b>36,777,545</b>	<b>17,256,047</b>	<b>15,743,989</b>	<b>1,602,978</b>	<b>1,623,221</b>	<b>73,003,781</b>
<b>Fund Balances, June 30, 2020</b>	<b>\$ 36,777,545</b>	<b>\$ 17,256,047</b>	<b>\$ 15,743,989</b>	<b>\$ 1,602,978</b>	<b>\$ 1,623,221</b>	<b>\$ 73,003,781</b>



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Position Summary

Lancaster County, South Carolina				
All Funds				
Number of Positions (full & part time) by Department				
General Fund	FY2018	FY2019	FY2020	Changes from Prior Year
<b>General Government</b>				
Administrator	4	4	5	Development Services Division Director-1/2 year
Assessor	14	14	14	
Auditor	6	6	6	
Building	15	15	15	
Building Maintenance	8	8	10	Project Manager and Maintenance Technician
County Council	8	8	8	
Delinquent Tax	4	4	4	
Finance	8	6	7	Budget Analyst position
GIS	2	2	2	
Human Resources	4	4	4	
Legal	1	1	1	
MIS	5	5	8	Junior Server Administrator (half funded in 911); 2 Technicians
Procurement	0	3	3	
Planning	6	6	6	
Registration & Elections	202	202	203	Deputy Director
Register of Deeds	6	6	6	
Risk Management	1	1	1	
Treasurer	6	6	6	
Fleet Operations	8	8	8	
Zoning	5	5	6	Zoning Assistant
<b>Administration of Justice</b>				
Circuit Court	3	3	3	
Clerk of Court	7	6	6	
Family Court	9	9	9	
Magistrates - Countywide	14	14	15	Constable
Probate Court	8	8	8	
<b>Public Safety &amp; Law Enforcement</b>				
Coroner	15	15	16	Deputy Coroner
Emergency Management	3	3	4	Part-time Emergency Planner
Lancaster County Firefighters	35	36	37	Recruitment/Retention Officer
Communications	34	34	34	
Detention Center	32	32	34	Correction Officers
School Resource Officers	3	3	3	
Sheriff	116	116	120	2 investigators and 2 traffic deputies (grants ended)
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	3	3	3	
<b>Public Works</b>				
Landfill-Solid Waste	1	1	1	
Solid Waste Collections	33	35	36	Keep America Beautiful Coordinator
Roads & Bridges	24	32	32	Transitioned one part-time to full-time
<b>Public Health &amp; Welfare</b>				
Animal Shelter	3	4	5	Veterinarian Technician
EMS	93	93	96	3 paramedics-1/2 year and 1 part-time to full-time paramedic
Veteran's Affairs	3	3	4	Part-time clerk
<b>Culture &amp; Recreation</b>				
Library	26	26	26	
Recreation	133	133	136	Program Supervisor, Athletics and Tourism Supervisor (half funded by Hospitality tax), Facility Supervisor
Economic Development	3	3	3	

Position Summary Continued

<b>Court Security Fund</b>	18	18	19	Constable for Magistrate Court
<b>Victim Services Fund</b>	1	1	1	
<b>E911 Fund</b>	3	3	3	
<b>Stormwater Fund</b>	4	6	6	
<b>Indian Land Fire District Fund</b>	8	8	8	
<b>Hospitality Tax Fund</b>	0	0	1	Athletics and Tourism Supervisor (half funded in Recreation)
<b>Airport Fund</b>	2	2	2	
<b>Pleasant Valley Fire District Fund</b>	15	16	19	1 chief and 2 firefighters
<b>Total All Positions</b>	<b>973</b>	<b>988</b>	<b>1021</b>	

## Revenue Summary

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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 44% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions.

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

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

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

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

The County's other revenue classifications are listed below:

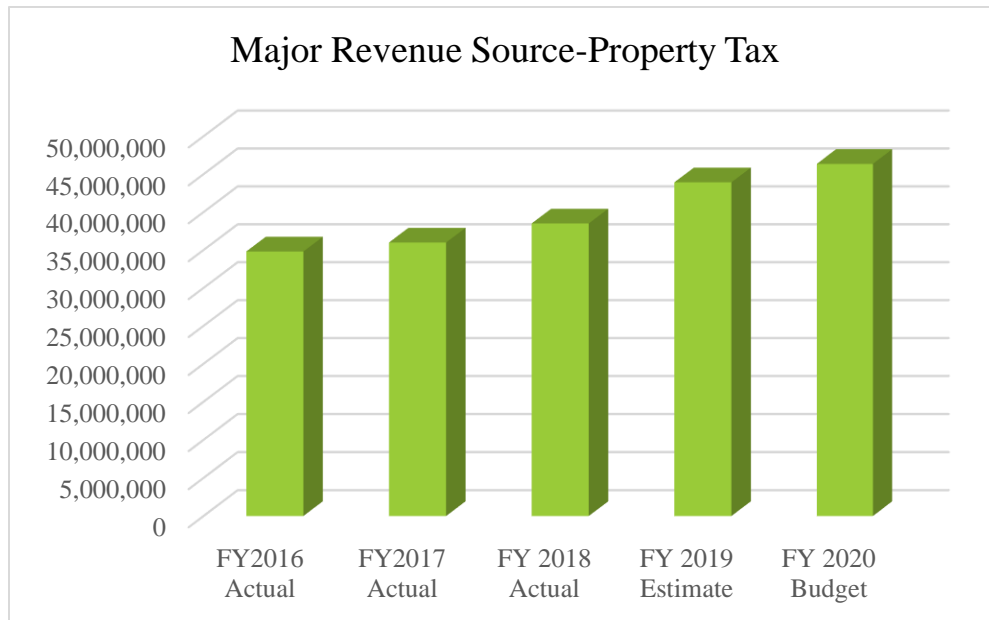
- ▶ Other Financing Sources – lease & bond proceeds, sale of assets, fund balance, and transfers in = 21%
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds = 1%
- ▶ Contributions & Donations – Donations and grants from private sources = >1%
- ▶ Interest Income – Bank interest 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 44% 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
FY2016 Actual	77,736,317	34,809,643	45%
FY2017 Actual	75,240,527	35,991,767	49%
FY 2018 Actual	79,373,412	38,506,783	54%
FY 2019 Estimate	80,717,801	43,930,032	47%
FY 2020 Budget	98,953,273	46,359,443	47%
*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, 2019 is listed below:

▪ Real	\$312,000,000
▪ Manufacturing	\$ 12,000,000
▪ Trans. & Utilities	\$ 18,000,000
▪ Vehicles	\$ 40,500,000
▪ Other Personal	\$ 12,000,000

**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:**

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



# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

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
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	0.002900
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	0.004000
2018	80.10	7.10	4.80	3.60	0.000732	149.50	68.00	4.50	0.00	82.00	0.003075	178.50	0.004500
2019	84.20	8.30	5.00	3.70	0.000572	154.50	65.00	4.70	0.00	85.00	0.003100	172.90	0.003900
2020	88.70	11.25	5.00	3.80	0.000723	159.50	65.00	4.90	0.00	85.00	0.003100	172.90	0.003723

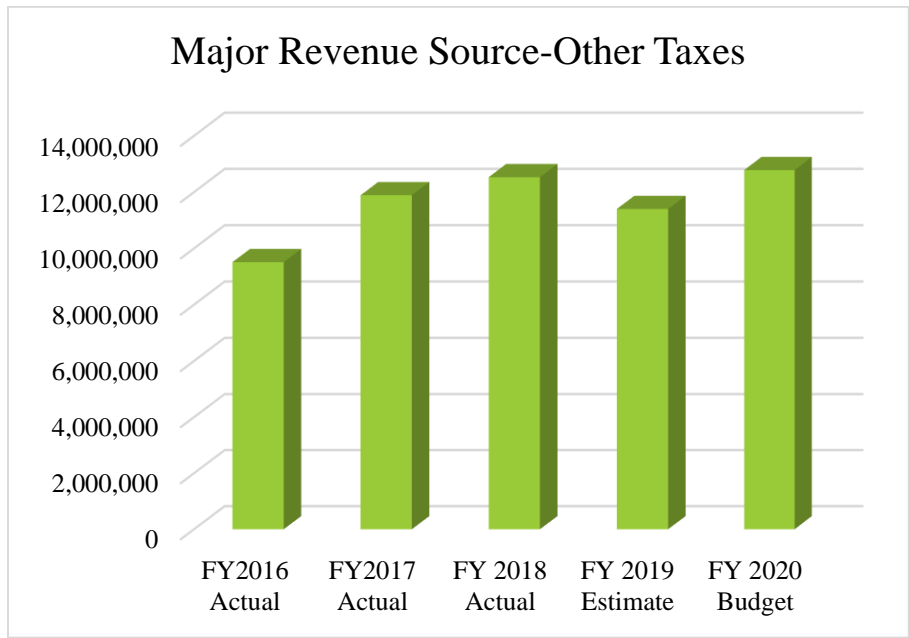
**Assessment rates as determined by the State of South Carolina:**

- 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 13% of total revenues. The majority (\$8,500,000) of these anticipated FY2020 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. The public safety communications system and the forensics laboratory projects have been completed. Other revenues included in this category are road improvement taxes and E-911 taxes.

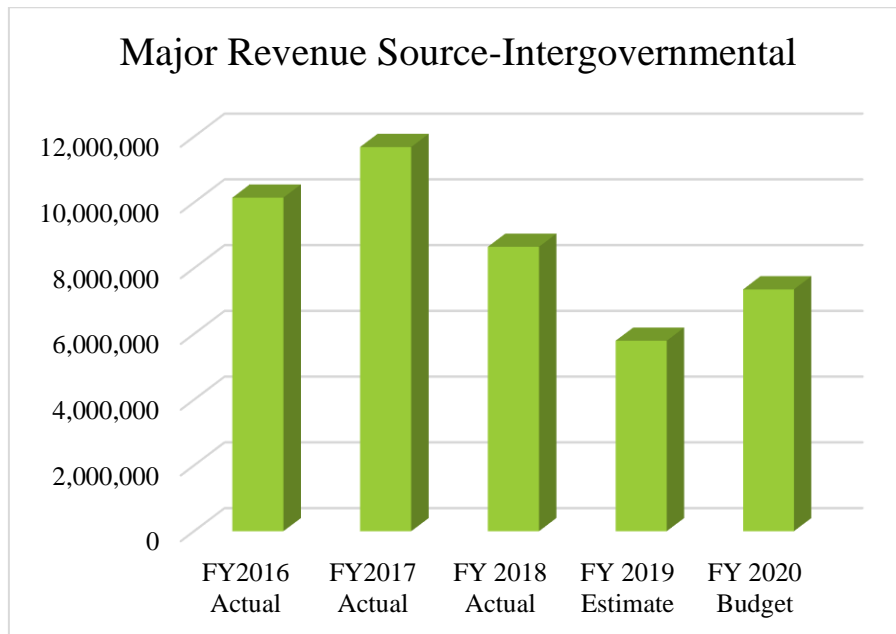
	Total Revenues*	Other Taxes	% of Total Revenues
FY2016 Actual	77,736,317	9,509,519	12%
FY2017 Actual	75,240,527	11,888,725	16%
FY 2018 Actual	79,373,412	12,529,786	16%
FY 2019 Estimate	80,717,801	11,398,241	14%
FY 2020 Budget	98,953,273	12,780,473	13%
*Includes OFS			



Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$7,355,868 or 7% of the total revenues budgeted. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments. The main revenue in this source is the State Aid to Subdivisions or the payments the County receives from the State’s local government fund.

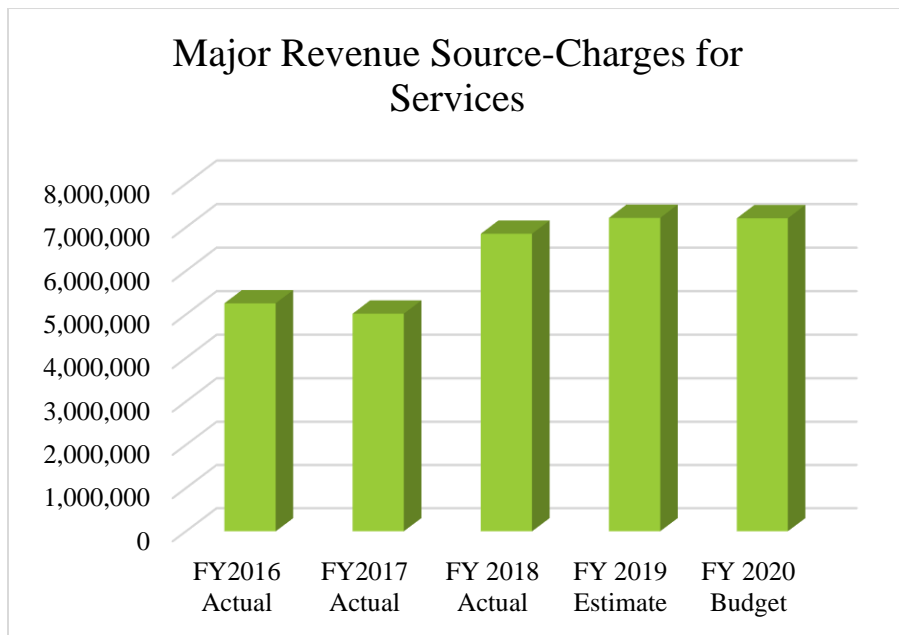
	Total Revenues*	Intergovernmental Taxes	% of Total Revenues
FY2016 Actual	77,736,317	10,146,923	13%
FY2017 Actual	75,240,527	11,685,587	16%
FY 2018 Actual	79,373,412	8,650,948	11%
FY 2019 Estimate	80,717,801	5,793,070	7%
FY 2020 Budget	98,953,273	7,355,868	7%
*Includes OFS			



**Major Revenue Source – Charges for Services**

Charges for Services is the fourth largest revenue source for Lancaster County with 7% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,600,000 FY2020) of these revenues come from ambulance fees. Other sources are recreation program fees, emergency services fees, fire district fees, solid waste fees, and delinquent tax costs. This revenue source, as a percentage of total revenues, has remained fairly steady.

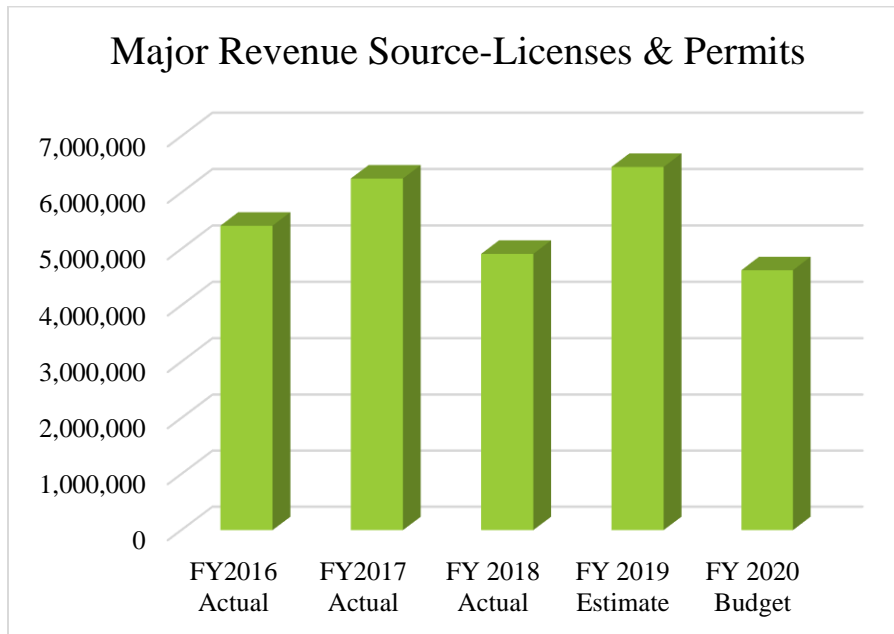
	Total Revenues*	Charges for Services	% of Total Revenues
FY2016 Actual	77,736,317	5,255,565	7%
FY2017 Actual	75,240,527	5,017,909	7%
FY 2018 Actual	79,373,412	6,852,233	9%
FY 2019 Estimate	80,717,801	7,216,683	9%
FY 2020 Budget	98,953,273	7,208,685	7%
*Includes OFS			



Major Revenue Source - Licenses and Permits

Five percent (5%) of the annual budgeted revenues come from Licenses and Permits. This is the 5<sup>th</sup> largest revenue category for the fiscal year 2020 budget. These revenues are associated with land ownership transfers and new home and commercial construction. Lancaster County had seen a sharp decline in these revenues beginning in fiscal year 2010 with the housing market decline seen nationwide, but has continued seeing and anticipating an upswing in the housing market and therefore an increase in the related revenues. The majority (\$2,915,630) of FY2020 budgeted revenues in this category come from anticipated building permit revenue.

	Total Revenues*	Licenses & Permits	% of Total Revenues
FY2016 Actual	77,736,317	5,412,448	7%
FY2017 Actual	75,240,527	6,248,935	8%
FY 2018 Actual	79,373,412	4,913,937	6%
FY 2019 Estimate	80,717,801	6,455,925	8%
FY 2020 Budget	98,953,273	4,623,744	5%
*Includes OFS			



## Expenditure Summary

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

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

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

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

Public Works is the third largest expenditure type with roughly 17% of the total budget. The majority of these expenditures are for the day-to-day operating costs for roads as well as solid waste.

Culture & Recreation is the fourth largest expenditure type with over 11% of the total budget. These expenses are made up of the County library system and recreation functions.

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

Other Financing Uses (OFU) is also be a major appropriation of funds. This category includes transfers to other funds such as the Recreation & Airport. These OFU make up just under 6% of the total budgeted appropriations.

The County's other expenditure classifications are listed below:

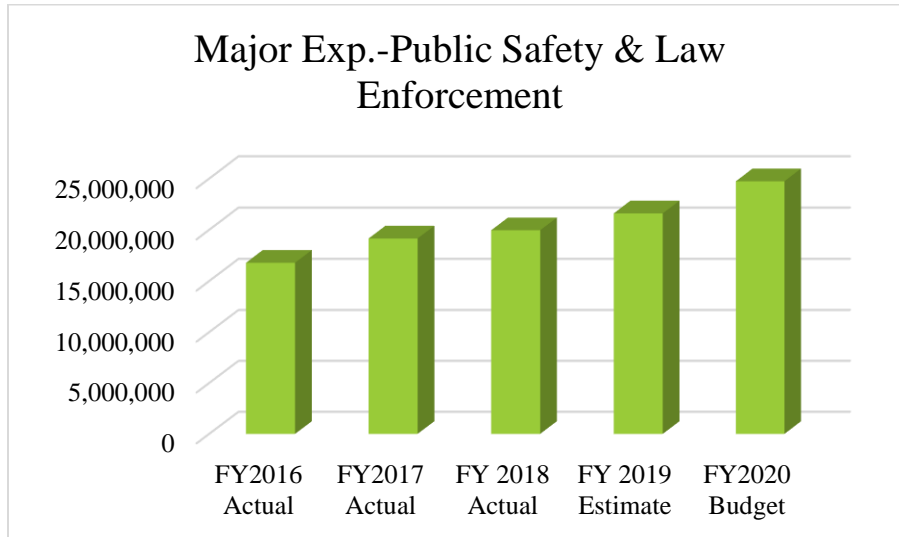
- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 2%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation, operating costs, and other economic development endeavors = >1%
- ▶ Debt Service – interest and principal payments on GO bonds and capital leases = 9%

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

**Major Expenditure - Public Safety & Law Enforcement**

Public Safety & Law Enforcement is a major expenditure and represents the largest portion of the budget with 25%. This includes the sheriff department, victim services, detention center, and court security. It also includes the coroner, fire service, emergency management, public safety communications, and E-911. The majority of the expenditures in this function (\$18,030,901) are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that continued commitment.

	Total Expenditures*	Public Safety & Law Enforcement	% of Total Revenues
FY2016 Actual	72,801,654	16,782,879	23%
FY2017 Actual	69,532,754	19,150,369	28%
FY 2018 Actual	72,532,313	19,952,107	28%
FY 2019 Estimate	72,339,314	21,602,668	30%
FY2020 Budget	98,953,273	24,734,509	25%
*Includes OFU			

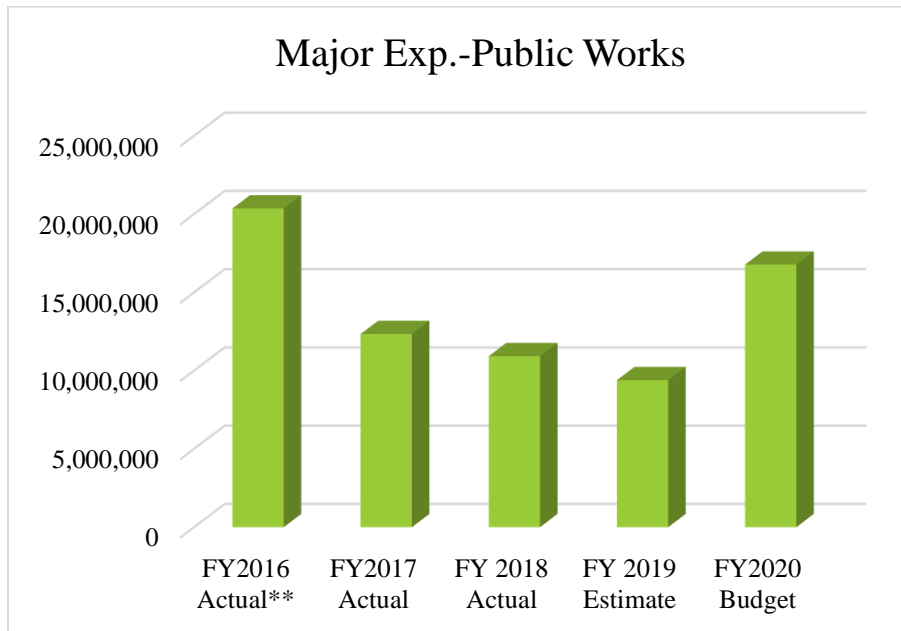




### Major Expenditure - Public Works

Public Works is the second largest expenditure type with 17% of budgeted expenditures. This function includes roads as well as solid waste. \$3,437,528 of the total Public Works budgeted expenditures are for salaries & fringe. The transportation Fund (road paving) expenditures of \$1,800,000 are included in this category as well. The budget has also been adjusted for one-time road work through Capital Project Sale Tax Fund. All the remaining expenditures are for operating cost for the departments.

	Total Expenditures*	Public Works	% of Total Revenues
FY2016 Actual**	72,801,654	20,363,125	28%
FY2017 Actual	69,532,754	12,336,543	18%
FY 2018 Actual	72,532,313	10,924,314	15%
FY 2019 Estimate	72,339,314	9,393,594	13%
FY2020 Budget	98,953,273	16,773,283	17%
*Includes OFU			
**FY16 actual includes one-time roads funding from capital projects sales tax resulting in an unusually high percentage of expenses.			

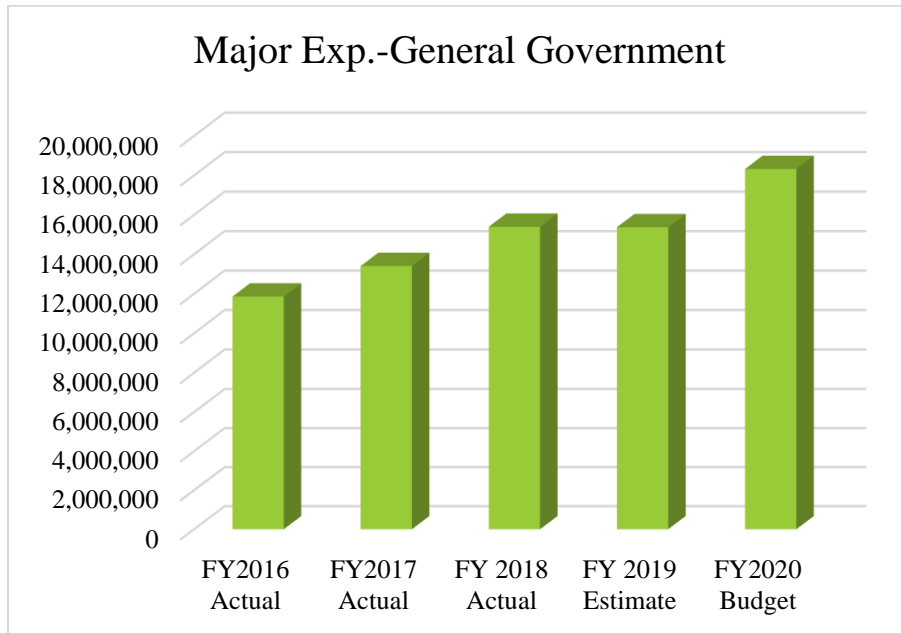


**Major Expenditure - General Government**

General Government is a major expenditure and represents the second largest portion of the FY2019 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 as well as repairs to the various buildings. The operating expenditures are the largest portion of expenditures in the general government type.

	Total Expenditures*	General Government	% of Total Revenues
FY2016 Actual	72,801,654	11,862,686	16%
FY2017 Actual	69,532,754	13,408,001	19%
FY 2018 Actual	72,532,313	15,398,382	21%
FY 2019 Estimate	72,339,314	15,376,122	21%
FY2020 Budget	98,953,273	18,326,738	19%

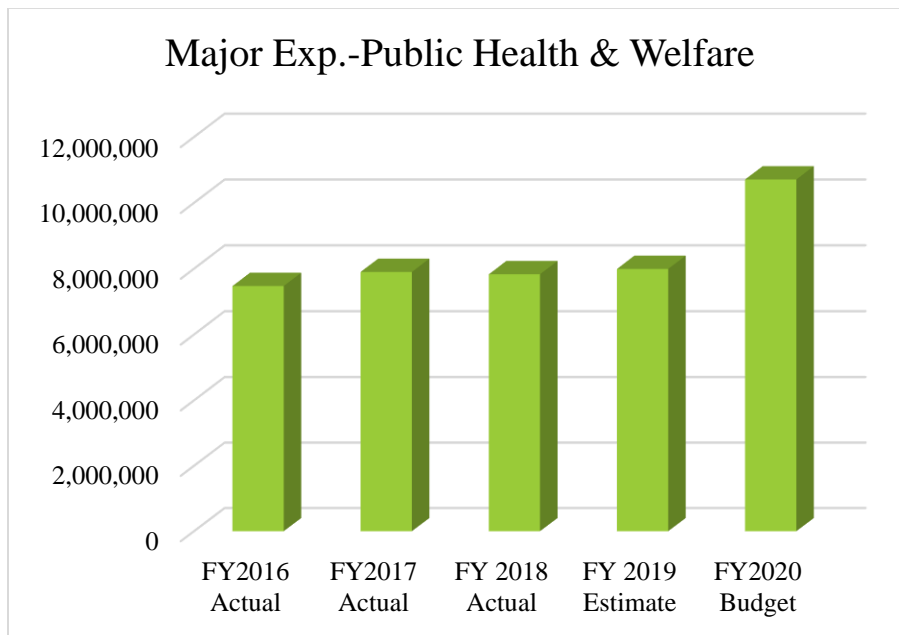
\*Includes OFU



**Major Expenditure – Public Health & Welfare**

Public Health & Welfare comes in at number four with 11% of the budget. This includes the day-to-day operating costs for EMS, animal control, health services, social services, and veteran’s affairs. Salaries and fringe are a major cost and represent \$6,637,849 or 62% of the total budget for the public health & welfare function.

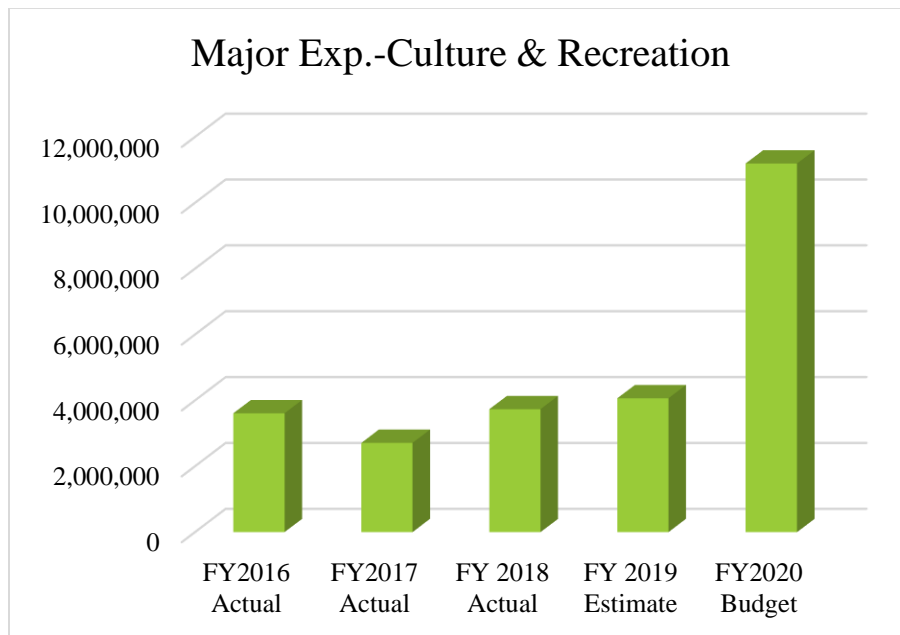
	Total Expenditures*	Public Health & Welfare	% of Total Revenues
FY2016 Actual	72,801,654	7,472,130	10%
FY2017 Actual	69,532,754	7,899,739	11%
FY 2018 Actual	72,532,313	7,829,757	11%
FY 2019 Estimate	72,339,314	7,991,608	11%
FY2020 Budget	98,953,273	10,708,879	11%
*Includes OFU			



### Culture & Recreation

Culture & Recreation represent 11% of the FY2020 budget. This includes the recreation fund and the library. This percentage of the budget is typically unusual. This fiscal year, the penny sales tax (Capital Projects Sale Tax Fund) has just under \$8,000,000 included for system-wide library improvements and thus has resulted in a larger percentage of the budget.

