



# Operating and Capital Budget

Fiscal Year 2020-2021





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lancaster**  
**South Carolina**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morill*

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, 2019. 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

**Rox Burhans**

Development Services Division Director

### **Budget Staff**

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Budget Director

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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 2021 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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July 6, 2020

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

Dear Mr. Chairman and Council Members

Attached hereto is the Lancaster County Annual Budget for Fiscal Year 2020 – 2021. This budget package was 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 proposed budget has been reviewed and discussed by the County Council and adopted following the required public hearing and ordinance readings. In addition, members of the public had the opportunity to comment during Citizen's Comments at all three ordinance readings.

This is the point that I need to note that the version of the budget you are viewing is Budget 2.0. The Budget staff and Department Heads put a tremendous amount of effort into developing a budget that utilized data to prioritize our needs as we moved into the new fiscal year. And then this virus showed up and everything went out the window. The new budget focused on three primary areas:

1. Maintain service levels; and
2. Protect our fund balance; and
3. Protect our Double A bond rating

The reader will probably note that our Fiscal Year 2020-2021 budget closely resembles our Fiscal Year 2019-2020 budget. We only made increases where absolutely necessary to maintain our service levels. Council recognized that these turbulent economic times were adversely impacting our residents, our commercial businesses, and our industries. Our charge early on was to craft a

budget with no ad valorem operational tax millage increase. I am pleased that we were able to meet this challenge. County Council also took the step of delaying our five year property tax equalization requirement, more commonly known as Property Tax Reassessment. This was done so that tax payers did not have to deal with new property tax valuations this year. By state law, the values which were locked in as of January 1, 2020 will be utilized next tax year. By taking these two steps County Council clearly demonstrated their concern for our taxpayers during these trying times. This also means that Council did not dip into fund balance in an effort to grow services despite our population growth. They recognized that sound financial planning was warranted to protect our fund balance for the challenges that lie ahead as well as protecting our credit rating in the event we find ourselves needing to issue debt.

Before proceeding, I would like to take this opportunity to thank our Budget staff, Director Kim Belk and Analyst Graham Shuford, as well as our Chief Financial Officer Veronica Thompson. As I indicated above, they actually crafted two budgets this year; one for February BC (Before Corona) and the one that we are presenting. The good news is that the work that was done by our Department Heads for this budget, but which we were not able to use, will be the foundation for the Fiscal Year 2021-2022 budget. This has truly been an extraordinary process and one that we hope we never go through again. 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	\$65,410,435
• Capital Improvement Fund	\$2,054,960
• Court Security Fund	\$1,579,140
• Victims Advocate Fund	\$65,000
• E-911 Fund	\$867,310
• Hospitality Tax Fund	\$1,280,000
• Stormwater Fund	\$2,248,280
• Transportation Commission Fund	\$1,400,000
• Indian Land Fire District Fund	\$991,000
• Pleasant Valley Fire District Fund	\$829,718
• Local Accommodations Tax Fund	\$100,000
• Airport Fund	\$244,163
• Debt Service Fund	\$ 8,202,950
• Capital Project Sales Tax Fund	\$8,500,000
• State Accommodations Tax Fund	\$379,250

## ***FISCAL 2020-2021 BUDGET HIGHLIGHTS***

There are few highlights as the Fiscal Year 2020-2021 Budget so closely resembles the Fiscal Year 2019-2020 Budget. That said, there are a few items we need to point out.

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- No change to the operational and capital tax rate. The required reassessment will be delayed one year, to Tax Year 2021. State law allows a three-year lookback window on millage, which means the County can utilize this millage in future budgets. The debt service millage decreased slightly for this year.
- Absorption of increases to mandatory items within the General Fund:
  - Property & Liability insurance and fire and storm water fees for county-owned facilities
  - Medical insurance
  - Detention Center food services and medical services
  - Hospital Security contract
  - Solid Waste Disposal contract
  - Commercial plan review by outside vendor – subject to demand for this service
- Continued funding for software and hardware required to provide services electronically and/or efficiently – a major emphasis following recent events
- Necessary vehicle replacement
- All required grant matches

A few of the items above deserve further edification. Our Hospital security contract for guarding mental patients continues to escalate. This is based solely on the number of patients detained and is outside our control. This remains a far more cost effective option than having deputies guarding the patients. I will renew my inquiry with the new management team at MUSC Lancaster to see if we could partner on a capital project to reconfigure an area to a “ward” setting to reduce manpower costs.

During the coming Fiscal Year we will undertake a complete review of our solid waste operations. We are being hit by several factors all at once. First, our population continues to grow at a rapid pace. Coupled with this is an increase in the tonnage we must handle. Second, we are facing a new reality on the commodities we handle. This ranges from markets disappearing for most recyclable materials to new fees associated with inert commodities such as mattresses. This is compounded by the fact we utilize a contract landfill rather than having our own facility. Finally, we have reached the point that our part-time (hours and staff) operation is going to have to transition to a full-time operation. This will necessarily mean fewer sites but larger sites for the locations that remain.

I would like to note we will look at implementation of the Cost of Living Adjustment (COLA) mid-year. We have budgeted a partial 2% COLA but I would like to hold this in reserve and revisit with Council at a later time. Staff has reduced our estimated revenue collection to match historical trends during the 2008 – 2009 Recession but we still do not know how, or when, the recovery from the pandemic will be reflected in our revenue. Given this fact, I would prefer to hold this funding in reserve rather than potentially have to look at drastic actions, such as

personnel reductions, later in the fiscal year. I would note that the annual Christmas Bonus remains in place as this is a one-time payment.

Finally, in the interest of full disclosure, Kim notes that we have the following budgeted from general fund balance funds: Comprehensive Plan update, Strategic Plan update, reassessment mailings (delayed from this year), employee Christmas bonus, phase 3 payment to I-77 Alliance, carry-forward on the Springs Park boat landing, Courtroom A audio-visual upgrades (subsequent courtrooms in subsequent years), IT replacement (as part of the routine process of replacing end of life units beginning to transition from desktop units to laptop units with docking station for employees that might have to work remotely), and acquiring backup ballot marking machines and scanners (state failed to fund these). The budget also includes the one-time transfer to the bond fund for EMS Headquarters.

As the county grows in population, so does the need for personnel to provide services to those citizens. The County was able to budget for 5 of the 26 Full-time positions requested but I would note on many of these we will wait to see how our revenue is trending prior to filling the positions. Of these, two are current grant-funded positions in the Sheriff's Office, and another two are funded by associated fees in the Building Department and Register of Deeds. The remaining full-time position added will be transitioned from part-time to full-time in the Animal Shelter which will be essential to functions when the new facility comes online next fiscal year. Two of the nine part-time positions requested will be funded through a transfer from operational savings for Telecommunicators in 911 Communications. The implementation of the Pay and Classification Plan has been halted for this fiscal year.

**Fees:** Please refer to the Fee Schedule in the Budget Ordinance for a comprehensive list of fees.

**Revenue:** As mentioned previously, we did not utilize any of the allowable millage increase for this budget year. We have made reductions to our estimated revenue to match collections during the previous Recession but we are still being very cautious with our estimated revenue. This is reflected in very few expense increases.

## ***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. All of these should be completed on or before January 2021.
  - Lancaster Branch – renovation and expansion of facility.
  - Indian Land/ Del Webb Branch – renovation and expansion of meeting space.
  - Kershaw Branch – replacement with renovated former 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. This component has been completed.
  - Renovated office space for Elections and Voter Registration.
  - Renovated office space for administrative staff from Parks and Recreation.



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- Leased space for pharmacy on first floor.
- Shell space on second floor for future growth.
- New Animal Shelter on Pageland Highway which should be completed in the late summer.
- Replacement of EMS Headquarters and administrative operations at a county owned building on Charlotte Highway. *(nearing completion of the design phase)*
- Replacement of EMS Station #4 (to include housing a new unit – EMS 9) on Bailes Ridge Road which should be ready for occupancy in August 2020.
- Several projects are underway which were 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. *(mostly completed)*
- Planned land acquisition to secure the site for a regional recreational complex is currently in contract negotiations.

I do need to note that we will be going to the voters in November to extend the current Capital Project Sales Tax. A host of projects are proposed but notably for Lancaster County government purposes they include a new County Detention Center with attached Magistrates Court complex, two new EMS stations (Heath Springs and Van Wyck), rehabilitating and resurfacing a number of county roads, widening the northern portion of US 521 near the state line from 4 lanes to 6 lanes, construction of a hangar for corporate jets at the Lancaster County Airport, and the installation of synthetic turf at the Walnut Creek soccer fields.

Of course, the proposed budget does not meet our needs to expand services to keep up with the population growth. We knew that the economic situation was going to drive this reality for the upcoming budget year. We will attempt to address this during the coming fiscal years.

Respectfully submitted,

***Steve Willis***

Steve Willis  
County Administrator



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## INTRODUCTION

## Community Profile

### Brief History

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

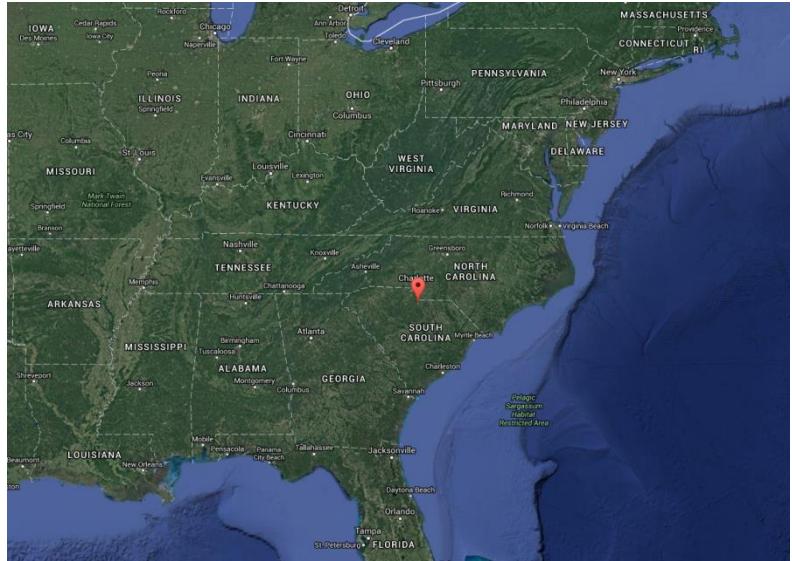
Lancaster County and its county seat were named for Lancaster County, Pennsylvania. The county was formed in 1785, and it was originally part of the Camden District. A part of Lancaster County was removed in 1791 to form Kershaw County. Scotch-Irish settlers from Pennsylvania began moving into this upstate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

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



*Battle of Buford Monument*

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

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*Historic Courthouse, a National landmark*

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

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



*Old Lancaster County Jail, a National landmark*

## Famous Lancastrians

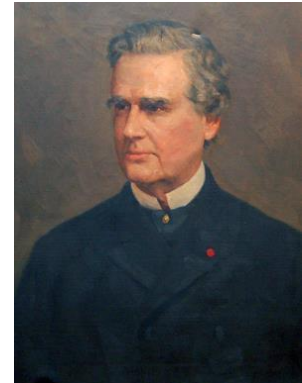
Famous Lancastrians include: Andrew Jackson, seventh President of the United States of America; Charles Duke, astronaut; Nina Mae McKinney, actress and Broadway star; Elliott White Springs, textile industrialist; and Dr. J. Marion Sims, who is known as the “father of modern gynecology.”



*Andrew Jackson*



*Charles Duke*



*J. Marion Sims*



## 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>2020(E)</b>	95,035



### 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
<b>2019</b>	\$29,271

### 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%
<b>2019</b>	4.1%

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## Property Tax Millage Rates (fiscal year)

Year	Lancaster County	Schools	USC-L	City of Lancaster	Kershaw
2011	83.60	175.25	3.40	143.50	70.90
2012	83.00	183.50	3.60	143.50	69.90
2013	85.10	187.00	3.80	149.70	72.10
2014	90.45	188.00	3.95	154.70	75.00
2015	92.80	192.50	4.10	156.90	75.00
2016	94.30	202.50	4.30	164.40	75.00
2017	87.60	217.50	4.30	176.40	77.00
2018	92.00	217.50	4.50	178.50	82.00
2019	97.50	219.50	4.70	172.90	85.00
2020	104.95	224.50	4.90	172.90	85.00
2021	101.30	228.50	4.90	174.70	95.00

## Assessed Value of Taxable Property (fiscal year)

Year	Real Property	Personal Property	Total Assessed Value
2012	\$221,005,620	\$70,046,034	\$291,051,654
2013	\$223,980,320	\$74,846,481	\$298,826,801
2014	\$231,213,120	\$79,072,239	\$310,285,359
2015	\$241,517,630	\$82,400,776	\$323,918,406
2016	\$255,663,400	\$87,570,084	\$343,233,484
2017	\$272,287,050	\$96,647,049	\$368,934,099
2018	\$288,360,810	\$101,725,024	\$390,085,834
2019	\$304,808,764	\$109,715,204	\$414,523,968
2020	\$322,440,657	\$104,937,448	\$427,378,105
2021(E)	\$324,000,000	\$102,311,060	\$426,311,060

## Ten Largest Taxpayers Fiscal Year 2019

- |                                |                               |
|--------------------------------|-------------------------------|
| 1. Red Ventures                | 6. Lennar Carolina LLC        |
| 2. Duke Energy                 | 7. TKC Bailes Ridge Pkway LLC |
| 3. Haile Gold Mine Inc.        | 8. IFM13 LLC                  |
| 4. Duracell Manufacturers Inc. | 9. Springland Associates      |
| 5. Lancaster Hospital Corp.    | 10. Lancaster Telephone Co.   |



<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	5			
Special Program Schools	1			
<b>Total</b>	<b>22</b>		<b>2</b>	<b>2</b>

## Public Health & Safety

### Emergency Medical Services (FY2020)

EMS Stations 9  
Number of calls 17,937

### Fire Service (FY2020)

Fire Stations 18  
Number of calls 7,620

### Police Protection (2020)

Police Stations 5  
Criminal arrests 3,840

## Public Works (FY2020)

### Recycling Convenience Centers

Number of Sites 13  
Tons of recyclables collected 457

### 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.

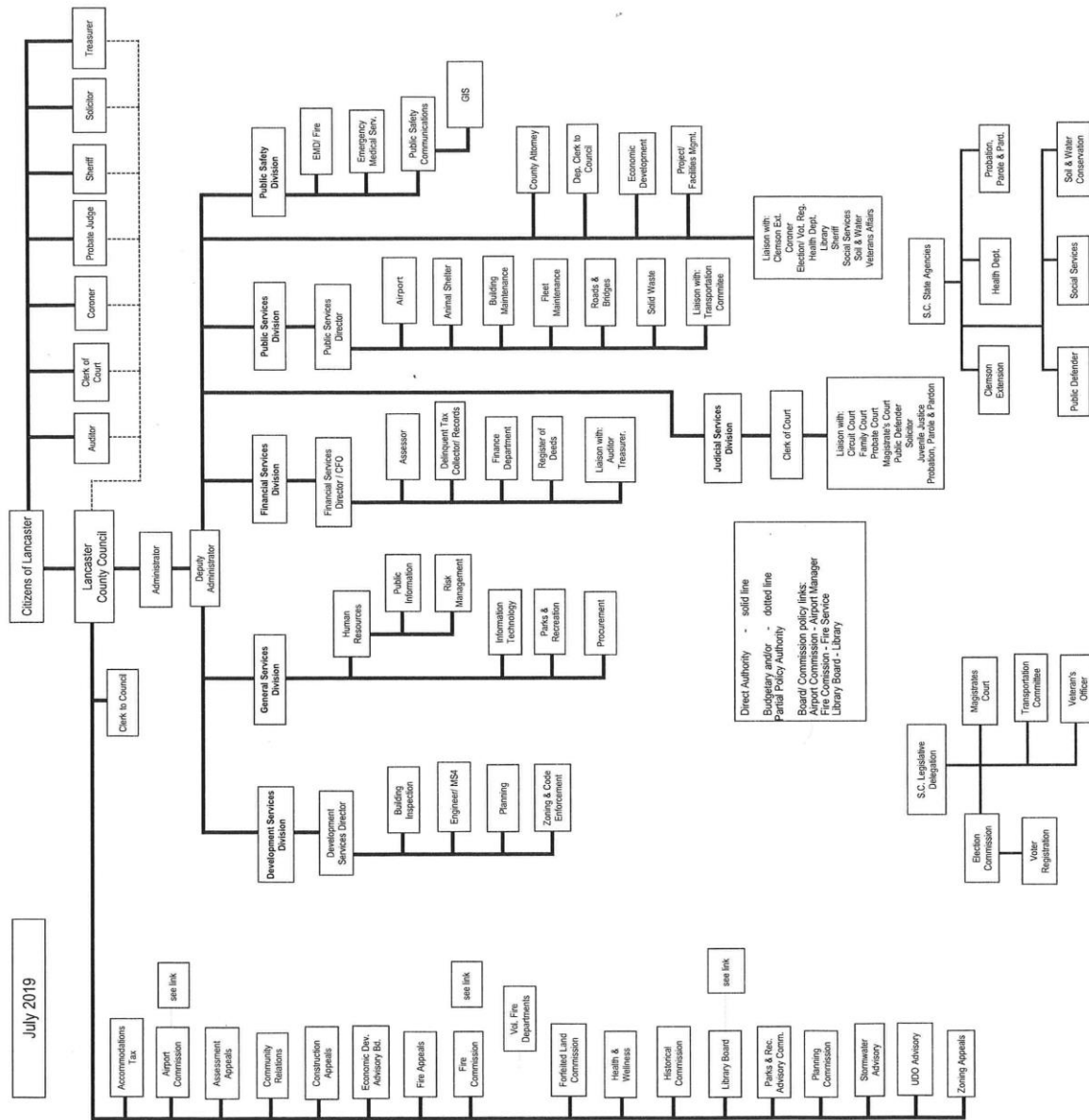
**Public Services** – This area of county government is comprised of Roads, Solid Waste, CTC Transportation, Airport, Animal Shelter, Building Maintenance, and Fleet Operations departments.

**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

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## Lancaster County Management & Budget Staff

<i>County Management</i>	
<i>Devin Allman, Director MIS</i>	<i>Jeff Hammond, Clerk of Court Family Court</i>
<i>Brad Carnes, Director Assessor</i>	<i>Paul Moses, Manager Airport</i>
<i>Daniel Hammond, Superintendent Building Maintenance</i>	<i>Curtisha Mingo, Chief Magistrate Magistrate Court</i>
<i>James Kiley, 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>Darin Robinson, Building Official Building</i>
<i>Brandon Rollins, Administrator Detention Center</i>	<i>Shannon Catoe, Zoning Official Zoning</i>
<i>Rox Burhans, Division Director Development Services Division</i>	<i>Lee Weeks, Tax Collector Delinquent Tax/Records Management</i>
<i>Brittany Grant, Director Register of Deeds</i>	<i>Jeff Catoe, Division Director Public Services</i>
<i>Brandon Elliott, Director Fleet Operations</i>	<i>Vacant, 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

Graham Shuford, Budget Analyst

## Elected Officials, Boards & Commissions

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### ELECTED OFFICIALS

Barry Faile, Sheriff

Dee Studebaker, Probate Judge

Jeff Hammond, Clerk of Court

Susan Hunter Wallace, Auditor

Karla Knight, Coroner

Carrie Helms, Treasurer

### BOARDS AND COMMISSIONS

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

Airport Advisory Board

Stormwater Advisory Committee

Economic Development Advisory Committee

Animal Shelter Advisory Committee

Trail Advisory Committee

## Strategic Plan

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

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

#### ***Vision***

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

#### ***Mission***

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

#### ***Values***

Respect, productivity, teamwork, safety and security

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

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

- Infrastructure and Capital/Transportation Needs
  - Long-term funding for road maintenance to keep our roads safe and better control traffic
  - Capital needs for buildings, including a fleet operations building and possible new detention center
  - Continue to improve safety by replacing outdated equipment
  - Better manage IT resources—create a strategy to upgrade IT department
  - Recreation opportunities
  - Identify funding source for ongoing capital needs
- Staffing and Developing Organizational Capacity
  - Review potential positions such as engineer, assistance for Administrator, Division Heads for growth management and public safety divisions
  - Building capacity within each department
  - Address staff compensation
  - Employee retention
  - Pool services to increase efficiency thus allowing better and more available resources
  - Continuous Process Improvement—identify, document, measure, manage, and implement
- Managing Growth and Development
  - Continue to improve our planning and growth management process
  - Address and develop economic development strategy
  - Stick to Council approved comprehensive plan
  - Plan with future for our citizens in mind to protect the quality of life

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- 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.



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## Budget Calendar

Task	Description	Date
<b>November</b>		
<b>Budget Kickoff Meeting</b>	All staff members involved in the budget meet to review changes in the process	20
<b>Budget Packets Delivered</b>	Departments receive request forms from Finance	22
<b>December</b>		
<b>Pre-Budget Meetings</b>	Departments meet with Executive Leadership to discuss requests and documents, as needed	2-20
<b>Personnel Maintenance</b>	County Administrator, Deputy Administrator, Human Resources and Budget staff meet to discuss personnel	13
<b>January</b>		
<b>Strategic Retreat</b>	Council meets to establish priorities and goals for next year	14
<b>Inter-departmental Requests</b>	Departments should submit technology requests to Information Technology, replacement vehicle requests to Fleet Operations, and building renovation requests to Project Management	20
<b>Personnel Maintenance</b>	County Administrator, Deputy Administrator, Human Resources and Budget staff meet to discuss personnel	31
<b>Revenue Estimates</b>	Preparation of initial revenue estimates is complete	24
<b>February</b>		
<b>Requests Due</b>	Departments submit requests to Finance	14
<b>Request Review</b>	Budget Analyst compiles and begins review of requests	17-21
<b>Department Presentations</b>	Departments present requests to County Administrator, Executive Leadership, and budget staff	24-28
<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>Department Presentations</b>	Departments present requests to County Administrator, Executive Leadership, and budget staff	2-6
<b>Executive Meeting</b>	Executive Leadership meets to discuss requests	9-11
<b>Personnel Maintenance</b>	County Administrator, Deputy Administrator, Human Resources and Budget staff meet to discuss personnel	7
<b>Revenue Estimates</b>	Revenue projections are updated	16
<b>Recommended Budget Compiled</b>	Initial draft of the recommended budget is compiled	20
<b>Executive Meeting</b>	Budget Update to Executive Leadership	20
<b>Department Notification</b>	Departments are notified of the recommendations	25
<b>Department Meetings</b>	Departments meet with members of Executive Leadership, as needed	26-31
<b>April</b>		
<b>Executive Meeting</b>	Budget Update to Executive Leadership	1
<b>Department Notification</b>	Departments are notified of the recommendations	15
<b>Department Meetings</b>	Departments meet with members of Executive Leadership, as needed	15-24

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<b>Recommended Budget Draft Finalized</b>	Final draft of the Administrator's Recommended Budget is completed	24
<b>May</b>		
<b>Council Workshop</b>	Full Council reviews Recommended Budget Draft; Department Heads must attend	8
<b>Recommended Budget Adjustments</b>	Budget staff completes final adjustments to the Administrator's recommended budget	4
<b>Publish Public Hearing</b>	Deadline to publish Public Hearing	25
<b>First Reading</b>	First Reading of the 2020-2021 Budget	26
<b>June</b>		
<b>Second Reading/Public Hearing</b>	Second Reading & Public Hearing of the 2020-2021 Budget	8
<b>Final Reading</b>	Third Reading & Adoption of the 2020-2021 Budget	22

## Fund Structure

### **Fund Accounting**

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

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

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

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

#### Lancaster County Governmental Funds

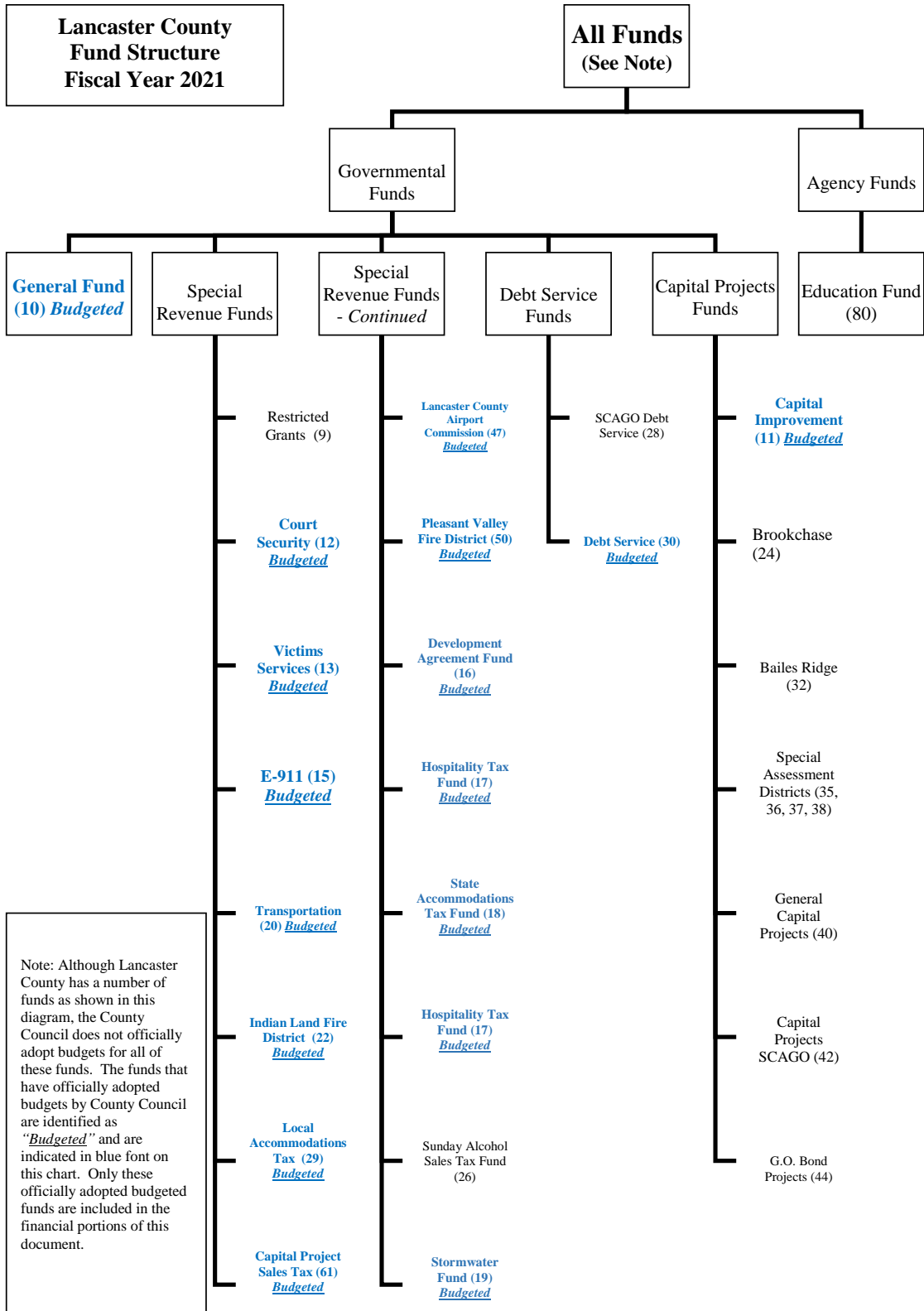
- General Fund
- Capital Project Sales Tax Special Revenue Fund
- Other Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds

#### Lancaster County Agency Funds

- Education Fund

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

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## Appropriated (Officially Budgeted) Funds