	Total Expenditures*	Culture & Recreation	% of Total Revenues
FY2016 Actual	72,801,654	3,608,439	5%
FY2017 Actual	69,532,754	2,710,132	4%
FY 2018 Actual	72,532,313	3,732,165	5%
FY 2019 Estimate	72,339,314	4,064,290	6%
FY2020 Budget	98,953,273	11,193,523	11%
*Includes OFU			





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## FUNDS

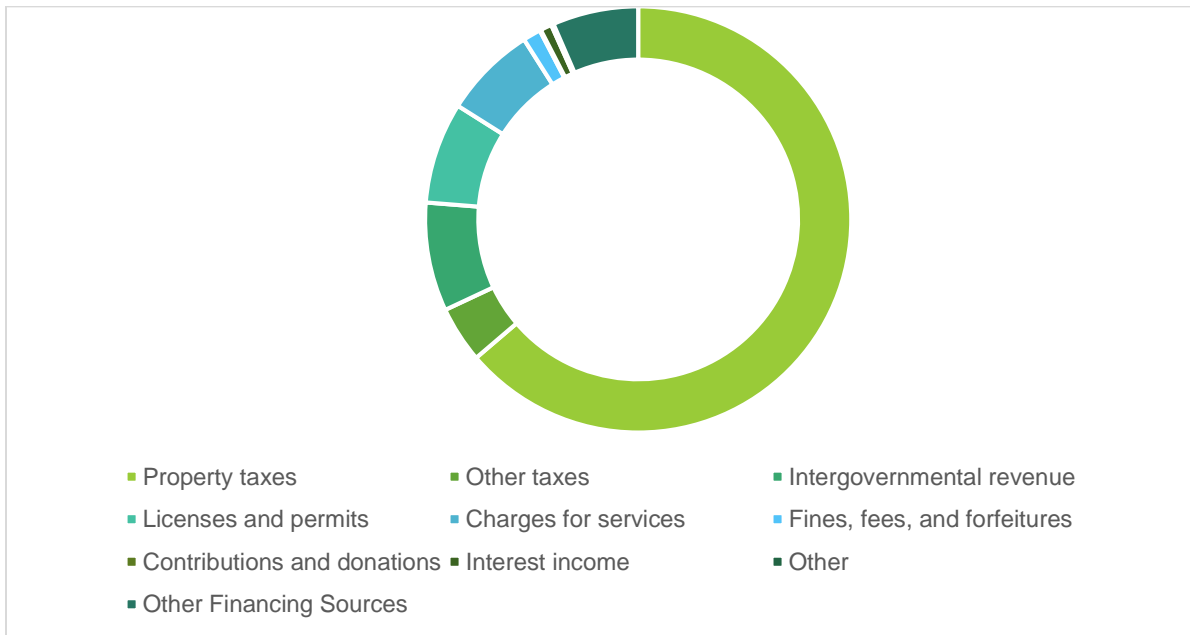
General Fund - 10

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

<b>Lancaster County, South Carolina</b>			
<b>Combining Statement of Revenues, Expenditures and Changes in Fund Balances</b>			
	FY 2018 Actual	FY 2019 Estimate	FY 2020 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 32,519,908	\$ 37,093,698	\$ 38,384,701
Other taxes	2,411,954	2,487,225	2,575,473
Intergovernmental revenue	6,802,235	3,937,875	4,966,855
Licenses and permits	4,913,937	6,455,925	4,623,744
Charges for services	4,263,883	4,424,217	4,245,600
Fines, fees, and forfeitures	1,045,120	878,381	814,750
Contributions and donations	47,495	34,571	53,000
Interest income	395,351	766,949	519,500
Other	205,127	163,148	111,680
<b>Total revenues</b>	<b>52,605,010</b>	<b>56,241,990</b>	<b>56,295,303</b>
<b>Expenditures</b>			
General government	14,745,595	14,430,065	17,600,693
Administration of justice	2,112,988	2,157,241	2,465,315
Public safety and law enforcement	16,510,580	17,952,609	20,421,560
Public works	5,528,950	5,478,815	6,626,778
Public health and welfare	7,280,243	7,610,327	8,183,078
Culture & Recreation	3,732,165	3,664,455	3,930,411
Economic development	395,014	417,582	478,188
Debt Service	222,087	177,486	50,000
Capital Outlay	-		
<b>Total expenditures</b>	<b>50,527,622</b>	<b>51,888,579</b>	<b>59,756,023</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,077,388</b>	<b>4,353,411</b>	<b>(3,460,720)</b>
<b>Other financing sources (uses)</b>			
Proceeds from capital leases			
Sale of Capital Assets	154,875	24,600	
Fund Balance sources			3,885,544
Transfers in	78,715	30,835	32,750
Transfers (out)	(382,365)	(151,901)	(457,574)
<b>Total other fin. sources (uses)</b>	<b>(148,775)</b>	<b>(96,466)</b>	<b>3,460,720</b>
<b>Net change in fund balances</b>	<b>1,928,613</b>	<b>4,256,945</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>30,591,987</b>	<b>32,520,600</b>	<b>36,777,545</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 32,520,600</b>	<b>\$ 36,777,545</b>	<b>\$ 36,777,545</b>



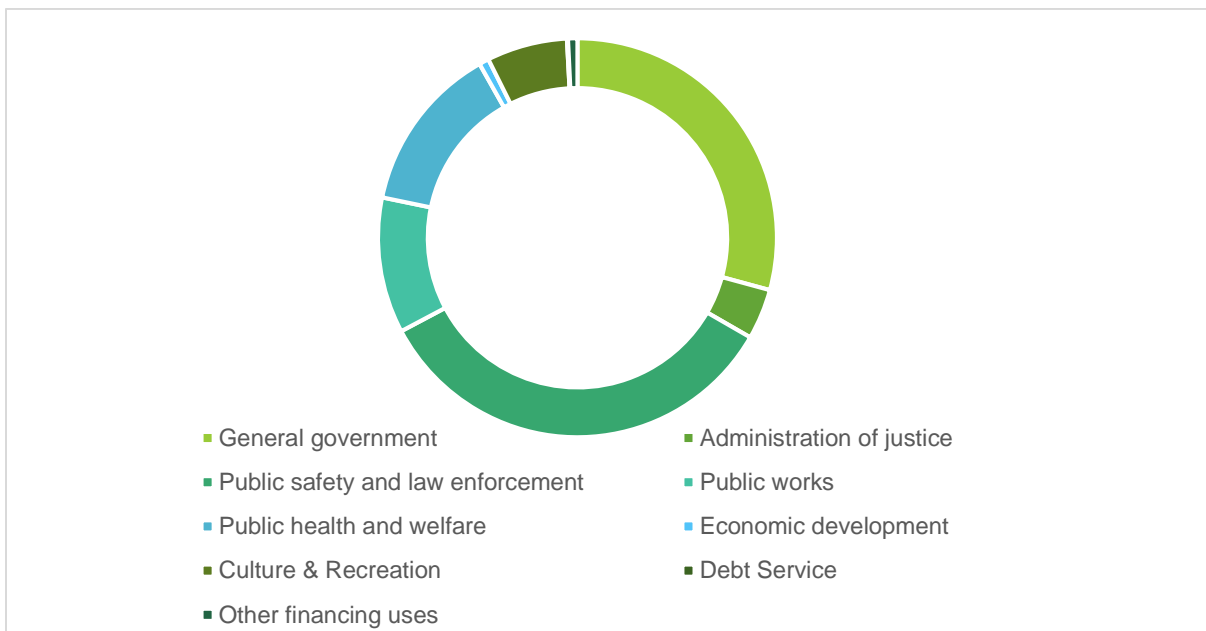
General Fund Revenue by Type	
Property taxes	\$38,384,701
Other taxes	2,575,473
Intergovernmental revenue	4,966,855
Licenses and permits	4,623,744
Charges for services	4,245,600
Fines, fees, and forfeitures	814,750
Contributions and donations	53,000
Interest income	519,500
Other	111,680
Other Financing Sources	\$3,918,294



This chart breaks up the fiscal year 2020 General Fund budgeted revenues by type. Property taxes represent the largest portion with 64% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 8% of the general fund budget; the majority of this is State Aid to Subdivisions. Licenses and permits represent 8% of the budget. This is primarily construction building permits. Another 7% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

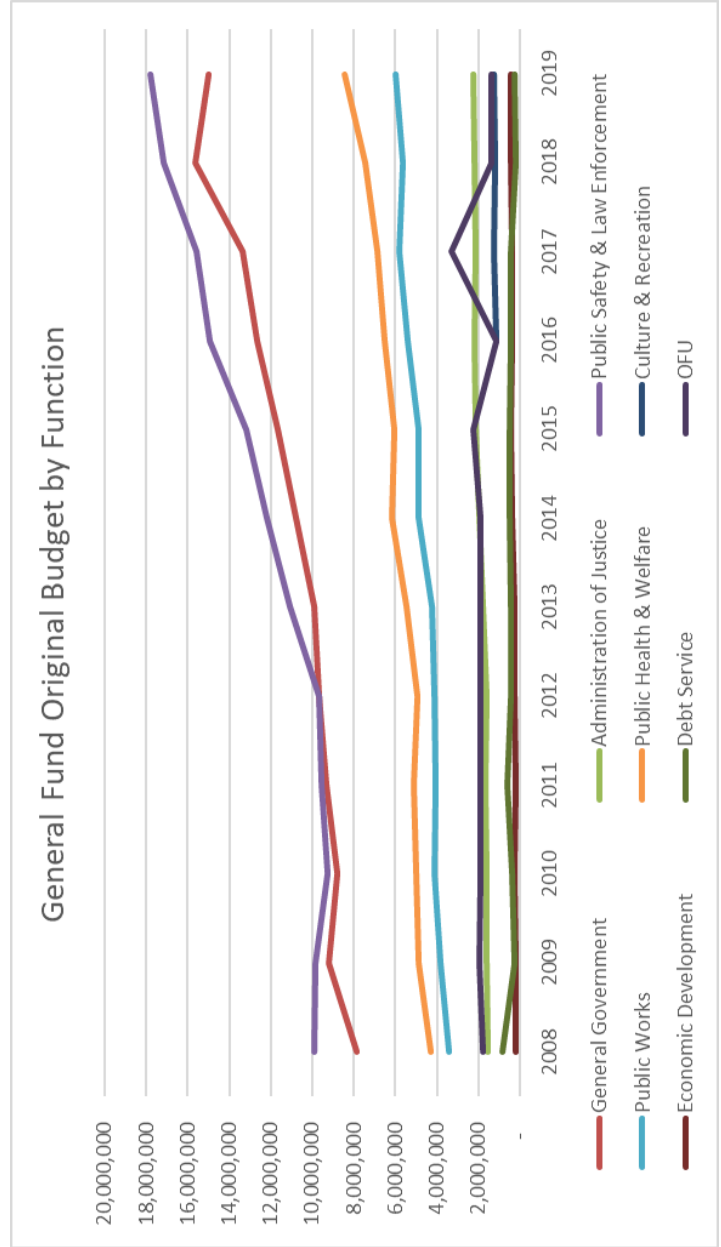
General Fund Budget Expenditures	
General government	17,600,693
Administration of justice	2,465,315
Public safety and law enforcement	20,421,560
Public works	6,626,778
Public health and welfare	8,183,078
Economic development	478,188
Culture & Recreation	3,930,411
Debt Service	50,000
Other financing uses	457,574



This chart breaks up the fiscal year 2020 General Fund budget by function. Public Safety & Law Enforcement represents the largest portion at 34% 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, 29% 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 11% of budgeted expenditures.

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Culture & Recreation	Economic Development	Debt Service	OFU	Total	% Change from Prior Year
2008	7,850,560	1,549,389	9,925,960	3,400,618	4,286,061		182,276	832,570	1,772,366	29,799,800	13.24%
2009	9,225,419	1,597,809	9,877,975	3,805,633	4,862,663		186,936	261,000	1,931,431	31,748,866	6.54%
2010	8,795,255	1,604,100	9,272,475	4,142,742	5,017,627		262,178	397,240	1,891,908	31,383,525	-1.15%
2011	9,297,777	1,646,355	9,555,838	4,085,441	5,138,715		187,075	581,232	1,874,638	32,367,071	3.13%
2012	9,674,227	1,630,488	9,701,542	4,116,393	4,961,129		245,509	429,065	1,874,638	32,632,991	0.82%
2013	9,927,304	1,771,937	11,068,707	4,260,011	5,472,921		274,660	438,409	1,913,347	35,127,296	7.64%
2014	10,766,138	1,932,896	12,177,507	4,862,276	6,179,344		368,263	492,862	1,913,347	38,692,633	10.15%
2015	11,650,807	2,148,246	13,156,017	4,866,658	6,067,853		432,351	507,430	2,227,901	41,057,263	6.11%
2016	12,679,173	2,208,337	14,965,443	5,420,192	6,518,851	1,159,867	392,351	437,732	1,124,179	44,906,125	9.37%
2017	13,371,545	2,138,102	15,603,858	5,812,714	6,839,707	1,228,884	402,277	447,165	3,293,526	49,137,778	9.42%
2018	15,631,394	2,195,510	17,150,527	5,615,627	7,470,101	1,189,980	411,246	172,089	1,383,300	51,219,774	4.24%
2019	14,999,003	2,249,585	17,826,297	5,998,735	8,470,668	1,228,845	444,595	232,570	1,345,817	52,796,115	3.08%
2020	17,600,693	2,465,315	20,421,560	6,626,778	8,183,078	3,930,411	478,188	50,000	457,574	60,213,597	14.05%



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

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

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

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

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

**General Government**

The general government function is comprised of administrative and financial departments of the County. This function represents \$17,600,693 of the departmental budgets as well as \$457,574 in Other Financing Uses and \$50,000 of Debt Service. Offices included in the General Fund and their fiscal year 2020 budgets are listed below:

<b>Department</b>	<b>Budget</b>
<b>Administrator</b>	733,930
<b>Assessor</b>	1,001,965
<b>Auditor</b>	299,960
<b>Building Inspections</b>	1,139,065
<b>Building Maintenance</b>	2,275,035
<b>Council Transfers</b>	74,630
<b>County Council</b>	2,694,764
<b>Delinquent Tax</b>	361,985
<b>Direct Assistance</b>	1,211,745
<b>Finance</b>	644,570
<b>Fleet</b>	663,075
<b>Gis</b>	122,205
<b>Human Resources</b>	701,630
<b>Lease</b>	0
<b>Legal</b>	279,000
<b>MIS</b>	1,376,950
<b>Non-Departmental</b>	1,710,821
<b>Planning</b>	781,585
<b>Procurement</b>	208,425
<b>Register of Deeds</b>	371,608
<b>Registration and Elections</b>	471,525
<b>Risk Management</b>	109,590
<b>Treasurer</b>	420,155
<b>Zoning</b>	454,049

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	FY2018	FY2019	FY2020
Fulltime	3	3	4
Part-time	1	1	1
<b>Total</b>	4	4	5

**Budget Highlights**

The FY 2020 budget increased by 10% over the FY19 budget. Personal services' expenditures were impacted by the disbursement to individual departments of county-wide funding for salary increases for employees. In FY20, despite the decrease, funding was adding in personal to include a Development Services Division Director to be over Building Inspections, Zoning, Planning, and Stormwater departments. Also included is part-time funding for a tax consultant. Decreases in operational resulted from removal of general fund monies being used to pay for rent at the satellite office in Indian Land. The office is now wholly occupied by the stormwater department so full costs are being paid from the stormwater fund.

**Fiscal Plan**

Administrator-021					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	249,236	568,374	515,430	(52,944)	-9.31%
<b>Operating Expenditures</b>	165,947	248,360	218,500	(29,860)	-12.02%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	415,183	816,734	733,930	(82,804)	-10.14%



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**Assessor – Department #041**

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

**Department Duties:**

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

**Goals:**

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

**Objectives:**

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

Performance Indicators*	2017 Actual	2018 Actual	2019 Actual
#Parcels Revised	46,875**	11,285	15,369
#New Construction on Books	963	948	1,081
#Property Transfers	2,240	4,881	5,704

\*\*Reassessment year—all parcels were revised

Position Summary	FY2018	FY2019	FY2020
Fulltime	13	13	13
Part-time	1	1	1
<b>Total</b>	14	14	14

**Budget Highlights**

The FY 2020 Budget increased by 15%. Personal services expenditures were primarily impacted by the county-wide salary increases and retirement increases as well as funding to award employees who have received higher licensing accreditation. Operating expenditures increased slightly to include additional training specifically for GIS staff which had not received additional funding for added staff in recent years. The GIS department budget also included a transfer of funding for software and equipment which is housed in the Assessor’s office after a change several years ago causing an additional increase. The largest change is \$50,000 to go towards reassessment costs such as equipment and mailing of notices. Reassessment has begun and will wrap up in 2020.

**Fiscal Plan**

<b>Assessor-041</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	717,957	796,445	838,165	41,720	5.24%
<b>Operating Expenditures</b>	71,891	78,200	163,800	85,600	109.46%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	789,848	874,645	1,001,965	127,320	14.56%

## Auditor – Department #043

### Contact Information

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

### **Department Duties:**

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

The tax assessor appraises real property and the county auditor calculates bills and processes any changes needed to the tax files.

The auditor assesses all personal property within the county. Taxable personal property includes: vehicles, campers, motor homes, motorcycles, furniture and equipment used in a business, aircraft, boats and motors for boats. All property, real and personal, are assessed by rates required by South Carolina State Law. The South Carolina Department of Revenue is required to provide values on personal property and county auditors are mandated to use these values. Appeals on personal property, not returned to the South Carolina Department of Revenue, are also processed in the auditor's office. Appeals must be submitted in writing by the due date as required by South Carolina Codes of Law.

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

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

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

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

### **Goals:**

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

### **Objectives:**

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

Position Summary	FY2018	FY2019	FY2020
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	6	6	6

**Budget Highlights**

The FY 2020 Budget decreased by 5% over FY 19. Personal services expenditures were impacted by the county-wide salary plan, an increase in retirement, as well as a change to health insurance benefits, but also by attrition and a re-evaluation of some positions in the office. Operating expenditures decreased due to the removal taxation software cost to the MIS budget to centralize all costs under the IT Director.

**Fiscal Plan**

Auditor-043					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	241,087	268,185	271,560	3,375	1.26%
<b>Operating Expenditures</b>	48,934	46,400	28,400	(18,000)	-38.79%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	290,021	314,585	299,960	(14,625)	-4.65%

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	FY2017 Actual	FY2018 Actual	FY2019 Actual
#Plan Reviews Completed	1,896	1,709	1,915
#Permits Issued	2,847	2,847	3,386
#Inspections Completed	25,783	24,513	39,160
%Plan Reviews Completed within 2 Weeks	91%	90%	92%

Position Summary	FY2018	FY2019	FY2020
Fulltime	15	14	15
Part-time	0	0	0
<b>Total</b>	15	14	15

**Budget Highlights**

The FY 2020 Budget was largely impacted by the county-wide salary plan, an increase in retirement, as well as a change to health insurance benefits. In addition a position was transferred from the Zoning department which handles demolition of unfit structures. This has resulted in \$80,000 of demolition expense money being added to the operating expenses, which was partially offset by a decrease in funding for permitting software which will no longer be used as the County Development Services will now be on a shared platform. The funding for which is in the MIS department budget this fiscal year.

**Fiscal Plan**

<b>Building-031</b>					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	696,138	935,075	997,715	62,640	6.70%
<b>Operating Expenditures</b>	37,959	66,350	141,350	75,000	113.04%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	734,098	1,001,425	1,139,065	137,640	13.74%

**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.

<b>Position Summary</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
Fulltime	7	7	9
Part-time	1	1	1
<b>Total</b>	8	8	10

**Budget Highlights**

The FY 2020 Budget increased by \$287,658. Personal services expenditures were primarily impacted by the addition of a Projects and Facilities Manager to assist the County in the ongoing capital building projects as well as a Maintenance Technician to assist the maintenance team with growth in County buildings and needs as buildings age. Operating expenditures increased to add funding for utilities largely due to adding the Barnett Building to house future County departments as well as the Department of Health and Environmental Control (DHEC) which is currently occupying a county-owned building with the Department of Social Services (DSS). Once the Barnett building is renovated, the County will begin work on the expansion of DSS into the former DHEC offices. Capital expenses have decreased due to the lawn maintenance being moved under the Roads budget.

**Fiscal Plan**

<b>Building Maintenance-251</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	377,325	364,147	550,835	186,688	51.27%
<b>Operating Expenditures</b>	1,626,737	1,613,230	1,724,200	110,970	6.88%
<b>Capitalized Expenditures</b>	-	10,000	-	(10,000)	-100.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	2,004,062	1,987,377	2,275,035	287,658	14.47%



## County Council – Department #011

### Contact Information

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

### **Department Duties:**

County Council makes policy decisions for Lancaster County as established by State law, sets primary policies establishing the community vision, and states the organizational mission. The Council is elected for four (4) year terms and elections are held in even numbered years, with three (3) members one election and the other four (4) members the following election. While elections are held in November, the terms of office begin on January 1, of the following year. At the first meeting in January after an election, the Council appoints one member to be Chair, one member to be Vice Chair, and one member to be Secretary. The Council meets the second and fourth Monday's of each month. The public portion of the meeting begins at 6:30 PM unless a holiday forces a move of the normally scheduled date. In addition, from time to time there may be special meetings and workshops called by the Council. The public is welcome at all meetings of the Council.

### **Location of meetings:**

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

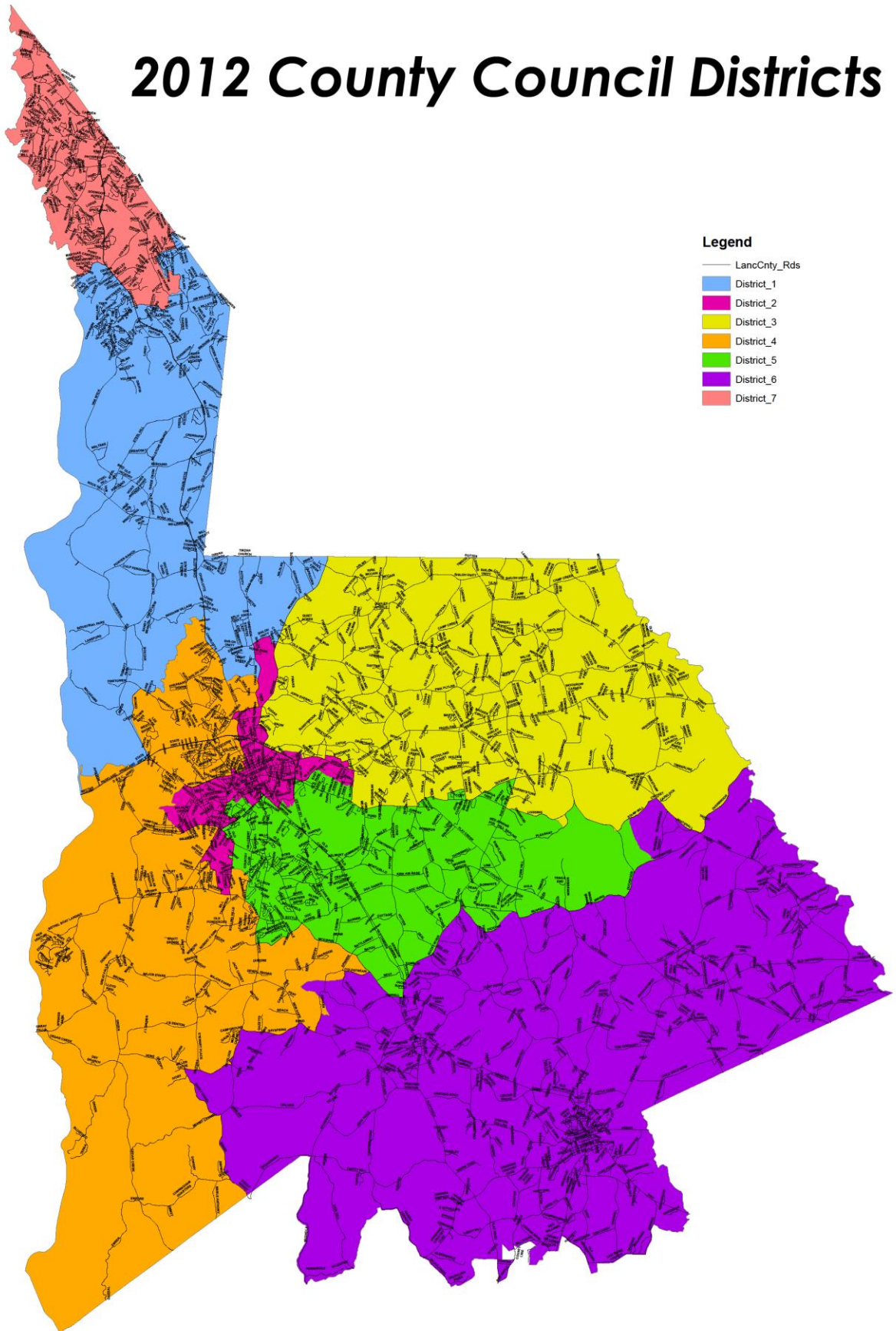
Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during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



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

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

# 2012 County Council Districts



**Budget Highlights**

The FY 2020 Budget increased by \$409,208. Changes include the county-wide salary increases and retirement system increases in personnel. Funding was removed for the one-time audio upgrade in Council Chambers as well as one-time funding for electronic agenda implementation and creating an EMS memorial. The budget then included an increase for the County hospital security contract (\$70,000) which is based on the number of patients and has been steadily increasing.

Also in this year’s funding there is a transfer to the bond fund to cover the budget overage on the County Animal Shelter construction.

**Fiscal Plan**

<b>County Council-011</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	209,833	220,461	237,320	16,859	7.65%
<b>Operating Expenditures</b>	2,086,200	2,015,095	2,024,500	9,405	0.47%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	50,000	50,000	50,000	-	0.00%
<b>Other Financing Uses</b>	315,365	-	382,944	382,944	-
<b>Total</b>	<b>2,661,397</b>	<b>2,285,556</b>	<b>2,694,764</b>	<b>409,208</b>	<b>17.90%</b>

**Council Transfers – Department #012**

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

**Budget Highlights**

The FY 2020 transfers approved include transfer to the Airport. Formerly the recreation fund also received a transfer, but that fund was eliminated this fiscal year and the department was brought in under the general fund.

**Fiscal Plan**

<b>Council Transfers-012</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	-	-	-	-	-
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	1,236,004	1,345,817	74,630	(1,271,187)	-94.45%
<b>Total</b>	1,236,004	1,345,817	74,630	(1,271,187)	-94.45%

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	FY2017 Actual	FY2018 Actual	FY2019 Actual
\$ of Delinquent Taxes Collected	7,699,634	6,529,616	8,471,240
\$ Collected via Set-Off Debt	44,419	19,618	9,940
# Properties Redeemed	270	273	269

Position Summary	FY2018	FY2019	FY2020
Fulltime	4	4	4
Part-time	0	0	0
<b>Total</b>	4	4	4

**Budget Highlights:**

The FY 2020 Budget increased by \$15,510. Personal services’ expenditures were impacted by county-wide salary adjustments and an increase in retirement as well as a change in health insurance.

**Fiscal Plan**

Delinquent Tax-045					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	208,373	213,580	229,090	15,510	7.26%
<b>Operating Expenditures</b>	110,051	132,895	132,895	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	318,424	346,475	361,985	15,510	4.48%

**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 2020 Budget increased by 5%. The increase is the result of salary adjustments for the Lancaster Water & Soil Conservation District as well as career ladder adjustments for the Solicitor and Public Defender’s offices. The County also increased the allocation for the Council of Aging so it could meet minimum grant requirements.

**Fiscal Plan**

<b>Direct Assistance-014</b>					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	1,072,160	1,152,810	1,211,745	58,935	5.11%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,072,160	1,152,810	1,211,745	58,935	5.11%



## 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.

### **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.

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

Position Summary	FY2018	FY2019	FY2020
Fulltime	8	6	7
Part-time	0	0	0
<b>Total</b>	8	6	7

## Budget Highlights

The FY 2020 Budget increased by 24.7%. Changes include the addition of a budget analyst position and additional operating expenses that go along with that position. The remainder for the personal services increase resulted from the county-wide salary adjustment and benefits cost increase.

## Fiscal Plan

Finance-023					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	576,538	471,795	594,460	122,665	0.00%
<b>Operating Expenditures</b>	39,212	39,610	44,610	5,000	12.62%
<b>Capitalized Expenditures</b>	-	5,500	5,500	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	615,750	516,905	644,570	127,665	24.70%



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	FY2018	FY2019	FY2020
Fulltime	2*	2*	1*
Part-time	0	0	0
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*Includes position funded 50% by GIS and 50% by E-911

**Budget Highlights**

The FY 2020 Budget decreased by \$86,515. In FY2019 the department was reassessed and a position was removed mid-year and reclassified under the Public Safety Communications department. This has resulted in a decrease in personal Services. In addition, funding was redirected to the Assessor’s budget to pay for equipment and software that was moved there from GIS several years ago.

**Fiscal Plan**

GIS-027					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	103,015	104,620	37,105	(67,515)	-64.53%
<b>Operating Expenditures</b>	149,868	104,100	85,100	(19,000)	-18.25%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	<b>252,883</b>	<b>208,720</b>	<b>122,205</b>	<b>(86,515)</b>	<b>-41.45%</b>



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Human Resources – Department #024

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

**Department Duties:**

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

The department also processes and maintains all County fleet vehicle records, administers Fuel Card system, and works with Risk Management to ensure a safe work environment and timely claims process.

**Goals:**

Ensure Lancaster County hires suitable candidates; facilitate departmental operations in a professional manner; ensure compliance to labor laws both State and Federal.

**Objectives:**

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

Performance Indicators	FY2017 Actual	FY2018 Actual	FY2019 Actual
# New Hire Processed	212	89	254
# Disciplinary Actions	19	18	41

Position Summary	FY2018	FY2019	FY2020
Fulltime	4	4	4
Part-time	0	0	0
<b>Total</b>	4	4	4

**Budget Highlights**

The FY 2020 Budget increased by \$192,075. Personal services’ expenditures were impacted by county-wide salary adjustments. This budget also contains a holiday bonus which increased this fiscal year to include not just full-time employees but also part-time employees who work 20 hours a week or more.

**Fiscal Plan**

<b>Human Resources-024</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	400,069	425,405	617,480	192,075	45.15%
<b>Operating Expenditures</b>	70,742	84,150	84,150	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	470,811	509,555	701,630	192,075	37.69%

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	FY2018	FY2019	FY2020
Fulltime	1	1	0
Part-time	0	0	0
<b>Total</b>	1	1	0

**Budget Highlights**

Fiscal year 2020 budget has increased by \$25,975 overall. The County reassessed the department during FY 2019 and decided to return to contracting out legal services. As a result the position has been eliminated in the budget and all funding has been redirected to contractual services.

**Fiscal Plan**

Legal-022					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	138,333	143,525	-	(143,525)	-100.00%
<b>Operating Expenditures</b>	186,493	109,500	279,000	169,500	154.79%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	324,826	253,025	279,000	25,975	10.27%

Procurement– Department #020

Contact Information  
 Administration Building  
 101 N. Main Street  
 P.O. Box 1809  
 Lancaster, SC 29721  
 Phone (803) 416-6323

**Department Duties:**

The overall objective of the Procurement Department within Lancaster County is to support all operational requirements of the acquisition of goods and services while strategically managing the commercial relationships that accompany vendor based relations. This is accomplished through the appropriate understanding of business requirements while also identifying the prospective value added opportunities within each transaction. Procurement aims not only to manage the supply chain process, but also to evaluate the total cost of ownership through a principled procurement policy that empowers open market competition.

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

Position Summary	FY2019*	FY2020
Fulltime	3	3
Part-time	0	0
<b>Total</b>	<b>3</b>	<b>3</b>

\*Newly formed department. Broken out from Finance.

**Budget Highlights**

Fiscal year 2020 budget includes county-wide salary adjustments as well as a decrease in one-time expenses for a new position created in FY 2019.

**Fiscal Plan**

Procurement-020					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	185,330	196,325	10,995	5.93%
<b>Operating Expenditures</b>	-	14,100	12,100	(2,000)	-14.18%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	-	199,430	208,425	8,995	4.51%

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	FY2018	FY2019	FY2020
Fulltime	5	5	8*
Part-time	0	0	0
<b>Total</b>	5	5	5

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

**Budget Highlights**

Fiscal Year 2020 shows a 13% increase overall. This is due to adding two IT Technician positions which were largely funded by a decrease in contractual services due to taking more services in-house. Also, half of the salary of a Junior Server Administrator position was added. The other half will be funded in next fiscal year’s budget. Although operations decreased by contractual services as well as some firewall implementation costs, there was an increase in software as many annual fees were centralized under this department including the taxation software, the plan review and permitting software and the electronic agenda software.

**Fiscal Plan**

MIS-026					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	322,881	345,985	532,090	186,105	53.79%
<b>Operating Expenditures</b>	765,093	875,535	844,860	(30,675)	-3.50%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,087,974	1,221,520	1,376,950	155,430	12.72%

**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 2020 Budget increased by 2% over FY 19. The increase on the operating side is the result of an increase for property and liability insurance.

**Fiscal Plan**

<b>Non-Departmental-005</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	225,268	371,000	371,000	-	0.00%
<b>Operating Expenditures</b>	1,172,541	1,304,511	1,339,821	35,310	2.71%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,397,809	1,675,511	1,710,821	35,310	2.11%



**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.

<b>Performance Indicators</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>
# Rezoning Cases	27	38	32
# Text Amendments	3	13	16
# Technical Review Committee Cases	32	44	n/a*

\*Due to implementation of new software the data for the fiscal year is unreliable, and therefore not provided.

<b>Position Summary</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	6	6	6

**Budget Highlights**

The FY 2020 Budget increased by 23% over FY 19. Personal services' expenditures were impacted by the county-wide salary adjustment plan as well as retirement increases. Operating expenditures increased largely due to additional funding being added for the comprehensive plan update. The anticipated total cost of that update is approximately \$400,000, but the project will be completed over multiple fiscal years.

**Fiscal Plan**

<b>Planning-032</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	339,263	453,380	503,985	50,605	11.16%
<b>Operating Expenditures</b>	101,233	182,296	277,600	95,304	52.28%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	440,496	635,676	781,585	145,909	22.95%

Registration & Election – Department #051

Contact Information

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

**Department Duties:**

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

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

**Goals:**

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

**Objectives:**

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

Position Summary	FY2018	FY2019	FY2020
Fulltime	2	2	3
Part-time	200	200	200
<b>Total</b>	202	202	202

**Budget Highlights**

The FY 2020 Budget increased by 41%. Personal services’ expenditures were impacted by the county-wide salary adjustment plan and the addition of a Deputy Director position. Also included was additional part-time funding due to the upcoming primaries. The increase in operating is due to funding added to help cover costs associated with the new voting machines added by the State.

**Fiscal Plan**

<b>Registration &amp; Election-051</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	196,977	229,235	345,240	116,005	50.61%
<b>Operating Expenditures</b>	104,123	106,000	126,285	20,285	19.14%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	301,100	335,235	471,525	136,290	40.66%

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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	5	5	5
Part-time	1	1	1
<b>Total</b>	6	6	6

**Budget Highlights**

The FY 2020 Budget increased by 5%. Personal services’ expenditures were impacted by the county-wide salary adjustment plan.

**Fiscal Plan**

Register of Deeds-060					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	254,675	268,670	286,858	18,188	6.77%
<b>Operating Expenditures</b>	85,828	85,750	84,750	(1,000)	-1.17%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	340,504	354,420	371,608	17,188	4.85%



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Risk Management – Department #025

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

**Department Duties:** The Risk Management Department ensures that the risks of the County's assets, liabilities and employees are adequately insured. This office handles all workers' compensation, property, vehicle, equipment, liability insurance matters. Insurance claims are reviewed, reported and processed by this department. Additionally, the Risk Management Department ensures that all County employees are provided a safe and healthful work environment as required by the General Duty Clause from the U.S.

Occupational Safety and Health Administration (OSHA) and other pertinent regulations as mandated by OSHA. A Safety Committee, comprised of employees representing a cross section of County departments, meets quarterly and assists this office in developing policy and identifying and resolving unsafe working conditions.

**Goals:**

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

**Objectives:**

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

Performance Indicators (calendar year)	FY2017 Actual	FY2018 Actual	FY2019 Actual
# Injuries Reported	52	52	52
# Workers Comp. Claims	52	51	45
# Property & Liability Claims	26	39	37
# Inspections Performed	60	70	60

Position Summary	FY2018	FY2019	FY2020
Fulltime	1	1	1
Part-time	0	0	0
<b>Total</b>	1	1	1

**Budget Highlights**

The FY 2020 Budget increase is due to the county-wide salary adjustment and benefit cost increases.

**Fiscal Plan**

<b>Risk Management-025</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	76,935	80,260	85,390	5,130	6.39%
<b>Operating Expenditures</b>	111,808	24,200	24,200	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	188,743	104,460	109,590	5,130	4.91%



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	FY2018	FY2019	FY2020
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	6	6	6

**Budget Highlights**

The FY 2020 Budget decreased by less than a percent. Personal services’ expenditures were impacted by the county-wide salary adjustments and the retirement contribution increase as well as health insurance changes. The operating expenses decreased by annual taxation software costs that were centralized under the MIS budget this fiscal year.

**Fiscal Plan**

<b>Treasurer-044</b>					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	300,491	304,260	318,105	13,845	4.55%
<b>Operating Expenditures</b>	107,002	117,550	102,050	(15,500)	-13.19%
<b>Capitalized Expenditures</b>	-	-	-	-	0.00%
<b>Debt Service</b>	-	-	-	-	0.00%
<b>Other Financing Uses</b>	-	-	-	-	0.00%
<b>Total</b>	407,493	421,810	420,155	(1,655)	-0.39%

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)	FY2017 Actual	FY2018 Actual	FY2019 Actual
# Work Orders	2,228	2,846	3,250
Total Days Down Time	2,168	1,705	1,591
Work Order % Preventive Maintenance	8.4%	8.8%	4.99%
Work Order % Unscheduled Maintenance	91.6%	91.2%	95.01%

Position Summary	FY2018	FY2019	FY2020
Fulltime	8	8	8
Part-time	0	0	0
<b>Total</b>	8	8	8

**Budget Highlights**

The FY 2020 Budget increased by 5%. Personal services' expenditures were impacted by an increase in health insurance due to employee benefit changes as well as county-wide salary adjustments. Operating expenditures increased for utilities. Capital reflects removed one-time funding for an A/C recovery machine.

**Fiscal Plan**

<b>Fleet Operations-210</b>					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	389,218	422,070	462,175	40,105	9.50%
<b>Operating Expenditures</b>	216,497	200,400	200,900	500	0.25%
<b>Capitalized Expenditures</b>	-	5,500	-	(5,500)	-100.00%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	605,714	627,970	663,075	35,105	5.59%

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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	5	5	6
Part-time	0	0	0
<b>Total</b>	5	5	6

**Budget Highlights**

The FY 2020 Budget decreased overall by .18%. The zoning department transferred a position and the operational funding for that position to handle building demolition in the County to the Building department. However, to help cover the additional workload 2 zoning assistants were added back into the department's personal services. The decrease in the operational was from moving the demolition funds to the Building department.

**Fiscal Plan**

Zoning-029					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	307,999	350,080	425,449	75,369	21.53%
<b>Operating Expenditures</b>	80,401	104,800	28,600	(76,200)	-72.71%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	388,400	454,880	454,049	(831)	-0.18%

**Capital Leases – Department #999**

This department previously accounted for the payments on certain capital leases that are funded in the General Fund. During FY 2019, the county paid off the remainder on the lease using bond funds and will pay those bond payments moving forward out of the debt service fund.

**Fiscal Plan**

<b>Capital Leases-999</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	-	-	-	-	-
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	116,406	182,570	-	(182,570)	-100.00%
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	116,406	182,570	-	(182,570)	-100.00%

Administration of Justice



Historic Courthouse (L)    New Courthouse (R)

The administration of justice function is comprised of judicial and court system departments of the County. This function represents \$2,465,315 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2020 budgets are listed below:

Departments	Budget
Circuit Court	85,710
Clerk Of Court	367,380
Family Court	404,497
Probate Court	506,193
Magistrate	1,101,535

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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	0	0	0
Part-time	3	3	3
<b>Total</b>	3	3	3

**Budget Highlights**

The fiscal year 2020 budget had no major changes.

**Fiscal Plan**

Circuit Court-061					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	20,417	36,925	37,210	285	0.77%
<b>Operating Expenditures</b>	23,627	48,500	48,500	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	44,043	85,425	85,710	285	0.33%



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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	7	6	6
Part-time	0	0	0
<b>Total</b>	7	6	6

**Budget Highlights**

The FY 2020 Budget increase 3%. Personal services’ expenditures were impacted by the County salary adjustment plan and retirement increases.

**Fiscal Plan**

Clerk of Court-063					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	324,716	325,070	335,480	10,410	3.20%
<b>Operating Expenditures</b>	28,738	31,900	31,900	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	353,454	356,970	367,380	10,410	2.92%

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.

Position Summary	FY2017	FY2018	FY2020
Fulltime	6	6	6
Part-time	3	3	3
<b>Total</b>	9	9	9

**Budget Highlights**

The FY 2020 Budget increased by 2%. Personal services’ expenditures were impacted by the county-wide salary adjustment plan as well as the retirement contribution increase

**Fiscal Plan**

Family Court-064					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	275,574	312,865	321,365	8,500	2.72%
<b>Operating Expenditures</b>	79,614	83,132	83,132	-	0.00%
<b>Capitalized Expenditures</b>				-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	355,189	395,997	404,497	8,500	2.15%

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	2017 Actual	FY2018 Actual	FY2019 Actual
# Criminal Docket Cases Filed	2,291	2,464	3,921
# Traffic Docket Cases Filed	9,238	11,789	12,555
# Civil Docket Cases Filed	2,458	2,538	3,106

Position Summary	FY2018	FY2019	FY2020
Fulltime	14	14	15
Part-time	0	0	0
<b>Total</b>	14	14	15

**Budget Highlights**

The FY 2020 Budget increased by \$111,450. Personal services’ expenditures were impacted by the county-wide salary adjustment plan as well as the retirement contribution increase. In addition, a constable position was added in the budget to help with the increased workload. A second constable was added in the court security fund to assist in the courtroom. As a result two vehicles were added as one-time expenses under capital equipment and operating expenses were added for uniforms and to outfit the officers.

**Fiscal Plan**

<b>Magistrates-070</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	847,924	860,235	965,110	104,875	12.19%
<b>Operating Expenditures</b>	65,604	79,850	86,425	6,575	8.23%
<b>Capitalized Expenditures</b>	700	-	50,000	50,000	-
<b>Debt Service</b>				-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	914,228	940,085	1,101,535	111,450	17.17%

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	FY2018	FY2019	FY2020
Fulltime	7	7	7
Part-time	1	1	1
<b>Total</b>	8	8	8

**Budget Highlights**

The FY 2020 Budget increased by 7%. Personal services’ expenditures had savings through attrition while operating increased significantly to add funding for new caseload software. Currently software is no longer in compliance with law changes so a new software was necessary to obtain.

**Fiscal Plan**

Probate Court-069					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	410,662	419,633	410,708	(8,925)	-2.13%
<b>Operating Expenditures</b>	34,330	51,475	95,485	44,010	85.50%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	444,992	471,108	506,193	35,085	7.45%

**Public Safety & Law Enforcement**

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The public safety & law enforcement function is comprised of law enforcement and emergency management departments of the County. This function represents \$ 20,421,560 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2020 budgets are listed below:

<b>Departments</b>	<b>Budget</b>
<b>Coroner</b>	585,470
<b>Sheriff</b>	9,522,163
<b>Sheriff Dept- Town Of Kershaw</b>	556,185
<b>Detention Center</b>	3,041,028
<b>School Resource Officers</b>	578,175
<b>Communications</b>	2,485,555
<b>Emergency Management</b>	386,560
<b>Fire Service</b>	1,112,749
<b>Town Of Kershaw- Fire</b>	165,150
<b>Lanc. County Firefighters</b>	1,988,525

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	FY2017 Actual	FY2018 Actual	FY2019 Actual
# Total Deaths	500	560	571
# Total Autopsies	100	97	119
Estimated Case Hours	11,776	13,021	8,810
# Estimated Transports	272	255	313

Position Summary	FY2018	FY2019	FY2020
Fulltime	4	4	5
Part-time	11	11	11
<b>Total</b>	15	15	16

**Budget Highlights**

The FY 2020 Budget increased by 21%. Personal services’ expenditures were impacted by the county-wide salary adjustment plan and retirement increases as well as the addition of a Deputy Coroner position. Operating expenditures increased in order to cover the cost of supplies and necessary contractual services for a rising number of cases as the county grows.

**Fiscal Plan**

<b>Coroner-068</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	305,355	307,420	382,470	75,050	24.41%
<b>Operating Expenditures</b>	223,389	173,580	203,000	29,420	16.95%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	528,743	481,000	585,470	104,470	21.72%



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.

	FY2017	FY2018	FY2019
Performance Indicators	Actual	Actual	Actual
# Responses to Severe Weather	8	6	5
# Responses to Haz. Mat Incidents	0	0	0
# Public Preparedness Presentations	8	11	5
# Private Industry Emergency Plan Reviews	3	4	3

Position Summary	FY2018	FY2019	FY2020
Fulltime	3	3	3
Part-time	0	0	1
<b>Total</b>	3	3	4

**Budget Highlights**

The FY 2020 Budget increased by 5%. Personal services’ expenditures were impacted by the county-wide salary adjustment plan and an increase in the retirement contribution as well as an added part-time position for emergency planning. Operating expenditures increased for training.

**Fiscal Plan**

<b>Emergency Management-140</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	234,267	247,555	264,040	16,485	6.66%
<b>Operating Expenditures</b>	99,329	120,560	122,520	1,960	1.63%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	333,596	368,115	386,560	18,445	5.01%

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	FY2017 Actual	FY2018 Actual	FY2019 Actual
Total Incident Reports	6,368	6,496	7,215
Fire Marshal Plan Reviews	28	246	351
Fire Marshal Inspections	157	213	227

**Budget Highlights**

The FY 2020 Budget increased by approximately 5%. The operating expenses increased for one-time funding for each station to get an additional \$2,000 County match for new equipment.

**Fiscal Plan**

Fire Service-141					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	994,439	1,024,769	1,072,749	47,980	4.68%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	994,439	1,024,769	1,072,749	47,980	4.68%

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	FY2018	FY2019	FY2020
Fulltime	2	2	2
Part-time	1	1	1
<b>Total</b>	3	3	3

**Budget Highlights**

The FY 2020 Budget decreased by 6%. Personal services expenditures were impacted primarily by the county-wide salary adjustments and retirement increases.

**Fiscal Plan**

Kershaw Fire-142					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	145,335	147,960	157,950	9,990	6.75%
<b>Operating Expenditures</b>	6,538	7,200	7,200	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	151,872	155,160	165,150	9,990	6.44%

Lancaster County Firefighters– Department #144

Contact Information

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

**Department Duties:**

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

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

Position Summary	FY2018	FY2019	FY2020
Fulltime	18	19	20
Part-time	17	17	17
<b>Total</b>	35	36	37

**Budget Highlights**

The FY 2020 Budget increased by 26%. Personal services expenditures were impacted primarily by the volunteer recruitment/retention officer which was added as a result of the volunteer recruitment/retention grant ending. The position was needed to continue the recruitment program. Funding was also included to implement the county-wide salary adjustments and retirement increases. Operating expenditures were also impacted by the ending of the grant. To continue the incentive program for volunteers, over \$275,000 was added. Other increases included were for equipment and training for the added position. One time equipment funding was removed in capital.

**Fiscal Plan**

Lancaster County Firefighters-144					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,213,806	1,296,125	1,482,605	186,480	14.39%
<b>Operating Expenditures</b>	193,681	217,495	505,920	288,425	132.61%
<b>Capitalized Expenditures</b>	-	67,195	-	(67,195)	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,407,487	1,580,815	1,988,525	407,710	25.79%



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Communications– Department #130

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

**Department Duties:**

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

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

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

**Goals:**

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

**Objectives:**

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

Performance Indicators	FY2017 Actual	FY2018 Actual	FY2019 Actual
Total 911 Calls	50,278	50,906	181,987
EMS Calls	14,163	7,170	19,233
Law Enforcement Calls	82,343	43,037	106,922
Fire Calls	5,911	3,105	9,591

Position Summary	FY2018	FY2019	FY2020
Fulltime	32	32	32
Part-time	2	2	2
<b>Total</b>	34	34	34

**Budget Highlights**

The FY 2020 Budget increased by 8%. Personal services expenditures were primarily impacted by retirement system increases, health insurance changes and the county-wide salary increase. Communications was one of the departments with the most variance in wages after the County did a compensation study last fiscal year. As a result, the department has a large amount of funding as part of the implementation plan for the study. Operating expenditures increased due to additional funding for radio equipment replacement. Specifically, there's an increase in funding for some batteries.

**Fiscal Plan**

<b>Communications-130</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	1,512,353	1,711,220	1,861,555	150,335	8.79%
<b>Operating Expenditures</b>	505,200	595,600	624,000	28,400	4.77%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	2,017,553	2,306,820	2,485,555	178,735	7.75%



**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.

<b>Performance Indicators</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>
# Incarcerated Inmates	3,487	3,486	3,355
# Inmates from City PD	632	829	524
Average Population	133	139	147

<b>Position Summary</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
Fulltime	32	32	34
Part-time	0	0	0
<b>Total</b>	32	32	34

**Budget Highlights**

The FY 2020 Budget increased by 15%. Personal services include \$45,500 for the Sheriff’s career ladder as well as 2 corrections officers as the County works towards compliance with State to have enough staffing. Operating expenditures increased for funding for building renovations including repairing the cell block (\$10,000), outside door replacement (\$37,000), and the replacement of dated video surveillance equipment (\$225,000). There was a decrease for one-time projects from the prior fiscal year in capital equipment.

**Fiscal Plan**

<b>Detention Center-120</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	1,728,420	1,942,335	2,140,870	198,535	10.22%
<b>Operating Expenditures</b>	535,632	619,910	900,158	280,248	45.21%
<b>Capitalized Expenditures</b>	-	72,000	-	(72,000)	100.00%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	2,264,052	2,634,245	3,041,028	406,783	15.44%

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	FY2018	FY2019	FY2020
Fulltime	1	8	8
Part-time	2	0	0
<b>Total</b>	3	8*	8

\*amended to include additional officers after the fiscal year began

**Budget Highlights**

The school district reimburses the County for the entire costs and those revenues are posted to a revenue line item in the department, so the revenues offset the expenditures on the general ledger. The details for the prior years are shown below for informational purposes.

**Fiscal Plan**

School Resource Officers-121					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	138,986	469,057	567,175	98,118	20.92%
<b>Operating Expenditures</b>	-	7,000	11,000	4,000	57.14%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	138,986	476,057	578,175	102,118	21.45%

**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.

<b>Position Summary</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
Fulltime	8	8	8
Part-time	0	0	0
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>

**Budget Highlights**

This department’s budget is adopted based on the contract to provide police services to the Town of Kershaw. Personal services was impacted by turnover in the department and operating expenses were impacted by vehicle cost increases.

**Fiscal Plan**

<b>Sheriff Town of Kershaw-117</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	511,717	487,855	484,685	(3,170)	-0.65%
<b>Operating Expenditures</b>	64,051	63,500	71,500	8,000	12.59%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	<b>575,768</b>	<b>551,355</b>	<b>556,185</b>	<b>4,830</b>	<b>0.88%</b>

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	FY2017 Actual	FY2018 Actual	FY2019 Actual
# Calls for Service	67,515	65,906	68,758
# Total Arrests	3,677	3,549	3,838
# Litter Complaints	117	160	395
Pounds of Litter Collected	162,930	103,820	104,505

Position Summary	FY2018	FY2019	FY2020
Fulltime	109	109	113
Part-time	7	7	7
<b>Total</b>	116	116	121

**Budget Highlights**

The FY 2020 Budget increased by 3%. The personnel expenses have increased the addition of 4 positions including 2 investigators and 2 traffic deputies. These position were formerly grant funded but the grants expired. Also included is \$209,000 for career ladder adjustments for sworn officers as well as the county-wide salary adjustments for civilian staff. Operating expenditures included removal of one-time funding for SWAT equipment, School Resource Officer equipment, a vehicle garage, and tactical gear. It also includes \$35,000 for maintenance agreements on video surveillance software, tag reader software, and records management software. One-time funding for a DMV interface software has been removed, but funding was added to outfit the remaining vehicles in the fleet with GIS trackers.

**Fiscal Plan**

<b>Sheriff-110</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	6,834,567	7,313,025	8,050,565	737,540	10.09%
<b>Operating Expenditures</b>	1,158,625	1,372,803	1,391,598	18,795	1.37%
<b>Capitalized Expenditures</b>	0	7,600	80,000	72,400	100.00%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	7,993,192	8,693,428	9,522,163	828,735	9.53%

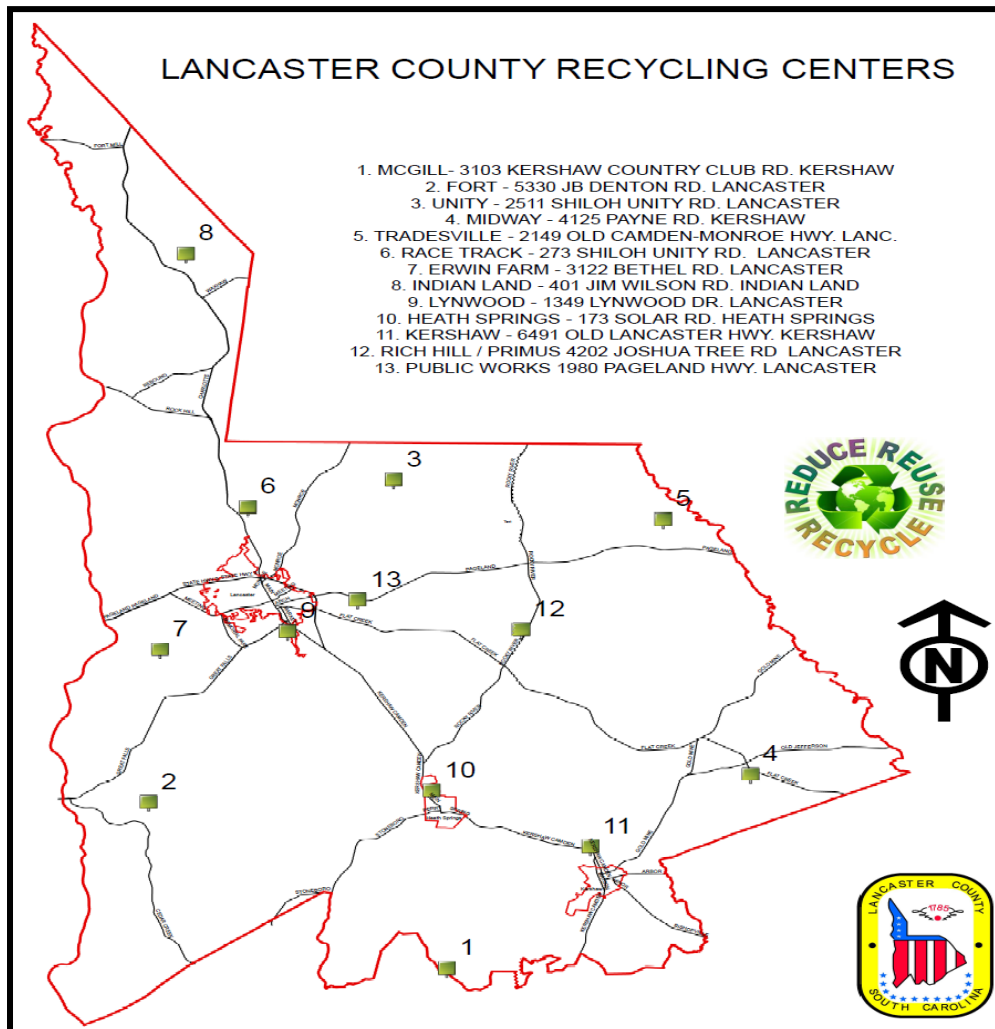


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Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$6,626,778 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2020 budgets are listed below.

Departments	Budget
Landfill	56,503
Solid Waste	3,284,125
Roads	3,286,150



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	FY2018	FY2019	FY2020
Fulltime	0	0	0
Part-time	1	1	1
<b>Total</b>	1	1	1

**Budget Highlights**

No major changes.

**Fiscal Plan**

Landfill-310					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	21,893	21,998	105	0.48%
<b>Operating Expenditures</b>	39,520	34,505	34,505	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	39,520	56,398	56,503	105	0.19%



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Solid Waste Collections – Department #312

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

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

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

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

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

Performance Indicators	FY2017 Actual	FY2018 Actual	FY2019 Actual
Total Tons Refuse Collected	6,811	6,090	7,760
Tons Commingled Recyclables Collected	709	536	624
Tons Banned Items Collected	238	211	252
Tons Waste Tires Collected	n/a	458	961

Position Summary	FY2018	FY2019	FY2020
Fulltime	11	13	14
Part-time	22	22	22
<b>Total</b>	33	35	36

**Budget Highlights**

The department budget increased overall by 18% for FY2020. The personal services category was increased to include a Keep America Beautiful Coordinator position. The position was funded for 75% of the year and the full cost will be picked up next fiscal year. The additional funding on the operating side was for convenience site upgrades. The capital expense is a carry forward of funding to purchase the Rich Hill site. It was not completed in the last fiscal year.

**Fiscal Plan**

<b>Solid Waste-312</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	763,311	907,567	1,009,875	102,308	11.27%
<b>Operating Expenditures</b>	1,763,942	1,790,250	2,199,250	409,000	22.85%
<b>Capitalized Expenditures</b>	-	75,000	75,000	-	0.00%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	<b>2,527,253</b>	<b>2,772,817</b>	<b>3,284,125</b>	<b>511,308</b>	<b>18.44%</b>

Roads– 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	FY2017 Actual	FY2018 Actual	FY2019 Actual
Total # Work Orders	3,645	2,089	2,996
Roads Machined/Stone Applied	1,853	857	1,110
#Asphalt/Potholes	182	112	162
Bush hog/Cleaning	478	431	1,056

Position Summary	FY2018	FY2019	FY2020
Fulltime	24	29	30
Part-time	0	3	2
<b>Total</b>	24*	32	32

\*Partial year funding for County Engineer

**Budget Highlights**

This department budget increased overall by 3%. A part-time position was transitioned to full-time as part of this budget. In addition wages were impacted by the county-wide salary adjustments and retirement increases. Operating expenses increased to include pavement preservation funding that will be generated by an increase of \$5 in the County road fee. Some one-time equipment funding for a new crew added in fiscal year 2019 was removed from capital. Ongoing funding for replacement equipment remains in capital.