### **General Fund**

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

### Capital Project Sales Tax 2

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

### Other Special Revenue Funds

- Non-major Fund: Court Security Fund (Fund 12): This fund accounts for the revenues that are collected to pay for court security expenditures for the Lancaster court system.
- Non-major Fund: Victims Services Fund (Fund 13): This fund accounts for funds collected thru the courts that are restricted to pay only for victims services.
- Non-major Fund: E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Non-major Fund: Development Agreement Fund (Fund 16): This fund accounts for the fees agreed upon by developers in their development agreements with the County. Most are restricted for public safety within the north end of the County.
- Non-major Fund: Hospitality Tax (Fund 17): This fund accounts for the 2% tax on prepared food and beverages within the County where a municipality is not already collecting. It is restricted for travel and tourism related purposes.
- Non-major Fund: State Accommodations (Fund 18): This fund accounts the taxes remitted back to the County from the Department of revenue on accommodations. This funding is restricted to promote tourism within the County.
- Non-major Fund: 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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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 Service	Major Capital Proj. Sales Tax 2	Recreation	Airport	Pleasant Valley Fire
Administrator	X	11	12	13	15	16	17	18	19	20	22	26	29	30	61	45	47	50
Assessor	X																	
Auditor	X																	
Building	X																	
Building Maintenance	X	X																
County Council	X						X	X				X	X					
Council Transfers	X																	
Delinquent Tax	X																	
Direct Assistance	X							X					X					
Finance	X																	
GIS	X																	
Human Resources	X																	
MIS	X																	
Non-Departmental	X																	
Planning	X																	
Reg. & Elections	X																	
Register of Deeds	X																	
Risk Management	X																	
Treasurer	X																	
Fleet Operations	X																	
Zoning	X																	
Capital Lease	X																	
Circuit Court	X																	
Family Court	X																	
Magistrate	X	X																
Probate Court	X																	
Coroner	X																	
Emergency Mgt. Fire Service	X	X																
Kershaw Fire	X	X																
Lanc Co Firefighters	X																	
IL Rescue Squad	X																	
Communications	X																	
Detention Center	X																	
Sheriff	X	X	X															
Kershaw Sheriff	X																	
Victim's Assistance	X			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																
Envir. 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						X								
Transportation CTC																		
IL Fire Dist.											X							
Local Accom.													X			X		
Recreation		X																
Airport																	X	
Pleas. Valley Fire																		
County Debt														X				X

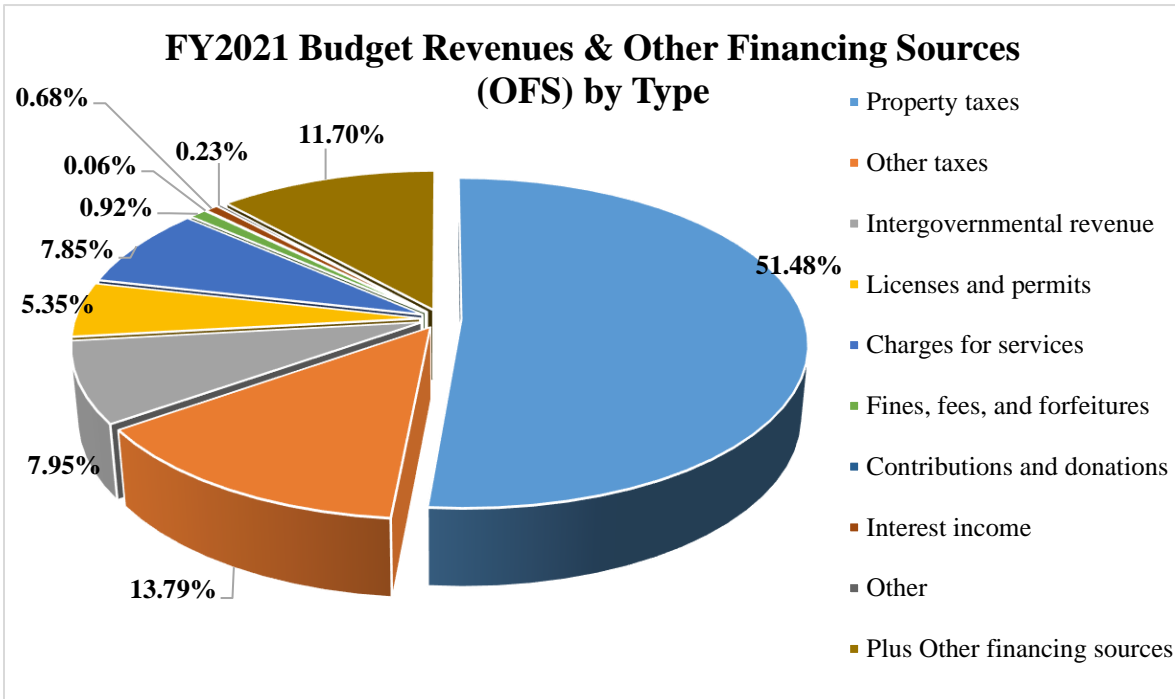


## **BUDGET SUMMARY**

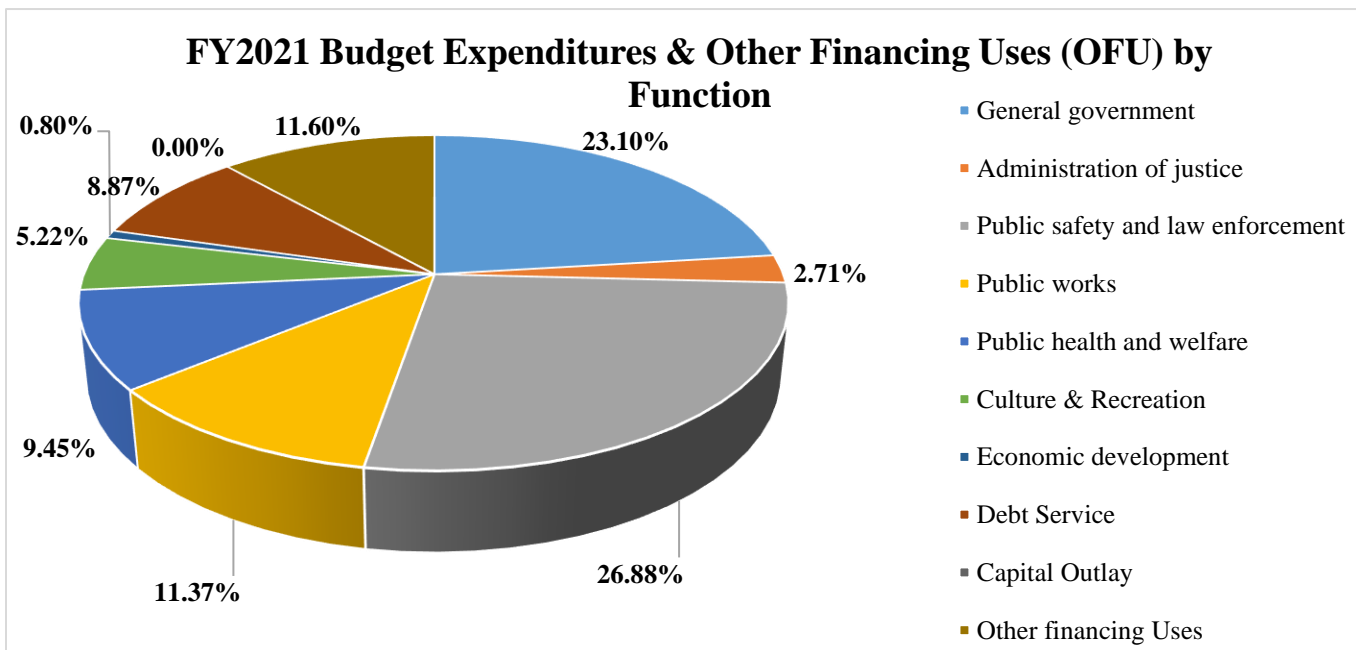
## Overall Budget Summary

The table below summarizes the fiscal year 2021 Budget by each fund. More details on the revenue & expenditure classifications are presented in the charts and tables on the pages that follow. Each fund is discussed separately in the *Funds* section of this document. The personal services category was a major cost driver in this budget and included increases of \$1,072,716 in wages over the prior fiscal year expenditures for additional positions and staff wage adjustments. Due to COVID-19 impacts on funding, the County deferred phase 2 of funding its strategic initiative for wage increases based on the 2018 completed salary study. The County will review the possibility of giving a cost of living adjustment mid-year. Other major cost drivers in this budget year included increases for several one-time capital projects including \$2,300,000 for land acquisition related to a future sports complex construction.

Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2021		
<b>General Funds</b>		
General Fund		65,410,435
<b>Capital Project Sales Tax Special Revenue Fund</b>		8,500,000
<b>Other Special Revenue Funds</b>		
Court Security	\$ 1,579,140	
Victims Services	65,000	
E-911	867,310	
Stormwater	2,248,280	
Transportation	1,400,000	
Indian Land Fire District	991,000	
Local Accommodations Tax	100,000	
Lancaster County Airport Commission	244,163	
Pleasant Valley Fire District	829,718	
Hospitality Tax Fund	1,280,000	
State Accommodations Tax Fund	379,250	
	\$ 9,983,861	9,983,861
<b>Debt Service Funds</b>		
Debt Service		8,202,950
<b>Capital Project Fund</b>		
Capital Improvement		2,054,960
<b>Total All Budgeted Funds</b>		<u>\$ 94,152,206</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 86% of the total revenues budgeted for fiscal year 2021.



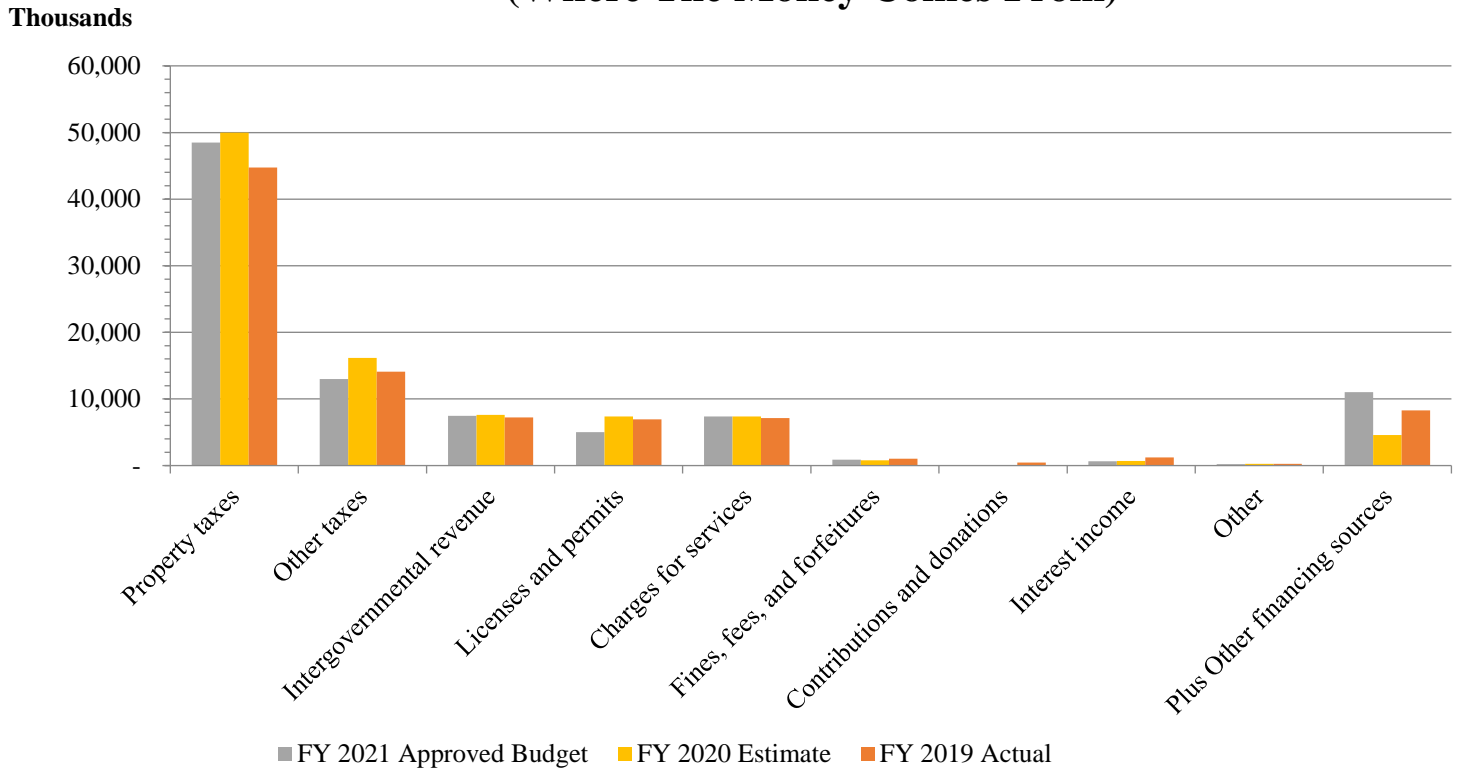
Public safety and law enforcement represents the largest portion of budgeted expenditures with 27% of the budget. General government expenditures represent the second largest portion of the budget with 23% of the budget. The roads and solid waste departments are included in the public works function which represents 11% of the budget, the third largest portion. Culture & Recreation which represent the library and recreation departments make up 5%. Public health and welfare includes the EMS department and is also 9% of the FY21 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 11.6% of the total budget. These functions are 45 discussed separately in the Expenditures Summary section of this document.

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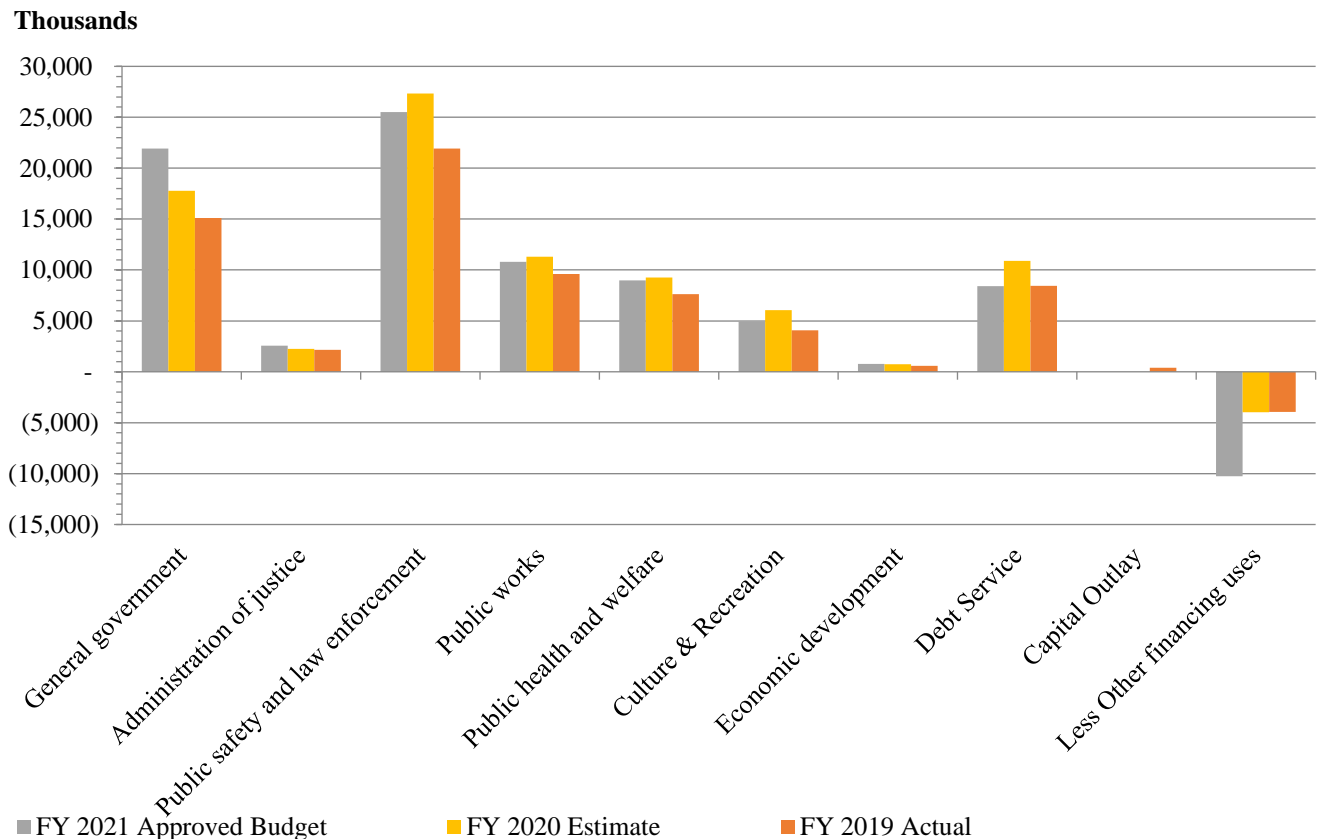
The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2019, 2020 & 2021.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds			
	FY 2019 Actual	FY 2020 Estimate	FY 2021 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 44,740,936	\$ 49,998,299	\$ 48,468,846
Other taxes	14,102,996	16,150,477	12,980,475
Intergovernmental revenue	7,236,622	7,613,366	7,483,605
Licenses and permits	6,912,416	7,360,215	5,036,977
Charges for services	7,115,185	7,356,991	7,389,060
Fines, fees, and forfeitures	1,045,268	809,451	869,750
Contributions and donations	431,931	50,368	53,000
Interest income	1,225,926	667,136	643,357
Other	264,277	264,595	212,913
<b>Total revenues</b>	<b>83,075,557</b>	<b>90,270,899</b>	<b>83,137,983</b>
<b>Expenditures</b>			
General government	15,107,983	17,793,869	21,927,217
Administration of justice	2,157,241	2,256,110	2,568,087
Public safety and law enforcement	21,934,812	27,318,796	25,510,190
Public works	9,621,214	11,311,056	10,788,250
Public health and welfare	7,618,327	9,270,818	8,969,054
Culture & Recreation	4,071,548	6,039,039	4,954,696
Economic development	573,006	746,887	764,013
Debt Service	8,438,429	10,883,657	8,422,363
Capital Outlay	400,339	-	-
<b>Total expenditures</b>	<b>69,922,899</b>	<b>85,620,232</b>	<b>83,903,870</b>
<b>Excess of revenues over (under) expenditures</b>	<b>13,152,658</b>	<b>4,650,667</b>	<b>(765,887)</b>
Less Other financing uses	(3,952,321)	(3,972,437)	(10,248,336)
Plus Other financing sources	8,275,553	4,589,493	11,014,223
<b>Net changes in fund balance</b>	<b>17,475,890</b>	<b>5,267,723</b>	<b>-</b>
<b>Fund balances beginning of fiscal year</b>	<b>60,551,859</b>	<b>78,027,749</b>	<b>83,295,472</b>
<b>Fund balances end of fiscal year</b>	<b>\$ 78,027,749</b>	<b>\$ 83,295,472</b>	<b>\$ 83,295,472</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, 2019

	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	\$ 37,751,878		\$ 1,552,825	\$ 3,392,508	\$ 2,043,725	\$ 44,740,936
Other taxes	2,487,225	\$ 9,632,957	1,982,814			14,102,996
Intergovernmental revenue	5,003,978		2,232,644			7,236,622
Licenses and permits	6,912,416					6,912,416
Charges for services	4,438,960		2,676,225			7,115,185
Fines, fees, and forfeitures	974,883		70,385			1,045,268
Contributions and donations	422,631		9,300			431,931
Interest income	766,951	451,265	6,008	1,702		1,225,926
Other	207,784		76		56,417	264,277
<b>Total revenues</b>	<b>58,966,706</b>	<b>10,084,222</b>	<b>8,530,277</b>	<b>3,394,210</b>	<b>2,100,142</b>	<b>83,075,557</b>
<b>Expenditures</b>						
General government	14,298,332		571,437		238,214	15,107,983
Administration of justice	2,157,241		-			2,157,241
Public safety and law enforcem	17,947,213		3,418,895		568,704	21,934,812
Public works	5,479,025	1,597,636	2,151,920		392,633	9,621,214
Public health and welfare	7,618,327		-			7,618,327
Culture & Recreation	3,671,713	399,835	-			4,071,548
Economic development	417,582		155,424			573,006
Debt Service	227,249		219,892	7,991,288		8,438,429
Capital Outlay	-	400,339				400,339
<b>Total expenditures</b>	<b>51,816,682</b>	<b>2,397,810</b>	<b>6,517,568</b>	<b>7,991,288</b>	<b>1,199,551</b>	<b>69,922,899</b>
<b>Excess of revenues over (under)</b>	<b>7,150,024</b>	<b>7,686,412</b>	<b>2,012,709</b>	<b>(4,597,078)</b>	<b>900,591</b>	<b>13,152,658</b>
<b>Other financing sources (uses)</b>						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium				224,068		224,068
Payment to refunded debt escrow agent				2,405,000		2,405,000
Sale of Capital Assets	24,600					24,600
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	31,870			5,590,015		5,621,885
Transfers (out)	(151,901)	(3,768,550)	(31,870)			(3,952,321)
<b>Total other fin. sources (uses)</b>	<b>(95,431)</b>	<b>(3,768,550)</b>	<b>(31,870)</b>	<b>8,219,083</b>	<b>-</b>	<b>4,323,232</b>
<b>Net change in fund balances</b>	<b>7,054,593</b>	<b>3,917,862</b>	<b>1,980,839</b>	<b>3,622,005</b>	<b>900,591</b>	<b>17,475,890</b>
<b>Fund Balances July 1, 2018</b>	<b>32,520,600</b>	<b>18,946,438</b>	<b>7,436,854</b>	<b>839,211</b>	<b>808,756</b>	<b>60,551,859</b>
<b>Fund Balances, June 30, 2019</b>	<b>\$ 39,575,193</b>	<b>\$ 22,864,300</b>	<b>\$ 9,417,693</b>	<b>\$ 4,461,216</b>	<b>\$ 1,709,347</b>	<b>\$ 78,027,749</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 (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	\$ 41,433,182		\$ 1,643,732	\$ 4,761,979	\$ 2,159,406	\$ 49,998,299
Other taxes	2,813,201	\$ 11,199,016	2,138,260			16,150,477
Intergovernmental revenue	5,102,577		2,510,789			7,613,366
Licenses and permits	7,360,215					7,360,215
Charges for services	4,180,160		3,176,831			7,356,991
Fines, fees, and forfeitures	735,711		73,741			809,451
Contributions and donations	50,368		-			50,368
Interest income	655,696		8,567	2,872		667,136
Other	210,119		54,476			264,595
<b>Total revenues</b>	<b>62,541,230</b>	<b>11,199,016</b>	<b>9,606,397</b>	<b>4,764,851</b>	<b>2,159,406</b>	<b>90,270,899</b>
<b>Expenditures</b>						
General government	17,241,567		168,715		383,588	17,793,869
Administration of justice	2,256,110					2,256,110
Public safety and law enforcem	21,675,610	3,311	5,565,157		74,718	27,318,796
Public works	5,733,935	3,297,069	1,797,868		482,185	11,311,056
Public health and welfare	8,054,392				1,216,425	9,270,818
Culture & Recreation	3,491,867	2,547,172			-	6,039,039
Economic development	494,724		252,164		-	746,887
Debt Service	50,000		174,049	10,659,608		10,883,657
Capital Outlay	-					-
<b>Total expenditures</b>	<b>58,998,204</b>	<b>5,847,552</b>	<b>7,957,952</b>	<b>10,659,608</b>	<b>2,156,916</b>	<b>85,620,232</b>
<b>Excess of revenues over (under)</b>	<b>3,543,026</b>	<b>5,351,464</b>	<b>1,648,444</b>	<b>(5,894,757)</b>	<b>2,490</b>	<b>4,650,667</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						-
Fund Balance (uses)						-
Transfers in	32,750		804,693	3,752,050		4,589,493
Transfers (out)	(187,637)	-3752050	(32,750)			(3,972,437)
<b>Total other fin. sources (uses)</b>	<b>(154,887)</b>	<b>(3,752,050)</b>	<b>771,943</b>	<b>3,752,050</b>	<b>-</b>	<b>617,056</b>
<b>Net change in fund balances</b>	<b>3,388,139</b>	<b>1,599,414</b>	<b>2,420,387</b>	<b>(2,142,707)</b>	<b>2,490</b>	<b>5,267,723</b>
<b>Fund Balances July 1, 2019</b>	<b>39,575,193</b>	<b>22,864,300</b>	<b>9,417,693</b>	<b>4,461,216</b>	<b>1,709,347</b>	<b>78,027,749</b>
<b>Fund Balances, June 30, 2020</b>	<b>\$ 42,963,332</b>	<b>\$ 24,463,714</b>	<b>\$ 11,838,080</b>	<b>\$ 2,318,509</b>	<b>\$ 1,711,837</b>	<b>\$ 83,295,472</b>



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## Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2021 (Approved Budget)

	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	\$ 40,409,603		\$ 1,579,140	\$ 4,425,143	\$ 2,054,960	\$ 48,468,846
Other taxes	2,775,475	\$ 8,500,000	1,705,000			12,980,475
Intergovernmental revenue	5,361,295		2,122,310			7,483,605
Licenses and permits	5,036,977					5,036,977
Charges for services	4,303,200		3,085,860			7,389,060
Fines, fees, and forfeitures	802,250		67,500			869,750
Contributions and donations	53,000		-			53,000
Interest income	641,800		-	1,557		643,357
Other	163,680		49,233			212,913
<b>Total revenues</b>	<b>59,547,280</b>	<b>8,500,000</b>	<b>8,609,043</b>	<b>4,426,700</b>	<b>2,054,960</b>	<b>83,137,983</b>
<b>Expenditures</b>						
General government	21,116,522	15,000	474,735		320,960	21,927,217
Administration of justice	2,568,087					2,568,087
Public safety and law enforcement	20,773,435		4,162,755		574,000	25,510,190
Public works	6,609,970		3,648,280		530,000	10,788,250
Public health and welfare	8,339,054				630,000	8,969,054
Culture & Recreation	4,436,751	517,945				4,954,696
Economic development	503,850		260,163			764,013
Debt Service	50,000		169,413	8,202,950		8,422,363
Capital Outlay	-					-
<b>Total expenditures</b>	<b>64,397,669</b>	<b>532,945</b>	<b>8,715,346</b>	<b>8,202,950</b>	<b>2,054,960</b>	<b>83,903,870</b>
<b>Excess of revenues over (under)</b>	<b>(4,850,389)</b>	<b>7,967,055</b>	<b>(106,303)</b>	<b>(3,776,250)</b>	<b>-</b>	<b>(765,887)</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	5,830,405		1,295,888			7,126,293
Fund Balance (uses)			(1,235,765)			(1,235,765)
Transfers in	32,750		78,930	3,776,250		3,887,930
Transfers (out)	(1,012,766)	(7,967,055)	(32,750)			(9,012,571)
<b>Total other fin. sources (uses)</b>	<b>4,850,389</b>	<b>(7,967,055)</b>	<b>106,303</b>	<b>3,776,250</b>	<b>-</b>	<b>765,887</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, 2020</b>	<b>42,963,332</b>	<b>24,463,714</b>	<b>11,838,080</b>	<b>2,318,509</b>	<b>1,711,837</b>	<b>83,295,472</b>
<b>Fund Balances, June 30, 2021</b>	<b>\$ 42,963,332</b>	<b>\$ 24,463,714</b>	<b>\$ 11,838,080</b>	<b>\$ 2,318,509</b>	<b>\$ 1,711,837</b>	<b>\$ 83,295,472</b>