**Fiscal Plan**

<b>Roads-202</b>					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	1,256,215	1,691,520	1,801,150	109,630	6.48%
<b>Operating Expenditures</b>	1,426,021	1,277,221	1,465,000	187,779	14.70%
<b>Capitalized Expenditures</b>	279,468	210,000	20,000	(190,000)	-90.48%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	2,961,705	3,178,741	3,286,150	107,409	3.38%



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**Public Health & Welfare**

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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 \$8,183,078 of the annual general fund budget. Offices included in the general fund and their fiscal year 2020 budgets are listed below:

<b>Departments</b>	<b>Budget</b>
<b>Animal Shelter</b>	483,090
<b>Dept. of Social Services</b>	74,989
<b>Emergency Medical Services</b>	7,239,734
<b>Health Services</b>	85,040
<b>Social Services Family Indep.</b>	59,650
<b>Veterans Affairs</b>	240,575

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	FY2018	FY2019	FY2020
Fulltime	3	3	4
Part-time	0	1	1
<b>Total</b>	3	4	5

**Budget Highlights**

This department budget decreased by \$177,650. A Veterinary Technician position was added in personal services to expand in-house services once the new animal shelter opens in 2020. The medical and food supplies budgets were increased on the operating side and was covered through the shelter fee revenue. The capital funding is one-time funding to replace the incinerator at \$100,000.

**Fiscal Plan**

Animal Shelter-318					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	142,328	168,940	238,590	69,650	41.23%
<b>Operating Expenditures</b>	144,747	136,500	144,500	8,000	5.86%
<b>Capitalized Expenditures</b>	-	-	100,000	100,000	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	287,075	305,440	483,090	177,650	58.16%

**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 2020 Budget reflects funding at a continuation level.

**Fiscal Plan**

<b>DSS Family Independence-602</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	58,906	58,330	59,650	1,320	2.26%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	58,906	58,330	59,650	1,320	2.26%

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	2017 Actual	FY2018 Actual	FY2019 Actual
Total # Calls	15,283	17,380	17,108
County Average Response Time	9:08	9:10	9:15
\$ Collections from Patients Transported	2,956,871	2,851,016	2,806,809
Response times over 15 mins	632	654	773

Position Summary	FY2018	FY2019	FY2020
Fulltime	70	70	73
Part-time	23	23	23
<b>Total</b>	93	93	96

**Budget Highlights**

The FY2020 budget decreased by 7%. This is due largely to removing one-time funding of \$1,000,000 to up fit a county owned building to become the new EMS headquarters. Personal Services was impacted by adding 3 paramedics funded for half of the fiscal year in anticipation of a January opening of the newest EMS station funded through the Development Agreement Fund. It was also impacted by county-wide salary adjustments. Funding was added for training and medical gear in operating and one-time funding was removed for a generator under capital.

**Fiscal Plan**

<b>EMS-153</b>					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	5,523,052	5,720,755	6,192,284	471,529	8.24%
<b>Operating Expenditures</b>	907,563	1,985,760	1,004,450	(981,310)	-49.42%
<b>Capitalized Expenditures</b>	183,019	50,000	43,000	(7,000)	-14.00%
<b>Debt Service</b>				-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	6,613,634	7,756,515	7,239,734	(516,781)	-6.66%

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 2020 Budget reflects funding at a continuation level.

**Fiscal Plan**

Health Services-330					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	77,499	82,940	85,040	2,100	2.53%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	77,499	82,940	85,040	2,100	2.53%

**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 FY2020 budget was impacted by adding funding for utilities for future increased space.

**Fiscal Plan**

<b>Social Services-601</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	39,207	64,210	74,989	10,779	16.79%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	39,207	64,210	74,989	10,779	16.79%

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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	3	3	3
Part-time	0	0	1
<b>Total</b>	3	3	4

**Budget Highlights**

FY 2020 budget increased by 18%. This was to include funding for a previously grant funded position within the department. Operating expenses increased to include more training for staff and add software licenses. Funding was included for Purple Heart signs as well.

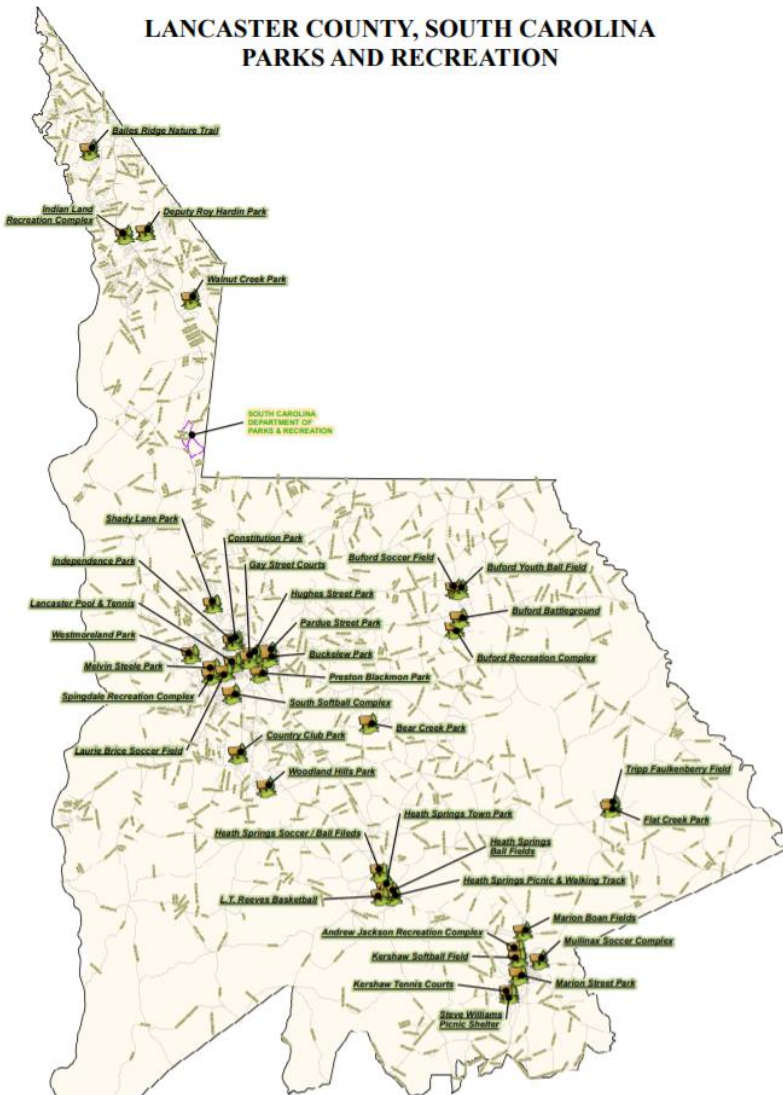
**Fiscal Plan**

Veterans Affairs-610					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	174,078	179,583	206,975	27,392	-
<b>Operating Expenditures</b>	25,681	23,650	33,600	9,950	42.07%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	199,759	203,233	240,575	37,342	18.37%

## Culture & Recreation

Beginning this year, the Culture & Recreation function within the General Fund is comprised of only two departments: library and recreation. The Parks & Recreation Department was previously in its own fund, but after changes were made last fiscal year to eliminate the Joint Recreation Commission with the Cities and Towns in the County, the department no longer needed separation and is now part of the general fund. This function represents \$3,930,411 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2020 budget is listed below:

Departments	Budget
<b>Library</b>	1,285,890
<b>Parks &amp; Recreation-Operations</b>	1,564,865
<b>Parks&amp; Recreation-Programs</b>	1,079,656





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.

<b>Performance Indicators</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>
Circulation	278,736	282,774	279,304
Intraconsortial Loans Received	16,517	17,721	18,269
Computer Use	36,954	34,277	34,135

<b>Position Summary</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
Fulltime	15	15	15
Part-time	11	11	11
<b>Total</b>	26	26	26

**Budget Highlights**

The Library system increased overall by 5% due to the county-wide salary adjustments as well as fringe benefits cost increases.

Fiscal Plan

Library-840					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	834,232	906,910	963,955	57,045	6.29%
<b>Operating Expenditures</b>	304,421	321,935	321,935	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,138,654	1,228,845	1,285,890	57,045	4.64%

Parks & Recreation Operations-801

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), with the support of the Recreation Advisory Commission, manages, supervises, and maintains recreational facilities for Lancaster County. The agency prepares plans for future parks and recreation programs and facilities to meet the needs of the county.

**Goals:** To provide safe, clean facilities to accommodate community events and organized programs for the citizens of the County.

**Objectives:** 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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	17	17	20
Part-time	7	7	6
<b>Total</b>	24	24	26

**Budget Highlights**

The FY 2020 Budget increased by 17%. Personal services was impacted by the county-wide salary adjustment plan and retirement increases as well as an additional program supervisor, transitioning a part-time facility supervisors to full-time, and funding for half of an Athletic and Tourism Supervisor; the other half of the funding will come from the Hospitality Tax Fund. Operating costs increased for equipment replacement for the maintenance crew as well as for utility cost increases. There is \$5,000 in capital for replacement floor machines.

**Fiscal Plan**

Recreation Operations-801					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	872,740	917,960	1,069,965	152,005	16.56%
<b>Operating Expenditures</b>	501,307	422,100	489,900	67,800	16.06%
<b>Capitalized Expenditures</b>	-	-	5,000	5,000	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,374,048	1,340,060	1,564,865	224,805	16.78%

Parks & Recreation Programs-815

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) 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.

**Objectives:** Provide quality recreation and athletic programs for the community; serve as a partner in the community to improve the quality of life for our residents.

Position Summary	FY2018	FY2019	FY2020
Fulltime	0	0	0
Part-time	108	108	108
<b>Total</b>	108	108	108

**Budget Highlights**

The FY 2020 budget has no major changes.

**Fiscal Plan**

Recreation Programs-815					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	541,108	604,960	604,960	-	0.00%
<b>Operating Expenditures</b>	568,535	474,696	474,696	-	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,109,642	1,079,656	1,079,656	-	0.00%

## Economic Development

The Economic Development function within the General Fund is comprised of only one department. This function represents \$478,188 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2020 budget is listed below:

### Economic Development – Department #007

Contact Information

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

**Department Duties:**

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

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

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

**Budget Highlights**

The FY 2020 Budget increased 8%. The personal services category was impacted by county-wide salary adjustments. The operating expenditures increased for utilities.

**Fiscal Plan**

Economic Development-007					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	270,269	282,895	308,105	25,210	8.91%
<b>Operating Expenditures</b>	123,995	161,700	170,083	8,383	5.18%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	394,264	444,595	478,188	33,593	7.56%



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**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 2018 Actual	FY 2019 Estimated	FY 2020 Approved Budget
<b>Revenues</b>			
Other taxes	\$ 8,591,056	\$ 7,134,585	\$ 8,500,000
Interest income	25,215		-
<b>Total revenues</b>	<b>8,616,271</b>	<b>7,134,585</b>	<b>8,500,000</b>
<b>Expenditures</b>			
General government			15,000
Administration of justice			
Public safety and law enforcem		19,844	
Public works	1,497,285	1,397,993	6,500,000
Public health and welfare			
Culture & Recreation		399,835	7,263,112
Economic development			
Debt Service			
Capital Outlay	4,572,716	380,495	
<b>Total expenditures</b>	<b>6,070,001</b>	<b>2,198,166</b>	<b>13,778,112</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,546,270</b>	<b>4,936,419</b>	<b>(5,278,112)</b>
<b>Other financing sources (uses)</b>			
Fund Balance sources			
Transfers in	2,278,641	-	9,030,162
Transfers (out) & fund balance uses		(3,768,550)	(3,752,050)
<b>Total other fin. sources (uses)</b>	<b>2,278,641</b>	<b>(3,768,550)</b>	<b>5,278,112</b>
<b>Net change in fund balances</b>	<b>4,824,911</b>	<b>1,167,869</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>11,263,267</b>	<b>16,088,178</b>	<b>17,256,047</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 16,088,178</b>	<b>\$ 17,256,047</b>	<b>\$ 17,256,047</b>



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## 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 FY2020 budgets are listed below and presented separately with more detail on the pages that follow.

Funds	Budget
<b>Airport</b>	
<b>Court Mandated Security</b>	1,504,706
<b>Development Agreement</b>	1,305,801
<b>E-911 Fund</b>	734,013
<b>Hospitality Tax</b>	1,280,000
<b>Indian Land Fire District</b>	850,000
<b>Local Accommodations</b>	100,000
<b>Pleasant Valley Fire District</b>	786,933
<b>State Accommodations Tax</b>	381,550
<b>Stormwater</b>	1,316,505
<b>Transportation Commission</b>	1,800,000
<b>Victims Services</b>	76,500

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

Lancaster County, South Carolina  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Other Special Revenue Funds (12,13,15,16,17,18,19,20,22,26,29,47,50)

	FY 2018 Actual	FY 2019 Estimate	FY 2020 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,388,510	\$ 1,492,470	\$ 1,504,706
Other taxes	1,526,776	1,776,431	1,705,000
Intergovernmental revenue	1,848,713	1,855,195	2,389,013
Charges for services	2,588,350	2,792,466	2,963,085
Fines, fees, and forfeitures	94,063	60,647	79,000
Donations & contributions	4,244		
Interest income	-		
Other	49,638	42,564	49,233
<b>Total revenues</b>	<b>7,500,294</b>	<b>8,019,774</b>	<b>8,690,037</b>
<b>Expenditures</b>			
General government	498,919	707,842	435,045
Administration of justice	-		
Public safety and law enforcem	2,635,379	3,061,512	3,738,949
Public works	3,484,792	2,124,153	3,116,505
Public health and welfare	-	381,282	1,305,801
Economic development	-		
Culture & Recreation	83,514	318,683	239,863
Debt Service	217,536	171,763	173,163
Capital Outlay	-		
<b>Total expenditures</b>	<b>6,920,140</b>	<b>6,765,235</b>	<b>9,009,326</b>
<b>Excess of revenues over (under) expenditures</b>	<b>580,154</b>	<b>1,254,538</b>	<b>(319,289)</b>
<b>Other financing sources (uses)</b>			
Issuance of Debt			
Proceeds from Capital Lease			
Sale of Capital Assets			
Fund Balance sources			1,611,204
Fund Balance (uses)	-		(1,333,795)
Transfers in	568,547	151,901	74,630
Transfers (out)	(186,182)	(31,000)	(32,750)
<b>Total other fin. sources (uses)</b>	<b>382,365</b>	<b>120,901</b>	<b>319,289</b>
<b>Net change in fund balances</b>	<b>962,519</b>	<b>1,375,439</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>13,406,031</b>	<b>14,368,550</b>	<b>15,743,989</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 14,368,550</b>	<b>\$ 15,743,989</b>	<b>\$ 15,743,989</b>

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	FY2017 Actual	FY2018 Actual	FY2019 Actual
# Prisoner Transports	1,349	1,508	1,613
# Mental Patient Transports	310	305	297
# Courthouse Visitors	85,249	86,248	82,867

Position Summary	FY2018	FY2019	FY2020
Fulltime	18	18	19
Part-time	0	0	0
<b>Total</b>	18	18	19

**Budget Highlights**

The FY 2020 budget includes a constable position for the Magistrate’s courtroom security. This will help with other constables’ abilities to serve more papers. In addition, \$23,000 was included for the Sheriff’s Office career ladder adjustments.

**Fiscal Plan**

<b>Court Security Fund-12</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	1,112,296	1,232,265	1,316,801	84,536	6.86%
<b>Operating Expenditures</b>	101,428	152,405	152,405	-	0.00%
<b>Capitalized Expenditures</b>	18,725	35,500	35,500	-	0.00%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	1,232,449	1,420,170	1,504,706	84,536	5.95%

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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	1	1	1
Part-time	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Budget Highlights**

Due to a declining revenue source in court fees, the budget was reduced overall. Funding for the annual agreement with Palmetto Citizens Against Sexual Assault was moved to be paid from the Sheriff’s Office general fund budget.

**Fiscal Plan**

Victims Services Fund-13					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	66,457	69,810	72,000	2,190	3.14%
<b>Operating Expenditures</b>	23,748	26,190	4,500	(21,690)	-82.82%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	<b>90,205</b>	<b>96,000</b>	<b>76,500</b>	<b>(19,500)</b>	<b>-20.31%</b>

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	FY2018	FY2019	FY2020
Fulltime	3*	3*	3*
Part-time	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

Cost of 2 positions are split 50% with the GIS department budget and 50% with the MIS budget.

**Budget Highlights**

The FY 2020 budget decreased 27%. Personal services was impacted by the county-wide salary adjustment and retirement contribution increases as well as transitioning a position to be completely funded in the Communications budget while adding back in 50% of a Junior Server Administrator to be split with the MIS department budget. Operating and capital expenditures were largely impacted by removal of several one-time projects to implement the text to 911 system.

**Fiscal Plan**

E-911 Fund					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	87,869	113,943	118,955	5,012	4.40%
<b>Operating Expenditures</b>	273,251	481,805	365,058	(116,747)	-24.23%
<b>Capitalized Expenditures</b>	16,663	413,000	250,000	(163,000)	-39.47%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	<b>377,783</b>	<b>1,008,748</b>	<b>734,013</b>	<b>(274,735)</b>	<b>-27.24%</b>

**Development Agreement Fund – 16**

**Department Duties:**

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

**Budget Highlights**

The FY2020 budget is a continuation of funding for a new EMS station in the Northern end of the County. The facility will combine the current station of EMS 4 with a new EMS 9 so both stations will operate from a single building, with different coverage areas.

**Fiscal Plan**

<b>Development Agreement Fund-16</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	88,452	1,749,693	1,305,801	(443,892)	-25.37%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	186,182	-	-	-	-
<b>Total</b>	274,634	1,749,693	1,305,801	(443,892)	-25.37%

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 2020 Budget decreased by 42% due to the large amount of one-time fund balance used in recent fiscal years.

**Fiscal Plan**

CTC Fund-20					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	2,864,557	3,131,853	1,800,000	(1,331,853)	-42.53%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	2,864,557	3,131,853	1,800,000	(1,331,853)	-42.53%



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.

Position Summary	FY2018	FY2019	FY2020
Fulltime	5	8	8
Part-time	3	3	3
<b>Total</b>	8	11	11

**Budget Highlights**

The FY 2020 budget increased by 15%. The increase was due largely to adding an additional shift of full-time fire fighters mid-year of FY2019. This was to help the district move towards 24/7 coverage in their area. Operation changes are due largely to increasing special projects. There's a diversion of fund balance in other financing uses for a future facility and the equipment payment in debt service has come to an end beginning in this fiscal year.

**Fiscal Plan**

<b>Indian Land Fire District Fund-22</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	346,228	537,596	597,460	59,864	11.14%
<b>Operating Expenditures</b>	191,138	152,079	212,500	60,421	39.73%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	45,890	47,325	-	(47,325)	-
<b>Other Financing Uses</b>	-	-	40,040	-	-
<b>Total</b>	<b>583,256</b>	<b>737,000</b>	<b>850,000</b>	<b>72,960</b>	<b>15.33%</b>

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 2020 budget increased largely due to an influx of revenue as a new hotel opened in the North end of the County. Included in funding for the following year are listed below:

1. Supplies - \$4,000
2. Special Projects - \$80,000: Includes \$7,000 funding for Ag+Arts tour and \$73,000 for yet to be determined historic and tourism related projects
3. Bundy Performing Arts - \$16,000

**Fiscal Plan**

Local Accommodations Tax Fund -29					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	41,168	55,000	100,000	45,000	81.82%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	41,168	55,000	100,000	45,000	81.82%

**State Accommodations Tax Fund - 18**

**Department Duties:**

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

**Budget Highlights**

The budget must consist of \$25,000 to the General Fund, an additional 5% of the balance to the general fund, 30% of the balance for advertising and promotion of tourism, and 65% of the balance, plus interest, to a special fund for tourism related expenditures. This year's budget consists of \$46,500 to Olde English Tourism Board, \$57,100 to Buford Battleground, \$35,100 to the Community Playhouse, \$22,150 to the Council of the Arts, and \$5,000 to the Children's Council.

**Fiscal Plan**

<b>State Accommodations Tax Fund-18</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	42,346	109,704	248,050	138,346	126.11%
<b>Operating Expenditures</b>				-	-
<b>Capitalized Expenditures</b>				-	-
<b>Debt Service</b>				-	-
<b>Other Financing Uses</b>	-	109,000	133,500	24,500	22.48%
<b>Total</b>	42,346	218,704	381,550	162,846	74.46%

**Hospitality Tax Fund - 17**

**Department Duties:**

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

**Budget Highlights**

FY2020 budget includes funding for the finalization of one-time projects at Buford Recreation. The last phase is a restroom facility. In addition, this year an Athletics and Tourism Supervisor position was added to the budget. The position is split between this fund and the Recreation Department budget in the general fund. This person will be responsible for drawing tournaments to the region and therefore visitors to the County. The rest of the funding has been diverted to fund balance until the County has built up enough to begin looking at using the Fund to build a sports complex; a recommendation that was the result of a study that was completed in FY2016.

**Fiscal Plan**

<b>Hospitality Tax Fund-17</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	31,995	31,995	-
<b>Operating Expenditures</b>	498,919	577,402	55,000	(522,402)	-90.47%
<b>Capitalized Expenditures</b>				-	-
<b>Debt Service</b>				-	-
<b>Other Financing Uses</b>	-	425,000	1,193,005	768,005	180.71%
<b>Total</b>	498,919	1,002,402	1,280,000	277,598	27.69%



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Lancaster County Airport Commission Fund - 47

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

Department Duties:

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

**Airport Commission:** The Lancaster County Airport Commission administers the handling of all matters affecting airports and establishes rules, policies, plans and procedures for the Lancaster County Airport.

**Authority:** Established by the South Carolina General Assembly by Act #106 of 1965. Ordinance adopted by the Lancaster County Council on 7/25/94 (#237)

**Governing Body:** The Lancaster County Airport Commission is composed of 7 members representing the 7 County Council Districts. Residency in the council member’s district is not required.

**Goals:**

Operate and maintain Airport safely for Lancaster County.

**Objectives:**

Complete taxiway A rehabilitation; Construct new airport terminal; Install security fencing.

Performance Indicators	FY2017 Actual	FY2018 Actual	FY2019 Actual
\$ Fuel Sales	80,434	118,907	124,163
# Hangar Space Rentals	32	33	32
# Corporate Aircraft Visitors	58	84	79

Position Summary	FY2018	FY2019	FY2020
Fulltime	1	1	1
Part-time	1	1	1
<b>Total</b>	2	2	2

**Budget Highlights**

The FY 2020 Budget decreased by 30%. Personal services was impacted by the county-wide salary adjustment plan and the retirement increase. Capital expenditures were removed for a one-time purchase of a tug for large aircrafts.

**Fiscal Plan**

<b>Airport Fund-47</b>					
	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	73,935	67,585	69,640	2,055	3.04%
<b>Operating Expenditures</b>	167,005	167,698	170,223	2,525	1.51%
<b>Capitalized Expenditures</b>	-	105,000	-	(105,000)	-100.00%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	240,939	340,283	239,863	(100,420)	-29.51%



Pleasant Valley Fire District Fund - 50

Contact Information

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

This special revenue fund is a Blended Component Unit of the County. The district was created in fiscal year 2006-2007 for the Pleasant Valley section of the northern end of the County. This fund accounts for a new fire station and other expenses for fire protection in the district. An annual fee is levied per each residential unit that is serviced by the fire department. The new fire station was completed in FY2011.

**Pleasant Valley Fire District Commission:** The purpose of the Commission is to operate the District. At each meeting of the Commission, the treasurer shall report to the Commission on the revenues and expenditures of the District for the then current fiscal year. Each year, the Commission shall establish a budget for the District in the same manner as other County boards and commissions establish budgets. The Commission shall make recommendations to the County Council for appropriations to the District and other District funding matters. Requests for approval to expend District funds shall be submitted to Commission. The Commission shall review the request and make its recommendation on the request to the County Council.

**Authority:** Ordinance adopted by the Lancaster County Council on 2/27/2006 (#724).

Position Summary	FY2018	FY2019	FY2020
Fulltime	0	1	4
Part-time	15	15	8
<b>Total</b>	15	16	12

**Budget Highlights**

The FY 2020 Budget increased by 7%. Part time was decreased to add two fire fighters and a full-time chief position for the district. Equipment decreased under operating expenses to help pay for new staff. Debt service is for the payment of GO Bonds issued. The debt service schedule is on the following page.

**Fiscal Plan**

Pleasant Valley Fire District-50					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	206,194	473,265	524,770	51,505	10.88%
<b>Operating Expenditures</b>	94,207	93,200	89,000	(4,200)	-4.51%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	170,212	171,763	173,163	1,400	.82%
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	470,612	738,228	786,933	48,705	6.60%

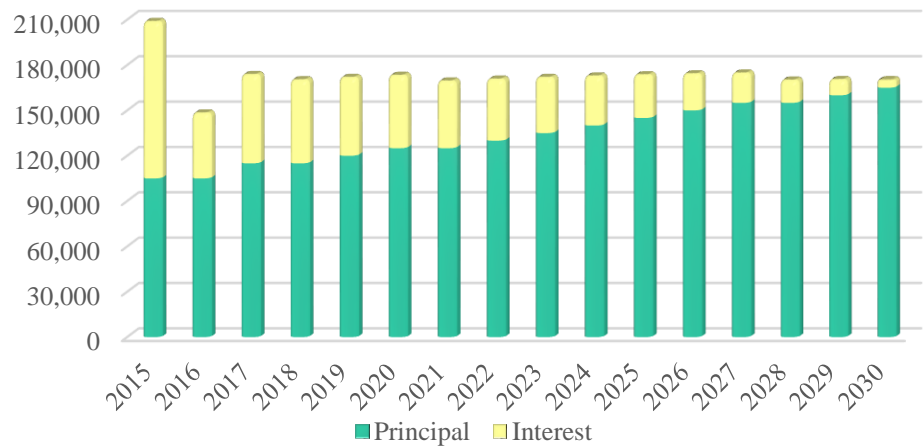
## Pleasant Valley GO Bond Purposes & Schedules

SERIES 2010AB

Series 2010AB G.O. revenue bonds were issued on March 25, 2010 in the amount of \$2,500,000. The bond proceeds were used to construct and equip a new fire station for the Pleasant Valley Fire District and to pay for certain issuance costs associated with the bonds. These bonds are secured by the fire fee collected in the district and therefore they are exempted from the 8% debt limit as explained in the Debt Service Fund (Fund 30) section of this document. Series 2010B is a Build America Bond and the federal government provides a 35% subsidy on the total interest requirements. The interest is paid to the County on a semi-annual basis corresponding with the interest payments to the bond holders.

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

### PVFD GO Bonds Principal & Interest Payments



## Stormwater Fund

### Department Duties:

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

Position Summary	FY2018	FY2019	FY2020
Fulltime	4	6	6
Part-time	0	0	0
<b>Total</b>	4	6	6

### Budget Highlights

The FY 2020 Budget increased by 8%. Personal services increased for the county-wide salary adjustments and retirement increases. Operating expenses increased for the additional staff added last year as well as uniforms, new software, equipment, and for rent increases. Equipment capital includes funding for a vehicle, an ATV with a trailer and a plotter.

### Fiscal Plan

Stormwater Fund-19					
	FY2018 Actual	FY2019 Budget	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
<b>Personal Services</b>	176,796	583,985	604,505	20,520	3.51%
<b>Operating Expenditures</b>	392,175	570,465	637,000	66,535	11.66%
<b>Capitalized Expenditures</b>	51,263	65,000	75,000	10,000	15.38%
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	620,235	1,219,450	1,316,505	97,055	7.96%



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## Debt Service Fund - 30

### Debt Policies

#### Debt Management

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(I) Federal tax law requires the County to "rebate" to the federal government any amounts earned from the investment of bond proceeds at a yield in excess of the bond yield, unless an exception applies. The County shall retain an outside rebate computation firm to calculate its

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

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

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

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

(M) The Form 8038-CP is submitted semi-annually each January 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.