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## Position Summary

Lancaster County, South Carolina				
All Funds				
Number of Positions (full & part time) by Department				
	FY2019	FY2020	FY2021	Changes from Prior Year
<b>General Fund</b>				
<b>General Government</b>				
Administrator	5	6	5	Transferred Dev. Services Director to Planning
Assessor	14	14	14	
Auditor	6	6	6	
Building	15	15	16	Plans examiner added; transferred position to planning, transferred position from zoning
Building Maintenance	8	10	10	
County Council	8	8	8	
Delinquent Tax	4	4	5	Transferred records position from Register of Deeds
Finance	6	7	7	
GIS	2	1	1	
Human Resources	4	4	4	
Legal	1	1	1	
MIS	5	8	9	Transferred position from Emergency Medical Services
Procurement	3	3	3	
Planning	6	6	8	Transferred position from building & Dev. Services Director from Administration
Registration & Elections	202	203	203	
Register of Deeds	6	5	5	Transferred records position to Delinquent Tax, added recording position
Risk Management	1	1	1	
Treasurer	6	6	6	
Fleet Operations	8	8	8	
Zoning	5	6	5	Transferred position to building
<b>Administration of Justice</b>				
Circuit Court	3	3	3	
Clerk of Court	6	6	6	
Family Court	9	9	9	
Magistrates - County	14	15	15	
Probate Court	8	8	8	
<b>Public Safety &amp; Law Enforcement</b>				
Coroner	15	14	14	
Emergency Management	3	4	4	
Lancaster County Fire	36	37	37	
Communications	34	34	34	
Detention Center	32	34	34	
School Resource Officer	8	8	8	
Sheriff	116	120	123	2 investigators (grants ended); 1 task force deputy
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 Collection	35	36	36	
Roads & Bridges	32	32	32	
<b>Public Health &amp; Welfare</b>				
Animal Shelter	4	5	5	
EMS	93	96	97	Data Manager
Veteran's Affairs	3	4	4	

## Position Summary Continued

Culture & Recreation			
Library	26	26	26
Recreation	133	134	134
Economic Development	3	3	3
<b>Court Security Fund</b>	18	19	19
<b>Victim Services Fund</b>	1	1	1
<b>E911 Fund</b>	3	3	2
			Removed GIS position to be fully funded in GIS
<b>Stormwater Fund</b>	6	6	6
<b>Indian Land Fire District</b>	11	14	14
			3 positions added during FY2020
<b>Hospitality Tax Fund</b>	0	1	1
<b>Airport Fund</b>	2	2	2
<b>Pleasant Valley Fire District</b>	16	19	19
Total All Positions	997	1027	1033

## 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 51% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions.

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

The third largest revenue type is Intergovernmental Revenue. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other local governments. These revenues make up 8% 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:

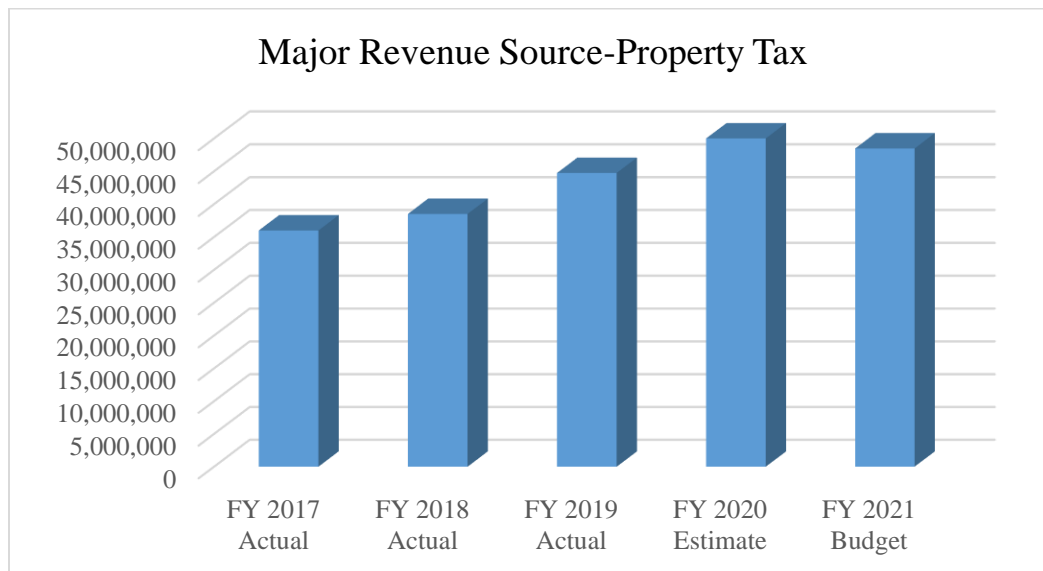
- ▶ Other Financing Sources – lease & bond proceeds, sale of assets, fund balance, and transfers in = 12%
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds = 1%
- ▶ Contributions & Donations – Donations and grants from private sources = >1%
- ▶ Interest Income – Bank interest 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 51% of total revenues. These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier. The total dollar amount of property taxes shows an increasing trend. Property tax revenues vary mainly due to increases in mill values (property values were reassessed for fiscal year 2017) and increases in property development. Lancaster County has had tremendous growth in residential property development over the last ten years.

	Total Revenues*	Property Taxes	% of Total Revenues
FY 2017 Actual	75,240,527	35,991,767	48%
FY 2018 Actual	79,373,412	38,506,783	49%
FY 2019 Actual	91,351,110	44,740,936	49%
FY 2020 Estimate	94,860,392	49,998,299	53%
FY 2021 Budget	94,152,206	48,468,846	51%
*Includes OFS			



Real property is billed annually in September and is due the following January. Vehicle taxes are billed yearly in the month they were registered and are based on the calendar year to coincide with the SC Department of Motor Vehicles. Tax bills are based on the appraised and assessed value of property.

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The total estimated assessed value of property as of June 30, 2020 is listed below:

▪ Real	\$324,000,000
▪ Manufacturing	\$ 22,200,000
▪ Trans. & Utilities	\$ 17,100,000
▪ Vehicles	\$ 44,000,000
▪ Other Personal	\$ 13,600,000

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

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

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

**Assessed Value (appraised value minus exemptions multiplied by rate)**

**X Millage Rate**

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

**= Tax Due**



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The following table lists the millage rates and the LOST credit factors for the taxing authorities in Lancaster County for ten fiscal years. Property values were reassessed for fiscal years 2007, 2012, and 2017. Fiscal year 2021 would have been the implementation year for the next reassessment, but as a result of COVID-19 and the impact to residents, County Council passed a deferral on implementation until fiscal year 2022.

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 Van Wyck*	Town of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
2011	68.40	7.60	4.10	3.50	0.000461	136.75	38.50	3.40	0.00	n/a	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	n/a	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	n/a	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	n/a	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	n/a	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	n/a	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	n/a	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	n/a	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	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	0.00	85.00	0.003100	172.90	0.003723
2021	88.70	7.60	5.00	3.80	0.000868	163.50	65.00	4.90	0.00	0.00	95.00	0.003520	174.70	0.003746

## Assessment rates as determined by the State of South Carolina

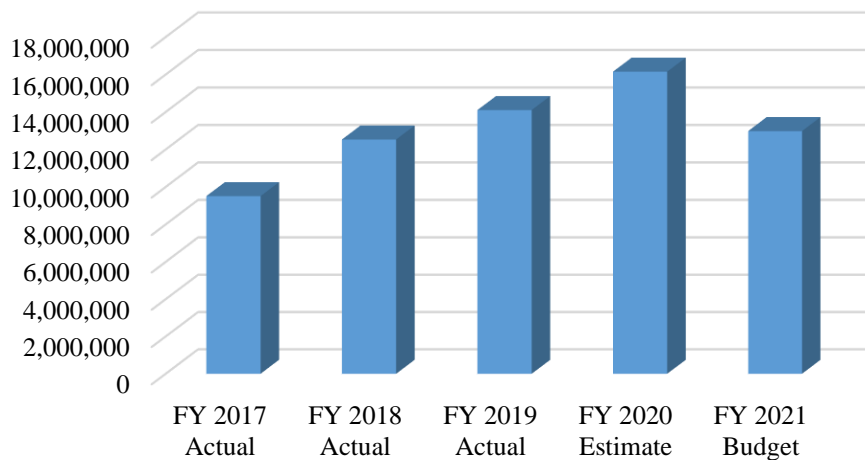
Legal Residential: 4.00%  
 Rental & Secondary Property (non legal residency): 6.00%  
 Agricultural Real Property (private): 4.00%  
 Agricultural Real Property (corporate) 6.00%  
 Commercial Real Property 6.00%  
 Manufacturing Real and Personal Property: 10.50%  
 Utility Real and Personal Property: 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 FY2021 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
FY 2017 Actual	75,240,527	9,509,519	13%
FY 2018 Actual	79,373,412	12,529,786	16%
FY 2019 Actual	91,351,110	14,102,996	15%
FY 2020 Estimate	94,860,392	16,150,477	17%
FY 2021 Budget	94,152,206	12,980,475	14%
*Includes OFS			

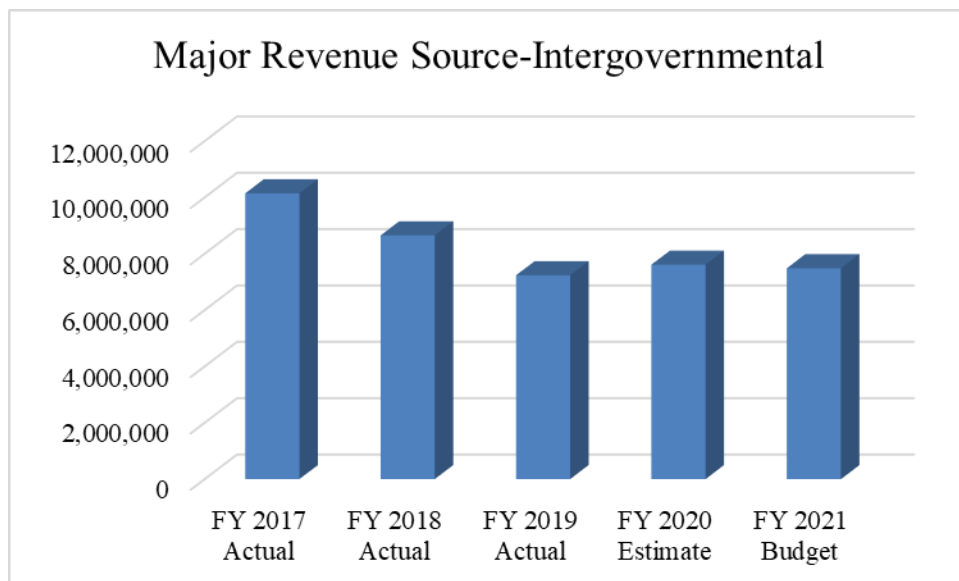
### Major Revenue Source-Other Taxes



## Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$7,483,605 or 8% 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
FY 2017 Actual	75,240,527	10,146,923	13%
FY 2018 Actual	79,373,412	8,650,948	11%
FY 2019 Actual	91,351,110	7,236,622	8%
FY 2020 Estimate	94,860,392	7,613,366	8%
FY 2021 Budget	94,152,206	7,483,605	8%
*Includes OFS			

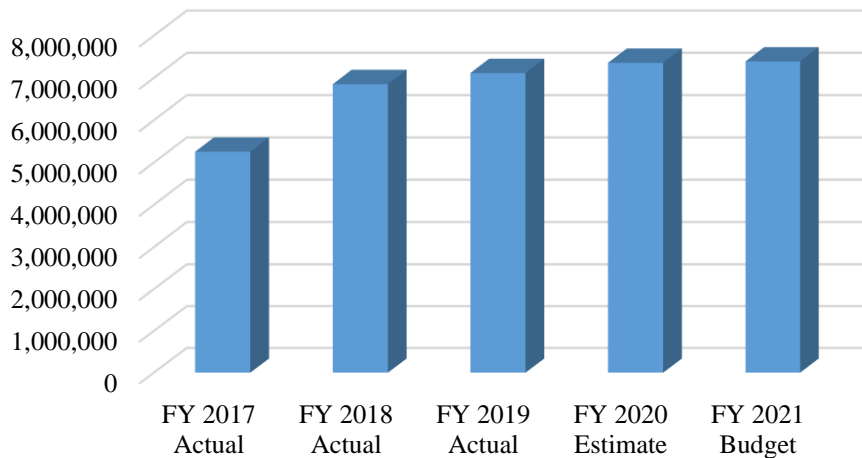


## Major Revenue Source – Charges for Services

Charges for Services is the fourth largest revenue source for Lancaster County with 8% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,630,000 FY2021) 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
FY 2017 Actual	75,240,527	5,255,565	7%
FY 2018 Actual	79,373,412	6,852,233	9%
FY 2019 Actual	91,351,110	7,115,185	8%
FY 2020 Estimate	94,860,392	7,356,991	8%
FY 2021 Budget	94,152,206	7,389,060	8%
*Includes OFS			

### Major Revenue Source-Charges for Services

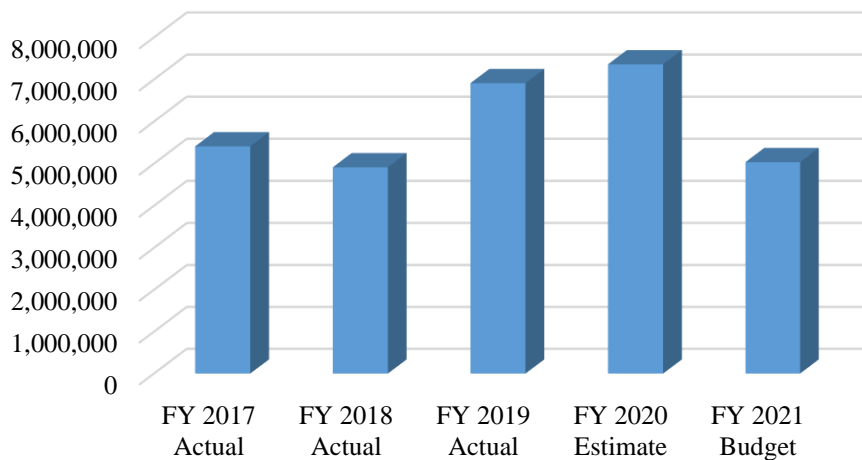


## Major Revenue Source - Licenses and Permits

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 2021 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 (\$3,200,630) of FY2021 budgeted revenues in this category come from anticipated building permit revenue.

	Total Revenues*	Licenses & Permits	% of Total Revenues
FY 2017 Actual	75,240,527	5,412,448	7%
FY 2018 Actual	79,373,412	4,913,937	6%
FY 2019 Actual	91,351,110	6,912,416	8%
FY 2020 Estimate	94,860,392	7,360,215	8%
FY 2021 Budget	94,152,206	5,036,977	5%
*Includes OFS			

### Major Revenue Source-Licenses & Permits



## 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 27% of total expenditures. These expenditures are for the sheriff's department, communications, court security, & the detention center as well as emergency management, fire service, and E911.

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

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

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

Culture & Recreation is the fifth largest expenditure type with over 5% of the total budget. These expenses are made up of the County library system and recreation functions.

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 12% of the total budgeted appropriations.

The County's other expenditure classifications are listed below:

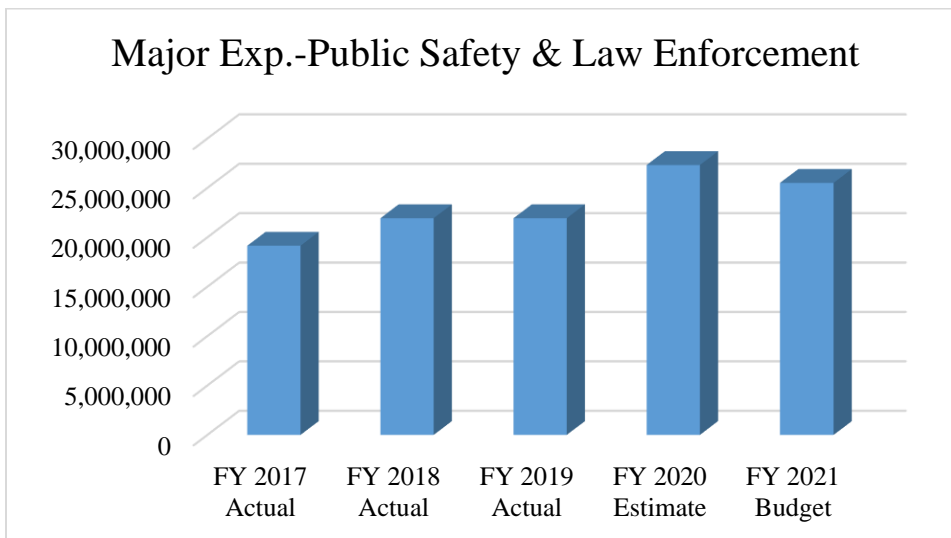
- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 3%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation, operating costs, and other economic development endeavors = >1%
- ▶ 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 27%. 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 (\$18,798,013) are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that continued commitment.

	Total Expenditures*	Public Safety & Law Enforcement	% of Total Revenues
FY 2017 Actual	69,532,754	19,150,369	28%
FY 2018 Actual	72,532,313	21,934,812	30%
FY 2019 Actual	73,875,220	21,934,812	30%
FY 2020 Estimate	89,592,669	27,318,796	30%
FY 2021 Budget	94,152,206	25,510,190	27%
*Includes OFU			

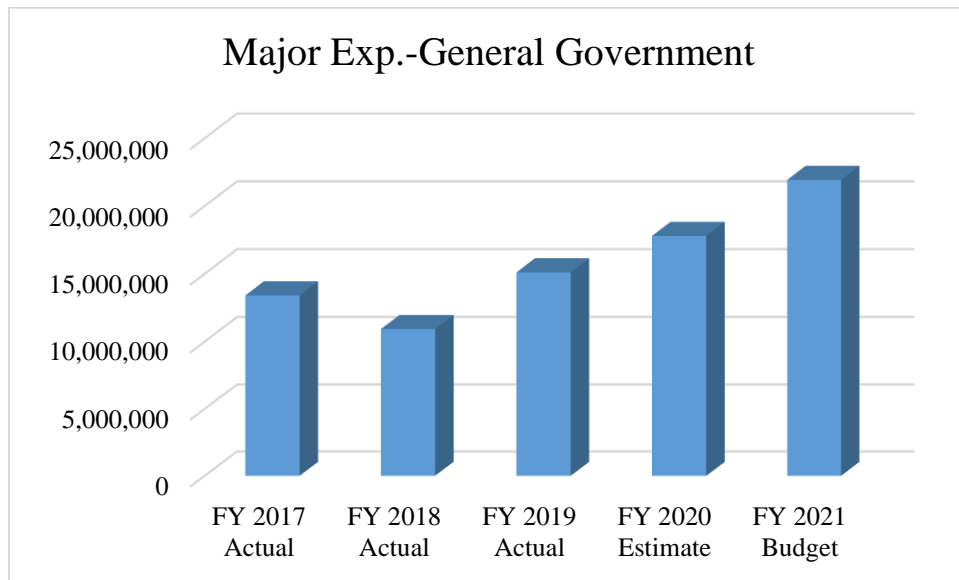




## Major Expenditure - General Government

General Government is a major expenditure and represents the second largest portion of the FY2021 budget with 23% 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 land acquisition under county council. The operating expenditures are the largest portion of expenditures in the general government type.

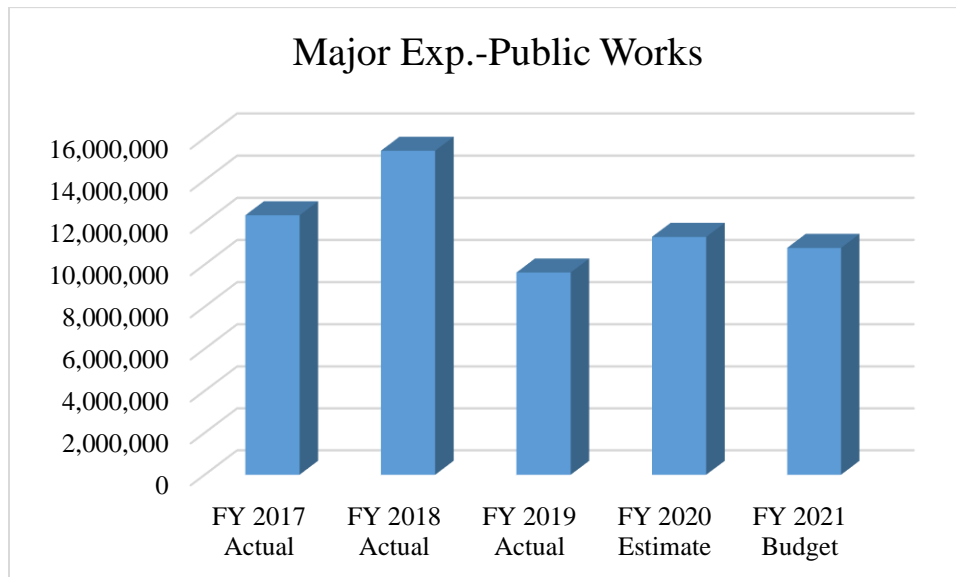
	Total Expenditures*	General Government	% of Total Revenues
FY 2017 Actual	69,532,754	13,408,001	19%
FY 2018 Actual	72,532,313	10,924,314	15%
FY 2019 Actual	73,875,220	15,107,983	20%
FY 2020 Estimate	89,592,669	17,793,869	20%
FY 2021 Budget	94,152,206	21,927,217	23%
*Includes OFU			



## Major Expenditure - Public Works

Public Works is the third largest expenditure type with 11% of budgeted expenditures. This function includes roads as well as solid waste. \$3,571,665 of the total Public Works budgeted expenditures are for salaries & fringe. The transportation Fund (road paving) expenditures of \$1,400,000 are included in this category as well. All the remaining expenditures are for operating cost for the departments.

	Total Expenditures*	Public Works	% of Total Revenues
FY 2017 Actual	69,532,754	12,336,543	18%
FY 2018 Actual	72,532,313	15,398,382	21%
FY 2019 Actual	73,875,220	9,621,214	13%
FY 2020 Estimate	89,592,669	11,311,056	13%
FY 2021 Budget	94,152,206	10,788,250	11%
*Includes OFU			

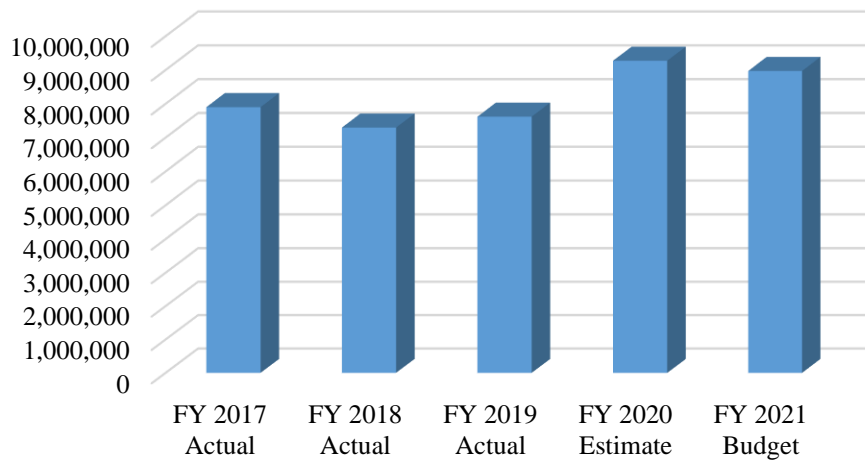


## Major Expenditure – Public Health & Welfare

Public Health & Welfare comes in at number four with 10% of the budget. This includes the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs. Salaries and fringe are a major cost and represent \$6,827,825 or 76% of the total budget for the public health & welfare function.

	Total Expenditures*	Public Health & Welfare	% of Total Revenues
FY 2017 Actual	69,532,754	7,899,739	11%
FY 2018 Actual	72,532,313	7,295,727	10%
FY 2019 Actual	73,875,220	7,618,327	10%
FY 2020 Estimate	89,592,669	9,270,818	10%
FY 2021 Budget	94,152,206	8,969,054	10%
*Includes OFU			

Major Exp.-Public Health & Welfare

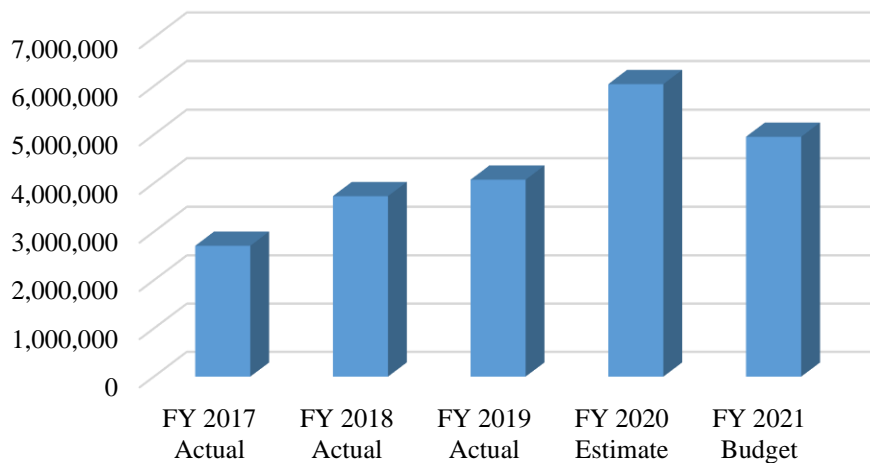


## Culture & Recreation

Culture & Recreation represent 5% of the FY2021 budget. This includes the recreation department and the library. Funding continues this fiscal year for library system improvements paid for by the capital project sales tax fund.