### 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, 2018.

Assessed property value at June 30, 2018	\$ 369,366,276
X 8% = legal debt limit	29,389,302
Outstanding debt subject to limit	29,372,360
Less amount set aside for repayment of GO bonds	(839,211)
Less GO bonds not applicable to 8% limit	<u>(15,737,360)</u>
Net GO bonds applicable to limit	12,795,789
Legal debt limit	29,389,302
Less net GO bonds applicable to limit	<u>(12,795,789)</u>
Available Debt Limit at 6/30/18	\$16,593,513

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2016	2017	2018
Debt Limit	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417	\$ 21,508,152	\$ 23,409,098	\$ 22,713,718	\$ 23,580,100	\$ 24,665,722	\$ 26,153,377	\$ 26,153,377	27,880,673	29,389,302
Total net GO debt applicable to limit	15,327,372	14,221,577	12,842,843	18,380,058	16,828,083	15,538,227	14,818,761	12,147,161	16,740,199	16,740,199	14,737,497	12,795,789
Legal debt margin	3,147,228	6,639,466	8,692,574	3,128,094	6,581,015	7,175,491	8,761,339	12,518,561	9,413,178	9,413,178	13,143,176	16,593,513
Total net GO debt applicable to the limit as a percentage of debt limit	82.96%	68.17%	59.64%	85.46%	71.89%	68.41%	62.84%	49.25%	64.01%	64.01%	52.86%	43.54%

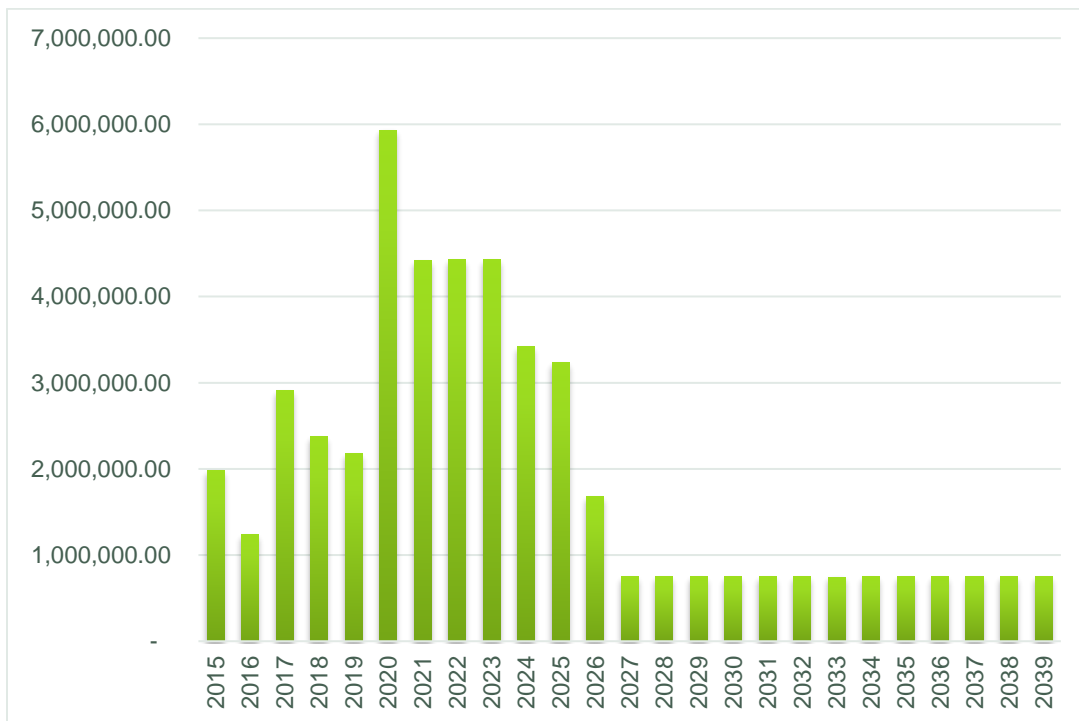
### Financial Summary

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 2018 Actual	FY 2019 Estimate	FY 2020 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 2,752,098	\$ 3,329,846	\$ 4,480,036
Intergovernmental			
Interest income	1,435	1,702	1,557
Other			
Total revenues	2,753,533	3,331,548	4,481,593
<b>Expenditures</b>			
Debt Service	6,523,186	6,336,331	8,233,643
Capital Outlay			
Total expenditures	6,523,186	6,336,331	8,233,643
<b>Excess of revenues over (under) expenditures</b>	(3,769,653)	(3,004,783)	(3,752,050)
<b>Other financing sources (uses)</b>			
Issuance of Debt			
Other Financing Source - premium			
Payment to refunded debt escrow agent			
Fund Balance			
Transfers in (out)	2,971,259	3,768,550	3,752,050
Total other fin. sources (uses)	2,971,259	3,768,550	3,752,050
<b>Net change in fund balances</b>	(798,394)	763,767	-
<b>Fund balances beginning of fiscal year</b>	1,637,605	839,211	1,602,978
<b>Fund balances end of fiscal year</b>	\$ 839,211	\$ 1,602,978	\$ 1,602,978

### Debt Payment Schedules

General Obligation Bonds - Principal & Interest Payments Due								
FY	Series 2008	2010 C(BAB)	Series 2010D(REF)	2013A	2015C (REF)	2016A	2019	Total for FY
2015	1,233,137.50	325,645.00	229,550.00	197,312.73		-		1,985,645.23
2016			710,800.00	197,312.73	326,332.50	-		1,234,445.23
2017			712,500.00	197,312.73	413,350.00	1,581,512.23		2,904,674.96
2018			708,600.00	197,312.73	433,750.00	1,031,050.00		2,370,712.73
2019			714,250.00	-	436,750.00	1,031,050.00		2,182,050.00
2020			714,150.00	-	459,250.00	1,029,050.00	3,730,529.72	5,932,979.72
2021			-	-	1,180,250.00	1,030,050.00	2,211,400.00	4,421,700.00
2022			-	-	1,184,750.00	1,028,800.00	2,217,650.00	4,431,200.00
2023			-	-	1,181,750.00	1,020,000.00	2,229,900.00	4,431,650.00
2024			-	-	1,181,500.00	-	2,242,650.00	3,424,150.00
2025			-	-	1,548,750.00	-	1,685,650.00	3,234,400.00
2026							1,682,150.00	1,682,150.00
2027							750,650.00	750,650.00
2028							747,400.00	747,400.00
2029							748,150.00	748,150.00
2030							752,650.00	752,650.00
2031							750,650.00	750,650.00
2032							748,050.00	748,050.00
2033							744,650.00	744,650.00
2034							746,500.00	746,500.00
2035							747,750.00	747,750.00
2036							748,400.00	748,400.00
2037							748,450.00	748,450.00
2038							747,900.00	747,900.00
2039							746,750.00	746,750.00



## 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 2010C BAB (Build America Bonds)

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

### SERIES 2010D (REF)

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

### SERIES 2013A

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

### SERIES 2015C (Ref)

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

### SERIES 2016A

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

### SERIES 2019 (Mixed Debt)

Series 2019 G.O. bonds were issued in part following a referendum vote in fiscal year 2019. The referendum was for County recreation facilities. This issuance only includes fields in Heath Springs and Indian Land as well as funding for the school district for Barr Street School auditorium and partial funding for the Lindsey Pettus Greenway. There will be a second issuance planned for 2020 which will be the remainder of the projects including the Indian Land Recreation Center and the remainder of the funding for the greenway project. County Council also voted to issue bonds for a new animal shelter, fleet operations facility and to refund Series 2009 bonds which was included in the \$19,905,000 issuance.

Capital 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 2018 Actual	FY 2019 Estimate	FY 2020 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,846,267	\$ 2,014,017	\$ 1,990,000
Other		-	
<b>Total revenues</b>	<b>1,846,267</b>	<b>2,014,017</b>	<b>1,990,000</b>
<b>Expenditures</b>			
General government	153,868	238,215	276,000
Administration of justice	-		
Public safety and law enforcement	806,148	568,704	574,000
Public works	413,287	392,633	530,000
Public health and welfare	549,514	-	1,220,000
Culture and recreation	-	-	-
Debt Service	-	-	-
<b>Total expenditures</b>	<b>1,922,817</b>	<b>1,199,552</b>	<b>2,600,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(76,550)</b>	<b>814,465</b>	<b>(610,000)</b>
<b>Other financing sources (uses)</b>			
Fund Balance sources			610,000
<b>Total other fin. sources (uses)</b>	<b>-</b>	<b>-</b>	<b>610,000</b>
<b>Net change in fund balances</b>	<b>(76,550)</b>	<b>814,465</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>885,306</b>	<b>808,756</b>	<b>1,623,221</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 808,756</b>	<b>\$ 1,623,221</b>	<b>\$ 1,623,221</b>

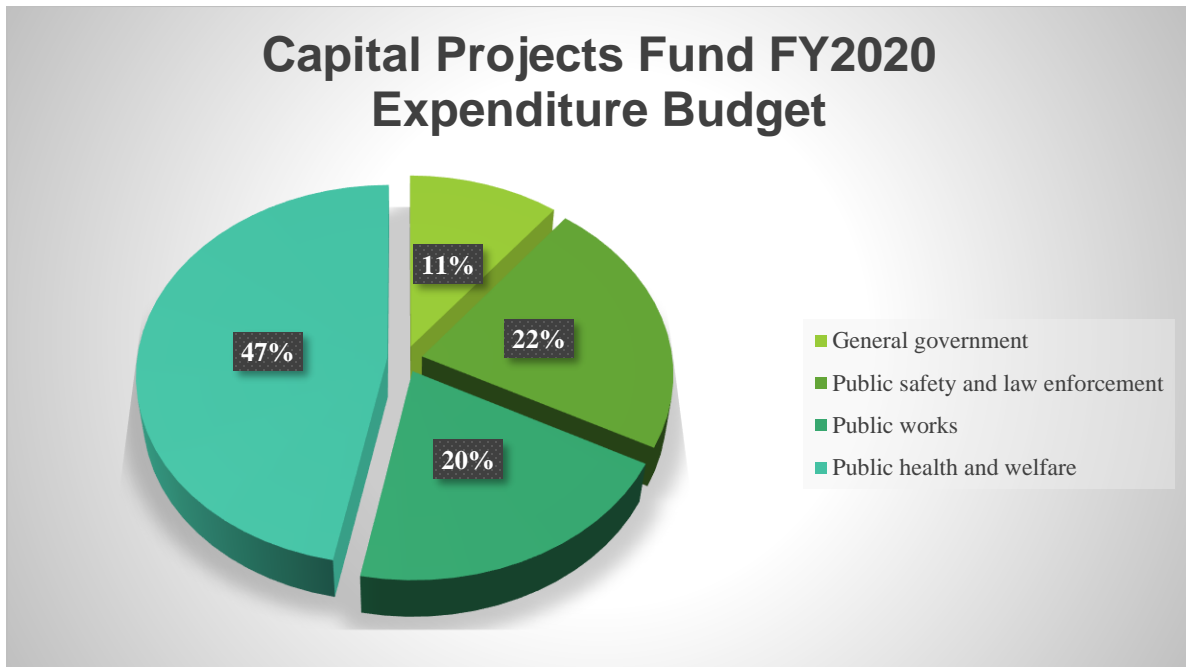
## Fiscal Year 2020 Capital Projects

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. In 2017, the new capital threshold was set in the CIP at \$100,000 per item or more.

Listed below and on the next few pages are the items that were approved for the fiscal year 2020 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.

Departments	Budget	Notes
Sheriff-110	\$500,000	Vehicle replacement—10 vehicles and updated radio equipment
Fire Service-141	\$74,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
Roads & Bridges-202	\$340,000	Tandem dump truck replacement
Solid Waste-312	\$190,000	Roll-off replacement; \$20,000 can replacement
EMS-153	\$1,220,000	Four replacement ambulances and related equipment (radios, cots, etc.)—two were delayed last fiscal year due to vendor availability
Fleet	\$276,000	Vehicle replacement pool for all administration vehicles.
Total	\$2,600,000	

The chart below summarizes the amount each function was appropriated in the FY2020 budget. The largest portion is held by Public health and welfare with 47% of the budget for ambulances. The public safety function consists of 22% of the budget. Instead of splitting allocations for new vehicles out by departments, all non-specialty vehicle replacement is put in a single line within the Fleet Operations Capital Projects Budget (General Government).



## Capital Improvements Program 2017-2026

Lancaster County adopted a long-term capital improvement program beginning in fiscal year 2017 through fiscal year 2026. The process used to adopt this plan is listed below:

- Lancaster County staff, in conjunction with the Catawba Regional Council of Governments staff, prepared a draft version of the Lancaster County Capital Improvements Program 2017-2026.
- A draft was presented to and voted on by planning commission
- The draft was revised, as necessary and presented to County Council
- Council performed three readings and a public hearing

This document is meant as a planning tool and no funding for any project contained therein is authorized through this plan. This document is for planning purposes only and is used as such. A summary of the projects approved in the Capital Improvements Program 2017-2026 is included on the next four pages. New construction, GO Bond projects, or land/building acquisitions, would not normally be budgeted in this Capital Projects Fund – Fund 11. They would be accounted for in the GO Bond projects accounts that are not included in this budget document.

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

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

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



Capital Improvements Program 2017-2026 by Department

	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>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>Emergency Medical Services</b>	<b>\$ 8,066,000</b>	<b>\$ 500,000</b>	<b>\$ 1,011,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 5,055,000</b>
Ambulances	\$ 5,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
EMS Stations Construction / Relocation	\$ 3,066,000	-	\$ 511,000	-	-	-	\$ 2,555,000
<b>Finance</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Financial Management Software	\$ 500,000	-	\$ 500,000	-	-	-	\$ -
<b>Fire Service / Emergency Management</b>	<b>\$ 31,672,939</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 287,740</b>	<b>\$ -</b>	<b>\$ 31,385,199</b>
Fire Apparatus Countywide Purchase	\$ 6,635,199	-	-	-	\$ -	-	\$ 6,635,199
Burn Training Facility Building	\$ 5,750,000	-	-	-	-	-	\$ 5,750,000
Fire Station Construction / Renovation - (NEW)	\$ 16,300,000	-	-	-	-	-	\$ 16,300,000
Ladder Truck Replacement	\$ 800,000	-	-	-	-	-	\$ 800,000
Aerial Fire Apparatus - (NEW)	\$ 1,000,000	-	-	-	-	-	\$ 1,000,000
Emergency Operations Center - Roof Replacement	\$ 287,740	-	-	-	\$ 287,740	-	\$ -
Mobile Command Post for Emergency Services	\$ 900,000	-	-	-	-	-	\$ 900,000
<b>Library</b>	<b>\$ 9,943,000</b>	<b>\$ 8,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,943,000</b>
Library Improvements	\$ 8,000,000	\$ 8,000,000	-	-	-	-	\$ -
Kershaw Branch Library (Alterations/additions)	\$ 1,329,000	-	-	-	-	-	\$ 1,329,000
Del Webb Library at Indian Land (Addition)	\$ 614,000	-	-	-	-	-	\$ 614,000





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APPENDIX

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

**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.





**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, 2019 and ending June 30, 2020 ("FY 2019-20"):

APPROPRIATIONS	AMOUNT
Airport Fund	239,863
Capital Improvement Fund	2,600,000
Capital Project Sales Tax 2	17,530,162
County Debt	8,233,643
County Transportation Committee Fund	1,800,000
Court Mandated Security	1,504,706
Development Agreement Fund	1,305,801
E-911 Fund	734,013
General Fund	59,622,444
	60,063,597
	60,213,597
Hospitality Tax Fund	1,280,000
Indian Land Fire Protection District Fund	850,000
Local Accommodations Tax Fund	100,000
Pleasant Valley Fire Protection District Fund	786,933
Victims Services Fund	76,500
State Accommodations Tax Fund	381,550
Stormwater Fund	1,631,505
	1,316,505

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 2019-20 shall not exceed its revenues and available carry forward funds.

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

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

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

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

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

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

5. Monies for compensation adjustments based on the County-wide compensation plan are included in funding, but the compensation adjustments must be approved by Council at a later date. The cost of living adjustments are approved as budgeted.

**Section 3. Tax Levy.**

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

General Fund	<u>87.50-88.70</u>
Capital Improvement Fund	<u>5.00</u>
County Debt	<u>11.25</u>
USC-L	<u>4.90</u>

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

Courthouse Fire – New Security Requirements	<u>3.80</u>
---	-------------

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 2019-20, 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 2019-20.

**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**

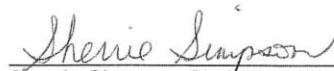
Dated this 10<sup>th</sup> day of JUNE, 2019

**LANCASTER COUNTY, SOUTH CAROLINA**

  
\_\_\_\_\_  
Steve Harper, Chair, County Council

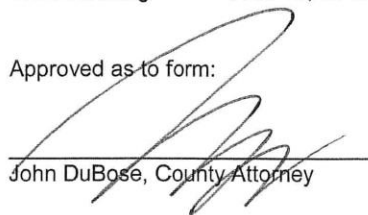
  
\_\_\_\_\_  
Larry Honeycutt, Secretary, County Council

ATTEST:

  
\_\_\_\_\_  
Sherrie Simpson, Clerk to Council

First Reading: May 13, 2019  
Second Reading: May 28, 2019  
Public Hearing: May 28, 2019  
Third Reading: June 10, 2019

Approved as to form:

  
\_\_\_\_\_  
John DuBose, County Attorney

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**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES  
FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594**

**1.00 ANIMAL SHELTER FEES**

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

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

\*First 24 hours free; \*\*includes mandatory microchip

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

**2.00 ASSESSOR FEES**

Line maps		\$5.00
Overlay maps		\$15.00

**3.00 AUDITOR FEES**

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

**4.00 BUILDING DEPARTMENT FEES**

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

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

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES  
 FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594

3rd/ Subsequent Re-inspections ( reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00
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<b>4.02 Electrical Permit Fees</b> (Schedule of fees for individual permits for particular jobs)		
Minimum Permit Fee	\$15.00	
<b>Valuation From/To</b>	<b>Fee Amount</b>	
\$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 ( reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00	

<b>4.03 Gas Permit Fees</b>	
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 ( reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00

<b>4.04 Mechanical Permit Fees</b>	
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 ( reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00

<b>4.05 Mobile Home Permit Fees</b>		
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 ( reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00	

<b>4.06 Plumbing Permit Fees</b>	
Water Heater Changeout	\$10.00

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594

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

**4.07 Swimming Pool Permit Fees**

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

**4.08 Building Department Miscellaneous Fees**

	Unit	Amount
Appeal from action of building official	Per Instance	\$200.00
Moving fee - any building or structure	Per Instance	\$50.00

**5.00 CLERK OF COURT FEES\***

*Amended to conform with Section 8-21-310, Code of Laws of South Carolina, \**

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	<del>150</del> \$100.00
Judgment	\$10.00
Lis Pendens	\$10.00
Motion	\$25.00
Transcript	<del>40</del> \$35.00
Peddlers License	\$150.00
Enrolling notary public	<del>5</del> \$10.00
Expungement	\$35.00
Mechanic's lien if a bond is involved	\$10.00
Issuing an official certificate under the seal of the court not otherwise specified in this section	\$10.00
Filing a first complaint or petition, including an application for a remedial and prerogative writ and bond in a civil action or proceeding	\$100.00
Order for the Destruction of Arrest Records	Per order \$35.00
Order for bail, whether or not surety must be justified	\$10.00

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

**6.00 CORONER FEES**

**6.01 Cremation Fees**

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

Cremation Permits	\$25.00
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## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594

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

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

**7.00 EMERGENCY MANAGEMENT/ FIRE SERVICE FEES**

**7.01 Fire Marshal/Fire Service Fees**

1st Additional Inspection	\$50.00
2nd Additional Inspection	\$100.00
3rd Additional Inspection	\$250.00
Inspection fee increase per inspection following 3rd inspection	\$250.00
Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
Fire Alarm Plan Review	\$100.00
Fire Sprinkler Plan Review Fee	\$100.00
Alternate Fire Suppression Plan Review Fee	\$25.00

**7.02 Hazardous Materials Fees**

Application for operational permit		\$1,000.00
Emergency response to hazardous materials incident	Initial Charge	\$500.00
Emergency response to hazardous materials incident	Career Personnel	Actual Costs
Emergency response to hazardous materials incident	Volunteer Personnel	20.58 per hr.
Emergency response to hazardous materials incident	Materials Cost	Actual Costs
Emergency response to hazardous materials incident	Apparatus & Equipment Costs	FEMA Schedule of Rates

**7.03 Special Tax District Uniform Service Charge**

Equivalent Residential Unit fee	\$90.00
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**8.00 EMERGENCY MEDICAL SERVICE FEES**

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

**9.00 FARMERS MARKET FEES**

**Rental Fee**

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

\*Maximum 3 tables per site

**10.00 FINANCE DEPARTMENT FEES**

<b>Departmental Fees</b>
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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES  
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Dealer tag fee	Per tag	same as Road Maintenance Fee
Tax billing	Per bill	\$1.00

11.00 GIS MAPPING FEES

11.01 **Black and White Plotter Maps**

Letter	\$2.50
Legal	\$5.00
18 by 24	\$10.00
24 by 36 (line map - no aerial)	\$5.00
24 by 36	\$12.00
36 by 44	\$15.00
Poster up to 60	\$20.00

11.02 **Color Plotter Maps**

Letter	\$5.00
Legal	\$10.00
18 by 24	\$20.00
24 by 36	\$25.00
36 by 44	\$30.00
Poster up to 60	\$40.00

11.03 **Digital Data Fees**

2011 aerial photo (entire county)	\$1,500.00
CAMA data in text format	\$500.00
Parcel layer with attributes (entire county)	\$500.00
Parcel layer without attributes (entire county)	\$250.00
Street centerline layer	\$250.00
Other digital data	Per hour \$30.00

12.00 LIBRARY FEES

12.01 **Overdue and Lost Fees**

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

12.02 **Miscellaneous Fees**

Out of state library membership	Per year	\$25.00
Duplication machine reproduction fee - general	Per Page	\$0.25
Facsimile charge	First page	\$0.50
Facsimile charge	Subsequent pages	\$0.50

13.00 911 FEES

**Enhanced 911 Emergency Service System**

Uniform service charge	Per line	\$1.00
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14.00 PLANNING FEES

14.01 **Ordinance Fees**

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14.02 **Development Fees**

<b>Development Agreements</b>		
Per acre of highland proposed		\$25.00 not to exceed \$20,000

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES  
FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594**

Planned Development Districts *in addition to Development Agreement Fee	
Rezoning	\$2,000.00
Amendment Mixed Use District	\$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 \$40 \$25 for each lot
Final plat	Per plat	\$100 plus \$40 \$25 for each lot or building permit per plat
Amendment of a final plat		\$100.00
Construction Document Fee Civil Construction Plan Review	Per lot plat	\$300 plus \$40 \$25 for each lot
Amendment of Construction Document Fee Civil Construction Plan		\$300.00
Subdivision variance	Per instance	\$200.00
Resubmittal Fee	First instance	\$300.00
Resubmittal Fee	Per instance after first	\$500.00

<b>14.05 Zoning Fees</b>	
Rezoning application- single parcel	250-\$325.00
Rezoning application- multi parcel	\$500.00
2nd rezoning fee (within 1 month)	\$250.00
Text amendment Fee & Future Land Use Map Amendment Fee	250-\$325.00
Conditional Use Permit	450-\$325.00

<b>14.06 Miscellaneous Fees</b>		
Item	Unit	Amount
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
Road name change	Per road	\$250.00
Telecommunication Towers Review	Each	\$200 plus 1% of cost of tower \$1,500.00
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00
Commercial Review	Each	\$300 plus \$150 per disturbed acre
Traffic Impact Analysis	Each	Cost of engineer + 10%
Mixed Use/Master Plan Review	Each	\$500.00

**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 \$600,000	\$95.00 plus 0.0015 in excess of \$100,000

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

### FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594

Property valuation \$600,000 or more	\$845.00 plus 0.0025 in excess of \$600,000
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**15.02 Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property**

Property valuation less than \$100.00	\$12.50
Property valuation of \$100 but less than \$5,000	\$25.00
Property valuation of \$5,000 but less than \$20,000	\$45.00
Property valuation of \$20,000 but less than \$25,000	\$67.50

**15.03 Miscellaneous Fees**

Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable prior to		
CD copy of hearing		\$10.00
Search fee		\$7.00
Plain Copy	Per Page	0.25 .10
Replacement Forms	Per Page	\$0.50
Faxing Documents		\$5.00

**15.04 Probate Court Fees**

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

**15.05 Weddings**

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

**16.00 PUBLIC WORKS FEES**

Driveway pipe - 2nd driveway			
	\$500.00 or actual cost, whichever is greater		
Road/bridge design review by outside engineer			Actual cost
Road testing fee			Actual cost plus 20%
Road proof roll - initial reinspection	Per project		<del>450</del> \$250.00
Road proof roll - additional reinspection	Per reinspection		\$500.00
Roadway sign - production/ installation		actual cost plus 10%	
Tire disposal - agricultural	Per tire		\$35.00
Tire disposal - undocumented	Per ton		\$150.00

**17.00 RECREATION FEES**

**17.01 Participant Fees-Youth Sports**

Sport	Ages	Amount	All-Star Amount
Basketball	5 to 15	55 \$70.00	40.00/\$25.00 \$30.00(7-8)
Instr. Basketball	4	\$30.00	
Dixie Softball	7 to 18	75 \$90.00	\$40.00
Basketball Cheerleading	7 to 15	\$30.00	
Football Cheerleading	7 to 12	\$30.00	
Baseball	6 to 12	50 \$90.00	



## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594

Little League Baseball	7 to 12	\$75.00	\$40.00
Fall Soccer	5 to 15	65 \$75.00	40.00/\$25.00 \$30.00(7-8)
Instr. Soccer	4	30 \$60.00	
Fall Softball	6 to 12	\$50.00	
Flag Football	7 to 15	50 \$75.00	
Football	7 to 12	75 \$95	\$40.00
Girls Volleyball	8 to 13	\$50.00	\$40.00
Spring Soccer	5 to 13	\$65.00	
Swim Team	5 to 18	63 \$80.00	
Swing League	5 to 6	50 \$60.00	
T-Ball	4 to 5	50 \$60.00	

### 17.02 Participant Fees-Adult Sports

Sport	Ages	Unit	Amount
Basketball	16 & up	Per Game Individual	45 \$40.00
Softball	16 & up	Per Game Individual	20 \$40.00
Volleyball	16 & up	Per Team Individual	450 \$30.00
Kickball	16 & up	Per Individual	\$30.00
Soccer	16 & up	Per Individual	\$40.00

### 17.03 After School and Summer Day Camp

Program	Registration	First Child (per day)	Additional Child (per day)
Regular Day After School	\$20.00	40 \$11.00	6 \$9.00
Partial-early dismissal After School		44 \$12.00	7 \$10.00
All Day School Closings After School		42 \$13.00	8 \$11.00
Summer Day Camp	20 \$25.00	47 \$18.00	8 \$10.00
Field Trip Fees (optional)	Varies		
Summer Day Camp Tween Program	\$20.00	\$10.00	\$10.00

### 17.04 Swimming Pool Fees

Activity	Ages	Unit	Amount
Swim Lessons	3 to 18	Per Person Per Lesson	\$50.00
Nursery Swim	4 to 12	Per Day-Individual	\$2.00
Public Swim	All Ages	Per Person	\$3.00
Public Swim-Single Month Pass	All Ages	Per Person	\$20.00
Public Swim Mid-Season Pass (7/6/19)	All Ages	Per Person	\$40.00
Public Swim-Single Season Pass	All Ages	Per Person	50 \$75.00
Public Swim-Family Month Pass	All Ages	Per Family*	\$60.00
Public Swim-Group Mid-Season Pass (7/6/19)	All Ages	Per Family*	\$85.00
Public Swim-Family Weekly Pass	All Ages	Per Family*	\$75.00
Public Swim-Family Season Pass	All Ages	Per Family*	400 \$150.00
Pool Party (0-25 People)	All Ages	Per Hour	\$60.00
Pool Party (26-50 People)	All Ages	Per Hour	\$80.00
Pool Party (51-75 People)	All Ages	Per Hour	\$125.00
Pool Party (76-100 People)	All Ages	Per Hour	\$150.00

\*Maximum of 5 per family

### 17.05 Facility Rental

Andrew Jackson & Indian Land Recreation Centers-All Sites	Unit	Amount
Gym (Regular Rental)	Per-3 Hours 4 Hours	200 \$250.00
Gym (Regular Rental)	Per 6 Hours	325 \$450.00
Gym (Regular Rental)	All Day	600 \$750.00
Gym (For Profit)	Per-6 Hours 4 Hours	450 \$600.00
Gym (For Profit)	All Day	750 \$1,500
Activity Room (Regular Rental)	Per-4 Hours	200 \$250.00
Activity Room (Regular Rental)	6 Hours	\$400.00
Activity Room (For Profit)	Per 4 Hours	300 \$500.00
Activity Room (For Profit)	All Day	\$1,000.00

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Conference Room	Per Hour	\$25.00
Overtime	Per hour	\$75.00
Security Deposit	Per Rental	100 \$150.00*
<b>Buford &amp; Springdale Recreation Centers</b>	<b>Per-Hour</b>	<b>\$60.00</b>
Gym (Regular-Rental)	Per 3 Hours	\$250.00
Gym (Regular-Rental)	Per 6 Hours	\$400.00
Gym (Regular-Rental)	All-Day	\$750.00
Gym (For-Profit)	Per 6 Hours	\$450.00
Gym (For-Profit)	All-Day	\$1,050.00
Activity Room (Regular-Rental)	Per 4 Hours	\$200.00
Activity Room (For-Profit)	Per 4 Hours	\$300.00
Conference Room	Per Hour	\$25.00
Overtime	Per hour	\$75.00
Security Deposit	Per Rental	\$100.00

\*\$100.00 refundable, \$50.00 non-refundable set-up fee

<b>17.06 Outdoor Field/Court Rentals</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Field Practice (Non-LCPR teams) without lights	Per hour Per field	45 \$20.00
Field Practice (Non-LCPR teams) with lights	Per hour Per field	20 \$30.00
Court Practice (Non-LCPR teams)	Per hour Per court	20 \$40.00
Tournament Field Rental-200-300ft Baseball/Softball-without lights	Per hour Per field	\$175.00
Tournament Field Rental-200-300ft Baseball/Softball-with lights	Per hour Per field	\$200.00
Tournament Field Rental--200ft Baseball/Softball-no lights	Per hour Per field	\$125.00
Tournament Field Rental (11:30pm curfew)	Per hour Per field	\$250.00
Soccer Field	Per Game	\$50.00
Tournament Soccer Field (without lights)	Per day Per field	\$175.00
Tournament Soccer Field (with lights)	Per day Per field	\$200.00

<b>17.07 Other Recreation Fees</b>		
<b>Item</b>	<b>Unit</b>	<b>Amount</b>
Program Registration Late Fee	Per Participant	\$15.00
Late Pick up for After School and Summer Day Camp	Per Minute	\$1.00
After School Bus Fee	Per Family Per Day	\$2.00