	Total Expenditures*	Culture & Recreation	% of Total Revenues
FY 2017 Actual	69,532,754	2,710,132	4%
FY 2018 Actual	72,532,313	3,732,165	5%
FY 2019 Actual	73,875,220	4,071,548	6%
FY 2020 Estimate	89,592,669	6,039,039	7%
FY 2021 Budget	94,152,206	4,954,696	5%
*Includes OFU			

### Major Exp.-Culture & Recreation





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## FUNDS

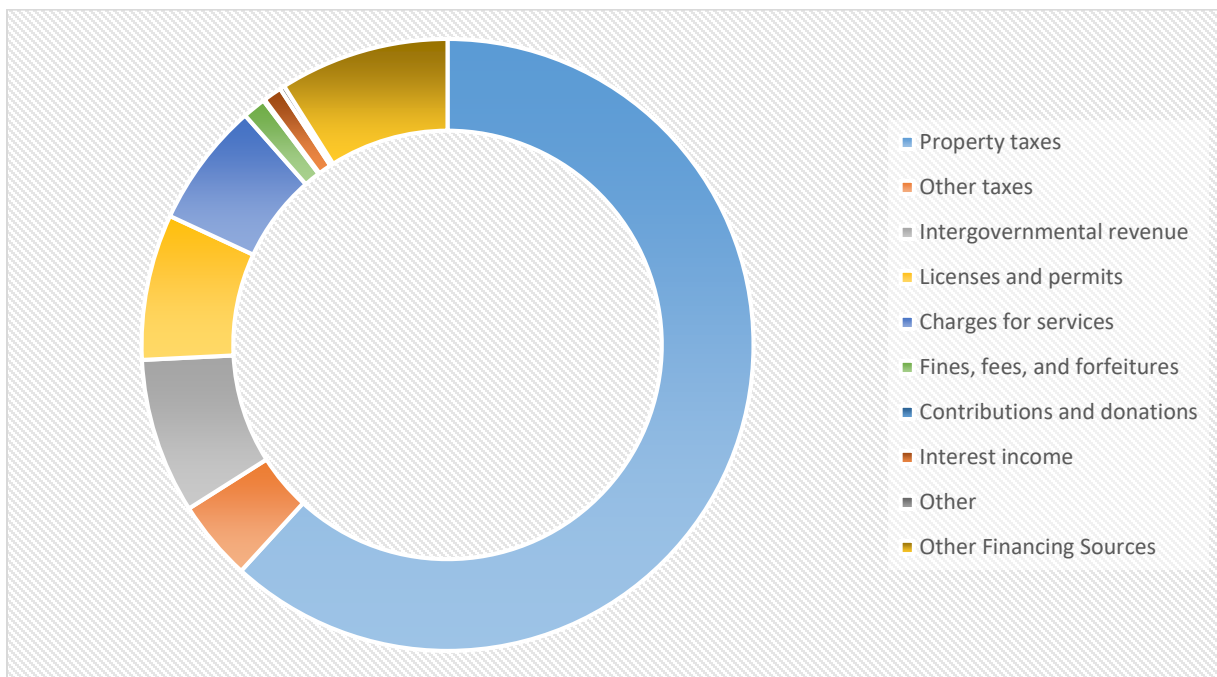
## General Fund - 10

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 2019 Actual	FY 2020 Estimate	FY 2021 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 37,751,878	\$ 41,433,182	\$ 40,409,603
Other taxes	2,487,225	2,813,201	2,775,475
Intergovernmental revenue	5,003,978	5,102,577	5,361,295
Licenses and permits	6,912,416	7,360,215	5,036,977
Charges for services	4,438,960	4,180,160	4,303,200
Fines, fees, and forfeitures	974,883	735,711	802,250
Contributions and donations	422,631	50,368	53,000
Interest income	766,951	655,696	641,800
Other	207,784	210,119	163,680
Total revenues	58,966,706	62,541,230	59,547,280
<b>Expenditures</b>			
General government	14,298,332	17,241,567	21,116,522
Administration of justice	2,157,241	2,256,110	2,568,087
Public safety and law enforcement	17,947,213	21,675,610	20,773,435
Public works	5,479,025	5,733,935	6,609,970
Public health and welfare	7,618,327	8,054,392	8,339,054
Culture & Recreation	3,671,713	3,491,867	4,436,751
Economic development	417,582	494,724	503,850
Debt Service	227,249	50,000	50,000
Capital Outlay	-	-	-
Total expenditures	51,816,682	58,998,204	64,397,669
<b>Excess of revenues over (under) expenditures</b>	7,150,024	3,543,026	(4,850,389)
<b>Other financing sources (uses)</b>			
Proceeds from capital leases			
Sale of Capital Assets	24,600		
Fund Balance sources			5,830,405
Transfers in	31,870	32,750	32,750
Transfers (out)	(151,901)	(187,637)	(1,012,766)
Total other fin. sources (uses)	(95,431)	(154,887)	4,850,389
<b>Net change in fund balances</b>	7,054,593	3,388,139	-
<b>Fund balances beginning of fiscal year</b>	32,520,600	39,575,193	42,963,332
<b>Fund balances end of fiscal year</b>	\$ 39,575,193	\$ 42,963,332	\$ 42,963,332



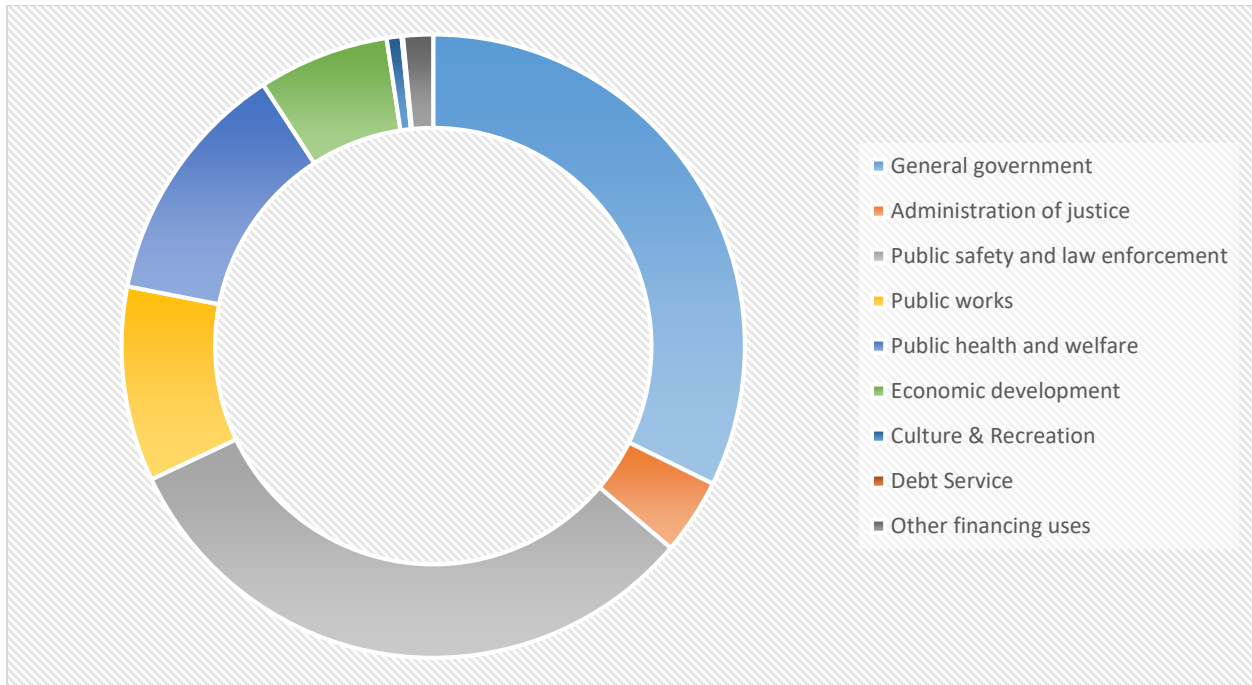
General Fund Revenue by Type	
Property taxes	\$40,409,603
Other taxes	2,775,475
Intergovernmental revenue	5,361,295
Licenses and permits	5,036,977
Charges for services	4,303,200
Fines, fees, and forfeitures	802,250
Contributions and donations	53,000
Interest income	641,800
Other	163,680
Other Financing Sources	5,863,155



This chart breaks up the fiscal year 2021 General Fund budgeted revenues by type. Property taxes represent the largest portion with 62% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 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.

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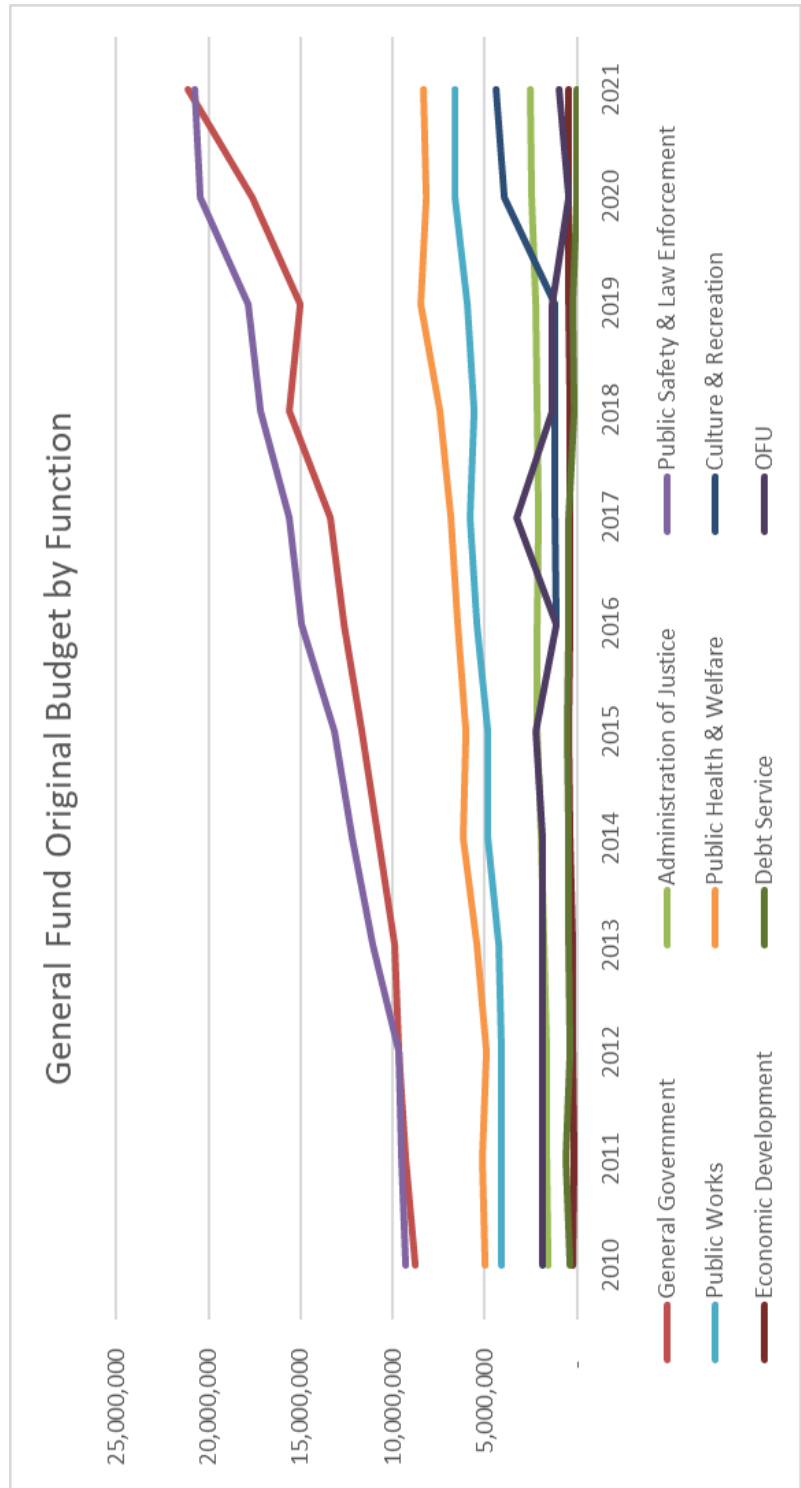
General Fund Budget Expenditures	
General government	\$21,116,522
Administration of justice	2,568,087
Public safety and law enforcement	20,773,435
Public works	6,609,970
Public health and welfare	8,339,054
Culture & Recreation	4,436,751
Economic development	503,850
Debt Service	50,000
Other financing uses	1,012,766



This chart breaks up the fiscal year 2021 General Fund budget by function. General government represents the largest portion, 32.28% 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 Safety & Law Enforcement represents the second largest portion at 31.76% of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, & Lancaster Firefighters. Public Health & Welfare comes in third with 13% of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs. Public Works is fourth with 11% of budgeted expenditures.

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Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Culture & Recreation	Economic Development	Debt Service	OFU	Total	% Change from Prior Year
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%
2021	21,116,522	2,568,087	20,773,435	6,609,970	8,339,054	4,436,751	503,850	50,000	1,012,766	65,410,435	8.63%



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

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The general government function is comprised of administrative and financial departments of the County. This function represents \$21,116,522 of the departmental budgets as well as \$1,012,766 in Other Financing Uses and \$50,000 of Debt Service. Offices included in the General Fund and their fiscal year 2021 budgets are listed below:

<b>Department</b>	<b>Budget</b>
Administrator	671,445
Assessor	1,058,545
Auditor	306,300
Building Inspections	1,427,160
Building Maintenance	1,871,610
Council Transfers	78,930
County Council	5,930,776
Delinquent Tax	426,405
Direct Assistance	1,350,796
Finance	652,700
Fleet	685,185
GIS	127,055
Human Resources	735,790
Lease	0
Legal	279,000
MIS	1,468,758
Non-Departmental	1,904,281
Planning	1,144,030
Procurement	206,475
Register of Deeds	377,915
Registration and Elections	556,447
Risk Management	114,725
Treasurer	444,410
Zoning	410,550

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:

As a team, the County Administrator and Deputy Administrator ensure that all legislative actions, policy statements and other directives of County Council are implemented and are in compliance. Additionally, the Administrator and Deputy Administrator prepare and recommend the implementation of the annual budget while also serving as facilitators and problem solvers through 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 Administration'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	FY2019	FY2020	FY2021
Fulltime	3	5	4
Part-time	1	1	1
<b>Total</b>	<b>4</b>	<b>6</b>	<b>5</b>

### Budget Highlights

The FY 2021 budget decreased by a little over 9% from the FY20 budget. Personal services' expenditures were impacted by the transfer of the Development Services Division Director position to the Planning Department's budget as this person currently directly oversees Planning Department operations. Decreases in operational expenses resulted from a removing one-time professional services funding.

### Fiscal Plan

Administrator-021					
	FY2019 Actual	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	568,374	515,430	450,945	(52,944)	-14.30%
Operating Expenditures	248,360	218,500	220,500	(29,860)	0.91%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>816,734</b>	<b>733,930</b>	<b>671,445</b>	<b>(62,485)</b>	<b>-9.31%</b>



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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*	2018 Actual	2019 Actual	2020 Actual
#Parcels Revised	11,285	15,369	55,530**
#New Construction on Books	948	1,081	1,508
#Property Transfers	4,881	5,704	6,328

\*\*Reassessment year—all parcels were revised

Position Summary	FY2019	FY2020	FY2021
Fulltime	13	13	13
Part-time	1	1	1
Total	14	14	14

### Budget Highlights

The FY 2021 Budget increased by 5%. Personal services expenditures were primarily impacted by the county-wide health insurance increases. While there was a significant decrease in the Special Projects operating line item, overall operating expenditures increased due to a large increase in the Contractual Services line item because of the Pictometry software being transferred from the GIS department. Reassessment has been delayed one year due to the disruptions caused by COVID-19. As a result, costs will not be as high as expected this fiscal year.



## Fiscal Plan

Assessor-041					
	FY2019 Budget	FY2020 Adopted	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	796,445	838,165	851,405	13,240	1.56%
Operating Expenditures	78,200	163,800	207,140	43,340	20.92%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	874,645	1,001,965	1,058,545	56,580	5.35%

## Auditor – Department #043

### Contact Information

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

### **Department Duties:**

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

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

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

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

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

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

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

### **Goals:**

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

### **Objectives:**

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

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

## Budget Highlights

The FY 2021 Budget increased by 2% over FY 20. Personal services expenditures were impacted by an increase in health insurance, but also by attrition and a re-evaluation of some positions in the office. Operating expenditures decreased slightly.

## Fiscal Plan

Auditor-043					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	268,185	271,560	278,800	7,240	2.60%
Operating Expenditures	46,400	28,400	27,500	-900	-3.27%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>314,585</b>	<b>299,960</b>	<b>306,300</b>	<b>6,340</b>	<b>2.07%</b>

## 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	FY2018 Actual	FY2019 Actual	FY2020 Actual
#Plan Reviews Completed	1,709	1,915	2,386
#Permits Issued	2,847	3,386	4,113
#Inspections Completed	24,513	39,160	26,511
%Plan Reviews Completed within 2 Weeks	90%	92%	4%

Position Summary	FY2019	FY2020	FY2021
Fulltime	15	15	16
Part-time	0	0	0
Total	15	15	16

### **Budget Highlights**

The FY 2021 Budget increased 20% from the FY 2020 budget. On the personnel side this is due to an increase in health insurance costs and the addition of a Plans Examiner position which is proposed to be funded from building permit revenue. Operating expenses also increased significantly due to the decision for commercial plans examinations to be outsourced. The contracted service will also be paid for from building permit revenue.

## Fiscal Plan

Building-031					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	935,075	997,715	1,083,410	85,695	7.91%
Operating Expenditures	66,350	141,350	343,750	202,400	58.88%
Capitalized Expenditures	-	-	-	-	
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>1,001,425</b>	<b>1,139,065</b>	<b>1,427,160</b>	<b>288,095</b>	<b>20.19%</b>

## 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

Position Summary	FY2019	FY2020	FY2021
Fulltime	7	9	9
Part-time	1	1	1
Total	8	10	10

### **Budget Highlights**

The FY 2021 Budget decreased by 21%. Personal services expenditures were largely unaffected for FY 2021. Operating expenditures decreased significantly due to one-time expenditures related to building renovations and improvements being removed. Additionally, funding for maintenance related to industrial parks was transferred to the economic development department's budget.

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## Fiscal Plan

Building Maintenance-251					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	364,147	550,835	537,410	-13,425	-2.50%
Operating Expenditures	1,613,230	1,724,200	1,334,200	-390,000	-29.23%
Capitalized Expenditures	10,000	-	-		
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>1,987,377</b>	<b>2,275,035</b>	<b>1,871,610</b>	<b>-403,425</b>	<b>-21.55%</b>

## County Council – Department #011

### Contact Information

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

### **Department Duties:**

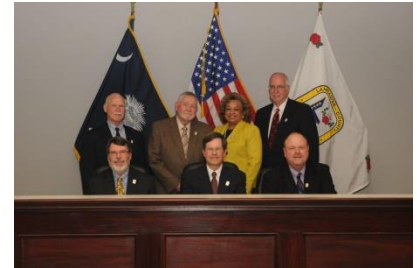
County Council makes policy decisions for Lancaster County as established by State law, sets primary policies establishing the community vision, and states the organizational mission. The Council is elected for four (4) year terms and elections are held in even numbered years, with three (3) members one election and the other four (4) members the following election. While elections are held in November, the terms of office begin on January 1, of the

following year. At the first meeting in January after an election, the Council appoints one member to be Chair, one member to be Vice Chair, and one member to be Secretary. The Council meets the second and fourth Monday's of each month. The public portion of the meeting begins at 6:30 PM unless a holiday forces a move of the normally scheduled date. In addition, from time to time there may be special meetings and workshops called by the Council. The public is welcome at all meetings of the Council.

### **Location of meetings:**

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

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

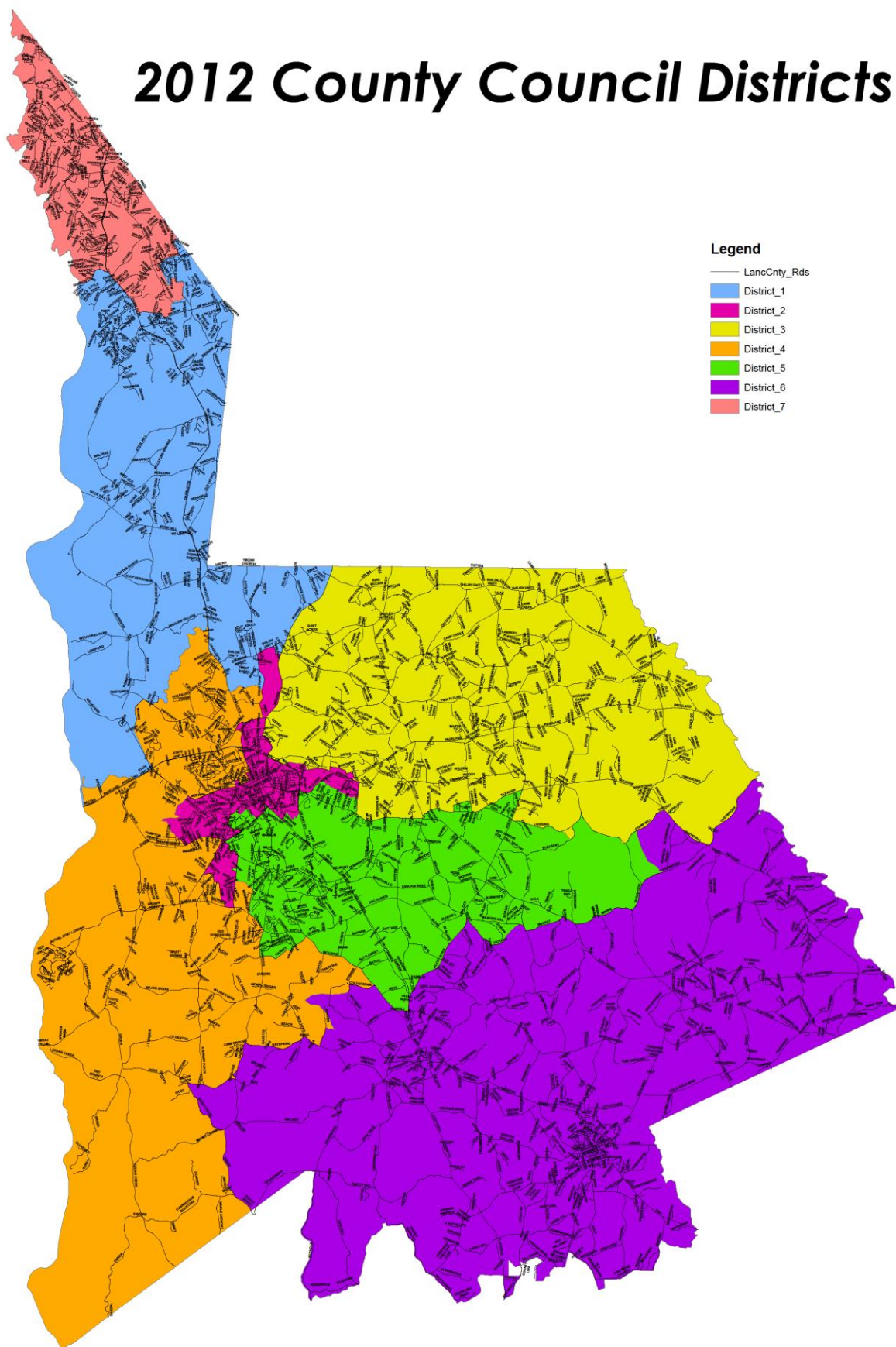


Should any person, group or organization request to be heard at a regular meeting of Council upon any matter which falls under Council's authority or jurisdiction, the deadline for placing such items on the agenda is the close of business (5:00 pm) on the Monday prior to the regular Monday council meeting.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

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



## 2012 County Council Districts



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## Budget Highlights

The FY 2021 Budget increased by \$3,236,012. Due to budget amendments during FY20, this budget increased significantly for FY21. Additions for this year include a \$1,000 increase per council person and retirement system increases in personnel. Funding was removed for the Barnett Building construction and renovation project in the amount of \$1,000,000. Funding was increased for the County hospital security contract which is based on the number of patients and has been steadily increasing. In addition, \$2.3 million was added for land acquisition for a future recreation complex site.

## Fiscal Plan

County Council-011					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	220,461	237,320	229,815	-7,505	-3.27%
Operating Expenditures	2,015,095	2,024,500	4,667,125	2,642,625	57.08%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	50,000	50,000	50,000	0	0.00%
Other Financing Uses	-	382,944	933,836	550,892	58.99%
<b>Total</b>	<b>2,285,556</b>	<b>2,694,764</b>	<b>5,880,776</b>	<b>3,186,012</b>	<b>118.23%</b>

## Council Transfers – Department #012

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

### Budget Highlights

For FY2021, transfers approved include transfer to the Airport. Formerly the recreation fund also received a transfer, but that fund was eliminated in FY2020 when the department was brought in under the general fund.

### Fiscal Plan

Council Transfers-012					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	1,345,817	74,630	78,930	4,300	5.45%
<b>Total</b>	1,345,817	74,630	78,930	4,300	5.45%

## 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:

Effectively and efficiently collect the delinquent taxes on all types of property 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 and ensure compliance with Title XII of the SC Code of Laws that govern delinquent tax sales.

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
\$ of Delinquent Taxes Collected	6,529,616	8,471,240	5,570,076
\$ Collected via Set-Off Debt	19,618	9,940	19,428
# Properties Redeemed	273	269	211

Position Summary	FY2019	FY2020	FY2021
Fulltime	4	4	5
Part-time	0	0	0
Total	4	4	5

### Budget Highlights:

The FY 2021 Budget increased by 15% over the FY 2020 budget. Personal services' expenditures were impacted due to a records position transfer from Register of Deeds and increases in the costs related to health insurance. Operating expenditures increased in areas such as travel and training and general supplies due to the merging of Records and Delinquent Tax.

## Fiscal Plan

Delinquent Tax-045					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	213,580	229,090	282,035	52,945	18.77%
Operating Expenditures	132,895	132,895	144,370	11,475	7.95%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>346,475</b>	<b>361,985</b>	<b>426,405</b>	<b>64,420</b>	<b>15.11%</b>

## 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 2021 Budget increased by 11%. The increase is the result of salary adjustments given to Solicitor, Public Defender, and Water Conservation District. Additional funds were given due to the prices of various contracts increasing, liability increases, along with some agencies needing more money in order to continue to be eligible to apply for grants. Funding in the amount of \$10,000 was included for Keystone Substance Abuse Services.

### Fiscal Plan

Direct Assistance-014					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	1,152,810	1,211,745	1,366,796	155,051	11.34%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>1,152,810</b>	<b>1,211,745</b>	<b>1,366,796</b>	<b>155,051</b>	<b>11.34%</b>



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## Finance – Department #023

### Contact Information

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

### **Department Duties:**

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

Accounting - Insure transactions are recorded properly in compliance with GAAP and GASB, monitors the operating, capital, & special revenue budgets, sends in reimbursement request for

County grants, reconciles health insurance & retirement contributions, performs monthly reconciliation of all bank accounts, maintains & records County's capital assets & inventory, and maintains County financial records.

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

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

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

### **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.

Position Summary	FY2019	FY2020	FY2021
Fulltime	6	7	7
Part-time	0	0	0
Total	6	7	7



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## Budget Highlights

The FY 2021 Budget increased by less than 1%. Changes include personal services which were impacted due to the health insurance increase. Additionally, there was a small reduction in operating expenses due to one-time funding for a position added in FY2020 being removed in the General Equipment account.

## Fiscal Plan

Finance-023					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	471,795	594,460	607,590	13,130	2.16%
Operating Expenditures	39,610	44,610	39,610	-5,000	-12.62%
Capitalized Expenditures	5,500	5,500	5,500	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>516,905</b>	<b>644,570</b>	<b>652,700</b>	<b>8,130</b>	<b>1.25%</b>

## 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 has County-wide objectives that impact effectiveness and efficiency of all County staff working in the GIS system. These objectives add value to spatial data by ensuring accuracy, allowing it to be organized and viewed efficiently, by integrating GIS data with other data, by analysis, and by creation of new GIS data..

Position Summary	FY2019	FY2020	FY2021
Fulltime	2*	1*	1
Part-time	0	0	0
<b>Total</b>	<b>2</b>	<b>2</b>	<b>1</b>

### **Budget Highlights**

The FY 2021 budget increased by \$4,850. In FY 2021, the full amount of the GIS Director's salary was moved into this department which caused personal services to increase. In addition, Contractual Services decreased by \$59,000 due to the Pictometry contract being transferred under the Assessor's office.

### **Fiscal Plan**

GIS-027					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	104,620	37,105	101,955	64,850	63.61%
Operating Expenditures	104,100	85,100	25,100	-60,000	-239.04%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>208,720</b>	<b>122,205</b>	<b>127,055</b>	<b>4,850</b>	<b>3.82%</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 maintains all County fleet vehicle records 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 and State laws.

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
# New Hire Processed	89	254	311
# Disciplinary Actions	18	41	41

Position Summary	FY2018	FY2019	FY2020
Fulltime	4	4	4
Part-time	0	0	0
Total	4	4	4

### **Budget Highlights**

The FY 2021 Budget increased by \$34,000. Personal services' expenditures were impacted by the county-wide health insurance increase along with an increase in the employee merit pool account which will be used to provide eligible employees with holiday bonuses mid-year. Operational expenditures were impacted due to full implementation of the NEOGOV software which will be utilized to streamline the onboarding process.

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## Fiscal Plan

Human Resources-024					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	425,405	617,480	639,145	21,665	3.39%
Operating Expenditures	84,150	84,150	96,645	12,495	12.93%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
<b>Total</b>	<b>509,555</b>	<b>701,630</b>	<b>735,790</b>	<b>34,160</b>	<b>4.64%</b>

## 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	FY2019	FY2020	FY2021
Fulltime	1	0	0
Part-time	0	0	0
Total	1	0	0

### **Budget Highlights**

Fiscal year 2021 budget did not increase or decrease. The County reassessed the department during FY 2019 and decided to return to contracting out legal services.

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## Fiscal Plan

Legal-022					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	143,525	-	0	0	0.00%
Operating Expenditures	109,500	279,000	279,000	0	0.00%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	253,025	279,000	279,000	0	0.00%

## 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	FY2021
Fulltime	3	3	3
Part-time	0	0	3
Total	3	3	3

### **Budget Highlights**

Fiscal year 2021 budget includes county-wide health insurance adjustments. Operationally, the department added a cloud-based vendor registry and online bid services to assist with accessibility during COVID-19 in FY2020. The additional funding will go towards ongoing costs associated with that.



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## Fiscal Plan

Procurement-020					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	185,330	196,325	188,540	-7,785	-4.13%
Operating Expenditures	14,100	12,100	17,935	5,835	32.53%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	199,430	208,425	206,475	-1,950	-0.94%

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## MIS (Management of Information Systems) – Department #026

### Contact Information

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

### Department Duties:

The Lancaster County MIS department provides technical support, hardware/software support, VoIP support, email support, and Internet support for all Lancaster County departments, consisting of approximately 750 end users and 1,200 computers across thirty-eight (38) facilities.

### 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	FY2019	FY2020	FY2021
Fulltime	5	8*	9*
Part-time	0	0	0
<b>Total</b>	<b>5</b>	<b>8</b>	<b>9</b>

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

### Budget Highlights

Fiscal Year 2021 shows a 6% increase overall. Personal Services increased due to the transfer of a position into the MIS budget from the EMS budget. Although operations decreased due to the removal of one time funding for software, funding still remains in this account due to the centralization of software licensing and other costs associated with the acquisition and maintenance of software. Operational costs also decreased despite \$95,550 added in the Capital Equipment account for the replacement of workstations which have reached the end of their useful life.

### Fiscal Plan

MIS-026					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	345,985	532,090	596,980	64,890	10.87%
Operating Expenditures	875,535	844,860	711,778	-133,082	-18.70%
Capitalized Expenditures	-	-	95,550	95,550	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>1,221,520</b>	<b>1,376,950</b>	<b>1,468,758</b>	<b>91,808</b>	<b>6.25%</b>

## 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 2021 Budget increased by 10% over FY 20. The increase on the operating side is the result of a 21% increase for property and liability insurance.

### Fiscal Plan

Non-Departmental-005					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	371,000	371,000	311,000	-60,000	-19.29%
Operating Expenditures	1,304,511	1,339,821	1,593,281	253,460	15.91%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>1,675,511</b>	<b>1,710,821</b>	<b>1,904,281</b>	<b>193,460</b>	<b>10.16%</b>

## 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 unincorporated Lancaster County, as well as the Towns of Heath Springs, Kershaw and Van Wyck. 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, as well as making recommendations on items which are before the Planning Commission prior to these items being heard by the various Councils.

### **Goals:**

The Planning Department 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 criteria and standards; and, protect land values through proper planning and responsible development practices.

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
# Rezoning Cases	38	32	26
# Text Amendments	13	16	7
# Preliminary Plats			20
# Minor Subdivisions			254
# Conditional Use Permits			7
# Final Plats			61

Position Summary	FY2019	FY2020	FY2021
Fulltime	6	6	8
Part-time	0	0	0
Total	6	6	8

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## Budget Highlights

The FY 2021 Budget increased by 31% over FY 20. Personal services' expenditures were impacted by transferring the Development Services Director position from the Administration department and adding a full year's salary. Also, a position was transferred from the Building Inspections department. Operating expenditures increased largely due to additional funding being added for traffic impact analyses which were added to the fee schedule and will be self-funded. In addition, the comprehensive plan update was deferred in FY2020 and included in the new fiscal year budget the funding was increased to \$200,000 for ½ of the project and public engagement funding was included as well. The anticipated total cost of that update is approximately \$400,000.

## Fiscal Plan

Planning-032					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	453,380	503,985	742,430	238,445	32.12%
Operating Expenditures	182,296	277,600	401,600	124,000	30.88%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>635,676</b>	<b>781,585</b>	<b>1,144,030</b>	<b>362,445</b>	<b>31.68%</b>

## 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	FY2020	FY2021
Fulltime	2	3	3
Part-time	200	200	200
Total	202	203	203

### **Budget Highlights**

The FY 2021 Budget increased by 15%. Personal services' expenditures were impacted by additional part-time funding for the upcoming general election. The increase in operating is for all materials related to the new voting machines funded by the State in FY2020 such as printing paper, back-up scanners, etc. In addition voter education and outreach funding was included as well as supplies related to the general election. In capital funding was included for back-up machines as the State provision did not include anything in the event a machine goes down during the election.

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## Fiscal Plan

Registration & Election-051					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	229,235	345,240	377,590	32,350	8.57%
Operating Expenditures	106,000	126,285	153,285	27,000	17.61%
Capitalized Expenditures	-	-	25,572	25,572	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>335,235</b>	<b>471,525</b>	<b>556,447</b>	<b>84,922</b>	<b>15.26%</b>

## 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.

### **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 of all our documents, to produce microfilm that is transmitted to the SC Archives, and to ensure the working performance of our recording system.

Position Summary	FY2019	FY2020	FY2021
Fulltime	5	5	5
Part-time	1	0	0
Total	6	5	5

### **Budget Highlights**

During FY20, the records position within the Register of Deeds department was transferred to the Delinquent Tax department. For FY21, a Recording Specialist position has been added to assist with a growing workload. In doing so, personal costs decreased by almost \$4,000. Operational costs increased due to equipment needed for the newly added position and increased costs in Contractual Services to maintain the services put online during COVID-19.

### **Fiscal Plan**

Register of Deeds-060					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	268,670	286,858	282,965	-3,893	-1.38%
Operating Expenditures	85,750	84,750	94,950	10,200	10.74%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	354,420	371,608	377,915	6,307	1.67%





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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)	FY2018 Actual	FY2019 Actual	FY2020 Actual
# Injuries Reported	52	52	46
# Workers Comp. Claims	51	45	42
# Property & Liability Claims	39	37	37
# Inspections Performed	70	60	65

Position Summary	FY2019	FY2020	FY2021
Fulltime	1	1	1
Part-time	0	0	0
Total	1	1	1

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## Budget Highlights

The FY 2021 Budget increase is due to the county-wide health insurance increases. Operating costs remain the same as FY20.

## Fiscal Plan

Risk Management-025					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	80,260	85,390	90,525	5,135	5.67%
Operating Expenditures	24,200	24,200	24,200	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	104,460	109,590	114,725	5,135	4.48%

## 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	FY2019	FY2020	FY2021
Fulltime	6	6	6
Part-time	0	0	0
Total	6	6	6

### Budget Highlights

The FY 2021 Budget increased by approximately 5%. Personal services' expenditures were impacted by salary adjustments and the county wide health insurance increase along with minor increases in other benefits. The operating expenses increased for FY21 due to a contract increase for printing tax bills.

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## Fiscal Plan

Treasurer-044					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	304,260	318,105	332,910	14,805	4.45%
Operating Expenditures	117,550	102,050	111,500	9,450	8.48%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	421,810	420,155	444,410	24,255	5.46%

## 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)	FY2018 Actual	FY2019 Actual	FY2020 Actual
# Work Orders	2,846	3,250	3,249
Total Days Down Time	1,705	1,591	1,792
Work Order % Preventive Maintenance	8.80%	4.99%	10.87%
Work Order % Unscheduled Maintenance	91.20%	95.01%	89.13%

Position Summary	FY2019	FY2020	FY2021
Fulltime	8	8	8
Part-time	0	0	0
Total	8	8	8

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## Budget Highlights

The FY 2021 Budget increased by 3%. Personal services' were largely unaffected. Operating expenditures increased due to the General Supplies, Vehicle Maintenance, and Gasoline line items being increased to reflect actual spending levels and an increased use of motorpool vehicles which are operationally funded in this department. The Hand Tools line item in order to be able to obtain the tools needed to work on newer and hybrid vehicles.

## Fiscal Plan

Fleet Operations-210					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	422,070	462,175	462,385	210	0.05%
Operating Expenditures	200,400	200,900	222,800	21,900	9.83%
Capitalized Expenditures	5,500	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	627,970	663,075	685,185	22,110	3.23%

## 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 issues zoning permits, use/occupant permits, applications for zoning appeals and variances, site plan reviews, performs Unified Development Ordinance, Lancaster County Code, and Heath Springs/Kershaw code inspections and enforcement.

### **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	FY2019	FY2020	FY2021
Fulltime	5	6	5
Part-time	0	0	0
<b>Total</b>	<b>5</b>	<b>6</b>	<b>5</b>

### **Budget Highlights**

The FY 2021 Budget decreased overall by 10%. The zoning department transferred a position to the Building Inspections Department. The increase in the operating expenditures was due to a nuisance and towing abatement being added in the contractual services line item.

<b>Zoning-029</b>					
	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>	<b>FY2021 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	350,080	425,449	361,350	-64,099	-17.74%
<b>Operating Expenditures</b>	104,800	28,600	49,200	20,600	41.87%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	<b>454,880</b>	<b>454,049</b>	<b>410,550</b>	<b>-43,499</b>	<b>-10.60%</b>





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## Administration of Justice

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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 \$2,568,087 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2021 budgets are listed below:

Departments	Budget
Circuit Court	85,710
Clerk Of Court	556,230
Family Court	383,897
Probate Court	475,420
Magistrate	1,066,830

## Circuit Court – Department #061

### Contact Information

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

### **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	FY2019	FY2020	FY2021
Fulltime	0	0	0
Part-time	3	3	3
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

### **Budget Highlights**

The fiscal year 2021 budget had no major changes.

### **Fiscal Plan**

Circuit Court-061					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	36,925	37,210	37,210	0	0.00%
Operating Expenditures	48,500	48,500	48,500	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>85,425</b>	<b>85,710</b>	<b>85,710</b>	<b>0</b>	<b>0.00%</b>

## 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	FY2019	FY2020	FY2021
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

### **Budget Highlights**

The FY 2021 Budget increase 33%. Personal services' expenditures were impacted by the County salary adjustment plan and retirement increases. While operational expenditures remained constant, \$173,600 worth of capitalized expenditures were added in order to replace the AV system in Courtroom A.

### **Fiscal Plan**

Clerk of Court-063					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	325,070	335,480	350,730	15,250	4.35%
Operating Expenditures	31,900	31,900	31,900	0	0.00%
Capitalized Expenditures	-	-	173,600	173,600	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>356,970</b>	<b>367,380</b>	<b>556,230</b>	<b>188,850</b>	<b>33.95%</b>

## 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	FY2019	FY2020	FY2021
Fulltime	6	6	6
Part-time	3	3	3
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>

### **Budget Highlights**

The FY 2021 Budget decreased by 5%. Personal services' expenditures were impacted the removal of a vacant position which many of the job duties for were replaced with technology in recent years. The rise in operational expenditures stems from the need to increase the amount of funds allocated for leasing the copiers.

### **Fiscal Plan**

Family Court-064					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	312,865	321,365	299,265	-22,100	-7.38%
Operating Expenditures	83,132	83,132	84,632	1,500	1.77%
Capitalized Expenditures				-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>395,997</b>	<b>404,497</b>	<b>383,897</b>	<b>-20,600</b>	<b>-5.37%</b>

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## Magistrates - Countywide – Department #070

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-3983

### **Department Duties:**

To provide the citizens of Lancaster County with a fair and impartial summary court. The magistrates issue criminal arrest and search warrants, conduct bail bond hearings, conduct preliminary hearings, conduct jury trials, conduct criminal bench trials, and conduct civil bench trials.

### **Goals:**

To comply with set procedures on judicial standards, orders, and statutes.

Performance Indicators	FY 2018 Actual	FY2019 Actual	FY2020 Actual
# Criminal Docket Cases Filed	2,464	3,921	2,427
# Traffic Docket Cases Filed	11,789	12,555	7,864
# Civil Docket Cases Filed	2,538	3,106	2,425

Position Summary	FY2019	FY2020	FY2021
Fulltime	14	15	15
Part-time	0	0	0
<b>Total</b>	14	15	15

### **Budget Highlights**

The FY 2021 Budget decreased by 3%. Personal services' expenditures were impacted by the county-wide health insurance increases. Operational increases remained unchanged while one-time capitalized expenditures of \$50,000 to purchase constable vehicles were removed from the FY21 budget.

### **Fiscal Plan**

Magistrates-070					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	860,235	965,110	980,405	15,295	1.56%
Operating Expenditures	79,850	86,425	86,425	0	0.00%
Capitalized Expenditures	-	50,000	0	-50,000	-
Debt Service				-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	940,085	1,101,535	1,066,830	-34,705	-3.25%



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## Probate Court – Department #069

### Contact Information

Administration Building  
104 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 283-3379

### **Department Duties:**

The Court of Probate is a multi-jurisdictional legal court of record presiding over the administration of decedent's estates including litigated matters. The Court also oversees the appointments of guardians for incapacitated adults, conservators for minors and incapacitated adults, litigation involving trusts, and the civil involuntary commitment of persons alleged to be living with mental health illnesses and chemical addictions. The Court shares concurrent

subject matter jurisdiction with Circuit Courts concerning the interpretation and application of powers of attorney and the partition of real property. The Court issues marriage licenses applications. The Judge of Probate is selected by popular election to a four-year term by county voters. The Lancaster County Court of Probate serves the citizens of Lancaster through various workshops and presentations. During the previous year court personnel built the "Full Estates Workshops," presented at Senior Fitness Day, and the Judge presented a three part educational series titled "Probate 101, 201 and 301" educating citizens on the Court's authority and processes encouraging citizens prepare for the unknown by getting their family affairs in order. During the upcoming budget year the Court will continue to educate and improve access to justice and educate citizens through the Court's four core values which are ethics, professionalism, teamwork and compassion.

Position Summary	FY2019	FY2020	FY2021
Fulltime	7	7	7
Part-time	1	1	1
Total	8	8	8

### **Budget Highlights**

The FY 2021 Budget decreased by 6%. Personal services' expenditures as the department had savings through attrition. While operational expenditures decreased overall due to the removal of one-time funding in FY20 for software implementation, funds were added to the Contractual Services and Maintenance Service Agreement accounts for ongoing costs associated with the FY20 software implementation, court case management software, web hosting, and a records management/microfilm project.



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## Fiscal Plan

Probate Court-069					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	419,633	410,708	403,090	-7,618	-1.89%
Operating Expenditures	51,475	95,485	72,330	-23,155	-32.01%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>471,108</b>	<b>506,193</b>	<b>475,420</b>	<b>-30,773</b>	<b>-6.47%</b>



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## 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 \$20,773,435 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2021 budgets are listed below:

Departments	Budget
Coroner	661,405
Sheriff	9,857,625
Sheriff Dept- Town Of Kershaw	578,910
Detention Center	2,867,131
School Resource Officers	621,960
Communications	2,542,255
Emergency Management	405,490
Fire Service	1,113,749
Town Of Kershaw- Fire	161,725
Lanc. County Firefighters	1,963,185

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

## Coroner – Department #068

### Contact Information

Coroner's Office  
717 South 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	2018 CY Actual	2018 CY Actual	2020 CY Actual
# Total Deaths	554	644	647
# Total Autopsies	97	129	132
Natural	91%	87%	87%
Accident	5.5%	9%	9%
Homicide	1.5%	1%	1%
Suicide	1.5%	2%	2%
Undetermined	0.5%	1%	0.4%
Estimated Transport Calls for Service	295	370	294

Position Summary	FY2019	FY2020	FY2021
Full-time	5	5	5
Part-time	10	9	9
<b>Total</b>	<b>15</b>	<b>14</b>	<b>14</b>

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## Budget Highlights

The FY 2021 Budget increased by 11%. Personal services' expenditures were impacted by the county-wide health insurance increases as well as adjustments made during FY2020. 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

Coroner-068					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	307,420	382,470	400,905	18,435	4.60%
Operating Expenditures	173,580	203,000	260,500	57,500	22.07%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>481,000</b>	<b>585,470</b>	<b>661,405</b>	<b>75,935</b>	<b>11.48%</b>

## Emergency Management – Department #140

### Contact Information

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

### **Department Duties:**

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

### **Goals:**

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

### **Objectives:**

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

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
# Responses to Severe Weather	6	5	6
# Responses to Haz. Mat Incidents	0	0	0
# Public Preparedness Presentations	11	5	5
# Private Industry Emergency Plan Reviews	4	3	4

Position Summary	FY2019	FY2020	FY2021
Fulltime	3	3	3
Part-time	0	1	1
<b>Total</b>	<b>3</b>	<b>4</b>	<b>4</b>

### **Budget Highlights**

The FY 2021 Budget increased by 4%. Personal services' expenditures were impacted by salary increases along with the county-wide increases in health insurance. Operating expenditures remained unchanged for FY 21.

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## Fiscal Plan

Emergency Management-140					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	247,555	264,040	282,970	18,930	6.69%
Operating Expenditures	120,560	122,520	122,520	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>368,115</b>	<b>386,560</b>	<b>405,490</b>	<b>18,930</b>	<b>4.67%</b>

## 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	FY2018 Actual	FY2019 Actual	FY2020 Actual
Total Incident Reports	6,496	7,215	7,620
Fire Marshal Plan Reviews	246	351	734
Fire Marshal Inspections	213	227	559

### **Budget Highlights**

The FY 2021 Budget increased by approximately 4%. While one time funding for each station to receive \$2,000 was removed, other expenses such as gasoline and vehicle maintenance were increased due to analysis of past spending and projected spending trends, resulting in an \$1,000 overall increase in operational expenditures.

### **Fiscal Plan**

Fire Service-141					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	1,024,769	1,072,749	1,073,749	1,000	0.09%
Capitalized Expenditures	-	-	40,000	40,000	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	1,024,769	1,072,749	1,113,749	47,980	4.31%



## 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	FY2019	FY2020	FY2021
Fulltime	2	2	2
Part-time	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

### **Budget Highlights**

The FY 2021 Budget decreased by 2%. Personal services expenditures were impacted primarily by changes in health insurance.

### **Fiscal Plan**

<b>Kershaw Fire-142</b>					
	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>	<b>FY2021 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
Personal Services	147,960	157,950	154,525	-3,425	-2.12%
Operating Expenditures	7,200	7,200	7,200	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>155,160</b>	<b>165,150</b>	<b>161,725</b>	<b>-3,425</b>	<b>-2.12%</b>

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## Lancaster County Firefighters– Department #144

### Contact Information

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

### **Department Duties:**

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

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

Position Summary	FY2019	FY2020	FY2021
Fulltime	19	20	20
Part-time	17	17	17
<b>Total</b>	<b>36</b>	<b>37</b>	<b>37</b>

### **Budget Highlights**

The FY 2021 Budget decreased by a little over 1%. Personal services expenditures were primarily impacted by not fully implementing the compensation study in FY2020. Operating expenditures remained unchanged from FY20.

### **Fiscal Plan**

Lancaster County Firefighters-144					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,296,125	1,482,605	1,457,265	-25,340	-1.74%
Operating Expenditures	217,495	505,920	505,920	0	0.00%
Capitalized Expenditures	67,195	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>1,580,815</b>	<b>1,988,525</b>	<b>1,963,185</b>	<b>-25,340</b>	<b>-1.29%</b>



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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	FY2018 Actual	FY2019 Actual	FY2020 Actual
Total 911 Calls	50,906	181,987	148,717
EMS Calls	7,170	19,233	15,365
Law Enforcement Calls	43,037	106,922	108,408
Fire Calls	3,105	9,591	8,609

Position Summary	FY2019	FY2020	FY2021
Fulltime	32	32	32
Part-time	2	2	2
<b>Total</b>	34	34	34

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## Budget Highlights

The FY 2021 Budget increased by 2%. Personal services expenditures were primarily impacted by additional funding being added through transfers from the contractual and maintenance line items to part-time and over-time to assist with vacancy issues in full-time staffing. Despite transfers from operating accounts to the part-time and over-time accounts, operating expenditures grew slightly due to needed increases in the clothing and gasoline accounts.

## Fiscal Plan

Communications-130					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,711,220	1,861,555	1,914,525	52,970	2.23%
Operating Expenditures	595,600	624,000	627,730	3,730	0.59%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>2,306,820</b>	<b>2,485,555</b>	<b>2,542,255</b>	<b>56,700</b>	<b>2.23%</b>

## 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:**

At the Lancaster County Detention Center our primary goal and mission is to provide efficient, innovative, and professional correctional services which protects the citizens of Lancaster County by creating a safe, secure, and humane place of incarceration.

### **Goals:**

Our goal is to become the statewide standard in corrections through our commitment to excellence, professionalism, and education.

### **Objectives:**

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

Performance Indicators	CY2017 Actual	CY2018 Actual	CY2019 Actual
# Incarcerated Inmates	3,535	3,368	3,376
# Inmates from City PD	773	695	472
Average Population	137	138	164

Position Summary	FY2019	FY2020	FY2021
Fulltime	32	34	34
Part-time	0	0	0
Total	32	34	34

### **Budget Highlights**

The FY 2021 Budget decreased by 6%. Operating expenditures decreased due to the removal of FY20 funding for building renovations, outside door replacement, and the replacement of dated video surveillance equipment.

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## Fiscal Plan

Detention Center-120					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,942,335	2,140,870	2,168,641	27,771	1.28%
Operating Expenditures	619,910	900,158	698,490	-201,668	-28.87%
Capitalized Expenditures	72,000	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	2,634,245	3,041,028	2,867,131	-173,897	-6.07%

## 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	FY2019	FY2020	FY2021
Fulltime	8	8	8
Part-time	0	0	0
<b>Total</b>	8*	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					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	469,057	567,175	610,960	43,785	7.17%
Operating Expenditures	7,000	11,000	11,000	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	476,057	578,175	621,960	43,785	7.04%



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## Sheriff Department – Town of Kershaw – Department #117

### 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. The Kershaw Division provides law enforcement services within the Town of Kershaw. Lancaster County is reimbursed at a contract rate for the services provided.

Position Summary	FY2019	FY2020	FY2021
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

Sheriff Town of Kershaw-117					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	487,855	484,685	507,410	22,725	4.48%
Operating Expenditures	63,500	71,500	71,500	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>551,355</b>	<b>556,185</b>	<b>578,910</b>	<b>22,725</b>	<b>3.93%</b>

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## Sheriff – Department #110

### Contact Information

Administration Building  
101 N. Main Street  
P.O. Box 1809  
Lancaster, SC 29721  
Phone (803) 313-2121

### **Department Duties:**

The mission of the Lancaster County Sheriff's Office is to provide efficient, innovative and professional law enforcement services tailored to the needs of individual communities to improve their quality of life and keep them safe. Multiple functions are under the Sheriff's Office responsibilities. Some of those functions are law enforcement, investigations, patrol, support services, crime prevention, K-9 team, SWAT, training, records, 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	CY2017 Actual	CY2018 Actual	CY2019 Actual
# Calls for Service	66,089	67,576	70,533
# Total Arrests	3,586	3,631	3,840
Major Crimes Arrests	680	691	1,053
Drug Arrests	1,052	1,243	1,273
# Litter Complaints	126	285	378
Pounds of Litter Collected	152,998	92,270	109,995

Position Summary	FY2019	FY2020	FY2021
Fulltime	112	115	118
Part-time	4	5	5
Total	116	120	123

### **Budget Highlights**

The FY 2021 Budget increased by 3%. The personnel expenses increased due to the addition of 2 grant positions which are expiring, partial funding for a victims advocate split with a grant, as well as partial funding for a victims advocate split with the victims' fund. Additionally, personal expenditures were impacted due to county-wide increases in health insurance and other fringe benefits. Operating expenditures increased due to records management software increases,

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contract price increases, vehicle maintenance, and funds to replace outdated and end of life equipment and outdated equipment for the Sex Offender Registry.

## Fiscal Plan

Sheriff-110					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	7,313,025	8,050,565	8,435,277	384,712	4.56%
Operating Expenditures	1,372,803	1,391,598	1,422,348	30,750	2.16%
Capitalized Expenditures	7,600	80,000	0	-80,000	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	8,693,428	9,522,163	9,857,625	335,462	3.40%

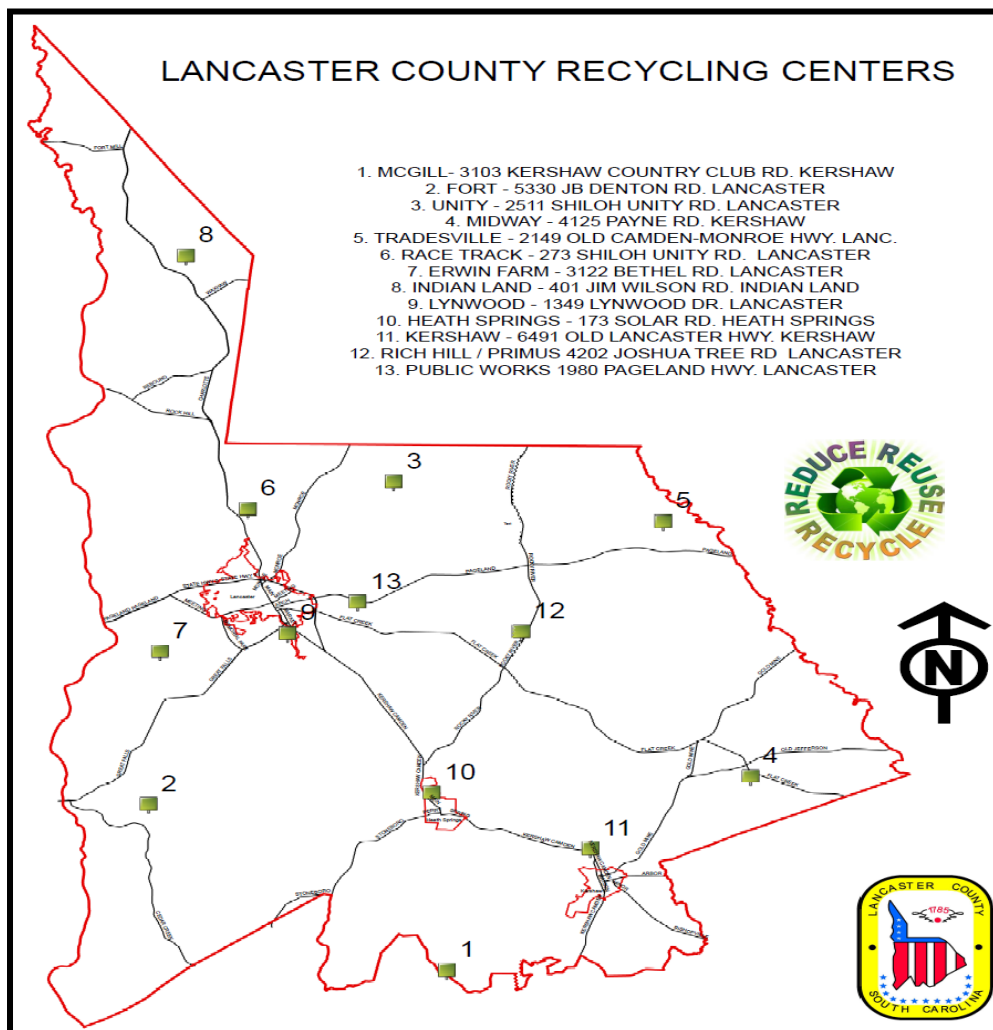


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## Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$6,609,970 of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2021 budgets are listed below.

Departments	Budget
Landfill	56,525
Solid Waste	3,051,930
Roads	3,501,515



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

## Landfill – Solid Waste – Department #310

### Contact Information

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

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

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

Position Summary	FY2019	FY2020	FY2021
Fulltime	0	0	0
Part-time	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

### Budget Highlights

No major changes from the FY20 adopted budget.

### Fiscal Plan

Landfill-310					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	21,893	21,998	22,020	22	0.10%
Operating Expenditures	34,505	34,505	34,505	-	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>56,398</b>	<b>56,503</b>	<b>56,525</b>	<b>22</b>	<b>0.04%</b>



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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	FY2018 Actual	FY2019 Actual	FY2020 Actual
Total Tons Refuse Collected	6,090	7,760	8,514
Tons Commingled Recyclables Collected	536	624	457
Tons Banned Items Collected	211	252	257
Tons Waste Tires Collected	458	961	1,164

Position Summary	FY2019	FY2020	FY2021
Fulltime	13	14	14
Part-time	22	22	22
Total	35	36	36

### **Budget Highlights**

The department budget decreased by 7% for FY2021. The personal services category was increased to increase the hourly wages for part-time workers in addition to county-wide health insurance increases. Even though there was an overall decrease in the operating expenditures, the funds for the disposal contract were increased due to current trends. Funding allocated for site improvements was no longer needed and removed.