**18.00 REGISTER OF DEEDS FEES**

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



# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594

Easement	\$10.00 for first 4 pages and \$1.00 per additional page	
Federal tax liens	\$10.00	
Lease	\$10.00 for first 4 pages and \$1.00 per additional page	
Mechanic's lien	\$10.00 for first 4 pages and \$1.00 per additional page	
Mortgage modification	\$6.00 per reference and \$1.00 per additional page	
Notice of lien	\$10.00 for first 4 pages and \$1.00 per additional page	
Partial release of mortgage	\$6.00 per reference and \$1.00 per additional page	
Partnership agreement/ dissolution	\$10.00 for first 4 pages and \$1.00 per additional page	
Passport Fee		\$25.00
Plats	Large - \$20.00 / medium - \$10.00 / small - \$5.00	
Power of attorney	\$15.00 for first 4 pages and \$1.00 per additional page	
Project commencement notice	\$45.00	
Real property agreement	\$10.00 for first 4 pages and \$1.00 per additional page	
Revocation of power of attorney	\$10.00 for first 4 pages and \$1.00 per additional page	
Satisfaction of assignment of leases, rents, and profits	\$5.00	
Satisfaction of mortgage	\$5.00	
SC tax liens	\$40.00	
Subordination of mortgage	\$6.00 per reference and \$1.00 per additional page	
Trust Indenture	\$10.00 for first 4 pages and \$1.00 per additional page	
UCC1 or UCC3	\$8.00 first 2 pages & \$1 per additional page; each additional debtor - more than 2 debtors \$2.00	
Waiver	\$10.00 for first 4 pages and \$1.00 per additional page	
Deed to Real Estate		\$15.00
Mortgage		\$25.00
Land sale installment contract		\$25.00
Real estate sales contract		\$25.00
Recordings pursuant to the Uniform Commercial Code		\$25.00
Plat or survey not part of or attached to another document to be recorded		\$25.00
Lease for real estate		\$25.00
Order for partition of real estate		\$25.00
Easement agreement or other document affecting title or possession of real property not		\$25.00
Power of attorney		\$25.00
Notice of a Mechanic's Lien		\$25.00
Any other document affecting title or the possession of real estate that is required by law to be recorded/ filed, except judicial records, including restrictive covenants, bylaws, and amendments to restrictive covenants		\$25.00
Revocation of power of attorney		\$10.00
Assignment of leases and rents or the cancellation or release of an assignment of leases and rents		\$10.00
Separate probates, acknowledgements, affidavits, or certificates that are not part of or attached to another document being recorded		\$10.00
Mortgage satisfaction or release, including a partial release or entry in a public record		\$10.00
An instrument that assigns, transfers, or affects a single real estate mortgage or other instrument affecting a title to real property or a lien of the payment of money		\$10.00
An instrument that assigns, transfers, or affects more than one real estate mortgage, instrument, or lien	Per instrument	\$7.00
Trustee qualification, memorandum of trust, or certification of trust		\$10.00

**COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES  
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Notice of meter conservation charge as permitted by Section 58-37-50 of state law	\$10.00
Filing, enrolling, satisfaction, or expungement of state or federal liens	\$10.00
Filing of the charter of any public or private corporation or association required by law to be recorded	\$10.00
Filing or recording of the dissolution of any partnership or corporate document required to be filed in the county	\$10.00
Filing of an order for bail with or without bond	\$10.00
Filing of a notice of discharge in bankruptcy	\$10.00
Filing of a document relating to a title of an interest in a vacation time sharing plan	\$10.00
Notice of project commencement	\$15.00

*\*Pursuant to State law, fees are effective August 1, 2019*

**19.00 ROAD FEES**

<b>County Road Improvement and Maintenance Fee</b>		
Per County Code section 26-34	Per Vehicle	30 \$35.00

**20.00 SHERIFFS FEES**

Miscellaneous Fees		
Item	Unit	Amount
Fingerprinting (non-LCDC)	Per Set	\$5.00
Response to false alarms in excess of 3 in any calendar year	Per Instance	\$100.00
FOIA Search, Retrieval, & Redaction	Per Hour	\$13.50
Hard Copies	Per Page	\$0.22
Storage Discs	Per Disc	\$1.25

**21.00 DETENTION CENTER FEES**

Per Diem for municipal court prisoners	Solely Municipal Charges	\$44.61
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**22.00 STORMWATER FEES**

Residential Stormwater Fee	Per Equivalent Residential Unit	60-\$75.00-\$60.00
Commercial Stormwater Fee	Per Equivalent Residential Unit	\$60-\$75.00-\$60.00 max. 35% of real property tax or incentive fee*
Plan Review Fees	Per undisturbed acre	\$250.00

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

**23.00 TAX COLLECTION FEES**

Collection fee	170.00 or actual cost, whichever is greater
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**24.00 TREASURER FEES**

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

**25.00 ZONING FEES**

<b>25.01 Plan Review Fees – non-residential excluding multi-family Commercial Permit Fees</b>	
Up to 12,000 square feet	\$200.00
12,001 square feet to 25,000 square feet	\$300.00
Exceeding 25,001 square feet	\$400.00

<b>25.02 Mobile Home Fees</b>
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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES  
 FISCAL YEAR: 2019-2020 ATTACHMENT TO ORDINANCE NO: 2019-1594

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

25.03 Miscellaneous Fees

Item	Unit	Amount
Appeal from action of zoning official		300 \$325
Use permitted on review		\$150.00
Variance		200 \$325
Rehearing of a Board of Zoning Appeals Action		\$200.00
Zoning Verification Letter	Per Instance	\$100.00
Power Authorization Letter	Per Instance	\$50.00
Home Occupation Permit	Per Instance	\$100.00
Temporary	Per Instance	\$100.00
Special Exception Application	Per Instance	\$325.00
Alarm system registration	Per alarm system	\$10.00
Demolition fee - any building or structure	Per Instance	\$100.00
Septic license- South Carolina	Per Instance	\$10.00
Septic license- North Carolina	Per Instance	\$100.00
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

25.04 Permit

Floodplain Development- commercial & subdivisions		\$100.00
Commercial Zoning Permit fee*	Per Instance	90-\$100.00
Residential Zoning Permit fee	Per Instance	\$50.00

\*Includes multi-family residential

26.00 OTHER COUNTY FEES AND CHARGES

26.01 Historic Courthouse Rental

Item	Unit	Amount
Facility usage	First hour	\$115.00
Facility usage	per add'l hour	\$75.00
Penalty for time overage	Every 10 minutes	\$25.00
Refundable security deposit	Per Instance	\$250.00
Cancellation Fee	Per Instance	\$100.00

26.02 Miscellaneous County Fees

Item	Unit	Amount
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	\$0.10
Duplication machine reproduction fee - general (color)	Per Page	\$1.15
Audio Recordings of Meetings	Per Copy	\$5.00
FOIA Research Time	Per Hour	Not to Exceed \$15.00
Private ambulance service - franchise application fee	Per Instance	\$100.00



# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

COUNTY OF LANCASTER  
 REVENUE BUDGET VERSION REPORT  
 FY 2019 - 2020  
 FY2020 Final

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>AMENDED</u>
10 GENERAL FUND	
011 COUNTY COUNCIL	
10-4-011-400-00	AD VALOREM TAXES - CURRENT 23,821,575.00
10-4-011-400-05	VEHICLE TAXES - COUNTY 3,238,633.00
10-4-011-400-10	MOBILE HOME TAXES 1,000.00
10-4-011-400-15	ROLLBACK TAX - CURRENT 50,000.00
10-4-011-400-20	PENALTIES - CURRENT TAXES 50,000.00
10-4-011-400-75	FEE IN LIEU OF TX-CURRENT 1,275,000.00
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
10-4-011-410-10	PENALTIES - DELINQUENT TAX 115,000.00
10-4-011-417-00	HOMESTEAD TAX-STATE REIMB. 1,774,458.00
10-4-011-417-05	INVENTORY TAX-STATE REIMB. 80,447.00
10-4-011-417-15	STATE REIMB-MANUF EXEMPT 95,000.00
10-4-011-417-16	MANUF EXPEMPT FIL - STATE 30,000.00
10-4-011-417-20	MOTOR CARRIER IRP 120,000.00
10-4-011-418-00	1% LOCAL OPTION ROLLBACK 4,904,870.00
10-4-011-418-05	1% LOCAL OPTION REVENUE 2,107,218.00
10-4-011-419-00	MULTI-COUNTY PK FEE-IN-LIEU 1% TAX 20,000.00
10-4-011-434-50	STATE AID TO SUB DIV 3,150,000.00
10-4-011-441-00	LICENSES - CABLE FRANCHISE 511,614.00
10-4-011-441-05	LICENSE - COIN TELEPHONES 5,000.00
10-4-011-480-05	INTEREST INCOME 519,000.00
10-4-011-490-25	MISCELLANEOUS INCOME 15,000.00
10-4-011-490-50	TRUST FUND OVERAGE 10,000.00
10-4-011-490-60	RENTS - GENERAL 22,680.00
10-4-011-490-61	RENT - HISTORIC COURTHOUSE 10,000.00
10-8-011-801-03	TRANSFER FROM OTHER FD 32,750.00
10-8-011-810-02	FUND BALANCE- ASSIGNED 3,885,544.00
011 COUNTY COUNCIL	<u>46,546,289.00</u>
021 ADMINISTRATOR	
10-4-021-456-00	SALE OF COPIES 10,000.00
10-4-021-495-01	WELCOME CENTER SALES 1,500.00
021 ADMINISTRATOR	<u>11,500.00</u>
023 FINANCE	
10-4-023-459-50	CHARGES - TAX BILLING 12,000.00

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10-4-023-490-35	OTHER INCOME	10,000.00
023 FINANCE		<u>22,000.00</u>
029 ZONING		
10-4-029-442-54	PERMIT - MOVE MOBILE HOME	1,000.00
10-4-029-442-55	PERMIT - ZONING	130,000.00
10-4-029-442-57	PERMIT - ALARMS	2,500.00
10-4-029-442-60	PERMITS-DEMOLITION	2,500.00
029 ZONING		<u>136,000.00</u>
031 BUILDING		
10-4-031-442-00	PERMITS - BUILDING	2,915,630.00
10-4-031-442-01	PERMITS - MOBILE HOME	10,000.00
10-4-031-442-02	PERMITS SIGN	2,000.00
10-4-031-442-03	FEES - RE-INSPECTION	20,000.00
10-4-031-442-50	PERMITS-ELECTRICAL	5,000.00
10-4-031-442-51	PERMITS-PLUMBING	1,000.00
10-4-031-442-52	PERMITS-MECHANICAL	10,000.00
031 BUILDING		<u>2,963,630.00</u>
032 PLANNING		
10-4-032-444-00	CHARGES - REZONINGS	5,000.00
10-4-032-444-03	CHARGES - PLATS	40,000.00
10-4-032-444-04	CHARGES- DEV REV COMM	2,500.00
032 PLANNING		<u>47,500.00</u>
044 TREASURER		
10-4-044-455-05	CONV. FEE (DMV STICKER)	55,000.00
10-4-044-468-00	BANK / RETURNED CK FEES	2,750.00
044 TREASURER		<u>57,750.00</u>
045 DELINQUENT TAX		
10-4-045-441-15	DEED FEES	2,000.00
10-4-045-455-00	COSTS - DELINQUENT TAX	217,500.00
045 DELINQUENT TAX		<u>219,500.00</u>
051 REGISTRATION & ELECT		
10-4-051-434-75	STATE ELECTION COMMISSION	50,000.00
051 REGISTRATION & ELECT		<u>50,000.00</u>
060 REGISTER OF DEEDS		
10-4-060-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00	COUNTY FEES	720,000.00
10-4-060-446-01	STATE FEES RETAINED (3%)	45,000.00
10-4-060-446-03	FEES - R.M.C.	190,000.00
10-4-060-456-00	SALE OF COPIES-ROD	7,000.00

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10-4-060-467-00	PASSPORT FEES	43,000.00
	060 REGISTER OF DEEDS	<u>1,006,575.00</u>
	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	40,000.00
10-4-063-461-55	FEES-3% COST OF COLLECTION	3,000.00
	063 CLERK OF COURT	<u>51,575.00</u>
	064 FAMILY COURT	
10-4-064-434-56	DSS 4D CHILD SUPPORT-COST	115,000.00
10-4-064-434-57	DSS 4D CHILD SUPPORT-INCEN	35,000.00
10-4-064-434-61	DSS 4D CHILD SUPPORT-F.FEE	15,000.00
10-4-064-461-80	FEES - FAMILY COURT	165,000.00
	064 FAMILY COURT	<u>330,000.00</u>
	068 CORONER	
10-4-068-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-068-448-00	CREMATION PERMIT FEES	3,000.00
10-4-068-459-60	CORONER REPORT FEES	1,000.00
10-4-068-459-70	CORONER CREMATION FEES	3,000.00
	068 CORONER	<u>8,575.00</u>
	069 PROBATE COURT	
10-4-069-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-069-456-00	SALE OF COPIES	2,000.00
10-4-069-457-00	LICENSES - MARRIAGE	15,000.00
10-4-069-461-00	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	<u>132,075.00</u>
	070 MAG-COUNTYWIDE	
10-4-070-461-05	FINES-MAGISTRATES	250,000.00
10-4-070-461-95	FEES-CIVIL PAPERS	100,000.00
	070 MAG-COUNTYWIDE	<u>350,000.00</u>
	110 SHERIFF	
10-4-110-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-110-434-60	DSS - PROCESS SERVICE FEES	10,000.00
10-4-110-457-05	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
	110 SHERIFF	<u>38,075.00</u>

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	117 SHERIFF DPT- TOWN OF KERS	
10-4-117-436-05	REIMB.- TOWN OF KERSHAW	556,185.00
	117 SHERIFF DPT- TOWN OF KERS	<u>556,185.00</u>
	120 DETENTION CENTER	
10-4-120-436-10	INTERGOVERNMENTAL REVENUE	53,470.00
10-4-120-457-10	FEES-FINGERPRINTING	1,200.00
10-4-120-459-20	SALE OF MEALS	1,000.00
10-4-120-491-00	COMMISSARY COMMISSION INCOME	40,000.00
	120 DETENTION CENTER	<u>95,670.00</u>
	121 SCHOOL RESOURCE OFFICERS	
10-4-121-436-10	REIMB. SALARY & FRINGE	574,175.00
	121 SCHOOL RESOURCE OFFICERS	<u>574,175.00</u>
	140 EMERGENCY MANAGEMENT	
10-4-140-470-10	DONATIONS NUC/PLANNING	25,000.00
	140 EMERGENCY MANAGEMENT	<u>25,000.00</u>
	142 Town of KERSHAW- FIRE	
10-4-142-436-05	REIMB - TOWN OF KERSHAW	165,150.00
	142 Town of KERSHAW- FIRE	<u>165,150.00</u>
	153 LANCASTER EMS	
10-4-153-458-00	CHARGES - AMBULANCE	2,600,000.00
	153 LANCASTER EMS	<u>2,600,000.00</u>
	202 ROAD MAINTENANCE	
10-4-202-422-00	ROAD IMPROVEMENT FEES	2,575,473.00
10-4-202-450-25	SALES - SIGNS	400.00
10-4-202-450-70	SALE - METAL	1,000.00
10-4-202-468-50	ROADWAY REINSPECTION FEE	500.00
10-4-202-480-05	INTEREST INCOME	500.00
	202 ROAD MAINTENANCE	<u>2,577,873.00</u>
	210 FLEET MAINTENANCE	
10-4-210-450-70	SALES - METAL	2,500.00
	210 FLEET MAINTENANCE	<u>2,500.00</u>
	312 SOLID WASTE COLLECT	
10-4-312-434-40	STATE TIRE DISP. FEES	30,000.00
10-4-312-450-00	CHARGES - LANDFILL	50,000.00
10-4-312-450-10	CHARGES - SOLID WASTE COLL	5,000.00
10-4-312-450-70	SALES-METAL	20,000.00
	312 SOLID WASTE COLLECT	<u>105,000.00</u>

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318 ANIMAL SHELTER		
10-4-318-459-45	FEES - ANIMAL	30,000.00
10-4-318-490-38	CADAVER FEES	2,500.00
318 ANIMAL SHELTER		<u>32,500.00</u>
601 DEPT. OF SOCIAL SERVICES		
10-4-601-434-58	DSS IN LIEU OF RENT	40,000.00
601 DEPT. OF SOCIAL SERVICES		<u>40,000.00</u>
610 VETERANS AFFAIRS		
10-4-610-434-45	STATE VETERANS AFFAIRS	5,000.00
610 VETERANS AFFAIRS		<u>5,000.00</u>
815 RECREATION,PROGRAMS		
10-4-815-451-00	PROGRAM REV. RECREATION	1,200,000.00
815 RECREATION,PROGRAMS		<u>1,200,000.00</u>
840 LIBRARY		
10-4-840-435-06	STATE AID TO LIBRARY	140,000.00
10-4-840-435-10	STATE LOTTERY FUNDS LIBRARY	20,000.00
10-4-840-457-30	BOOK SALES - FRIENDS OF DEL WEBB	10,500.00
10-4-840-468-75	LIBRARY FINES/FEES/MISC. SALES	65,000.00
10-4-840-471-10	DONATIONS CS DEL WEBB	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		<u>263,500.00</u>
10 GENERAL FUND		<u>60,213,597.00</u>
11 CAPITAL IMPROVEMENT FUND		
011 COUNTY COUNCIL		
11-4-011-400-00	CUR. AD VALOREM TAX - EQUIP FUND	1,596,000.00
11-4-011-400-05	VEHICLE TAX - EQUIP. FUND	190,000.00
11-4-011-400-15	ROLLBACK TAXES - CURRENT	500.00
11-4-011-400-20	PENALTIES - CURRENT TAXES	3,500.00
11-4-011-400-75	FEE IN LIEU OF TX-CURRENT	60,000.00
11-4-011-410-00	DELINQ. TAX - EQUIP. FUND	45,000.00
11-4-011-410-10	PENALTIES - DELINQ TAX	8,000.00
11-4-011-417-00	STATE REIMB-HOMESTEAD TAX	80,000.00
11-4-011-417-15	STATE REIMB-MANUF EXEMPT	2,500.00
11-4-011-417-16	MANUF EXPEMPT FIL - STATE	4,500.00
011 COUNTY COUNCIL		<u>1,990,000.00</u>
999 LEASE		
11-8-999-810-04	FUND BALANCE-UNDESIGNATED	610,000.00
999 LEASE		<u>610,000.00</u>

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11 CAPITAL IMPROVEMENT FUND		<u>2,600,000.00</u>
12 COURT MANDATED SECURITY		
011 COUNTY COUNCIL		
12-4-011-400-00	AD VALOREM TAXES - CURRENT	1,185,206.00
12-4-011-400-05	VEHICLE TAXES - COUNTY	145,000.00
12-4-011-400-15	ROLLBACK TAXES - CURRENT	1,000.00
12-4-011-400-20	PENALTIES - CURRENT TAXES	2,500.00
12-4-011-400-75	FEE IN LIEU OF TX-CURRENT	55,000.00
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	35,000.00
12-4-011-410-10	PENALTIES - DELINQ TAX	6,000.00
12-4-011-417-00	STATE REIMB-HOMESTEAD TAX	70,000.00
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>1,504,706.00</u>
12 COURT MANDATED SECURITY		<u>1,504,706.00</u>
13 VICTIMS SERVICES FUND		
116 VICTIMS ASSISTANCE		
13-4-116-462-05	ASSESS - CRIME VICTIMS	30,500.00
13-4-116-462-15	CONVICTION SURCHARGE	41,000.00
13-4-116-462-35	VICTIMS-OTHER ENTITY COLLECTIONS	5,000.00
116 VICTIMS ASSISTANCE		<u>76,500.00</u>
13 VICTIMS SERVICES FUND		<u>76,500.00</u>
15 E-911 FUND		
034 E-911		
15-4-034-423-00	E-911 TARIFF	195,000.00
15-4-034-423-05	E-911 CMRS SURCHARGE	130,000.00
15-4-034-435-05	STATE - E911COST REIMB.	409,013.00
034 E-911		<u>734,013.00</u>
15 E-911 FUND		<u>734,013.00</u>
16 DEVELOPMENT AGREEMENTS FUND		
190 PUBLIC SAFETY		
16-8-190-810-01	FUND BALANCE - RESERVED	1,305,801.00
190 PUBLIC SAFETY		<u>1,305,801.00</u>
16 DEVELOPMENT AGREEMENTS FUND		<u>1,305,801.00</u>
17 HOSPITALITY TAX FUND		
011 COUNTY COUNCIL		

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17-4-011-425-00	LOCAL HOSPITALITY TAX REV	1,280,000.00
011 COUNTY COUNCIL		<u>1,280,000.00</u>
17 HOSPITALITY TAX FUND		<u><u>1,280,000.00</u></u>
18 STATE ACCOMMODATIONS TAX FUND		
011 COUNTY COUNCIL		
18-4-011-434-20	STATE ACCOMMODATIONS TAX	180,000.00
18-8-011-810-01	FUND BALANCE-RESERVED	201,550.00
011 COUNTY COUNCIL		<u>381,550.00</u>
18 STATE ACCOMMODATIONS TAX FUND		<u><u>381,550.00</u></u>
19 STORMWATER FUND		
203 STORMWATER		
19-4-203-450-80	STORMWATER PLAN REVIEW FEE	53,955.00
19-4-203-454-50	STORMWATER FEE	1,262,550.00
203 STORMWATER		<u>1,316,505.00</u>
19 STORMWATER FUND		<u><u>1,316,505.00</u></u>
20 LANC CTY TRANSP COMM FUND		
206 CTY TRANSPORT COMM		
20-4-206-434-30	STATE C FUNDS-RD. IMPR.	1,800,000.00
206 CTY TRANSPORT COMM		<u>1,800,000.00</u>
20 LANC CTY TRANSP COMM FUND		<u><u>1,800,000.00</u></u>
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-4-917-453-00	FIRE DISTRICT FEE	850,000.00
917 INDIAN LAND FIRE DISTRICT		<u>850,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		<u><u>850,000.00</u></u>
29 LOCAL ACCOMMODATIONS TAX FUND		
011 COUNTY COUNCIL		
29-4-011-421-00	LOCAL ACCOM. TAX REVENUE	100,000.00
011 COUNTY COUNCIL		<u>100,000.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND		<u><u>100,000.00</u></u>
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-4-016-400-00	AD VALOREM TAXES - CURRENT	3,727,225.00
30-4-016-400-05	VEHICLE TAXES - COUNTY	376,095.00

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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	90,000.00
30-4-016-410-00	AD VALOREM TAX-DELINQUENT	105,000.00
30-4-016-410-10	PENALTIES - DELINQUENT TAX	12,000.00
30-4-016-417-00	HOMESTEAD TAX-STATE REIMB.	140,000.00
30-4-016-417-05	INVENTORY TAX-STATE REIMB.	11,716.00
30-4-016-417-15	STATE REIMB-MANUF EXEMPT	9,500.00
30-4-016-417-16	MANUF EXPEMPT FIL - STATE	1,000.00
30-4-016-419-00	MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	2,000.00
30-4-016-480-05	INTEREST INCOME	1,557.00
	016 COUNTY DEBT	<u>4,481,593.00</u>
	892 2015A GO BOND (CPST 2)	
30-8-892-801-03	TRANSFER FROM CPST 2 (61)	3,752,050.00
	892 2015A GO BOND (CPST 2)	<u>3,752,050.00</u>
	30 DEBT SERVICE FUND	<u>8,233,643.00</u>
	45 RECREATION FUND	
	815 RECREATION,PROGRAMS	
45-4-815-451-00	PROGRAM REV. RECREATION	
	815 RECREATION,PROGRAMS	
	45 RECREATION FUND	
	47 AIRPORT FUND	
	215 LANC CTY AIRPORT	
47-4-215-459-15	SALES- FUEL	116,000.00
47-4-215-490-60	RENTS - GENERAL	49,233.00
47-8-215-801-01	TRANSFER FROM GENERAL FUND	74,630.00
	215 LANC CTY AIRPORT	<u>239,863.00</u>
	47 AIRPORT FUND	<u>239,863.00</u>
	50 PLEASANT VALLEY FIRE PROT. DISTRICT	
	928 PLEASANT VALLEY FIRE DIST	
50-4-928-453-00	FIRE DISTRICT FEE	680,580.00
50-4-928-460-00	PENALTY - FIRE FEE	2,500.00
	928 PLEASANT VALLEY FIRE DIST	<u>683,080.00</u>
	931 CAPITAL PROJECT PL VALLEY	
50-8-931-810-04	FUND BALANCE-UNDESIGNATED	103,853.00
	931 CAPITAL PROJECT PL VALLEY	<u>103,853.00</u>
	50 PLEASANT VALLEY FIRE PROT. DISTRICT	<u>786,933.00</u>



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61 CAPITAL PROJECT SALES TAX 2

891 CAPITAL PROJ SALES TAX 2

61-4-891-424-00	1% REV CAPITAL PROJECTS SALES TAX	8,500,000.00
61-8-891-801-03	TRANSFER FROM OTHER FUNDS	9,030,162.00

891 CAPITAL PROJ SALES TAX 2		<u>17,530,162.00</u>
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61 CAPITAL PROJECT SALES TAX 2

	<u>17,530,162.00</u>
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TOTALS:	<u>98,953,273.00</u>
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COUNTY OF  
LANCASTER

EXPENDITURE BUDGET VERSION REPORT

FY 2019 - 2020

FY2020 Final

ACCOUNT NUMBER/DESCRIPTION

AMENDED

10 GENERAL FUND

005 NON-DEPARTMENTAL

10-7-005-510-20	UNEMPL COMP EXP	45,000.00
10-7-005-520-00	WORKERS COMP VOLUNTEERS	120,000.00
10-7-005-520-40	CNT - RETIREMENT MATCH	6,000.00
10-7-005-520-45	RETIREE INSURANCE	200,000.00
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	162,063.00
10-7-005-650-00	INSURANCE-GENERAL	1,098,283.00
10-7-005-781-00	MISCELLANEOUS EXPENSE	9,475.00

005 NON-DEPARTMENTAL	<u>1,710,821.00</u>
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007 CNTY ECONOMIC DEV. DEPT.