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## Fiscal Plan

Solid Waste-312					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	907,567	1,009,875	1,080,180	70,305	6.51%
Operating Expenditures	1,790,250	2,199,250	1,971,750	-227,500	-11.54%
Capitalized Expenditures	75000	75,000	0	-75,000	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>2,772,817</b>	<b>3,284,125</b>	<b>3,051,930</b>	<b>-232,195</b>	<b>-7.61%</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	FY2018 Actual	FY2019 Actual	FY2020 Actual
Total # Work Orders	2,089	2,996	2,647
Roads Machined/Stone Applied	857	1,110	1,070
#Asphalt/Potholes	112	162	270
Bush hog/Cleaning	431	1,056	734

Position Summary	FY2019	FY2020	FY2021
Fulltime	29	30	30
Part-time	3	2	2
Total	32	32	32

### Budget Highlights

This department budget increased overall by 6%. Wages were impacted by the county-wide health insurance and other fringe benefit increases. Operating expenses increased to include the funding for a full year implementation of the road fee increase to provide for more preventive maintenance. This was introduced in FY2020, but was only implemented for half the year. Ongoing funding for replacement equipment remains in capital.

## Fiscal Plan

Roads-202					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,691,520	1,801,150	1,823,515	22,365	1.23%
Operating Expenditures	1,277,221	1,465,000	1,658,000	193,000	11.64%
Capitalized Expenditures	210,000	20,000	20,000	0	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>3,178,741</b>	<b>3,286,150</b>	<b>3,501,515</b>	<b>215,365</b>	<b>6.15%</b>



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## Public Health & Welfare

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

This function represents \$8,339,054 of the annual general fund budget. Offices included in the general fund and their fiscal year 2021 budgets are listed below:

Departments	Budget
Animal Shelter	435,480
Dept. of Social Services	74,989
Emergency Medical Services	7,446,000
Health Services	85,040
Social Services Family Indep.	59,650
Veterans Affairs	237,895

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 the lost, found and unwanted pets of Lancaster County. We work closely with rescue local and non-local to place into loving long term homes, as well as local adoption. Spay and Neuter is another main focus due to the over population of dogs and cats in our county. Basic animal care duties here at LCAS are: preparing food, feeding, cleaning and disinfecting kennels and cat cages. We also wash the litter boxes, food bowls, sweep and mop floors and keep the kennel area clean.

**Goals:** Our goal here at the Lancaster Animal Shelter is to save any many lives as possible of the unwanted pets of Lancaster County, as well as reunite the lost pets with their families. We strive to help each unwanted pet through the following:

1. Freedom from hunger and thirst—by ready access to fresh water and a diet to maintain health and vigor.
2. Freedom from pain, injury or disease.—by prevention or rapid diagnosis and treatment.
3. Freedom from fear and distress.—by ensuring conditions and treatment which avoid mental suffering.

**Objectives:** To have a community that values animals and treats them with respect and dignity; promote/educate spay and neuter within our community to control the overpopulation of unwanted/discarded pets; provide TNR (trap, neuter, release) for our feral cats in Lancaster County; provide informative information for low costs veterinary clinics in our area; provide information to the public and adopters about animal care, vetting and everyday basic needs of animals.

Position Summary	FY2019	FY2020	FY2021
Fulltime	3	4	5
Part-time	1	1	0
Total	4	5	5

### **Budget Highlights**

This department budget decreased by 10%. A part-time position which was transitioned to full-time to aid in operations related to opening the new shelter in FY2021 and county-wide increases to health insurance benefits impacted personal services. The medical and general supplies budgets were increased on the operating side due to increased animal shelter volume. The one-time capital funding to replace the incinerator was removed.

## Fiscal Plan

Animal Shelter-318					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	168,940	238,590	276,480	37,890	13.70%
Operating Expenditures	136,500	144,500	159,000	14,500	9.12%
Capitalized Expenditures	-	100,000	0	-100,000	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>305,440</b>	<b>483,090</b>	<b>435,480</b>	<b>-47,610</b>	<b>-10.93%</b>

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

### Department Duties:

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

### Budget Highlights

The FY 2021 Budget reflects funding at a continuation level.

### Fiscal Plan

DSS Family Independence-602					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	58,330	59,650	59,650	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	58,330	59,650	59,650	0	0.00%





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## EMS – Department #153

### Contact Information

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

### **Department Duties:**

Lancaster County Emergency Medical Services is a top performing EMS System which provides Advanced Life Support response and transport to the 100,000+ residents in Lancaster County. We cover approximately 554 square miles with nine Paramedic Ambulances and two Quick Response vehicles with average annual responses of 17,000. 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. Lancaster EMS battles the OPIOD Epidemic through the COPE Program to help change lives. All while operating under an aggressive set of patient care protocols which includes Cardiac and Stroke Care programs supported by MUSC-Lancaster.

### **Goals:**

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

### **Objectives:**

Ensure employees and equipment operates in a safe and professional manner and to provide the best possible prehospital health.

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
Total # Calls	17,380	17,108	17,937
County Average Response Time	9:10	9:15	9.46:15
\$ Collections from Patients Transported	2,851,016	2,806,809	2,161,359
Response times over 15 mins	654	773	900

Position Summary	FY2019	FY2020	FY2021
Fulltime	70	73	74
Part-time	23	23	23
Total	93	96	97

### **Budget Highlights**

The FY2021 budget increased by approximately 3%. Personal Services was impacted by county-wide health insurance increases along with adding funding to the overtime and part-time budgets based on spending trends. Operational expenditures increased due to the need for more funds in personal disease prevention for medical supplies, and vehicle maintenance based off of spending trends.

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## Fiscal Plan

EMS-153					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	5,720,755	6,192,284	6,347,850	155,566	2.45%
Operating Expenditures	1,985,760	1,004,450	1,055,150	50,700	4.81%
Capitalized Expenditures	50,000	43,000	43,000	0	0.00%
Debt Service				-	-
Other Financing Uses	-	-	-	-	-
Total	7,756,515	7,239,734	7,446,000	206,266	2.77%

**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 2021 Budget reflects funding at a continuation level.

**Fiscal Plan**

<b>Health Services-330</b>					
	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>	<b>FY2021 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	82,940	85,040	85,040	0	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	82,940	85,040	85,040	0	0.00%

**Social Services – Department #601****Department Duties**

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

**Budget Highlights**

The FY2021 budget reflects funding at a continuation level.

**Fiscal Plan**

<b>Social Services-601</b>					
	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>	<b>FY2021 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	-	-	-	-	-
<b>Operating Expenditures</b>	64,210	74,989	74,989	0	0.00%
<b>Capitalized Expenditures</b>	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-
<b>Other Financing Uses</b>	-	-	-	-	-
<b>Total</b>	64,210	74,989	74,989	0	0.00%

## 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 9,000 veterans. Veterans and their dependents bring in more than 57.1 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	FY2019	FY2020	FY2021
Fulltime	3	3	3
Part-time	0	1	1
Total	3	4	4

### **Budget Highlights**

FY 2021 budget decreased by 1% due to increases in operating costs of software and shredding services required to properly dispose of sensitive information. Additionally, funding was added to the travel and training line item due to the rising costs of required trainings.

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## Fiscal Plan

Veterans Affairs-610					
	FY2019 Budget	FY2020 Adopted	FY2020 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	179,583	206,975	203,495	-3,480	-1.71%
Operating Expenditures	23,650	33,600	34,400	800	2.33%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	203,233	240,575	237,895	-2,680	-1.13%



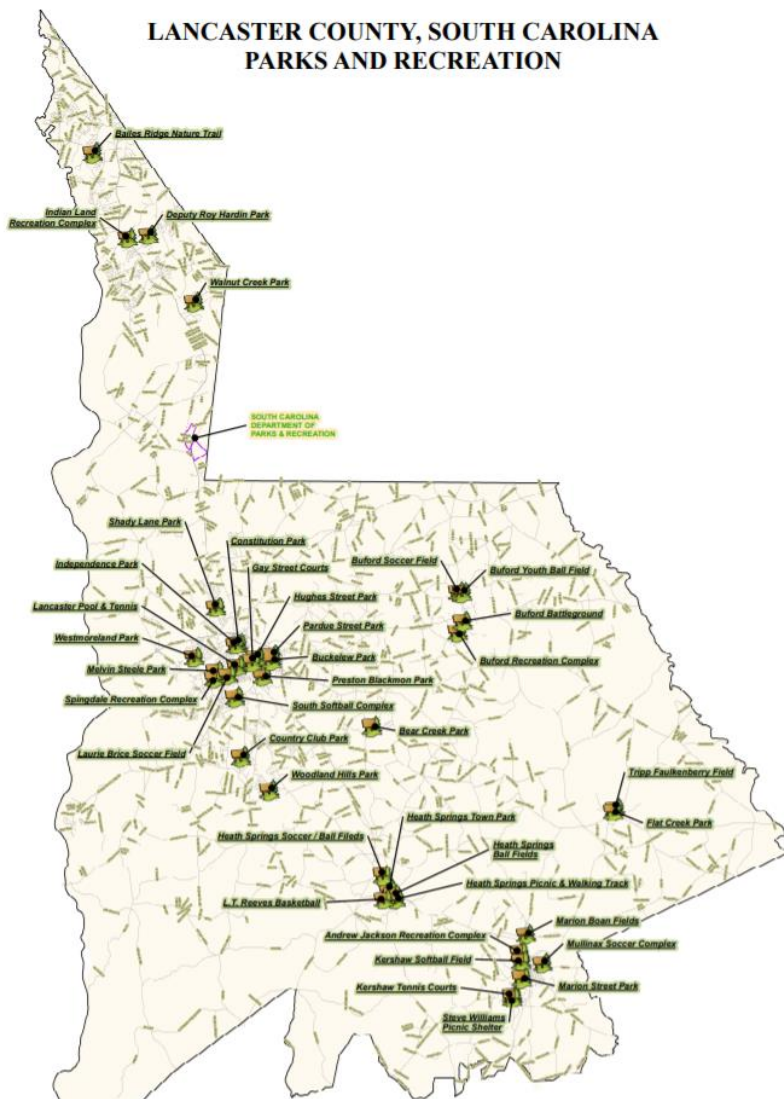
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## Culture & Recreation

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 \$4,436,751 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2021 budget is listed below:

Departments	Budget
Library	1,272,945
Parks & Recreation-Operations	2,067,315
Parks & Recreation-Programs	1,096,491



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## Library – Department #840

### Contact Information

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

### **Department Duties:**

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

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

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

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

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

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
Circulation	282,774	279,304	145,921
Intraconsortial Loans Received	17,721	18,269	18,965
Computer Use	34,277	34,135	23,618
HOOPLA			5,596
CloudLibrary			19,280

Position Summary	FY2019	FY2020	FY2021
Fulltime	15	15	15
Part-time	11	11	11
Total	26	26	26

### **Budget Highlights**

The Library system decreased slightly by 1%. Even with a slight decrease, operational costs increased due to more funding needed in the General Utilities and Telephone accounts.

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## Fiscal Plan

Library-840					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	906,910	963,955	934,790	-29,165	-3.12%
Operating Expenditures	321,935	321,935	338,155	16,220	4.80%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>1,228,845</b>	<b>1,285,890</b>	<b>1,272,945</b>	<b>-12,945</b>	<b>-1.02%</b>

## 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	FY2019	FY2020	FY2021
Fulltime	17	20	20
Part-time	7	6	6
<b>Total</b>	24	26	26

### Budget Highlights

The FY 2021 Budget increased by 24%. Personal services was impacted by transferring funds from the part-time programs account to the part-time wages account as well as additional full-time salary increases. 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. The operating budget also includes funding for upgrades at the Boat Landing in the amount of \$400,000.

Recreation Operations-801					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	917,960	1,069,965	1,118,970	49,005	4.38%
Operating Expenditures	422,100	489,900	948,345	458,445	48.34%
Capitalized Expenditures	-	5,000	0	-5,000	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	1,340,060	1,564,865	2,067,315	502,450	24.30%

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## 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	FY2019	FY2020	FY2021
Fulltime	0	0	0
Part-time	108	108	108
<b>Total</b>	108	108	108

### Budget Highlights

The FY 2021 budget includes increases to the Swimming Pools account in order to cover operating costs for the Town of Kershaw pool and the Wylie Street pool.

### Fiscal Plan

Recreation Programs-815					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	604,960	604,960	597,545	-7,415	-1.24%
Operating Expenditures	474,696	474,696	498,946	24,250	4.86%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	1,079,656	1,079,656	1,096,491	16,835	1.54%

## Economic Development

The Economic Development function within the General Fund is comprised of only one department. This function represents \$503,850 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2021 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 Lancaster County Department of Economic Development works to recruit, expand and retain jobs and capital investment in Lancaster County.

#### **Goals:**

- Maintain and advance Lancaster County as one of the top locations in the Carolinas for new and expanding businesses.
- Continue to recruit and expand advanced manufacturing and corporate office operations to Lancaster County in order to diversify and secure our economy.
- Support local, regional and state effort that will assist Lancaster County's attractiveness as a premier location to live and work.

#### **Objectives:**

- Market Lancaster County as a premier location for advanced manufacturing and corporate office operations.
- Review, improve and update incentive, workforce development and outreach programs to better assist and support businesses.
- Develop and maintain strong relationships with new and existing businesses, economic development allies, site consultants, commercial brokers, developers and others to foster job creation and capital investment in the community.
- Provide enhanced industrial real estate opportunities for businesses through site and infrastructure development initiatives and the establishment of an ongoing and sustainable funding program for real estate product development.

#### **Budget Highlights**

The FY 2021 Budget increased 5%. The personal services category was impacted by salary increases in the department made during FY2020. The operating expenditures increased due to transferring the maintenance of the business parks to this budget and funding for signage.

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## Fiscal Plan

Economic Development-007					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	282,895	308,105	316,765	8,660	2.73%
Operating Expenditures	161,700	170,083	187,085	17,002	9.09%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	444,595	478,188	503,850	25,662	5.09%



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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 2019 Actual	FY 2020 Estimated	FY 2021 Approved Budget
<b>Revenues</b>			
Other taxes	\$ 9,632,957	\$ 11,199,016	\$ 8,500,000
Interest income	451,265		-
Total revenues	10,084,222	11,199,016	8,500,000
<b>Expenditures</b>			
General government			15,000
Administration of justice			
Public safety and law enforcement		3,311	
Public works	1,597,636	3,297,069	
Public health and welfare			
Culture & Recreation	399,835	2,547,172	517,945
Economic development			
Debt Service			
Capital Outlay	400,339		
Total expenditures	2,397,810	5,847,552	532,945
<b>Excess of revenues over (under) expenditures</b>	7,686,412	5,351,464	7,967,055
<b>Other financing sources (uses)</b>			
Fund Balance sources			
Transfers in			
Transfers (out) & fund balance uses	(3,768,550)	(3,752,050)	(7,967,055)
Total other fin. sources (uses)	(3,768,550)	(3,752,050)	(7,967,055)
<b>Net change in fund balances</b>	3,917,862	1,599,414	-
<b>Fund balances beginning of fiscal year</b>	18,946,438	22,864,300	24,463,714
<b>Fund balances end of fiscal year</b>	\$ 22,864,300	\$ 24,463,714	\$ 24,463,714

## Other Special Revenue Funds

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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 FY2021 budgets are listed below and presented separately with more detail on the pages that follow.

<b>Funds</b>	<b>Budget</b>
<b>Airport</b>	244,163
<b>Court Mandated Security</b>	1,579,140
<b>E-911 Fund</b>	867,310
<b>Hospitality Tax</b>	1,280,000
<b>Indian Land Fire District</b>	991,000
<b>Local Accommodations</b>	100,000
<b>Pleasant Valley Fire District</b>	829,718
<b>State Accommodations Tax</b>	379,250
<b>Stormwater</b>	2,248,280
<b>Transportation Commission</b>	1,400,000
<b>Victims Services</b>	65,000

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

	FY 2019 Actual	FY 2020 Estimate	FY 2021 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 1,552,825	\$ 1,643,732	\$ 1,579,140
Other taxes	1,982,814	2,138,260	1,705,000
Intergovernmental revenue	2,232,644	2,510,789	2,122,310
Charges for services	2,676,225	3,176,831	3,085,860
Fines, fees, and forfeitures	70,385	73,741	67,500
Donations & contributions	9,300	-	-
Interest income	6,008	8,567	-
Other	76	54,476	49,233
Total revenues	8,530,277	9,606,397	8,609,043
<b>Expenditures</b>			
General government	571,437	168,715	474,735
Administration of justice	-		
Public safety and law enforcem	3,418,895	5,565,157	4,162,755
Public works	2,151,920	1,797,868	3,648,280
Public health and welfare	-		
Economic development	-		
Culture & Recreation	155,424	252,164	260,163
Debt Service	219,892	174,049	169,413
Capital Outlay			
Total expenditures	6,517,568	7,957,952	8,715,346
<b>Excess of revenues over (under) expenditures</b>	2,012,709	1,648,444	(106,303)
<b>Other financing sources (uses)</b>			
Issuance of Debt			
Proceeds from Capital Lease			
Sale of Capital Assets			
Fund Balance sources			1,295,888
Fund Balance (uses)			(1,235,765)
Transfers in		804,693	78,930
Transfers (out)	(31,870)	(32,750)	(32,750)
Total other fin. sources (uses)	(31,870)	771,943	106,303
<b>Net change in fund balances</b>	1,980,839	2,420,387	-
<b>Fund balances beginning of fiscal year</b>	7,436,854	9,417,693	11,838,080
<b>Fund balances end of fiscal year</b>	\$ 9,417,693	\$ 11,838,080	\$ 11,838,080

## 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	FY2019	FY2020	FY2021
Fulltime	18	19	19
Part-time	0	0	0
<b>Total</b>	<b>18</b>	<b>19</b>	<b>19</b>

### **Budget Highlights**

The FY 2021 included increases to Personal Services to accurately reflect salaries and wages along with other fringe benefits such as the county-wide health insurance increases. Operating expenditures largely remained the same.

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## Fiscal Plan

Court Security Fund-12					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,232,265	1,316,801	1,392,805	76,004	5.46%
Operating Expenditures	152,405	152,405	150,835	-1,570	-1.04%
Capitalized Expenditures	35,500	35,500	35,500	0	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,420,170	1,504,706	1,579,140	74,434	4.71%

## 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	FY2019	FY2020	FY2021
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 full-time position paid out of this fund was budgeted at 75% with the remaining portion of the salary being funded out of the Sheriff's General Fund for FY 2021. Operating expenditures are unchanged from FY 20.

### **Fiscal Plan**

Victims Services Fund-13					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	69,810	72,000	60,500	-11,500	-19.01%
Operating Expenditures	26,190	4,500	4,500	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>96,000</b>	<b>76,500</b>	<b>65,000</b>	<b>-11,500</b>	<b>-17.69%</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	FY2019	FY2020	FY2021
Fulltime	3*	3*	2*
Part-time	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>2</b>

Cost of 1 positions are split 50% with the MIS budget.

### **Budget Highlights**

The FY 2021 budget decreased 15%. Personal services was impacted by due to moving the GIS director position to be fully funded from the General Fund along with a reduction in fringe benefits in doing so. Operating expenditures were largely impacted by an increase in the Contractual Services account while Capitalized expenditures remained unchanged from FY 20 funding levels.

### **Fiscal Plan**

E-911 Fund					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	113,943	118,955	81,310	-37,645	-46.30%
Operating Expenditures	481,805	365,058	536,000	170,942	31.89%
Capitalized Expenditures	413,000	250,000	250,000	0	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>1,008,748</b>	<b>734,013</b>	<b>867,310</b>	<b>133,297</b>	<b>15.37%</b>

## 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 2021 Budget decreased by 28% due to gas tax projections decreasing as a result of COVID-19.

### **Fiscal Plan**

CTC Fund-20					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	3,131,853	1,800,000	1,400,000	-400,000	-28.57%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>3,131,853</b>	<b>1,800,000</b>	<b>1,400,000</b>	<b>-400,000</b>	<b>-28.57%</b>





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## Indian Land Fire District Fund - 22

### Contact Information

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

### **Department Duties:**

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

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

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

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

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

### **Goals:**

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

### **Objectives:**

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

Position Summary	FY2019	FY2020	FY2021
Fulltime	8	8	11
Part-time	3	3	3
Total	11	11	14

### **Budget Highlights**

The FY 2021 budget increased by 14%. In addition to salary adjustments for full-time employees, during fiscal year 2020, 3 additional full time fire fighters were added. This represents a full year's cost. The personal services was also impacted by a decrease in the part-time budget along with increases to fringe benefits such as the county-wide health insurance increases. Operational expenditures decreased due to reductions in the travel and training, clothing, and general equipment accounts. Funding for Capitalized expenditures was added in the amount of \$75,000 for FY 21.

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## Fiscal Plan

Indian Land Fire District Fund-22					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	537,596	597,460	762,615	165,155	21.66%
Operating Expenditures	152,079	212,500	153,385	-59,115	-38.54%
Capitalized Expenditures	-	-	75,000	-	-
Debt Service	47,325	-	-	-	-
Other Financing Uses	-	40,040	-	-	-
<b>Total</b>	<b>737,000</b>	<b>850,000</b>	<b>991,000</b>	<b>141,000</b>	<b>14.23%</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 2021 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

The 2020 funding level remained unchanged for FY 21.

### Fiscal Plan

Local Accommodations Tax Fund -29					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	55,000	100,000	100,000	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>55,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.00%</b>

**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 allocations will be determined at a later date as a result of changes to the Committee make-up. County Council will have the final determination based on Committee recommendations.

**Fiscal Plan**

<b>State Accommodations Tax Fund-18</b>					
	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>	<b>FY2021 Adopted</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
<b>Personal Services</b>	109,704	248,050	0	-248,050	-
<b>Operating Expenditures</b>			379,250	379,250	100.00%
<b>Capitalized Expenditures</b>				-	-
<b>Debt Service</b>				-	-
<b>Other Financing Uses</b>	109,000	133,500	0	-133,500	-
<b>Total</b>	218,704	381,550	379,250	-2,300	-0.61%

## 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

FY2021 budget decreased by 4%. Personal services increased due to the county-wide health insurance increases along with increases in other fringe benefits. Operational expenditures decreased by \$45,000 from the Special Projects account. The budgeted fund balance increased by approximately \$40,000.

### Fiscal Plan

Hospitality Tax Fund-17					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	31,995	34,235	2,240	6.54%
Operating Expenditures	577,402	55,000	10,000	-45,000	-450.00%
Capitalized Expenditures				-	-
Debt Service				-	-
Other Financing Uses	425,000	1,193,005	1,235,765	42,760	3.46%
<b>Total</b>	<b>1,002,402</b>	<b>1,337,741</b>	<b>1,280,000</b>	<b>-57,741</b>	<b>-4.51%</b>



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## Lancaster County Airport 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 is adopted by the Lancaster County Council for approval.

**Airport Advisory Board:** The Lancaster County Airport Advisory Board assists in the administration and handling of all matters affecting the airport and provides support in establishing 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 Advisory Board 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.

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
\$ Fuel Sales	118,907	124,163	128,947
# Hangar Space Rentals	33	32	33
# Corporate Aircraft Visitors	84	79	77

Position Summary	FY2019	FY2020	FY2021
Fulltime	1	1	1
Part-time	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

### **Budget Highlights**

The FY 2021 Budget increased by 2%. Personal services was impacted by the county-wide health insurance increases. Operational expenditures slightly increased mainly due to an increase in insurance costs.



## Fiscal Plan

Airport Fund-47					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	67,585	69,640	71,040	1,400	1.97%
Operating Expenditures	167,698	170,223	173,123	2,900	1.68%
Capitalized Expenditures	105000	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>340,283</b>	<b>239,863</b>	<b>244,163</b>	<b>4,300</b>	<b>1.76%</b>

## 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	FY2019	FY2020	FY2021
Fulltime	4	4	4
Part-time	14	15	15
<b>Total</b>	<b>18</b>	<b>19</b>	<b>19</b>

### **Budget Highlights**

The FY 2021 Budget increased by 5%. Personal Services expenditures were impacted due to increases in the part-time and overtime accounts in order to reflect actual spending trends in previous years. Increases in operating expenditures stem from more funds being added to the Contractual Services, Travel and Training, Gasoline, and Clothing Supplies accounts. Funds allocated for debt service decreased slightly for FY 21.

### **Fiscal Plan**

Pleasant Valley Fire District-50					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	473,265	524,770	568,305	43,535	7.66%
Operating Expenditures	93,200	89,000	92,000	3,000	3.26%
Capitalized Expenditures	-	-	-	-	-
Debt Service	171,763	173,163	169,413	-3,750	-2.21%
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>738,228</b>	<b>786,933</b>	<b>829,718</b>	<b>42,785</b>	<b>5.16%</b>

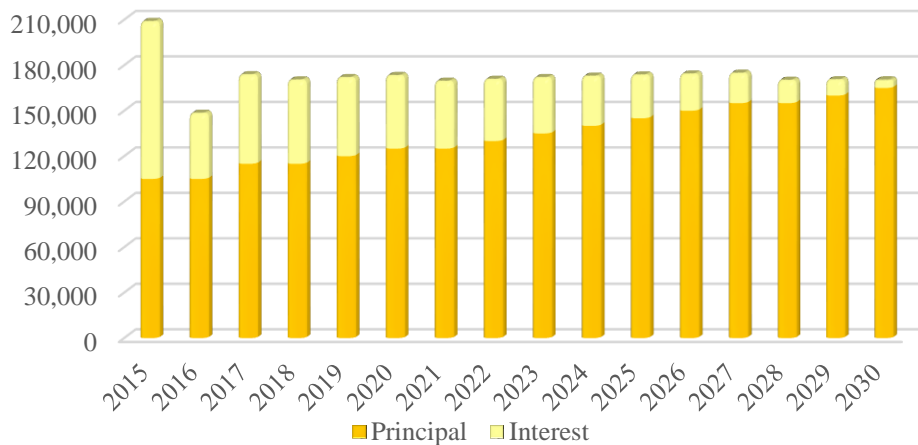
## Pleasant Valley GO Bond Purposes & Schedules

### 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	FY2019	FY2020	FY2021
Fulltime	6	6	6
Part-time	0	0	0
<b>Total</b>	6	6	6

### Budget Highlights

The FY 2021 Budget increased by 40%. Personal services increased due to salary adjustments and increases in the county-wide health insurance along with other fringe benefits. Operating expenses increased mainly due to including \$800,000 in funding for the Black Horse Run project along with other increases in Gasoline and Vehicle Maintenance in order to properly fund spending trends. Additional funding was also included to survey the stormwater system in the amount of \$75,000.

### Fiscal Plan

Stormwater Fund-19					
	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	583,985	604,505	645,950	41,445	6.42%
Operating Expenditures	570,465	637,000	1,602,330	965,330	60.25%
Capitalized Expenditures	65,000	75,000	0	-75,000	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	1,219,450	1,316,505	2,248,280	931,775	41.44%



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## Debt Service Fund - 30

### Debt Policies

#### Debt Management

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

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

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

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

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

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

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

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

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

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

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

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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.