10-7-007-500-00	WAGES & SALARIES FULL TIME	227,650.00
10-7-007-500-10	WAGES & SALARIES PARTTIME	1,000.00
10-7-007-510-00	FICA-EMPLOYERS CONTRIB.	18,270.00
10-7-007-510-05	SC RET EMPLOYERS CONTRIB	37,155.00
10-7-007-510-15	HEALTH/LIFE INS EMPLOYERS	18,210.00
10-7-007-510-25	WORKERS COMPENSATION	5,820.00
10-7-007-530-00	TRAVEL, TRAINING, DUES	80,000.00
10-7-007-540-00	SUPPLIES- GENERAL	8,000.00
10-7-007-541-00	SUPPLIES POSTAGE	1,000.00
10-7-007-543-01	SUPPLIES - FOOD	5,000.00
10-7-007-551-00	EQUIPMENT- GENERAL	2,000.00
10-7-007-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-007-590-00	MAINTENANCE - VEHICLES	1,000.00
10-7-007-590-05	GASOLINE	3,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-007-600-00	CONTRACTUAL SERVICES(CS)	53,583.00
10-7-007-605-00	CS - PRINTING	2,500.00
10-7-007-670-00	ADVERTISING	5,000.00
10-7-007-750-00	LEASE- COPIERS	4,000.00
	007 CNTY ECONOMIC DEV. DEPT.	<u>478,188.00</u>
011 COUNTY COUNCIL		
10-7-011-500-00	WAGES & SALARIES FULL TIME	53,020.00
10-7-011-500-10	WAGES & SALARIES PART-TIME	89,500.00
10-7-011-510-00	FICA-EMPLOYERS CONTRIB.	11,440.00
10-7-011-510-05	SC RET EMPLOYERS CONTRIB	23,265.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	44,985.00
10-7-011-510-25	WORKERS COMPENSATION	3,110.00
10-7-011-530-00	TRAVEL, TRAINING, DUES	45,000.00
10-7-011-540-00	SUPPLIES-GENERAL	7,500.00
10-7-011-543-01	SUPPLIES-FOOD	6,000.00
10-7-011-571-00	UTILITIES-TELEPHONE	15,000.00
10-7-011-600-00	CONTRACTUAL SERVICES (CS)	600,000.00
10-7-011-604-00	PROFESSIONAL SERVICES	25,000.00
10-7-011-670-00	ADVERTISING	10,000.00
10-7-011-690-00	SPECIAL PROJECTS	1,018,000.00
10-7-011-691-01	SP - PROMOTIONS	18,000.00
10-7-011-760-00	CNT - GRANTS MATCH	280,000.00
10-7-011-771-00	DS - LEASE PURCHASE	50,000.00
10-7-011-781-00	MISCELLANEOUS EXPENSE	10,000.00
10-7-011-781-27	BONDS - SURETY	2,000.00
10-9-011-950-05	TRANSFER TO OTHER FUNDS	382,944.00
	011 COUNTY COUNCIL	<u>2,694,764.00</u>
012 COUNCIL TRANSFERS		
10-9-012-950-20	TRANSFER-AIRPORT	74,630.00
	012 COUNCIL TRANSFERS	<u>74,630.00</u>
014 DIRECT ASSISTANCE		
10-7-014-620-00	ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-06	DA - CLEMSON EXTENSION	25,000.00
10-7-014-625-08	DA-HEALTH & WELLNESS COMM.	1,400.00
10-7-014-625-11	DA-COMMUNITY RELATIONS	2,250.00
10-7-014-625-14	DA-PUBLIC DEFENDER	333,422.00
10-7-014-625-17	DA-LANCASTER SOIL & WATER	104,728.00
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	33,550.00
10-7-014-625-35	DA-HISTORIC COMMISSION	5,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	614,457.00
	014 DIRECT ASSISTANCE	<u>1,211,745.00</u>
	020 PROCUREMENT	
10-7-020-500-00	WAGES & SALARIES FULL TIME	140,185.00
10-7-020-510-00	FICA-EMPLOYERS CONTRIB.	10,725.00
10-7-020-510-05	SC RET EMPLOYERS CONTRIB	21,815.00
10-7-020-510-15	HEALTH/LIFE INS EMPLOYERS	21,040.00
10-7-020-510-25	WORKERS COMPENSATION	2,560.00
10-7-020-530-00	TRAVEL, TRAINING, DUES	5,100.00
10-7-020-540-00	SUPPLIES-GENERAL	1,500.00
10-7-020-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-020-670-00	ADVERTISING	500.00
10-7-020-750-00	LEASE- COPIERS	2,000.00
	020 PROCUREMENT	<u>208,425.00</u>
	021 ADMINISTRATOR	
10-7-021-500-00	WAGES & SALARIES FULL TIME	350,605.00
10-7-021-500-05	SALARIES - OVERTIME	4,000.00
10-7-021-500-06	OT-HIST COURTHOUSE EVENTS	7,000.00
10-7-021-500-10	WAGES & SALARIES PART-TIME	18,600.00
10-7-021-510-00	FICA-EMPLOYERS CONTRIB.	29,085.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	58,600.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	37,775.00
10-7-021-510-25	WORKERS COMPENSATION	9,765.00
10-7-021-530-00	TRAVEL, TRAINING, DUES	25,000.00
10-7-021-540-00	SUPPLIES-GENERAL	10,000.00
10-7-021-549-05	SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-551-00	EQUIPMENT-GENERAL	3,000.00
10-7-021-600-00	CONTRACTUAL SERVICES (CS)	27,000.00
10-7-021-604-10	PS - MEDICAL	137,000.00
10-7-021-690-00	SPECIAL PROJECTS	6,500.00
10-7-021-750-00	LEASE- COPIERS	6,000.00
	021 ADMINISTRATOR	<u>733,930.00</u>
	022 LEGAL TEAM	
10-7-022-571-00	UTILITIES-TELEPHONE	2,000.00
10-7-022-604-04	PS-LEGAL/GENERAL	275,000.00
10-7-022-750-00	LEASE- COPIERS	2,000.00
	022 LEGAL TEAM	<u>279,000.00</u>
	023 FINANCE	
10-7-023-500-00	WAGES & SALARIES FULL TIME	431,060.00
10-7-023-500-05	SALARIES- OT	1,250.00
10-7-023-500-10	WAGES & SALARIES PART-TIME	

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	33,075.00
10-7-023-510-05	SC RET EMPLOYERS CONTRIB	67,270.00
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	57,420.00
10-7-023-510-25	WORKERS COMPENSATION	4,385.00
10-7-023-530-00	TRAVEL, TRAINING, DUES	11,360.00
10-7-023-540-00	SUPPLIES-GENERAL	12,500.00
10-7-023-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-023-560-00	EQUIPMENT - CAPITALIZED	5,500.00
10-7-023-571-00	UTILITIES-TELEPHONE	4,000.00
10-7-023-593-00	MAINTENANCE-SERVICE AGREE.	3,500.00
10-7-023-605-00	CS - PRINTING	1,500.00
10-7-023-670-00	ADVERTISING	1,250.00
10-7-023-750-00	LEASE- COPIERS	5,500.00
	023 FINANCE	644,570.00
	024 HUMAN RESOURCES	
10-7-024-500-00	WAGES & SALARIES FULL TIME	211,870.00
10-7-024-500-05	SALARIES- OVERTIME	400.00
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	38,425.00
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	33,030.00
10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	31,525.00
10-7-024-510-25	WORKERS COMPENSATION	12,230.00
10-7-024-520-10	EMPLOYEE MERIT POOL	290,000.00
10-7-024-530-00	TRAVEL, TRAINING, DUES	4,650.00
10-7-024-540-00	SUPPLIES-GENERAL	6,000.00
10-7-024-571-00	UTILITIES-TELEPHONE	2,500.00
10-7-024-600-00	CONTRACTUAL SERVICES (CS)	40,000.00
10-7-024-670-00	ADVERTISING	11,000.00
10-7-024-690-00	SPECIAL PROJECTS	10,000.00
10-7-024-750-00	LEASE- COPIERS	10,000.00
	024 HUMAN RESOURCES	701,630.00
	025 RISK MANAGEMENT	
10-7-025-500-00	WAGES & SALARIES FULL TIME	61,920.00
10-7-025-510-00	FICA-EMPLOYERS CONTRIB.	4,735.00
10-7-025-510-05	SC RET EMPLOYERS CONTRIB	9,025.00
10-7-025-510-15	HEALTH/LIFE INS EMPLOYERS	7,875.00
10-7-025-510-25	WORKERS COMPENSATION	1,835.00
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	15,000.00
	025 RISK MANAGEMENT	109,590.00
	026 MIS	

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-026-500-00	WAGES & SALARIES FULL TIME	376,015.00
10-7-026-500-05	SALARIES- OVERTIME	2,250.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	28,940.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	58,860.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	58,735.00
10-7-026-510-25	WORKERS COMPENSATION	7,290.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	8,000.00
10-7-026-540-00	SUPPLIES-GENERAL	5,000.00
10-7-026-542-00	SUPPLIES - CLOTHING	1,000.00
10-7-026-550-00	MSA-DP HW MTN	138,515.00
10-7-026-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	160,000.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	5,550.00
10-7-026-605-02	MSA-DP SW MTN	493,795.00
10-7-026-690-00	SPECIAL PROJECTS	25,000.00
10-7-026-750-00	LEASE- COPIERS	3,000.00

026 MIS		<u>1,376,950.00</u>
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## 027 GIS

10-7-027-500-00	WAGES & SALARIES FULLTIME	21,015.00
10-7-027-500-05	SALARIES- OVERTIME	500.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	5,740.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	3,400.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	6,350.00
10-7-027-510-25	WORKERS COMPENSATION	100.00
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	3,000.00
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	73,000.00

027 GIS		<u>122,205.00</u>
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## 029 ZONING

10-7-029-500-00	WAGES & SALARIES FULL TIME	282,494.00
10-7-029-500-05	SALARIES - OVERTIME	2,000.00
10-7-029-500-10	WAGES & SALARIES PARTTIME	
10-7-029-510-00	FICA-EMPLOYERS CONTRIB.	21,765.00
10-7-029-510-05	SC RET EMPLOYERS CONTRIB	44,265.00
10-7-029-510-15	HEALTH/LIFE INS EMPLOYERS	66,800.00
10-7-029-510-25	WORKERS COMPENSATION	8,125.00
10-7-029-530-00	TRAVEL, TRAINING, DUES	4,750.00
10-7-029-540-00	SUPPLIES-GENERAL	6,000.00
10-7-029-543-01	Supplies-Food	1,800.00
10-7-029-551-00	EQUIPMENT-GENERAL	1,000.00
10-7-029-571-00	UTILITIES-TELEPHONE	4,550.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-029-670-00	ADVERTISING	6,000.00
10-7-029-750-00	LEASE- COPIERS	4,500.00
	029 ZONING	<u>454,049.00</u>
	031 BUILDING	
10-7-031-500-00	WAGES & SALARIES FULL TIME	704,335.00
10-7-031-500-05	SALARIES - OVERTIME	2,000.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	54,035.00
10-7-031-510-05	SC RET EMPLOYERS CONTRIB	109,905.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	107,620.00
10-7-031-510-25	WORKERS COMPENSATION	19,820.00
10-7-031-530-00	TRAVEL, TRAINING, DUES	23,500.00
10-7-031-540-00	SUPPLIES-GENERAL	13,000.00
10-7-031-551-00	EQUIPMENT-GENERAL	4,000.00
10-7-031-571-00	UTILITIES-TELEPHONE	15,600.00
10-7-031-613-00	DEMOLITION EXPENSE	80,000.00
10-7-031-670-00	ADVERTISING	250.00
10-7-031-750-00	LEASE- COPIERS	5,000.00
	031 BUILDING	<u>1,139,065.00</u>
	032 PLANNING	
10-7-032-500-00	WAGES & SALARIES FULL TIME	354,165.00
10-7-032-500-05	SALARIES - OVERTIME	4,500.00
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	27,095.00
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	55,110.00
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	59,290.00
10-7-032-510-25	WORKERS COMPENSATION	3,825.00
10-7-032-530-00	TRAVEL, TRAINING, DUES	9,000.00
10-7-032-540-00	SUPPLIES-GENERAL	4,600.00
10-7-032-541-00	SUPPLIES-POSTAGE	4,000.00
10-7-032-543-01	SUPPLIES-FOOD	3,000.00
10-7-032-571-00	UTILITIES-TELEPHONE	4,000.00
10-7-032-600-00	CONTRACTUAL SERVICES (CS)	240,000.00
10-7-032-605-00	CS-PRINTING	1,000.00
10-7-032-670-00	ADVERTISING	6,000.00
10-7-032-750-00	LEASE- COPIERS	6,000.00
	032 PLANNING	<u>781,585.00</u>
	041 ASSESSOR	
10-7-041-500-00	WAGES & SALARIES FULL TIME	582,200.00
10-7-041-500-05	SALARIES - OVERTIME	2,000.00
10-7-041-500-10	WAGES & SALARIES PART-TIME	21,000.00
10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	46,300.00
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	94,170.00
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	79,930.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-041-510-25	WORKERS COMPENSATION	12,565.00
10-7-041-530-00	TRAVEL, TRAINING, DUES	21,500.00
10-7-041-540-00	SUPPLIES-GENERAL	4,000.00
10-7-041-541-00	SUPPLIES-POSTAGE	2,500.00
10-7-041-560-00	EQUIPMENT - CAPITALIZED	
10-7-041-571-00	UTILITIES-TELEPHONE	9,500.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	38,400.00
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	7,500.00
10-7-041-605-00	CS-PRINTING	2,500.00
10-7-041-670-00	ADVERTISING	200.00
10-7-041-690-00	SPECIAL PROJECTS	58,700.00
10-7-041-750-00	LEASE- COPIERS	19,000.00
041 ASSESSOR		<u>1,001,965.00</u>
043 AUDITOR		
10-7-043-500-00	WAGES & SALARIES FULL TIME	194,370.00
10-7-043-500-05	SALARIES- OT	500.00
10-7-043-500-10	WAGES & SALARIES PARTTIME	
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	14,910.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	31,000.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	28,755.00
10-7-043-510-25	WORKERS COMPENSATION	2,025.00
10-7-043-530-00	TRAVEL, TRAINING, DUES	4,500.00
10-7-043-540-00	SUPPLIES-GENERAL	11,000.00
10-7-043-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-043-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-043-600-00	CONTRACTUAL SERVICES (CS)	
10-7-043-670-00	ADVERTISING	3,500.00
10-7-043-750-00	LEASE- COPIERS	1,900.00
043 AUDITOR		<u>299,960.00</u>
044 TREASURER		
10-7-044-500-00	WAGES & SALARIES FULL TIME	229,875.00
10-7-044-500-05	SALARIES - OVERTIME	1,500.00
10-7-044-500-10	WAGES & SALARIES PART-TIME	
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	17,700.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	36,000.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	32,205.00
10-7-044-510-25	WORKERS COMPENSATION	825.00
10-7-044-530-00	TRAVEL, TRAINING, DUES	3,500.00
10-7-044-540-00	SUPPLIES-GENERAL	11,500.00
10-7-044-541-00	SUPPLIES-POSTAGE	13,000.00
10-7-044-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-044-600-00	CONTRACTUAL SERVICES (CS)	
10-7-044-605-00	CS-PRINTING	68,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-044-670-00	ADVERTISING	700.00
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		420,155.00
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## 045 DELINQUENT TAX

10-7-045-500-00	WAGES & SALARIES FULL TIME	151,815.00
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.	11,665.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	23,765.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	39,010.00
10-7-045-510-25	WORKERS COMPENSATION	1,935.00
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		361,985.00
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## 051 REGISTRATION & ELECT

10-7-051-500-00	WAGES & SALARIES FULL TIME	138,130.00
10-7-051-500-05	SALARIES- OVERTIME	3,000.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	110,000.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	18,905.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	38,455.00
10-7-051-510-10	S.C. POLICE RET EMPLOYER	400.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	33,350.00
10-7-051-510-25	WORKERS COMPENSATION	3,000.00
10-7-051-530-00	TRAVEL, TRAINING, DUES	18,375.00
10-7-051-540-00	SUPPLIES-GENERAL	14,000.00
10-7-051-541-00	SUPPLIES- POSTAGE	7,000.00
10-7-051-551-00	EQUIPMENT-GENERAL	20,000.00
10-7-051-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-051-593-00	MAINTENANCE-SERVICE AGREEMENT	36,550.00



# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-051-600-00	CONTRACTUAL SERVICES (CS)	14,360.00
10-7-051-605-00	CS-PRINTING	5,000.00
10-7-051-670-00	ADVERTISING	2,000.00
10-7-051-750-00	LEASE- COPIERS	3,000.00
051 REGISTRATION & ELECT		<u>471,525.00</u>
060 REGISTER OF DEEDS		
10-7-060-500-00	WAGES & SALARIES FULL TIME	200,678.00
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.	15,505.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	31,540.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	34,410.00
10-7-060-510-25	WORKERS COMPENSATION	2,725.00
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	4,000.00
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	61,500.00
10-7-060-750-00	LEASE- COPIERS	6,000.00
10-7-060-782-00	OVER/SHORT	250.00
060 REGISTER OF DEEDS		<u>371,608.00</u>
061 CIRCUIT COURT		
10-7-061-500-10	WAGES & SALARIES PARTTIME	28,600.00
10-7-061-510-00	FICA-EMPLOYERS CONTRIB	2,190.00
10-7-061-510-10	S.C. POLICE RET EMPLOYER	5,220.00
10-7-061-510-25	WORKERS COMPENSATION	1,200.00
10-7-061-540-00	SUPPLIES-GENERAL	3,000.00
10-7-061-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-061-600-00	CONTRACTUAL SERVICES(CS)	5,000.00
10-7-061-780-05	PDC-JURORS	35,000.00
061 CIRCUIT COURT		<u>85,710.00</u>
063 CLERK OF COURT		
10-7-063-500-00	WAGES & SALARIES FULL TIME	232,335.00
10-7-063-500-05	SALARIES OVERTIME	500.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	17,815.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	36,230.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	42,840.00
10-7-063-510-25	WORKERS COMPENSATION	5,760.00
10-7-063-530-00	TRAVEL, TRAINING, DUES	2,100.00
10-7-063-540-00	SUPPLIES-GENERAL	6,300.00
10-7-063-541-00	SUPPLIES POSTAGE	5,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-063-542-00	SUPPLIES - CLOTHING	1,000.00
10-7-063-551-00	EQUIPMENT-GENERAL	2,000.00
10-7-063-571-00	UTILITIES-TELEPHONE	11,000.00
10-7-063-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-063-600-00	CONTRACTUAL SERVICES (CS)	1,500.00
10-7-063-750-00	LEASE- COPIERS	2,000.00
10-7-063-781-27	BONDS - SURETY	500.00
063 CLERK OF COURT		<u>367,380.00</u>
064 FAMILY COURT		
10-7-064-500-00	WAGES & SALARIES FULL TIME	216,115.00
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.	17,565.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	34,380.00
10-7-064-510-10	S.C. POLICE RET EMPLOYER	1,495.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	37,310.00
10-7-064-510-25	WORKERS COMPENSATION	1,000.00
10-7-064-530-00	TRAVEL, TRAINING, DUES	2,100.00
10-7-064-540-00	SUPPLIES-GENERAL	10,000.00
10-7-064-541-00	SUPPLIES POSTAGE	15,000.00
10-7-064-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-064-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12	SP-DSS INCENTIVE	47,032.00
10-7-064-750-00	LEASE- COPIERS	2,500.00
064 FAMILY COURT		<u>404,497.00</u>
068 CORONER		
10-7-068-500-00	WAGES & SALARIES FULL TIME	231,315.00
10-7-068-500-10	WAGES & SALARIES PARTTIME	40,000.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	20,755.00
10-7-068-510-05	SC RET EMPLOYERS CONTRIB	24,890.00
10-7-068-510-10	S.C. POLICE RET EMPLOYER	16,525.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	38,675.00
10-7-068-510-25	WORKERS COMPENSATION	10,310.00
10-7-068-530-00	TRAVEL, TRAINING, DUES	7,000.00
10-7-068-540-00	SUPPLIES-GENERAL	10,000.00
10-7-068-542-00	SUPPLIES - CLOTHING	11,000.00
10-7-068-551-00	EQUIPMENT-GENERAL	6,000.00
10-7-068-571-00	UTILITIES-TELEPHONE	8,000.00
10-7-068-590-00	MAINTENANCE - VEHICLES	4,000.00
10-7-068-590-05	GASOLINE	8,000.00
10-7-068-600-00	CONTRACTUAL SERVICES (CS)	7,000.00
10-7-068-604-00	PROFESSIONAL SERVICES	3,500.00
10-7-068-604-10	PS-MEDICAL	135,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-068-750-00	LEASE- COPIERS	3,000.00
10-7-068-781-27	BONDS - SURETY	500.00
	068 CORONER	<u>585,470.00</u>
	069 PROBATE COURT	
10-7-069-500-00	WAGES & SALARIES FULL TIME	277,555.00
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.	22,695.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	32,655.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	13,505.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	44,135.00
10-7-069-510-25	WORKERS COMPENSATION	1,060.00
10-7-069-530-00	TRAVEL, TRAINING, DUES	12,000.00
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	5,000.00
10-7-069-593-00	MAINTENANCE-SERVICE AGREE.	5,880.00
10-7-069-600-00	CONTRACTUAL SERVICES (CS)	49,155.00
10-7-069-670-00	ADVERTISING	250.00
10-7-069-750-00	LEASE- COPIERS	6,000.00
10-7-069-781-26	BONDS EXPENSE	700.00
	069 PROBATE COURT	<u>506,193.00</u>
	070 MAG-COUNTYWIDE	
10-7-070-500-00	WAGES & SALARIES FULL TIME	660,745.00
10-7-070-500-05	SALARIES OVERTIME	14,000.00
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	51,620.00
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	43,470.00
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	66,990.00
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	111,015.00
10-7-070-510-25	WORKERS COMPENSATION	17,270.00
10-7-070-530-00	TRAVEL, TRAINING, DUES	7,800.00
10-7-070-540-00	SUPPLIES-GENERAL	19,000.00
10-7-070-542-00	SUPPLIES - CLOTHING	1,800.00
10-7-070-560-00	EQUIPMENT - CAPITALIZED	50,000.00
10-7-070-570-00	UTILITIES-GENERAL	17,850.00
10-7-070-571-00	UTILITIES-TELEPHONE	3,575.00
10-7-070-590-00	MAINTENANCE-VEHICLES	3,000.00
10-7-070-590-05	GASOLINE	8,800.00
10-7-070-593-00	MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-070-750-00	LEASE- COPIERS	6,600.00
10-7-070-780-05	PDC-JURORS	8,500.00
10-7-070-781-27	BONDS - SURETY	3,000.00
	070 MAG-COUNTYWIDE	<u>1,101,535.00</u>

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

## 110 SHERIFF

10-7-110-500-00	WAGES & SALARIES FULL TIME	5,330,911.00
10-7-110-500-05	SALARIES - OVERTIME	173,000.00
10-7-110-500-10	WAGES & SALARIES PART-TIME	39,500.00
10-7-110-510-00	FICA-EMPLOYERS CONTRIB.	424,070.00
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	108,870.00
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	884,835.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	890,060.00
10-7-110-510-25	WORKERS COMPENSATION	199,319.00
10-7-110-530-00	TRAVEL, TRAINING, DUES	71,540.00
10-7-110-540-00	SUPPLIES-GENERAL	30,000.00
10-7-110-540-10	SUPPLIES-SEX OFF REGISTRY	1,000.00
10-7-110-542-00	SUPPLIES-CLOTHING	66,200.00
10-7-110-551-00	EQUIPMENT-GENERAL	35,200.00
10-7-110-551-30	COMMUNICATIONS	43,000.00
10-7-110-551-45	PROTECTIVE CLOTHING	18,170.00
10-7-110-551-65	LAW ENFORCEMENT	112,970.00
10-7-110-560-00	EQUIPMENT - CAPITALIZED	80,000.00
10-7-110-571-00	UTILITIES-TELEPHONE	116,600.00
10-7-110-581-00	RENT-BUILDING	34,778.00
10-7-110-590-00	MAINTENANCE-VEHICLES	148,800.00
10-7-110-590-05	GASOLINE	330,000.00
10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	187,340.00
10-7-110-600-00	CONTRACTUAL SERVICES (CS)	100,000.00
10-7-110-604-04	PS LEGAL	55,000.00
10-7-110-670-00	ADVERTISING	2,000.00
10-7-110-690-03	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

9,522,163.00

## 117 SHERIFF DPT- TOWN OF KERS

10-7-117-500-00	WAGES & SALARIES FULL TIME	326,805.00
10-7-117-500-05	SALARIES- OVERTIME	10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	25,765.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	61,435.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	47,180.00
10-7-117-510-25	WORKERS COMPENSATION	13,500.00
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	15,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-117-590-05	GASOLINE	41,000.00
	117 SHERIFF DPT- TOWN OF KERS	<u>556,185.00</u>
	120 DETENTION CENTER	
10-7-120-500-00	WAGES & SALARIES FULL TIME	1,391,345.00
10-7-120-500-05	SALARIES - OVERTIME	50,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	110,265.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	262,900.00
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	269,010.00
10-7-120-510-25	WORKERS COMPENSATION	57,350.00
10-7-120-520-25	PERSONNEL DISEASE PREV.	9,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES	7,100.00
10-7-120-540-00	SUPPLIES-GENERAL	18,000.00
10-7-120-540-15	SUPPLIES-INMATE (COMM. COMMISSION)	40,000.00
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	253,440.00
10-7-120-543-15	SUPPLIES-BOARD/LODGING	15,000.00
10-7-120-551-00	EQUIPMENT-GENERAL	9,900.00
10-7-120-551-65	EQUIPMENT-LAW ENFORCEMENT	10,300.00
10-7-120-571-00	UTILITIES-PHONE	5,750.00
10-7-120-600-00	CONTRACTUAL SERVICES	6,000.00
10-7-120-604-10	PS-MEDICAL	225,320.00
10-7-120-690-00	SPECIAL PROJECTS	271,848.00
10-7-120-750-00	LEASE- COPIERS	3,500.00
10-7-120-781-50	DYS SERVICE CONTRACT	13,000.00
	120 DETENTION CENTER	<u>3,041,028.00</u>
	121 SCHOOL RESOURCE OFFICERS	
10-7-121-500-00	WAGES & SALARIES FULLTIME	368,770.00
10-7-121-500-05	SALARIES- OVERTIME	1,000.00
10-7-121-500-10	WAGES & SALARIES PART TIME	22,500.00
10-7-121-510-00	FICA-EMPLOYERS CONTRIB	30,010.00
10-7-121-510-10	S.C. POLICE RET EMPLOYER	71,550.00
10-7-121-510-15	HEALTH/LIFE INS EMPLOYERS	59,770.00
10-7-121-510-25	WORKERS COMPENSATION	13,575.00
10-7-121-590-00	MAINTENANCE - VEHICLES	4,000.00
10-7-121-590-05	GASOLINE	7,000.00
	121 SCHOOL RESOURCE OFFICERS	<u>578,175.00</u>
	130 COMMUNICATIONS	
10-7-130-500-00	WAGES & SALARIES FULLTIME	1,194,720.00
10-7-130-500-05	SALARIES OVERTIME	115,000.00
10-7-130-500-10	WAGES & SALARIES PARTTIME	10,000.00
10-7-130-510-00	FICA-EMPLOYERS CONTRIB	101,340.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-130-510-05	SC RET EMPLOYERS CONTRIB	177,260.00
10-7-130-510-10	S.C. POLICE RET EMPLOYER	32,305.00
10-7-130-510-15	HEALTH/LIFE INS EMPLOYERS	221,415.00
10-7-130-510-25	WORKERS COMPENSATION	9,515.00
10-7-130-530-00	TRAVEL, TRAINING, DUES	11,400.00
10-7-130-540-00	SUPPLIES - GENERAL	17,100.00
10-7-130-540-05	SUPPLIES-RADIOS	43,000.00
10-7-130-542-00	SUPPLIES - CLOTHING	13,500.00
10-7-130-551-00	EQUIPMENT-GENERAL	80,000.00
10-7-130-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-130-590-00	MAINTENANCE - VEHICLES	3,000.00
10-7-130-590-05	GASOLINE	4,000.00
10-7-130-591-00	MAINTENANCE - GENERAL	57,000.00
10-7-130-593-00	MAINTENANCE-SERVICE AGREE	106,000.00
10-7-130-600-00	CONTRACTUAL SERVICES(CS)	279,000.00
10-7-130-750-00	LEASE- COPIERS	5,000.00
	<b>130 COMMUNICATIONS</b>	<u>2,485,555.00</u>
	<b>140 EMERGENCY MANAGEMENT</b>	
10-7-140-500-00	WAGES & SALARIES FULL TIME	179,755.00
10-7-140-500-05	SALARIES - OVERTIME	3,500.00
10-7-140-500-10	WAGES & SALARIES PARTTIME	3,500.00
10-7-140-510-00	FICA-EMPLOYERS CONTRIB.	14,285.00
10-7-140-510-10	S.C. POLICE RET EMPLOYER	34,065.00
10-7-140-510-15	HEALTH/LIFE INS EMPLOYERS	16,450.00
10-7-140-510-25	WORKERS COMPENSATION	12,485.00
10-7-140-530-00	TRAVEL, TRAINING, DUES	6,000.00
10-7-140-540-00	SUPPLIES-GENERAL	2,500.00
10-7-140-542-00	SUPPLIES- CLOTHING	2,000.00
10-7-140-570-00	UTILITIES-GENERAL	30,400.00
10-7-140-571-00	UTILITIES-TELEPHONE	37,120.00
10-7-140-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
10-7-140-600-00	CONTRACTUAL SERVICES	9,500.00
10-7-140-690-02	SP-NUCL. PLANNING	25,000.00
	<b>140 EMERGENCY MANAGEMENT</b>	<u>386,560.00</u>
	<b>141 FIRE SERVICE</b>	
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	203,000.00
10-7-141-551-45	EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-560-00	EQUIPMENT - CAPITALIZED	40,000.00
10-7-141-570-00	UTILITIES-GENERAL	176,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	130,000.00
10-7-141-590-05	GASOLINE	70,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-141-591-00	MAINTENANCE-GENERAL	40,000.00
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	50,000.00
10-7-141-650-00	INSURANCE-GENERAL	55,000.00
10-7-141-690-00	SPECIAL PROJECTS	134,249.00
10-7-141-691-01	SP - PROMOTIONS	38,000.00
10-7-141-760-00	MATCHING FUNDS	38,000.00
	141 FIRE SERVICE	<u>1,112,749.00</u>
	142 Town of KERSHAW- FIRE	
10-7-142-500-00	WAGES & SALARIES FULLTIME	78,925.00
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	7,645.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	18,225.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	25,420.00
10-7-142-510-25	WORKERS COMPENSATION	6,735.00
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	<u>165,150.00</u>
	144 LANC. COUNTY FIREFIGHTERS	
10-7-144-500-00	WAGES & SALARIES FULLTIME	883,580.00
10-7-144-500-05	SALARIES OVERTIME	70,000.00
10-7-144-500-10	WAGES & SALARIES PARTTIME	50,000.00
10-7-144-510-00	FICA-EMPLOYERS CONTRIB	77,065.00
10-7-144-510-05	SC RET EMPLOYERS CONTRIB	10,115.00
10-7-144-510-10	S.C. POLICE RET EMPLOYER	171,500.00
10-7-144-510-15	HEALTH/LIFE INS EMPLOYERS	156,745.00
10-7-144-510-25	WORKERS COMPENSATION	63,600.00
10-7-144-530-00	TRAVEL, TRAINING, DUES	10,100.00
10-7-144-542-00	SUPPLIES - CLOTHING	17,500.00
10-7-144-551-00	EQUIPMENT-GENERAL	24,000.00
10-7-144-560-00	EQUIPMENT - CAPITALIZED	
10-7-144-590-05	GASOLINE	16,000.00
10-7-144-640-00	LANC CITY FIRE & RESCUE	163,790.00
10-7-144-690-00	SPECIAL PROJECTS	274,530.00
	144 LANC. COUNTY FIREFIGHTERS	<u>1,988,525.00</u>
	153 LANCASTER EMS	
10-7-153-500-00	WAGES & SALARIES FULL TIME	2,717,200.00
10-7-153-500-05	SALARIES - OVERTIME	1,340,000.00
10-7-153-500-10	WAGES & SALARIES PART-TIME	115,000.00
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	319,175.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-153-510-05	SC RET EMPLOYERS CONTRIB	654,195.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	570,039.00
10-7-153-510-25	WORKERS COMPENSATION	438,680.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	37,995.00
10-7-153-530-00	TRAVEL, TRAINING, DUES	71,450.00
10-7-153-540-00	SUPPLIES-GENERAL	50,000.00
10-7-153-541-00	SUPPLIES- POSTAGE	13,500.00
10-7-153-541-10	SUPPLIES-MEDICAL	255,000.00
10-7-153-542-00	SUPPLIES-CLOTHING	53,500.00
10-7-153-543-00	SUPPLIES-LAUNDRY	3,000.00
10-7-153-551-00	EQUIPMENT-GENERAL	30,000.00
10-7-153-560-00	EQUIPMENT - CAPITALIZED	43,000.00
10-7-153-570-00	UTILITIES-GENERAL	55,000.00
10-7-153-571-00	UTILITIES-TELEPHONE	62,000.00
10-7-153-590-00	MAINTENANCE-VEHICLES	136,000.00
10-7-153-590-05	GASOLINE	130,000.00
10-7-153-591-00	MAINTENANCE-GENERAL	19,000.00
10-7-153-593-00	MAINTENANCE-SERVICE AGREE.	45,000.00
10-7-153-600-00	CONTRACTUAL SERVICES (CS)	70,000.00
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