## 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, 2019.

Assessed property value at June 30, 2018	\$ 382,088,719
X 8% = legal debt limit	903,794
Outstanding debt subject to limit	42,398,607
Less amount set aside for repayment of GO bonds	(4,461,216)
Less GO bonds not applicable to 8% limit	<u>(23,943,607)</u>
Net GO bonds applicable to limit	13,993,784
Legal debt limit	30,639,401
Less net GO bonds applicable to limit	<u>(13,993,784)</u>
Available Debt Limit at 6/30/19	\$16,645,617

*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

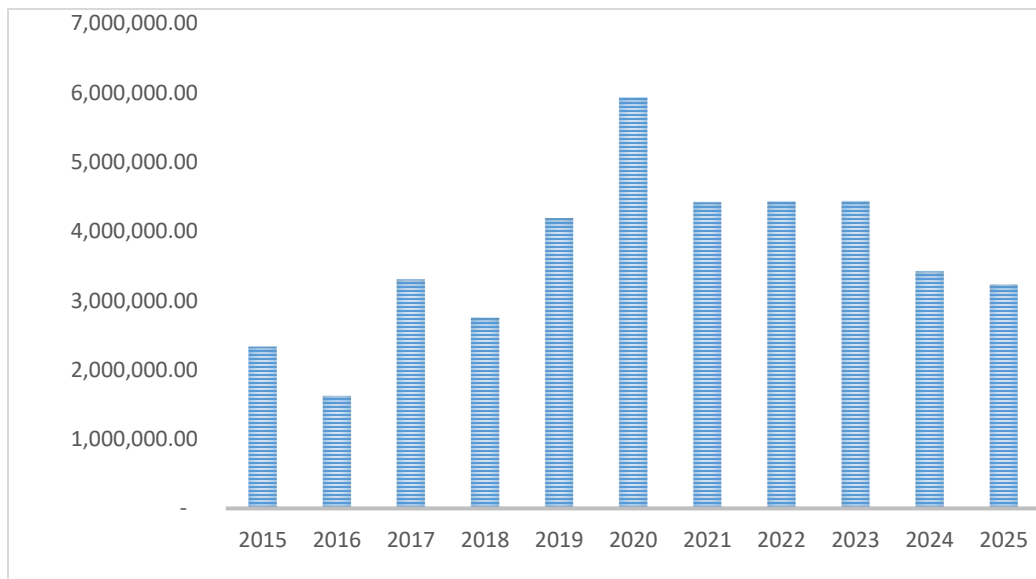
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2016	2017	2018	2019
Debt Limit	\$ 18,474,600	\$ 20,861,043	\$ 21,535,417	\$ 21,508,152	\$ 23,409,098	\$ 22,713,718	\$ 23,580,100	\$ 24,665,722	\$ 26,153,377	\$ 26,153,377	27,880,673	29,389,302	\$30,639,401
Total net GO debt applicable to limit	15,327,372	14,221,577	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	13,993,784
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	16,645,617
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%	45.67%

## Financial Summary

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	FY 2019 Actual	FY 2020 Estimate	FY 2021 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 3,392,508	\$ 4,761,979	\$ 4,425,143
Intergovernmental			
Interest income	1,702	2,872	1,557
Other			
Total revenues	3,394,210	4,764,851	4,426,700
<b>Expenditures</b>			
Debt Service	7,991,288	10,659,608	8,202,950
Capital Outlay			
Total expenditures	7,991,288	10,659,608	8,202,950
<b>Excess of revenues over (under) expenditures</b>	(4,597,078)	(5,894,757)	(3,776,250)
<b>Other financing sources (uses)</b>			
Issuance of Debt			
Other Financing Source - premium	224,068		
Payment to refunded debt escrow agent	2,405,000		
Fund Balance			
Transfers in (out)	5,590,015	3,752,050	3,776,250
Total other fin. sources (uses)	8,219,083	3,752,050	3,776,250
<b>Net change in fund balances</b>	3,622,005	(2,142,707)	-
<b>Fund balances beginning of fiscal year</b>	839,211	4,461,216	2,318,509
<b>Fund balances end of fiscal year</b>	\$ 4,461,216	\$ 2,318,509	\$ 2,318,509

## Debt Payment Schedules

FY	Series 2008	Series 2009 (REF)	2010C (BAB)	2010D (REF)	2013A	2015C (REF)	2016A		Total for FY
2015	1,233,137.50	348,972.50	325,645.00	229,550.00	197,312.73		-		2,334,617.73
2016	-	391,172.50		710,800.00	197,312.73	326,332.50	-		1,625,617.73
2017	-	401,747.50		712,500.00	197,312.73	413,350.00	1,581,512.23		3,306,422.46
2018	-	386,672.50		708,600.00	197,312.73	433,750.00	1,031,050.00		2,757,385.23
2019	-	2,010,946.08		714,250.00	-	436,750.00	1,031,050.00	-	4,192,996.08
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



## 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 2019 Actual	FY 2020 Estimate	FY 2021 Approved Budget
<b>Revenues</b>			
Property taxes	\$ 2,043,725	\$ 2,159,406	\$ 2,054,960
Other	56,417	-	
Total revenues	2,100,142	2,159,406	2,054,960
<b>Expenditures</b>			
General government	238,214	383,588	320,960
Administration of justice	-		
Public safety and law enforcement	568,704	74,718	574,000
Public works	392,633	482,185	530,000
Public health and welfare	-	1,216,425	630,000
Culture and recreation	-	-	-
Debt Service	-	-	-
Total expenditures	1,199,551	2,156,916	2,054,960
<b>Excess of revenues over (under) expenditures</b>	900,591	2,490	-
<b>Other financing sources (uses)</b>			
Fund Balance sources			
Total other fin. sources (uses)	-	-	-
<b>Net change in fund balances</b>	900,591	2,490	-
<b>Fund balances beginning of fiscal year</b>	808,756	1,709,347	1,711,837
<b>Fund balances end of fiscal year</b>	\$ 1,709,347	\$ 1,711,837	\$ 1,711,837

### Fiscal Year 2021 Capital Projects

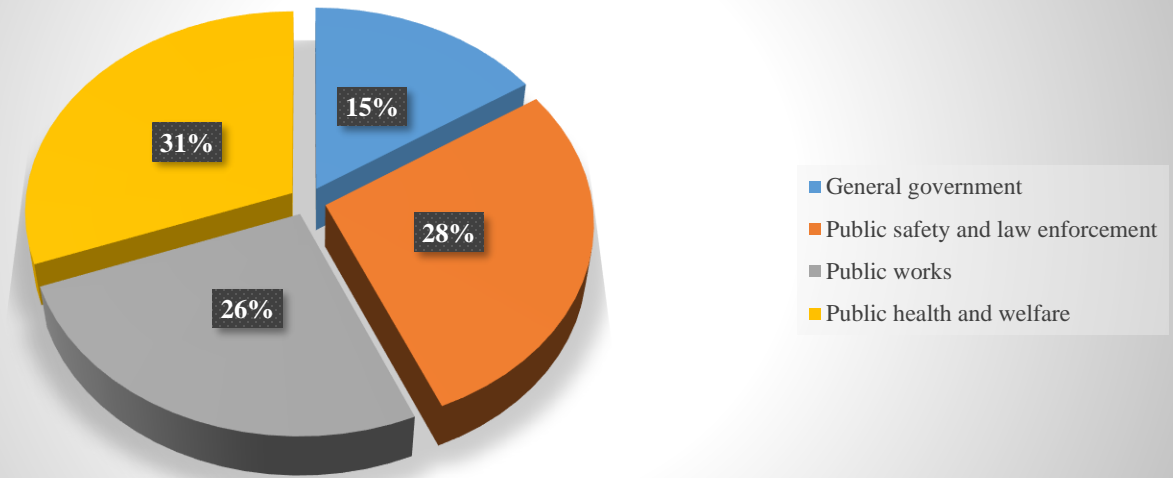
Various capital projects are funded in the capital improvement fund each year. Due to budget constraints, several requested projects or CIP approved projects were not included in this year's budget. In 2017, the new capital threshold was set in the CIP at \$100,000 per item or more.

Listed below and on the next few pages are the items that were approved for the fiscal year 2021 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
<b>Sheriff-110</b>	\$500,000	Vehicle replacement—10 vehicles and updated radio equipment
<b>Fire Service-141</b>	\$74,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
<b>Roads-202</b>	\$340,000	Tandem dump truck replacement
<b>Solid Waste-312</b>	\$190,000	Roll-off replacement; \$20,000 can replacement
<b>EMS-153</b>	\$630,000	Two replacement ambulances and related equipment (radios, cots, etc.)
<b>Fleet</b>	\$320,960	Vehicle replacement pool for all administration vehicles.
<b>Total</b>	\$2,054,960	

The chart below summarizes the amount each function was appropriated in the FY2021 budget. The largest portion is held by Public health and welfare with 31% of the budget for ambulances. The public safety function consists of 28% 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 Projects Fund FY2021 Expense Budget





## 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
<b>Total</b>	<b>35</b>	<b>\$122,529,839</b>

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

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

	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

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



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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.



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CLERK OF COURT  
LANCASTER, SC

STATE OF SOUTH CAROLINA )  
COUNTY OF LANCASTER )

ORDINANCE NO. 2020-1665

**AN ORDINANCE**

**TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2020-21); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2020-21; AND TO PROVIDE FOR MATTERS RELATED THERETO.**

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

**Section 1. Findings and Determinations.**

The Council finds and determines that:

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

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

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

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

Ordinance No. 2020-1665  
Page 1 of 4

## **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, 2020 and ending June 30, 2021 ("FY 2020-21"):

APPROPRIATIONS	AMOUNT
Airport Fund	244,163
Capital Improvement Fund	2,054,960
Capital Project Sales Tax 2	8,500,000
County Debt	8,202,950
County Transportation Committee Fund	1,400,000
Court Mandated Security	1,579,140
E-911 Fund	867,310
General Fund	63,110,435
	65,410,435
Hospitality Tax Fund	1,280,000
Indian Land Fire Protection District Fund	991,000
Local Accommodations Tax Fund	100,000
Pleasant Valley Fire Protection District Fund	829,718
Victims Services Fund	65,000
State Accommodations Tax Fund	379,250
Stormwater Fund	1,373,280
	2,248,280

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 2020-21 shall not exceed its revenues and available carry forward funds.

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

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

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

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

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

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

5. The cost of living adjustments are approved as budgeted pending Council review of revenue collections in the first half of the fiscal year.

6. Holiday bonuses are approved as budgeted and will be given to each employee who meets the requirements in a one-time, lump sum amount. All permanent, full-time employees who have been continuously employed with Lancaster County for at least three months and who have a start date on or before July 1, 2020 will be eligible to receive a bonus in the amount of \$500. Permanent, part-time employees who have been continuously employed with Lancaster County and average 20 or more hours a week with a start date on or before July 1, 2020 will receive a bonus in the amount of \$250.

### **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>88.70</u>
Capital Improvement Fund	<u>5.00</u>
County Debt	<u>TBD 7.60</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 3.80

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 2020-21, 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 2020-21.

### **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.**

Ordinance No. 2020-1665  
Page 3 of 4

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.

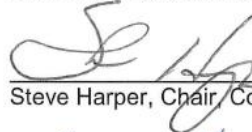
**Section 7. Effective Date.**

This ordinance is effective upon Third Reading.

**AND IT IS SO ORDAINED**

Dated this 22<sup>nd</sup> day of JUNE, 2020

**LANCASTER COUNTY, SOUTH CAROLINA**

  
Steve Harper, Chair, County Council

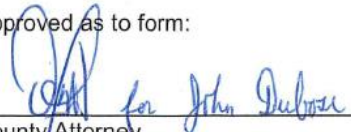
  
Larry Honeycutt, Secretary, County Council

**ATTEST:**

  
Sherrie Simpson, Clerk to Council

First Reading: May 26, 2020  
Second Reading: June 8, 2020  
Public Hearing: June 8, 2020  
Third Reading: June 22, 2020

Approved as to form:

  
County Attorney

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## Exhibit A

### COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

#### 1.00 ANIMAL SHELTER FEES

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

1.02 Redemption Fees	
1st Offense 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

1.03 Shelter Fees	
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.

4.01 Building Permits	
Description	Fee Amount
Floor area less than 120 sq. ft. less than or equal 200 sq. ft.	No fee unless inspection required—then \$15.00 per inspection. <u>*Exception: Building Permit fee required for Decks/ platform structures of any size greater than 18 sq. ft., based on estimated value of \$25 per sq. ft.</u>
	<u>*Exception:—Minimum \$25.00</u> Building Permits shall not be required for one-story detached accessory structures which are valued at \$5,000.00 and less <u>or where Permit fee determined less by project review.</u> Zoning permits are required for all structures.
Floor area of 120- greater than 200 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.

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

Plan Review	When a set of plans is required by Section 106 of the International Building Code or by the building official and a plan review thereof, a plan review fee shall be submitted at the time of submitting the plans and specification for checking said plan checking fee shall be equal to one-tenth ( 1/10) of the building permit fee as set forth above.
1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )	\$250.00

4.02

Electrical Permit Fees (Schedule of fees for individual permits for particular jobs)		
Minimum Permit Fee		\$15.00
Valuation From/To		Fee Amount
\$0	\$500	\$15.00
\$501	\$1,000	\$20.00
\$1,000	\$150,000	\$20.00 for the first one thousand, plus \$1.50 for each additional thousand or fraction thereof
\$151,000	Or More	\$243.00 for the first \$150,000.00, plus \$2.00 for each additional thousand or fraction thereof
1st Additional Inspection		\$50.00
2nd Additional Inspection		\$100.00
3rd/ Subsequent Additional Inspections ( <i>reinspection fee increases \$250.00 per additional inspection after 3rd</i> )		\$250.00

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

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

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

4.05	<b>Mobile Home Permit Fees</b>		
	Mobile Home - de-title	Per Instance	\$50.00
	Mobile Home - placement and set-up	Per Instance	<del>480</del> <b>\$225.00</b>
	1st Re-inspection		\$50.00
	2nd Re-inspection		\$100.00
	3rd/ Subsequent Re-inspections ( reinspection fee increases \$250.00 per additional inspection after 3rd)		\$250.00
4.06	<b>Plumbing Permit Fees</b>		
	Water Heater Changeout		\$10.00
	Minimum Permit Fee		\$15.00
	<b>Valuation From/To</b>	<b>Fee Amount</b>	
	\$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 ( reinspection fee increases \$250.00 per additional inspection after 3rd)		\$250.00
4.07	<b>Swimming Pool Permit Fees</b>		
	<b>Valuation From/To</b>	<b>Fee Amount</b>	
	\$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	<b>Building Department Miscellaneous Fees</b>		
		<b>Unit</b>	<b>Amount</b>
	Appeal from action of building official	Per Instance	\$200.00
5.00	Moving fee - any building or structure	Per Instance	\$50.00
	<b>CLERK OF COURT FEES*</b>		
	<u>Amended to conform with Section 8-21-310, Code of Laws of South Carolina, 1</u>		
	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	\$100.00
		Judgment	\$10.00
		Lis Pendens	\$10.00
		Motion	\$25.00
		Transcript	\$35.00
	Peddler's License		\$150.00
	Enrolling notary public		\$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



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

### FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

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

<b>6.01 Cremation Fees</b>		
Cremation by Coroner's Office (Cremation Fee - \$800/ Administrative Fee - \$200/ Transport Fee - \$200) - 10 month payment plan available		\$1,200.00
<b>6.02 Permit Fees</b>		
Cremation Permits		\$25.00
<b>6.03 Report Fees * Note: Fees will not apply to reports marked "NOT FOR LEGAL USE" provided to surviving family members.</b>		
Autopsy Reports		\$100.00
Coroner's Reports		\$75.00
Photographs		\$2.00
Toxicology Reports		\$100.00

#### 7.00 EMERGENCY MANAGEMENT/ FIRE SERVICE FEES

<b>7.01 Fire Marshal/Fire Service Fees</b>		
1st Additional Inspection		\$50.00
2nd Additional Inspection		\$100.00
3rd Additional Inspection		\$250.00
Inspection fee increase per inspection following 3rd inspection		\$250.00
Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00
Fire Alarm Plan Review		\$100.00
Fire Sprinkler Plan Review Fee		\$100.00
Alternate Fire Suppression Plan Review Fee		\$25.00
<b>7.02 Hazardous Materials Fees</b>		
Application for operational permit		\$1,000.00
Emergency response to hazardous materials incident	Initial Charge	\$500.00
Emergency response to hazardous materials incident	Career Personnel	Actual Costs
Emergency response to hazardous materials incident	Volunteer Personnel	20.58 per hr.
Emergency response to hazardous materials incident	Materials Cost	Actual Costs
Emergency response to hazardous materials incident	Apparatus & Equipment Costs	FEMA Schedule of Rates
<b>7.03 Special Tax District Uniform Service Charge</b>		
Equivalent Residential Unit fee		\$90.00

#### 8.00 EMERGENCY MEDICAL SERVICE FEES

ALS Emerg Treat/No Transport		\$175.00
ALS Unit, Urgent, No ALS Tx		\$600.00
ALS Emerg Treat - Helicopter at ER		\$150.00
Medical Records		\$25.00
Mileage, ground		\$10.00
Standby Service (per employee)	Per hour	\$30.00



## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

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

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

### 11.00 GIS MAPPING FEES

11.01 Black and White Plotter Maps		
Letter (8 1/2 x11)		<del>\$2.50</del> <u>\$1.00</u>
Legal (8 1/2 x14)		<del>\$5.00</del> <u>\$2.00</u>
Tabloid (11x17)		<u>\$5.00</u>
48 by 24		<del>\$10.00</del>
24 by 36 (line map - no aerial)		\$5.00
24 by 36		<del>\$12.00</del> <u>\$7.00</u>
36 by 44		<del>\$15.00</del> <u>\$10.00</u>
36 by 60		<u>\$15.00</u>
Poster up to 60" x 72"		\$20.00
11.02 Color Plotter Maps		
Letter (8 1/2 x11)		<del>\$5.00</del> <u>\$2.00</u>
Legal (8 1/2 x14)		<del>\$10.00</del> <u>\$3.00</u>
Tabloid (11x17)		<u>\$5.00</u>
48 by 24		<del>\$20.00</del>
24 by 36		<del>\$25.00</del> <u>\$10.00</u>
36 by 44		<del>\$30.00</del> <u>\$15.00</u>
36 by 60		<u>\$20.00</u>
Poster up to 60" x 72"		<del>\$40.00</del> <u>\$25.00</u>
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 GIS Road centerline layer		\$250.00
Other digital data	Per hour, <u>1 hour min.</u>	30 <u>\$50.00</u>

### 12.00 LIBRARY FEES

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

12.01	<b>Overdue and Lost Fees</b>		
	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	<b>Miscellaneous Fees</b>		
	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	<b>911 FEES</b>		
	<b>Enhanced 911 Emergency Service System</b>		
	Uniform service charge	Per line	\$1.00
14.00	<b>PLANNING FEES</b>		
14.01	<b>Ordinance Fees</b>		
	Left Blank Intentionally		
14.02	<b>Development Fees</b>		
	<b>Development Agreements</b>		
	Per acre of highland proposed		\$25.00 not to exceed \$20,000
	<b>Planned Development Districts *in addition to Development Agreement Fee</b>		
	Rezoning	\$2,000.00	
	Amendment Mixed Use District	\$2,000.00	
14.03	<b>Development Review Application Fee</b>		
	Review application	Per review	\$75.00
14.04	<b>Subdivision Fees</b>		
	Preliminary plat - 1 to 10 lots	Per lot	\$25.00
	Preliminary plat 11 or more lots	per lot	\$300 plus \$25 for each lot
	Final plat	Per plat	\$100 plus- \$25 for each lot
	Amendment of a final plat		\$100.00
	Civil Construction Plan Review- <u>Subdivision</u>	Per-plat	\$300 plus \$25 for each lot
	Amendment of Construction Plan		\$300.00
	Resubmittal Fee*	First <u>Per instance</u>	\$300.00
	Resubmittal Fee*	Per instance after first <u>second</u>	\$500.00

\*Administrator reserves the right to waive resubmittal fees for resubmittals contemplating very minor corrections that will require minimal plan review by County staff. Resubmittal fee collected for Civil Construction Plans (subdivisions and non-sf-residential development), preliminary plats, and final plats).

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

14.05	<b>Zoning Rezoning &amp; Text Amendment Fees</b>	
	Rezoning application- single parcel	\$435.00
	Rezoning application- multi parcel	\$610.00
	<u>Rezoning applications-Mixed use district</u>	<u>\$2,000.00</u>
	<u>2nd rezoning fee (within 1 month)</u>	<u>\$360.00</u>
	Text amendment & Future Land Use Map Amendment Fee	\$435.00
	Conditional Use Permit	\$325.00

14.06

Miscellaneous Fees		
Item	Unit	Amount
Commercial Review Fee <u>Civil Construction Plan Review-Non-Subdivision</u>	<u>Per Instance</u>	\$300 plus \$150 per-disturbed acre- <u>\$100 per acre</u>
<u>Sketch Plan</u>	<u>Per Instance</u>	<u>\$75.00</u>
Comprehensive plan - picked up	Each	\$25.00
Comprehensive plan - mailed	Each	\$30.00
Road name change	Per road	\$250.00
Telecommunication Towers Review	<u>Each Per Instance</u>	\$1,500.00
<u>Telecommunication Antenna-Colocation Review</u>	<u>Per Instance</u>	<u>\$500.00</u>
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00
Traffic Impact Analysis	<u>Each-Per Instance</u>	Cost of engineer + 10%
Mixed Use/Master Plan Review <u>(without rezoning)</u>	Each	\$500.00
<u>Surety Fees (new and release)</u>	<u>Per Instance</u>	<u>\$300.00</u>
<u>Floodplain Development- commercial &amp; subdivisions</u>		<u>\$100.00</u>
<u>Floodplain Development - Single Family Residential - local jurisdiction</u>	<u>Each SFR</u>	<u>\$250.00</u>
<u>Floodplain Development - PMR: MT-2 application package</u>	<u>Per FEMA app</u>	<u>\$3,500.00</u>
<u>Floodplain Development - CLOMR and LOMR: MT-1 application</u>	<u>Per FEMA app</u>	<u>\$2,500.00</u>
<u>Floodplain Development - LOMA or LODR: MT-EZ application package</u>	<u>Per FEMA app</u>	<u>\$1,000.00</u>

### 15.00 PROBATE COURT FEES

15.01	<b>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
	Property valuation \$600,000 or more	\$845.00 plus 0.0025 in excess of \$600,000

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

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



## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

15.04	<b>Probate Court Fees</b>		
	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	<b>Weddings</b>		
	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	<b>PUBLIC WORKS FEES</b>		
	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	\$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	<b>RECREATION FEES</b>		
	<b>Participant Fees-Youth Sports</b>		
17.01	<b>Sport</b>	<b>Ages</b>	<b>Amount</b>
	Basketball	5 to 15	\$70.00
	Instr. Basketball	4	\$30.00
	Dixie Softball	7 to 18	\$90.00
	Basketball Cheerleading	7 to 15	\$30.00
	Football Cheerleading	7 to 12	\$30.00
	Baseball	6 to 12	\$90.00
	Little League Baseball	7 to 12	\$75.00
	Fall Soccer	5 to 15	\$75.00
	Instr. Soccer	4	\$60.00
	Fall Softball	6 to 12	\$50.00
	Flag Football	7 to 15	\$75.00
	Football	7 to 12	\$95.00
	Girls Volleyball	8 to 13	\$50.00
	Spring Soccer	5 to 13	\$65.00
	Swim Team	5 to 18	\$80.00
	Swing League	5 to 6	\$60.00
	T-Ball	4 to 5	\$60.00
17.02	<b>Participant Fees-Adult Sports</b>		

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

Sport	Ages	Unit	Amount
Basketball	16 & up	Per Individual	\$40.00
Softball	16 & up	Per Individual	\$40.00
Volleyball	16 & up	Per Individual	\$30.00
Kickball	16 & up	Per Individual	\$30.00
Soccer	16 & up	Per Individual	\$40.00

<b>17.03 After School and Summer Day Camp</b>			
Program	Registration	First Child (per day)	Additional Child (per day)
Regular Day After School	\$20.00	\$11.00	\$9.00
Partial-early dismissal After School		\$12.00	\$10.00
All Day School Closings After School		\$13.00	\$11.00
Summer Day Camp	\$25.00	\$18.00	\$10.00
Field Trip Fees (optional)	Varies		
Summer Day Camp Tween Program	\$20.00	\$10.00	\$10.00

<b>17.04 Swimming Pool Fees</b>			
Activity	Ages	Unit	Amount
Swim Lessons	3 to 18	Per Person Per Lesson	\$50.00
Nursery Swim	4 to 12	Per Individual	\$2.00
Public Swim	All Ages	Per Person	\$3.00
Public Swim Mid-Season Pass (7/6/19)	All Ages	Per Person	\$40.00
Public Swim-Single Season Pass	All Ages	Per Person	\$75.00
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*	\$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

<b>17.05 Facility Rental</b>			
All Sites	Unit	Amount	
Gym (Regular Rental)	4 Hours	\$250.00	
Gym (Regular Rental)	6 Hours	\$450.00	
Gym (Regular Rental)	All Day	\$750.00	
Gym (For Profit)	4 Hours	\$600.00	
Gym (For Profit)	All Day	\$1,500.00	
Activity Room (Regular Rental)	4 Hours	\$250.00	
Activity Room (Regular Rental)	6 Hours	\$400.00	
Activity Room (For Profit)	4 Hours	\$500.00	
Activity Room (For Profit)	All Day	\$1,000.00	
Conference Room	Per Hour	\$25.00	
Overtime	Per hour	\$75.00	
Security Deposit	Per Rental	\$150.00*	

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

<b>17.06 Outdoor Field/Court Rentals</b>			
Item	Unit	Amount	
Field Practice (Non-LCPR teams) without lights	Per hour Per field	\$20.00	
Field Practice (Non-LCPR teams) with lights	Per hour Per field	\$30.00	
Court Practice (Non-LCPR teams)	Per hour Per court	\$40.00	
Tournament Field Rental (11:30pm curfew)	Per hour Per field	\$250.00	

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

### 17.07 Other Recreation Fees

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

### 18.00 REGISTER OF DEEDS FEES

Fees charged by this department are set by and conform with SC State law effective August 1, 2019. Please refer to SECTION 8-21-310 of the State code for all fee information.