7,239,734.00

## 202 ROAD MAINTENANCE

10-7-202-500-00	WAGES & SALARIES FULL TIME	1,151,835.00
10-7-202-500-05	SALARIES - OVERTIME	15,000.00
10-7-202-500-10	WAGES & SALARIES PART-TIME	23,800.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	91,085.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	185,265.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	239,460.00
10-7-202-510-25	WORKERS COMPENSATION	94,705.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-202-540-00	SUPPLIES-GENERAL	30,500.00
10-7-202-542-00	SUPPLIES-CLOTHING	18,000.00
10-7-202-544-00	SUPPLIES-CONSTRUCTION PIPE	75,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	32,000.00
10-7-202-544-10	SUPPLIES-STONE	450,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	65,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	5,000.00
10-7-202-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-202-560-00	EQUIPMENT - CAPITALIZED	20,000.00
10-7-202-570-00	UTILITIES-GENERAL	11,000.00
10-7-202-571-00	UTILITIES-TELEPHONE	14,000.00
10-7-202-582-00	RENT-EQUIPMENT	5,000.00



# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

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)	275,000.00
10-7-202-604-00	PROFESSIONAL SERVICES	75,000.00
10-7-202-690-00	SPECIAL PROJECTS	50,000.00
10-7-202-750-00	LEASE- COPIERS	1,500.00
202 ROAD MAINTENANCE		<u>3,286,150.00</u>
210 FLEET MAINTENANCE		
10-7-210-500-00	WAGES & SALARIES FULL TIME	308,395.00
10-7-210-500-05	SALARIES - OVERTIME	5,000.00
10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	23,975.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	48,765.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	60,700.00
10-7-210-510-25	WORKERS COMPENSATION	15,340.00
10-7-210-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-210-540-00	SUPPLIES-GENERAL	7,800.00
10-7-210-542-00	SUPPLIES-CLOTHING	7,000.00
10-7-210-548-00	SUPPLIES-HAND TOOLS	15,000.00
10-7-210-551-00	EQUIPMENT- GENERAL	9,500.00
10-7-210-570-00	UTILITIES-GENERAL	16,500.00
10-7-210-571-00	UTILITIES-TELEPHONE	7,500.00
10-7-210-590-00	MAINTENANCE-VEHICLES	33,400.00
10-7-210-590-05	GASOLINE	42,700.00
10-7-210-593-00	MAINTENANCE- SERVICE AGREEMENT	55,000.00
10-7-210-750-00	LEASE- COPIERS	1,500.00
210 FLEET MAINTENANCE		<u>663,075.00</u>
251 BUILDING MAINTENANCE		
10-7-251-500-00	WAGES & SALARIES FULL TIME	353,800.00
10-7-251-500-05	SALARIES - OVERTIME	10,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	27,830.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	56,600.00
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	83,320.00
10-7-251-510-25	WORKERS COMPENSATION	19,285.00
10-7-251-530-00	TRAVEL, TRAINING, DUES	4,350.00
10-7-251-540-00	SUPPLIES-GENERAL	600.00
10-7-251-542-00	SUPPLIES-CLOTHING	4,500.00
10-7-251-545-00	SUPPLIES-CUSTODIAL	20,000.00
10-7-251-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-251-570-00	UTILITIES-GENERAL	790,000.00
10-7-251-571-00	UTILITIES-PHONES	16,500.00
10-7-251-590-00	MAINTENANCE-VEHICLES	7,000.00
10-7-251-590-05	GASOLINE	20,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-251-593-00	MAINTENANCE-SERVICE AGREEMENTS	136,000.00
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	155,000.00
10-7-251-600-00	CONTRACTUAL SERVICES (CS)	565,000.00
10-7-251-781-73	LICENSES/PERMITS/FEES	250.00
	251 BUILDING MAINTENANCE	<u>2,275,035.00</u>
	310 LANDFILL-SOLID WASTE	
10-7-310-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-310-510-00	FICA-EMPLOYERS CONTRIB.	1,148.00
10-7-310-510-15	HEALTH/LIFE INS EMPLOYERS	5,050.00
10-7-310-510-25	WORKERS COMPENSATION	800.00
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	34,505.00
	310 LANDFILL-SOLID WASTE	<u>56,503.00</u>
	312 SOLID WASTE COLLECT	
10-7-312-500-00	WAGES & SALARIES FULL TIME	433,805.00
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.	54,070.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	71,095.00
10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	102,920.00
10-7-312-510-25	WORKERS COMPENSATION	74,985.00
10-7-312-530-00	TRAVEL, TRAINING, DUES	750.00
10-7-312-540-00	SUPPLIES-GENERAL	5,000.00
10-7-312-542-00	SUPPLIES-CLOTHING	6,000.00
10-7-312-551-00	EQUIPMENT-GENERAL	3,000.00
10-7-312-560-00	EQUIPMENT - CAPITALIZED	
10-7-312-570-00	UTILITIES-GENERAL	30,000.00
10-7-312-571-00	UTILITIES-TELEPHONE	13,000.00
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)	435,000.00
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,480,000.00
10-7-312-670-00	ADVERTISING	3,000.00
10-7-312-690-00	SPECIAL PROJECTS	40,000.00
10-7-312-740-30	CP-LAND/BLDG ACQUISITION	75,000.00
	312 SOLID WASTE COLLECT	<u>3,284,125.00</u>
	318 ANIMAL SHELTER	
10-7-318-500-00	WAGES & SALARIES FULL TIME	149,495.00
10-7-318-500-05	SALARIES - OVERTIME	6,500.00
10-7-318-500-10	WAGES & SALARIES PART-TIME	10,400.00
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	12,730.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-318-510-05	SC RET EMPLOYERS CONTRIB	25,890.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	28,980.00
10-7-318-510-25	WORKERS COMPENSATION	4,595.00
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	22,000.00
10-7-318-542-00	SUPPLIES-CLOTHING	2,000.00
10-7-318-547-00	SUPPLIES-ANIMAL FOOD	5,000.00
10-7-318-560-00	EQUIPMENT - CAPITALIZED	100,000.00
10-7-318-570-00	UTILITIES-GENERAL	20,000.00
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)	72,000.00
	318 ANIMAL SHELTER	<u>483,090.00</u>
	330 HEALTH SERVICES	
10-7-330-540-00	SUPPLIES-GENERAL	3,700.00
10-7-330-570-00	UTILITIES-GENERAL	42,000.00
10-7-330-594-00	MAINTENANCE-BLDG & GROUNDS	340.00
10-7-330-600-00	CONTRACTUAL SERVICES (CS)	39,000.00
	330 HEALTH SERVICES	<u>85,040.00</u>
	601 DEPT. OF SOCIAL SERVICES	
10-7-601-570-00	UTILITIES-GENERAL	40,500.00
10-7-601-600-00	CONTRACTUAL SERVICES (CS)	34,489.00
10-7-601-690-00	SPECIAL PROJECTS	
	601 DEPT. OF SOCIAL SERVICES	<u>74,989.00</u>
	602 D.S.S. FAMILY INDEP	
10-7-602-570-00	UTILITIES-GENERAL	10,350.00
10-7-602-581-00	RENT-BUILDING	45,000.00
10-7-602-600-00	CONTRACTUAL SERVICES(CS)	4,300.00
	602 D.S.S. FAMILY INDEP	<u>59,650.00</u>
	610 VETERANS AFFAIRS	
10-7-610-500-00	WAGES & SALARIES FULL TIME	133,045.00
10-7-610-500-05	SALARIES OVERTIME	1,000.00
10-7-610-500-10	WAGES & SALARIES PARTTIME	14,040.00
10-7-610-510-00	FICA-EMPLOYERS CONTRIB.	11,330.00
10-7-610-510-05	SC RET EMPLOYERS CONTRIB	23,045.00
10-7-610-510-15	HEALTH/LIFE INS EMPLOYERS	23,965.00
10-7-610-510-25	WORKERS COMPENSATION	550.00
10-7-610-530-00	TRAVEL, TRAINING, DUES	11,000.00
10-7-610-540-00	SUPPLIES-GENERAL	5,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-610-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-610-593-00	MAINTENANCE-SERVICE AGREEMENT	2,700.00
10-7-610-600-00	CONTRACTUAL SERVICES (CS)	1,200.00
10-7-610-650-01	INSURANCE- OTHER	600.00
10-7-610-690-00	SPECIAL PROJECTS	4,600.00
10-7-610-750-00	LEASE- COPIERS	2,500.00
610 VETERANS AFFAIRS		<u>240,575.00</u>
801 RECREATION-OPERATION		
10-7-801-500-00	WAGES & SALARIES FULL TIME	684,225.00
10-7-801-500-10	WAGES & SALARIES PART-TIME	15,000.00
10-7-801-500-15	WAGES & SAL. P/T - OTHER	35,000.00
10-7-801-510-00	FICA-EMPLOYERS CONTRIB.	56,170.00
10-7-801-510-05	SC RET EMPLOYERS CONTRIB	117,245.00
10-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	127,790.00
10-7-801-510-25	WORKERS COMPENSATION	34,535.00
10-7-801-530-00	TRAVEL, TRAINING, DUES	19,800.00
10-7-801-540-00	SUPPLIES-GENERAL	32,200.00
10-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	50,000.00
10-7-801-560-00	EQUIPMENT - CAPITALIZED	5,000.00
10-7-801-570-00	UTILITIES-GENERAL	252,400.00
10-7-801-590-00	MAINTENANCE-VEHICLES	16,000.00
10-7-801-590-05	GASOLINE	40,000.00
10-7-801-591-00	MAINTENANCE-GENERAL	30,000.00
10-7-801-594-00	BUILDING RENOVATIONS	15,750.00
10-7-801-594-05	MAINT-BUILDING CLEANING	3,000.00
10-7-801-595-00	MAINTENANCE-PARKS	20,000.00
10-7-801-670-00	ADVERTISING	4,750.00
10-7-801-750-00	LEASE- COPIERS	6,000.00
801 RECREATION-OPERATION		<u>1,564,865.00</u>
815 RECREATION,PROGRAMS		
10-7-815-500-10	WAGES & SALARIES PART-TIME	532,210.00
10-7-815-510-00	FICA-EMPLOYERS CONTRIB.	40,715.00
10-7-815-510-05	SC RET EMPLOYERS CONTRIB	7,000.00
10-7-815-510-25	WORKERS COMPENSATION	25,035.00
10-7-815-600-00	CONTRACTUAL SERVICES(CS)	157,408.00
10-7-815-700-00	SWIMMING POOLS	20,750.00
10-7-815-700-05	INSURANCE-PARTICIPANTS	200.00
10-7-815-700-10	FARMERS MARKET	100.00
10-7-815-700-15	SPECIAL EVENTS/PROMOTIONS	1,000.00
10-7-815-700-20	CONCESSIONS	8,000.00
10-7-815-700-26	BASEBALL - YOUTH	21,800.00
10-7-815-700-30	SOFTBALL- ADULT	2,000.00
10-7-815-700-32	BASKETBALL	32,170.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

10-7-815-700-36	CHEERLEADING	1,800.00
10-7-815-700-39	FOOTBALL - YOUTH	26,310.00
10-7-815-700-40	SOCCER	50,400.00
10-7-815-700-42	VOLLEYBALL	11,026.00
10-7-815-700-44	KICKBALL - ADULT	1,600.00
10-7-815-700-47	ASP/SDC	113,614.00
10-7-815-700-48	DIXIE SOFTBALL	21,618.00
10-7-815-700-51	SWIM TEAM	4,900.00
10-7-815-700-55	PROGRAM EXP. RECREATION	
	815 RECREATION,PROGRAMS	<u>1,079,656.00</u>
	840 LIBRARY	
10-7-840-500-00	WAGES & SALARIES FULLTIME	574,160.00
10-7-840-500-05	SALARIES OVERTIME	500.00
10-7-840-500-10	WAGES & SALARIES PARTTIME	103,000.00
10-7-840-510-00	FICA-EMPLOYERS CONTRIB	51,840.00
10-7-840-510-05	SC RET EMPLOYERS CONTRIB	105,445.00
10-7-840-510-15	HEALTH/LIFE INS EMPLOYERS	118,510.00
10-7-840-510-25	WORKERS COMPENSATION	10,500.00
10-7-840-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-840-540-00	SUPPLIES - GENERAL	19,620.00
10-7-840-541-05	SUPPLIES-BOOKS	69,095.00
10-7-840-541-08	SUPPLIES - AV MATERIALS	6,000.00
10-7-840-541-09	SUPPLIES - SCLEND	38,800.00
10-7-840-541-11	SUPPLIES - CLOUD LIBRARY	18,000.00
10-7-840-570-00	UTILITIES - GENERAL LANCASTER	50,000.00
10-7-840-571-00	TELEPHONE - LANCASTER	10,000.00
10-7-840-590-00	MAINTENANCE - VEHICLES	3,000.00
10-7-840-590-05	GASOLINE	3,000.00
10-7-840-594-00	BUILDING MAINT. LANCASTER	32,000.00
10-7-840-690-00	SPECIAL PROJECTS	45,020.00
10-7-840-781-00	MISCELLANEOUS EXPENSE	3,500.00
10-7-840-781-40	CHILDRENS SERV LANC & KER	2,500.00
10-7-840-781-41	CHILDRENS SERV DEL WEBB	2,500.00
10-7-840-781-45	TEEN PROG. LANC & KERSHAW	1,200.00
10-7-840-781-46	TEEN PROG. DEL WEBB	1,200.00
10-7-840-781-80	SUMMER READING LANC&KERSH	6,000.00
10-7-840-781-81	SUMMER READING DEL WEBB	6,500.00
	840 LIBRARY	<u>1,285,890.00</u>
	10 GENERAL FUND	<u>60,213,597.00</u>
	11 CAPITAL IMPROVEMENT FUND	
	110 SHERIFF	
11-7-110-560-00	EQUIPMENT - CAPITALIZED	500,000.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

	110 SHERIFF	500,000.00
	141 FIRE SERVICE	
11-7-141-560-00	EQUIPMENT - CAPITALIZED	74,000.00
	141 FIRE SERVICE	74,000.00
	153 LANCASTER EMS	
11-7-153-560-00	EQUIPMENT - CAPITALIZED	1,220,000.00
	153 LANCASTER EMS	1,220,000.00
	202 ROAD MAINTENANCE	
11-7-202-560-00	EQUIPMENT - CAPITALIZED	340,000.00
	202 ROAD MAINTENANCE	340,000.00
	210 FLEET MAINTENANCE	
11-7-210-560-00	EQUIPMENT - CAPITALIZED	276,000.00
	210 FLEET MAINTENANCE	276,000.00
	312 SOLID WASTE COLLECT	
11-7-312-560-00	EQUIPMENT - CAPITALIZED	190,000.00
	312 SOLID WASTE COLLECT	190,000.00
11	CAPITAL IMPROVEMENT FUND	2,600,000.00
12	COURT MANDATED SECURITY	
	110 SHERIFF	
12-7-110-500-00	WAGES & SALARIES FULLTIME	868,840.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	68,380.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	163,035.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	160,981.00
12-7-110-510-25	WORKERS COMPENSATION	35,565.00
12-7-110-530-00	TRAVEL, TRAINING, DUES	12,000.00
12-7-110-540-00	SUPPLIES - GENERAL	5,000.00
12-7-110-542-00	SUPPLIES - CLOTHING	7,080.00
12-7-110-551-30	EQUIPMENT-COMMUNICATIONS	10,000.00
12-7-110-551-45	PROTECTIVE CLOTHING	2,500.00
12-7-110-551-65	EQUIPMENT-LAW ENFORCEMENT	8,325.00
12-7-110-560-00	EQUIPMENT - CAPITALIZED	35,500.00
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	35,000.00
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	52,500.00
	110 SHERIFF	1,504,706.00
12	COURT MANDATED SECURITY	1,504,706.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

## 13 VICTIMS SERVICES FUND

### 116 VICTIMS ASSISTANCE

13-7-116-500-00	WAGES & SALARIES FULL TIME	46,205.00
13-7-116-500-05	SALARIES-OVERTIME	500.00
13-7-116-510-00	FICA-EMPLOYERS CONTRIB	3,535.00
13-7-116-510-05	SC RET EMPLOYERS CONTRIB	7,430.00
13-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	12,730.00
13-7-116-510-25	WORKERS COMPENSATION	1,600.00
13-7-116-530-00	TRAVEL, TRAINING, DUES	1,000.00
13-7-116-540-00	SUPPLIES-GENERAL	500.00
13-7-116-590-00	MAINTENANCE - VEHICLES	1,000.00
13-7-116-590-05	GASOLINE	2,000.00

### 116 VICTIMS ASSISTANCE

76,500.00

## 13 VICTIMS SERVICES FUND

76,500.00

## 15 E-911 FUND

### 034 E-911

15-7-034-500-00	WAGES & SALARIES FULL TIME	84,915.00
15-7-034-500-05	SALARIES- OVERTIME	1,000.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	4,760.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	13,365.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	12,700.00
15-7-034-510-25	WORKERS COMPENSATION	2,215.00
15-7-034-530-00	TRAVEL, TRAINING, & DUES	19,000.00
15-7-034-540-00	SUPPLIES-GENERAL	9,500.00
15-7-034-551-00	EQUIPMENT- GENERAL	6,000.00
15-7-034-560-00	EQUIPMENT - CAPITALIZED	250,000.00
15-7-034-571-00	UTILITIES- TELEPHONE	20,000.00
15-7-034-582-00	E-911 TRUNK LINES	62,000.00
15-7-034-590-00	MAINTENANCE- VEHICLES	1,500.00
15-7-034-590-05	GASOLINE	2,000.00
15-7-034-593-00	MAINTENANCE-SERVICE AGREE	225,000.00
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	19,058.00
15-7-034-670-00	ADVERTISING	1,000.00

### 034 E-911

734,013.00

## 15 E-911 FUND

734,013.00

## 16 DEVELOPMENT AGREEMENTS FUND

### 190 PUBLIC SAFETY

16-7-190-690-00	Special Projects	1,305,801.00
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### 190 PUBLIC SAFETY

1,305,801.00

## 16 DEVELOPMENT AGREEMENTS FUND

1,305,801.00

17 HOSPITALITY TAX FUND

011 COUNTY COUNCIL

17-7-011-500-00	WAGES & SALARIES FULLTIME	20,000.00
17-7-011-510-00	FICA-EMPLOYERS CONTRIB	1,530.00
17-7-011-510-05	SC RET EMPLOYERS CONTRIB	3,115.00
17-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	6,350.00
17-7-011-510-25	WORKERS COMPENSATION	1,000.00
17-7-011-600-00	CONTRACTUAL SERVICES(CS)	10,000.00
17-7-011-690-00	SPECIAL PROJECTS	45,000.00
17-9-011-961-00	FUND BALANCE-UNDESIGNATED	1,193,005.00

011 COUNTY COUNCIL

1,280,000.00

17 HOSPITALITY TAX FUND

1,280,000.00

18 STATE ACCOMMODATIONS TAX FUND

011 COUNTY COUNCIL

18-7-011-690-00	SPECIAL PROJECTS	248,050.00
18-9-011-950-05	TRANSFER TO OTHER FD	32,750.00
18-9-011-961-00	FUND BALANCE - UNDESIGNATED	100,750.00

011 COUNTY COUNCIL

381,550.00

18 STATE ACCOMMODATIONS TAX FUND

381,550.00

19 STORMWATER FUND

203 STORMWATER

19-7-203-500-00	WAGES & SALARIES FULL TIME	425,040.00
19-7-203-500-05	SALARIES - OVERTIME	1,500.00
19-7-203-510-00	FICA-EMPLOYERS CONTRIB.	32,900.00
19-7-203-510-05	SC RET EMPLOYERS CONTRIB	66,915.00
19-7-203-510-15	HEALTH/LIFE INS EMPLOYERS	49,670.00
19-7-203-510-25	WORKERS COMPENSATION	28,480.00
19-7-203-530-00	TRAVEL, TRAINING, DUES	15,000.00
19-7-203-540-00	SUPPLIES-GENERAL	19,000.00
19-7-203-541-00	SUPPLIES-POSTAGE	1,000.00
19-7-203-551-00	EQUIPMENT- GENERAL	15,000.00
19-7-203-560-00	EQUIPMENT - CAPITALIZED	75,000.00
19-7-203-571-00	UTILITIES-TELEPHONE	7,500.00
19-7-203-581-00	RENT-BUILDING	70,000.00
19-7-203-590-00	MAINTENANCE-VEHICLES	5,000.00
19-7-203-590-05	GASOLINE	8,000.00
19-7-203-593-00	MAINTENANCE-SERVICE AGREE.	7,000.00
19-7-203-600-00	CONTRACTUAL SERVICES(CS)	150,000.00
19-7-203-605-00	CS-PRINTING	3,000.00
19-7-203-690-00	SPECIAL PROJECTS	311,000.00



# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

19-7-203-691-01	SP - PROMOTIONS	20,000.00
19-7-203-750-00	LEASE- COPIERS	3,000.00
19-7-203-781-73	LICESNSES/PERMITS/FEES	2,500.00
203 STORMWATER		<u>1,316,505.00</u>
19 STORMWATER FUND		<u>1,316,505.00</u>
20 LANC CTY TRANSP COMM FUND		
206 CTY TRANSPORT COMM		
20-7-206-600-00	CONTRACTUAL SERVICES (CS)	150,000.00
20-7-206-600-02	CS-COUNTY PAVING	450,000.00
20-7-206-600-03	CS-STATE	1,200,000.00
206 CTY TRANSPORT COMM		<u>1,800,000.00</u>
20 LANC CTY TRANSP COMM FUND		<u>1,800,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-7-917-500-00	WAGES & SALARIES FULLTIME	317,000.00
22-7-917-500-05	SALARIES-OVERTIME	50,000.00
22-7-917-500-10	WAGES & SALARIES PARTTIME	40,000.00
22-7-917-510-00	FICA-EMPLOYERS CONTRIB	31,080.00
22-7-917-510-10	S.C. POLICE RET EMPLOYER	68,630.00
22-7-917-510-15	HEALTH/LIFE INS EMPLOYERS	67,000.00
22-7-917-510-25	WORKERS COMPENSATION	23,150.00
22-7-917-520-25	PERSONNEL DISEASE PREV.	600.00
22-7-917-530-00	TRAVEL , TRAINING, DUES	20,000.00
22-7-917-540-00	SUPPLIES - GENERAL	10,000.00
22-7-917-542-00	SUPPLIES - CLOTHING	10,000.00
22-7-917-551-00	EQUIPMENT-GENERAL	35,000.00
22-7-917-551-30	COMMUNICATIONS	3,500.00
22-7-917-570-00	UTILITIES - GENERAL	1,000.00
22-7-917-571-00	UTILITIES-TELEPHONE	8,000.00
22-7-917-590-00	MAINTENANCE - VEHICLES	2,000.00
22-7-917-590-05	GASOLINE	2,000.00
22-7-917-591-00	MAINTENANCE - GENERAL	10,000.00
22-7-917-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
22-7-917-600-00	CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00	INSURANCE - GENERAL	10,000.00
22-7-917-690-00	SPECIAL PROJECTS	90,000.00
22-9-917-961-00	FUND BALANCE- APPROPRIATED	40,040.00
917 INDIAN LAND FIRE DISTRICT		<u>850,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		<u>850,000.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND		

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

011 COUNTY COUNCIL		
29-7-011-540-00	SUPPLIES - GENERAL	4,000.00
29-7-011-690-00	SPECIAL PROJECTS	80,000.00
011 COUNTY COUNCIL		<u>84,000.00</u>
014 DIRECT ASSISTANCE		
29-7-014-625-56	DA- LANCASTER PERFORMING ARTS	16,000.00
014 DIRECT ASSISTANCE		<u>16,000.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND		<u>100,000.00</u>
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-7-016-770-00	DS PRINCIPAL - GENERAL	3,816,450.00
30-7-016-770-05	DS FEES	5,000.00
30-7-016-770-10	DS INTEREST - GENERAL	901,168.00
016 COUNTY DEBT		<u>4,722,618.00</u>
892 2015A GO BOND (CPST 2)		
30-7-892-770-00	DS PRINCIPAL - GENERAL	3,270,000.00
30-7-892-770-10	DS INTEREST - GENERAL	241,025.00
892 2015A GO BOND (CPST 2)		<u>3,511,025.00</u>
30 DEBT SERVICE FUND		<u>8,233,643.00</u>
45 RECREATION FUND		
801 RECREATION-OPERATION		
45-7-801-500-00	WAGES & SALARIES FULL TIME	
45-7-801-500-10	WAGES & SALARIES PART-TIME	
45-7-801-500-15	WAGES & SAL. P/T - OTHER	
45-7-801-510-00	FICA-EMPLOYERS CONTRIB.	
45-7-801-510-05	SC RET EMPLOYERS CONTRIB	
45-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	
45-7-801-510-25	WORKERS COMPENSATION	
45-7-801-530-00	TRAVEL, TRAINING, DUES	
45-7-801-540-00	SUPPLIES-GENERAL	
45-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	
45-7-801-570-00	UTILITIES-GENERAL	
45-7-801-590-00	MAINTENANCE-VEHICLES	
45-7-801-590-05	GASOLINE	
45-7-801-591-00	MAINTENANCE-GENERAL	
45-7-801-594-00	BUILDING RENOVATIONS	
45-7-801-594-05	MAINT-BUILDING CLEANING	
45-7-801-595-00	MAINTENANCE-PARKS	
45-7-801-670-00	ADVERTISING	
45-7-801-750-00	LEASE- COPIERS	

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## 801 RECREATION-OPERATION

### 815 RECREATION,PROGRAMS

45-7-815-500-10	WAGES & SALARIES PART-TIME
45-7-815-510-00	FICA-EMPLOYERS CONTRIB.
45-7-815-510-05	SC RET EMPLOYERS CONTRIB
45-7-815-510-25	WORKERS COMPENSATION
45-7-815-700-55	PROGRAM EXP. RECREATION

### 815 RECREATION,PROGRAMS

## 45 RECREATION FUND

## 47 AIRPORT FUND

### 215 LANC CTY AIRPORT

47-7-215-500-00	WAGES & SALARIES FULLTIME	44,805.00
47-7-215-500-10	WAGES & SALARIES PARTTIME	10,500.00
47-7-215-510-00	FICA-EMPLOYERS CONTRIB	4,230.00
47-7-215-510-05	SC RET EMPLOYERS CONTRIB	8,605.00
47-7-215-510-15	HEALTH/LIFE INS EMPLOYERS	500.00
47-7-215-510-25	WORKERS COMPENSATION	1,000.00
47-7-215-530-00	TRAVEL, TRAINING, DUES	3,000.00
47-7-215-540-00	SUPPLIES-GENERAL	1,000.00
47-7-215-560-00	EQUIPMENT - CAPITALIZED	
47-7-215-570-00	UTILITIES-GENERAL	42,025.00
47-7-215-571-00	UTILITIES-TELEPHONE	1,800.00
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	
47-7-215-781-73	LICESNSES/PERMITS/FEES	700.00

### 215 LANC CTY AIRPORT

239,863.00

## 47 AIRPORT FUND

239,863.00

## 50 PLEASANT VALLEY FIRE PROT. DISTRICT

### 928 PLEASANT VALLEY FIRE DIST

50-7-928-500-00	Wages & Salaries Full time	134,000.00
50-7-928-500-05	SALARIES OVERTIME	7,500.00
50-7-928-500-10	WAGES & SALARIES PARTTIME	216,500.00
50-7-928-510-00	FICA-EMPLOYERS CONTRIB	26,745.00
50-7-928-510-05	SC RET EMPLOYERS CONTRIB	4,980.00

# LIVE~LEARN~WORK~WORSHIP~PLAY~RAISE A FAMILY

50-7-928-510-10	S.C. POLICE RET EMPLOYER	63,765.00
50-7-928-510-15	Health/Life Ins Employers	50,795.00
50-7-928-510-25	WORKERS COMPENSATION	20,485.00
50-7-928-530-00	TRAVEL	7,500.00
50-7-928-540-00	SUPPLIES - GENERAL	8,000.00
50-7-928-542-00	SUPPLIES - CLOTHING	3,000.00
50-7-928-551-00	EQUIPMENT-GENERAL	20,000.00
50-7-928-570-00	UTILITIES - GENERAL	10,000.00
50-7-928-590-00	MAINTENANCE - VEHICLES	2,000.00
50-7-928-590-05	GASOLINE	2,000.00
50-7-928-591-00	MAINTENANCE - GENERAL	8,000.00
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	1,500.00
50-7-928-650-00	INSURANCE - GENERAL	2,000.00
50-7-928-690-00	SPECIAL PROJECTS	20,000.00
50-7-928-760-00	MATCHING FUNDS	5,000.00
	928 PLEASANT VALLEY FIRE DIST	<u>613,770.00</u>
	930 GO DEBT - PLEASANT VALLEY	
50-7-930-770-00	DS PRINCIPAL - GENERAL	120,000.00
50-7-930-770-10	DS INTEREST - GENERAL	53,163.00
	930 GO DEBT - PLEASANT VALLEY	<u>173,163.00</u>
	50 PLEASANT VALLEY FIRE PROT. DISTRICT	<u>786,933.00</u>
	61 CAPITAL PROJECT SALES TAX 2	
	891 CAPITAL PROJ SALES TAX 2	
61-7-891-600-02	CS - COUNTY PAVING	6,500,000.00
61-7-891-600-11	LIBRARY IMPROVEMENTS	7,263,112.00
61-7-891-604-04	PS - LEGAL / GENERAL	15,000.00
61-9-891-950-05	TRANSFER TO OTHER FUNDS	3,752,050.00
	891 CAPITAL PROJ SALES TAX 2	<u>17,530,162.00</u>
	61 CAPITAL PROJECT SALES TAX 2	<u>17,530,162.00</u>
	TOTALS:	<u>98,953,273.00</u>