Passport Fee		\$25.00
Deed to Real Estate		\$45.00
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		\$40.00
Assignment of leases and rents or the cancellation or release of an assignment of leases and rents		\$40.00
Separate probates, acknowledgements, affidavits, or certificates that are not part of or attached to another document being recorded		\$40.00
Mortgage satisfaction or release, including a partial release or entry in a public record		\$40.00
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		\$40.00
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		\$40.00
Notice of meter conservation charge as permitted by Section 58-37-50 of state law		\$40.00
Filing, enrolling, satisfaction, or expungement of state or federal liens		\$40.00
Filing of the charter of any public or private corporation or association required by law to be recorded		\$40.00
Filing or recording of the dissolution of any partnership or corporate document required to be filed in the county		\$40.00
Filing of an order for bail with or without bond		\$40.00
Filing of a notice of discharge in bankruptcy		\$40.00
Filing of a document relating to a title of an interest in a vacation time sharing plan		\$40.00
Notice of project commencement		\$45.00

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

### 19.00 ROAD FEES

County Road Improvement and Maintenance Fee		
Per County Code section 26-34	Per Vehicle	\$35.00



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

FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

### 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	<del>\$44.61</del> <b>\$43.03</b>
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### 22.00 STORMWATER FEES

Residential Stormwater Fee	Per Equivalent Residential Unit	\$60.00
Commercial Stormwater Fee	Per Equivalent Residential Unit	\$60.00 max., <u>or</u> 35% of real property tax or incentive fee*
Plan Review Fees	Per disturbed acre	\$250.00
<u>Additional Field Inspection</u>		<u>\$50.00</u>
<u>Second Additional Field Inspection</u>		<u>\$100.00</u>
<u>Third or More Additional Field Inspections</u>	<u>Per Inspection</u>	<u>\$250.00</u>
<u>Grading Only Permit</u>	<u>Per Instance</u>	<u>\$650.00</u>

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

### 23.00 TAX COLLECTION FEES DELINQUENT TAX/RECORDS MANAGEMENT FEES

<u>Tax Collection fee</u>	170.00 or actual cost, whichever is greater
<u>Passport Fee</u>	<u>\$25.00</u>

### 24.00 TREASURER FEES

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

### 25.00 ZONING FEES

Permit Fees	
Up to 12,000-square-foot-	\$200.00
12,001-square-foot to 25,000-square-foot-	\$300.00
Exceeding 25,001-square-foot-	\$400.00

### ~~5.02~~ **25.01** Mobile Home Fees

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

### ~~5.03~~ **25.02** Miscellaneous Fees

Item	Unit	Amount
Appeal from action of zoning official		\$325.00
Use permitted on review		\$150.00

## COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2020-2021 ATTACHMENT TO ORDINANCE NO: 2020-1665

Variance		<del>\$275 SF Residential</del> <del>\$325.00</del> <del>\$375.00</del> <del>Commercial</del>
Rehearing of a Board of Zoning Appeals Action		\$200.00
Zoning Verification Letter	Per Instance	\$100.00
Power Authorization Letter/ <del>Zoning Verification Permit</del>	Per Instance	\$50.00
Home Occupation Permit- <del>minor</del>	Per Instance	400 <del>\$50.00</del>
Temporary <del>Use</del>	Per Instance	\$100.00
Special Exception Application	Per Instance	325 <del>\$400.00</del>
<del>Food Truck</del>	<del>Per Instance</del>	<del>\$150.00</del>
Alarm system registration	Per alarm system	\$40.00
Demolition fee - any building or structure <del>less than 5000 SF GFA</del>	<del>Per Instance</del>	<del>\$400.00</del> <del>\$50.00</del>
<del>Demolition Fee - any building or structure 5000 SF GFA or greater</del>	<del>Per Instance</del>	<del>\$100.00</del>
Septic license—South Carolina	Per Instance	\$10.00
Septic license—North Carolina	Per Instance	\$400.00
Moving fee - any <del>non mobile</del> home building or structure	Per Instance	\$50.00
Sign Permit - Commercial- <del>Permanent</del>	Per Company- Application	\$100.00
<del>Sign Permit - Temporary</del>	<del>Per Application</del>	<del>\$50.00</del>

25.04- <del>25.03</del> Permit		
Floodplain Development—commercial & subdivisions		\$100.00
Commercial Zoning ( <del>including upfits</del> ) Permit fee*	Per Instance	\$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
Open Airport hangar rental	Per Month	\$150.00
Airport Callout Fee	Per Hour, minimum 3	\$100.00
Ramp Tie Down Over Night		\$20.00
Ramp Tie Down Monthly		\$75.00
Small-Medium Turboprops/Light Jets Facility Fee	Per Day	\$75.00
Large Turboprops/Medium Jets Facility Fee	Per Day	\$150.00
Large Jets Facility Fee	Per Day	\$250.00
Lavatory Services Fee		\$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



COUNTY OF LANCASTER  
REVENUE BUDGET VERSION REPORT

FY 2020 - 2021

FY2021 Final  
Budget

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>AMENDED</u>
10 GENERAL FUND		
011 COUNTY COUNCIL		
10-4-011-400-00	AD VALOREM TAXES - CURRENT	24,346,237.00
10-4-011-400-05	VEHICLE TAXES - COUNTY	3,646,456.00
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	1,450,000.00
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	750,000.00
10-4-011-410-02	FEE IN LIEU OF TX-DELINQU	1,500.00
10-4-011-410-10	PENALTIES - DELINQUENT TAX	145,000.00
10-4-011-417-00	HOMESTEAD TAX-STATE REIMB.	1,783,428.00
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	5,424,111.00
10-4-011-418-05	1% LOCAL OPTION REVENUE	2,416,424.00
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
10-4-011-436-10	INTERGOVERNMENTAL REVENUE	205,000.00
10-4-011-441-00	LICENSES - CABLE FRANCHISE	505,847.00
10-4-011-441-05	LICENSE - COIN TELEPHONES	10,000.00
10-4-011-480-05	INTEREST INCOME	641,800.00
10-4-011-490-25	MISCELLANEOUS INCOME	15,000.00
10-4-011-490-50	TRUST FUND OVERAGE	15,000.00
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	5,830,405.00
011 COUNTY COUNCIL		50,848,085.00
021 ADMINISTRATOR		
10-4-021-456-00	SALE OF COPIES	10,000.00
021 ADMINISTRATOR		10,000.00
023 FINANCE		
10-4-023-459-50	CHARGES - TAX BILLING	12,000.00

10-4-023-490-35	OTHER INCOME	10,000.00
023 FINANCE		<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	140,000.00
10-4-029-442-57	PERMIT - ALARMS	2,500.00
10-4-029-442-59	MOBILE HOME/CHG OF OWNERS	500.00
10-4-029-442-60	PERMITS-DEMOLITION	2,500.00
10-4-029-442-62	PERMIT - MOVE HOUSE	500.00
10-4-029-442-63	ZONING VERIFICATION LETTER	2,500.00
10-4-029-444-01	CHARGES - SUB. VARIANCES	2,000.00
029 ZONING		<u>151,500.00</u>
031 BUILDING		
10-4-031-442-00	PERMITS - BUILDING	3,200,630.00
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>3,248,630.00</u>
032 PLANNING		
10-4-032-444-00	CHARGES - REZONINGS	5,000.00
10-4-032-444-03	CHARGES - PLATS	61,000.00
10-4-032-444-04	CHARGES- DEV REV COMM	2,500.00
10-4-032-490-35	OTHER INCOME	50,000.00
032 PLANNING		<u>118,500.00</u>
041 ASSESSOR		
10-4-041-456-00	SALE OF COPIES	1,000.00
041 ASSESSOR		<u>1,000.00</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
10-4-045-467-00	PASSPORT FEES	43,000.00
045 DELINQUENT TAX		<u>262,500.00</u>
051 REGISTRATION & ELECT		

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

10-4-051-434-75	STATE ELECTION COMMISSION	80,000.00
051 REGISTRATION & ELECT		<u>80,000.00</u>
060 REGISTER OF DEEDS		
10-4-060-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00	COUNTY FEES	800,000.00
10-4-060-446-01	STATE FEES RETAINED (3%)	45,000.00
10-4-060-446-03	FEES - R.M.C.	200,000.00
10-4-060-456-00	SALE OF COPIES-ROD	7,000.00
060 REGISTER OF DEEDS		<u>1,053,575.00</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	2,000.00
063 CLERK OF COURT		<u>50,575.00</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	175,000.00
064 FAMILY COURT		<u>340,000.00</u>
068 CORONER		
10-4-068-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-068-448-00	CREMATION PERMIT FEES	5,500.00
10-4-068-459-60	CORONER REPORT FEES	1,000.00
10-4-068-459-70	CORONER CREMATION FEES	8,500.00
068 CORONER		<u>16,575.00</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	13,000.00
10-4-069-461-00	COSTS OF COURT	95,000.00
10-4-069-461-60	FEES - PROBATE	17,000.00
069 PROBATE COURT		<u>128,575.00</u>
070 MAG-COUNTYWIDE		
10-4-070-461-05	FINES-MAGISTRATES	230,000.00
10-4-070-461-95	FEES-CIVIL PAPERS	100,000.00
070 MAG-COUNTYWIDE		<u>330,000.00</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>
117 SHERIFF DPT- TOWN OF KERS		
10-4-117-436-05	REIMB.- TOWN OF KERSHAW	585,600.00
117 SHERIFF DPT- TOWN OF KERS		<u>585,600.00</u>
120 DETENTION CENTER		
10-4-120-436-10	INTERGOVERNMENTAL REVENUE	30,000.00
10-4-120-457-10	FEES-FINGERPRINTING	1,200.00
10-4-120-459-20	SALE OF MEALS	1,000.00
10-4-120-491-00	COMMISSARY COMMISSION INCOME	40,000.00
120 DETENTION CENTER		<u>72,200.00</u>
121 SCHOOL RESOURCE OFFICERS		
10-4-121-436-10	REIMB. SALARY & FRINGE	629,520.00
121 SCHOOL RESOURCE OFFICERS		<u>629,520.00</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	163,300.00
142 Town of KERSHAW- FIRE		<u>163,300.00</u>
144 LANC. COUNTY FIREFIGHTERS		
10-4-144-459-05	CHARGES - FIRE MARSHAL	2,000.00
144 LANC. COUNTY FIREFIGHTERS		<u>2,000.00</u>
153 LANCASTER EMS		
10-4-153-458-00	CHARGES - AMBULANCE	2,630,000.00
153 LANCASTER EMS		<u>2,630,000.00</u>
202 ROAD MAINTENANCE		
10-4-202-422-00	ROAD IMPROVEMENT FEES	2,775,475.00
10-4-202-450-25	SALES - SIGNS	1,000.00
10-4-202-450-70	SALE - METAL	1,000.00
10-4-202-468-50	ROADWAY REINSPECTION FEE	500.00
202 ROAD MAINTENANCE		<u>2,777,975.00</u>
210 FLEET MAINTENANCE		
10-4-210-450-70	SALES - METAL	2,000.00

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

210 FLEET MAINTENANCE		2,000.00
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	8,000.00
10-4-312-450-70	SALES-METAL	20,000.00
312 SOLID WASTE COLLECT		108,000.00
318 ANIMAL SHELTER		
10-4-318-459-45	FEES - ANIMAL	48,000.00
10-4-318-490-38	CADAVER FEES	1,000.00
318 ANIMAL SHELTER		49,000.00
601 DEPT. OF SOCIAL SERVICES		
10-4-601-434-58	DSS IN LIEU OF RENT	40,000.00
601 DEPT. OF SOCIAL SERVICES		40,000.00
610 VETERANS AFFAIRS		
10-4-610-434-45	STATE VETERANS AFFAIRS	5,000.00
610 VETERANS AFFAIRS		5,000.00
801 RECREATION-OPERATION		
10-4-801-430-00	STATE GRANTS	100,000.00
801 RECREATION-OPERATION		100,000.00
815 RECREATION,PROGRAMS		
10-4-815-451-00	PROGRAM REV. RECREATION	1,200,000.00
815 RECREATION,PROGRAMS		1,200,000.00
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		263,500.00
10 GENERAL FUND		65,410,435.00
11 CAPITAL IMPROVEMENT FUND		
011 COUNTY COUNCIL		
11-4-011-400-00	CUR. AD VALOREM TAX - EQUIP FUND	1,629,960.00
11-4-011-400-05	VEHICLE TAX - EQUIP. FUND	206,000.00
11-4-011-400-15	ROLLBACK TAXES - CURRENT	500.00

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

11-4-011-400-20	PENALTIES - CURRENT TAXES	3,500.00
11-4-011-400-75	FEE IN LIEU OF TX-CURRENT	75,000.00
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		2,054,960.00
11 CAPITAL IMPROVEMENT FUND		2,054,960.00
12 COURT MANDATED SECURITY		
011 COUNTY COUNCIL		
12-4-011-400-00	AD VALOREM TAXES - CURRENT	1,230,120.00
12-4-011-400-05	VEHICLE TAXES - COUNTY	159,520.00
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	60,000.00
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	45,000.00
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		1,579,140.00
12 COURT MANDATED SECURITY		1,579,140.00
13 VICTIMS SERVICES FUND		
116 VICTIMS ASSISTANCE		
13-4-116-462-05	ASSESS - CRIME VICTIMS	30,000.00
13-4-116-462-15	CONVICTION SURCHARGE	30,000.00
13-4-116-462-35	VICTIMS-OTHER ENTITY COLLECTIONS	5,000.00
116 VICTIMS ASSISTANCE		65,000.00
13 VICTIMS SERVICES FUND		65,000.00
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.	542,310.00
034 E-911		867,310.00
15 E-911 FUND		867,310.00

17 HOSPITALITY TAX FUND		
011 COUNTY COUNCIL		
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>1,280,000.00</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	199,250.00
011 COUNTY COUNCIL		<u>379,250.00</u>
18 STATE ACCOMMODATIONS TAX FUND		<u>379,250.00</u>
19 STORMWATER FUND		
203 STORMWATER		
19-4-203-450-80	STORMWATER PLAN REVIEW FEE	55,500.00
19-4-203-454-50	STORMWATER FEE	1,317,780.00
19-8-203-810-01	FUND BALANCE - RESERVED	875,000.00
203 STORMWATER		<u>2,248,280.00</u>
19 STORMWATER FUND		<u>2,248,280.00</u>
20 LANC CTY TRANSP COMM FUND		
206 CTY TRANSPORT COMM		
20-4-206-434-30	STATE C FUNDS-RD. IMPR.	1,400,000.00
206 CTY TRANSPORT COMM		<u>1,400,000.00</u>
20 LANC CTY TRANSP COMM FUND		<u>1,400,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-4-917-453-00	FIRE DISTRICT FEE	916,000.00
22-8-917-810-05	FUND BALANCE - COMMITTED	75,000.00
917 INDIAN LAND FIRE DISTRICT		<u>991,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		<u>991,000.00</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>100,000.00</u>
30 DEBT SERVICE FUND		

016 COUNTY DEBT		
30-4-016-400-00	AD VALOREM TAXES - CURRENT	3,587,225.00
30-4-016-400-05	VEHICLE TAXES - COUNTY	371,202.00
30-4-016-400-15	ROLLBACK TAX - CURRENT	500.00
30-4-016-400-20	PENALTIES - CURRENT TAXES	5,000.00
30-4-016-400-75	FEE IN LIEU OF TX-CURRENT	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.	230,000.00
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		4,426,700.00
892 2015A GO BOND (CPST 2)		
30-8-892-801-03	TRANSFER FROM CPST 2 (61)	3,776,250.00
892 2015A GO BOND (CPST 2)		3,776,250.00
30 DEBT SERVICE FUND		8,202,950.00
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	78,930.00
215 LANC CTY AIRPORT		244,163.00
47 AIRPORT FUND		244,163.00
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		683,080.00
931 CAPITAL PROJECT PL VALLEY		
50-8-931-810-04	FUND BALANCE-UNDESIGNATED	146,638.00
931 CAPITAL PROJECT PL VALLEY		146,638.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		829,718.00
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



891 CAPITAL PROJ SALES TAX 2	8,500,000.00
61 CAPITAL PROJECT SALES TAX 2	8,500,000.00
TOTALS:	94,152,206.00

COUNTY OF LANCASTER  
EXPENDITURE BUDGET VERSION REPORT  
FY 2020 - 2021  
FY2021 Final  
Budget

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>AMENDED</u>
10 GENERAL FUND	
005 NON-DEPARTMENTAL	
10-7-005-510-20 UNEMPL COMP EXP	20,000.00
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	165,000.00
10-7-005-593-00 MAINTENANCE-SERVICE AGREEMENT	10,000.00
10-7-005-604-01 AUDIT	70,000.00
10-7-005-625-04 DA-MED IND FUND	163,438.00
10-7-005-650-00 INSURANCE-GENERAL	1,340,368.00
10-7-005-781-00 MISCELLANEOUS EXPENSE	9,475.00
005 NON-DEPARTMENTAL	1,904,281.00
007 CNTY ECONOMIC DEV. DEPT.	
10-7-007-500-00 WAGES & SALARIES FULL TIME	242,355.00
10-7-007-500-10 WAGES & SALARIES PARTTIME	1,000.00
10-7-007-510-00 FICA-EMPLOYERS CONTRIB.	18,540.00
10-7-007-510-05 SC RET EMPLOYERS CONTRIB	37,710.00
10-7-007-510-15 HEALTH/LIFE INS EMPLOYERS	11,245.00
10-7-007-510-25 WORKERS COMPENSATION	5,915.00
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
10-7-007-600-00 CONTRACTUAL SERVICES(CS)	70,585.00
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>503,850.00</u>
011 COUNTY COUNCIL		
10-7-011-500-00	WAGES & SALARIES FULL TIME	52,725.00
10-7-011-500-10	WAGES & SALARIES PART-TIME	94,000.00
10-7-011-510-00	FICA-EMPLOYERS CONTRIB.	11,205.00
10-7-011-510-05	SC RET EMPLOYERS CONTRIB	22,790.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	46,065.00
10-7-011-510-25	WORKERS COMPENSATION	3,030.00
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)	925,000.00
10-7-011-604-00	PROFESSIONAL SERVICES	50,000.00
10-7-011-670-00	ADVERTISING	10,000.00
10-7-011-690-00	SPECIAL PROJECTS	574,000.00
10-7-011-691-01	SP - PROMOTIONS	18,000.00
10-7-011-740-30	CP-LAND/BLDG ACQUISITION	2,300,000.00
10-7-011-760-00	CNT - GRANTS MATCH	704,625.00
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	933,836.00
011 COUNTY COUNCIL		<u>5,880,776.00</u>
012 COUNCIL TRANSFERS		
10-9-012-950-20	TRANSFER-AIRPORT	78,930.00
012 COUNCIL TRANSFERS		<u>78,930.00</u>
014 DIRECT ASSISTANCE		
10-7-014-620-00	ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-06	DA - CLEMSON EXTENSION	26,000.00
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	346,566.00
10-7-014-625-17	DA-LANCASTER SOIL & WATER	110,268.00
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	37,000.00
10-7-014-625-35	DA-HISTORIC COMMISSION	5,500.00
10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	719,874.00
10-7-014-625-50	DA- KEYSTONE SUBSTANCE ABUSE	10,000.00

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014 DIRECT ASSISTANCE		1,350,796.00
020 PROCUREMENT		
10-7-020-500-00	WAGES & SALARIES FULL TIME	134,845.00
10-7-020-510-00	FICA-EMPLOYERS CONTRIB.	9,935.00
10-7-020-510-05	SC RET EMPLOYERS CONTRIB	20,200.00
10-7-020-510-15	HEALTH/LIFE INS EMPLOYERS	21,440.00
10-7-020-510-25	WORKERS COMPENSATION	2,120.00
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
10-7-020-593-00	MAINTENANCE-SERVICE AGREE.	5,835.00
10-7-020-670-00	ADVERTISING	500.00
10-7-020-750-00	LEASE- COPIERS	2,000.00
020 PROCUREMENT		206,475.00
021 ADMINISTRATOR		
10-7-021-500-00	WAGES & SALARIES FULL TIME	302,210.00
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.	25,385.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	51,070.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	34,510.00
10-7-021-510-25	WORKERS COMPENSATION	8,170.00
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	8,000.00
021 ADMINISTRATOR		671,445.00
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		279,000.00
023 FINANCE		
10-7-023-500-00	WAGES & SALARIES FULL TIME	446,275.00
10-7-023-500-05	SALARIES- OT	1,250.00
10-7-023-500-10	WAGES & SALARIES PART-TIME	
10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	34,235.00

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10-7-023-510-05	SC RET EMPLOYERS CONTRIB	69,650.00
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	53,130.00
10-7-023-510-25	WORKERS COMPENSATION	3,050.00
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	
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.	2,250.00
10-7-023-605-00	CS - PRINTING	1,500.00
10-7-023-670-00	ADVERTISING	2,500.00
10-7-023-750-00	LEASE- COPIERS	5,500.00
023 FINANCE		<u>652,700.00</u>

## 024 HUMAN RESOURCES

10-7-024-500-00	WAGES & SALARIES FULL TIME	211,600.00
10-7-024-500-05	SALARIES- OVERTIME	400.00
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	39,935.00
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	32,990.00
10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	32,270.00
10-7-024-510-25	WORKERS COMPENSATION	11,950.00
10-7-024-520-10	EMPLOYEE MERIT POOL	310,000.00
10-7-024-530-00	TRAVEL, TRAINING, DUES	4,650.00
10-7-024-540-00	SUPPLIES-GENERAL	6,000.00
10-7-024-551-00	EQUIPMENT-GENERAL	16,495.00
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	6,000.00
024 HUMAN RESOURCES		<u>735,790.00</u>

## 025 RISK MANAGEMENT

10-7-025-500-00	WAGES & SALARIES FULL TIME	61,535.00
10-7-025-510-00	FICA-EMPLOYERS CONTRIB.	4,705.00
10-7-025-510-05	SC RET EMPLOYERS CONTRIB	9,575.00
10-7-025-510-15	HEALTH/LIFE INS EMPLOYERS	12,765.00
10-7-025-510-25	WORKERS COMPENSATION	1,945.00
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		<u>114,725.00</u>

## 026 MIS

10-7-026-500-00	WAGES & SALARIES FULL TIME	427,075.00
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10-7-026-500-05	SALARIES- OVERTIME	2,250.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	32,845.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	66,805.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	59,005.00
10-7-026-510-25	WORKERS COMPENSATION	9,000.00
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
10-7-026-560-00	EQUIPMENT - CAPITALIZED	95,550.00
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	387,803.00
10-7-026-690-00	SPECIAL PROJECTS	62,360.00
10-7-026-750-00	LEASE- COPIERS	3,000.00

026 MIS

1,468,758.00

027 GIS

10-7-027-500-00	WAGES & SALARIES FULLTIME	73,700.00
10-7-027-500-05	SALARIES- OVERTIME	500.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	5,675.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	11,545.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	8,315.00
10-7-027-510-25	WORKERS COMPENSATION	2,220.00
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)	13,000.00

027 GIS

127,055.00

029 ZONING

10-7-029-500-00	WAGES & SALARIES FULL TIME	241,765.00
10-7-029-500-05	SALARIES - OVERTIME	2,000.00
10-7-029-510-00	FICA-EMPLOYERS CONTRIB.	18,650.00
10-7-029-510-05	SC RET EMPLOYERS CONTRIB	40,340.00
10-7-029-510-15	HEALTH/LIFE INS EMPLOYERS	52,585.00
10-7-029-510-25	WORKERS COMPENSATION	6,010.00
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
10-7-029-560-00	EQUIPMENT - CAPITALIZED	
10-7-029-571-00	UTILITIES-TELEPHONE	5,150.00

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10-7-029-600-00	CONTRACTUAL SERVICES (CS)	20,000.00
10-7-029-670-00	ADVERTISING	6,000.00
10-7-029-750-00	LEASE- COPIERS	4,500.00
029 ZONING		<u>410,550.00</u>
031 BUILDING		
10-7-031-500-00	WAGES & SALARIES FULL TIME	754,380.00
10-7-031-500-05	SALARIES - OVERTIME	2,000.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	57,863.00
10-7-031-510-05	SC RET EMPLOYERS CONTRIB	117,692.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	132,140.00
10-7-031-510-25	WORKERS COMPENSATION	19,335.00
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	6,400.00
10-7-031-571-00	UTILITIES-TELEPHONE	15,600.00
10-7-031-600-00	CONTRACTUAL SERVICES (CS)	200,000.00
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>1,427,160.00</u>
032 PLANNING		
10-7-032-500-00	WAGES & SALARIES FULL TIME	526,725.00
10-7-032-500-05	SALARIES - OVERTIME	4,500.00
10-7-032-500-10	WAGES & SALARIES PART-TIME	
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	40,640.00
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	82,660.00
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	80,770.00
10-7-032-510-25	WORKERS COMPENSATION	7,135.00
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)	45,000.00
10-7-032-600-15	CS-TRAFFIC IMPACT ANALYSES	50,000.00
10-7-032-670-00	ADVERTISING	12,000.00
10-7-032-690-00	SPECIAL PROJECTS	258,000.00
10-7-032-750-00	LEASE- COPIERS	12,000.00
032 PLANNING		<u>1,144,030.00</u>
041 ASSESSOR		
10-7-041-500-00	WAGES & SALARIES FULL TIME	585,510.00
10-7-041-500-05	SALARIES - OVERTIME	2,000.00
10-7-041-500-10	WAGES & SALARIES PART-TIME	21,000.00

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10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	46,555.00
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	94,685.00
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	89,065.00
10-7-041-510-25	WORKERS COMPENSATION	12,590.00
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
10-7-041-551-00	EQUIPMENT-GENERAL	
10-7-041-571-00	UTILITIES-TELEPHONE	9,500.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	39,440.00
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	67,500.00
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	38,000.00
10-7-041-750-00	LEASE- COPIERS	22,000.00

## 041 ASSESSOR

1,058,545.00

## 043 AUDITOR

10-7-043-500-00	WAGES & SALARIES FULL TIME	195,710.00
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.	15,010.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	30,530.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	34,960.00
10-7-043-510-25	WORKERS COMPENSATION	2,090.00
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	3,000.00
10-7-043-670-00	ADVERTISING	3,500.00
10-7-043-750-00	LEASE- COPIERS	3,000.00

## 043 AUDITOR

306,300.00

## 044 TREASURER

10-7-044-500-00	WAGES & SALARIES FULL TIME	236,730.00
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.	18,225.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	37,070.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	37,765.00
10-7-044-510-25	WORKERS COMPENSATION	1,620.00
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

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10-7-044-605-00	CS-PRINTING	76,000.00
10-7-044-670-00	ADVERTISING	700.00
10-7-044-750-00	LEASE- COPIERS	3,000.00
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		444,410.00
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## 045 DELINQUENT TAX

10-7-045-500-00	WAGES & SALARIES FULL TIME	183,515.00
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.	14,110.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	28,695.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	52,515.00
10-7-045-510-25	WORKERS COMPENSATION	2,300.00
10-7-045-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-045-540-00	SUPPLIES-GENERAL	6,000.00
10-7-045-541-00	SUPPLIES-POSTAGE	51,000.00
10-7-045-551-00	EQUIPMENT-GENERAL	5,000.00
10-7-045-560-00	EQUIPMENT - CAPITALIZED	
10-7-045-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	27,500.00
10-7-045-604-00	PROFESSIONAL SERVICES	12,500.00
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	3,350.00
10-7-045-781-27	BONDS - SURETY	300.00
10-7-045-782-00	OVER/SHORTAGE	120.00

045 DELINQUENT TAX		426,405.00
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## 051 REGISTRATION & ELECT

10-7-051-500-00	WAGES & SALARIES FULL TIME	164,215.00
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.	21,210.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	43,135.00
10-7-051-510-10	S.C. POLICE RET EMPLOYER	400.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	34,175.00
10-7-051-510-25	WORKERS COMPENSATION	1,455.00
10-7-051-530-00	TRAVEL, TRAINING, DUES	18,375.00
10-7-051-540-00	SUPPLIES-GENERAL	38,000.00
10-7-051-541-00	SUPPLIES- POSTAGE	7,000.00
10-7-051-551-00	EQUIPMENT-GENERAL	20,000.00



10-7-051-560-00	EQUIPMENT - CAPITALIZED	25,572.00
10-7-051-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-051-593-00	MAINTENANCE-SERVICE AGREEMENT	36,550.00
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	5,000.00
10-7-051-750-00	LEASE- COPIERS	3,000.00
051 REGISTRATION & ELECT		<u>556,447.00</u>

## 060 REGISTER OF DEEDS

10-7-060-500-00	WAGES & SALARIES FULL TIME	195,795.00
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.	15,130.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	30,775.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	37,695.00
10-7-060-510-25	WORKERS COMPENSATION	1,570.00
10-7-060-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-060-540-00	SUPPLIES-GENERAL	3,200.00
10-7-060-541-00	SUPPLIES POSTAGE	3,000.00
10-7-060-551-00	EQUIPMENT-GENERAL	8,000.00
10-7-060-571-00	UTILITIES-TELEPHONE	4,000.00
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	66,500.00
10-7-060-750-00	LEASE- COPIERS	7,500.00
10-7-060-782-00	OVER/SHORT	250.00
060 REGISTER OF DEEDS		<u>377,915.00</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	239,975.00
10-7-063-500-05	SALARIES OVERTIME	500.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	18,395.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	37,420.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	48,630.00
10-7-063-510-25	WORKERS COMPENSATION	5,810.00
10-7-063-530-00	TRAVEL, TRAINING, DUES	2,100.00

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

10-7-063-540-00	SUPPLIES-GENERAL	6,300.00
10-7-063-541-00	SUPPLIES POSTAGE	5,000.00
10-7-063-542-00	SUPPLIES - CLOTHING	1,000.00
10-7-063-551-00	EQUIPMENT-GENERAL	2,000.00
10-7-063-560-00	EQUIPMENT - CAPITALIZED	173,600.00
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

556,230.00

## 064 FAMILY COURT

10-7-064-500-00	WAGES & SALARIES FULL TIME	197,555.00
10-7-064-500-05	SALARIES OVERTIME	500.00
10-7-064-500-10	SALARIES- PART TIME	13,000.00
10-7-064-510-00	FICA-EMPLOYERS CONTRIB.	16,145.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	30,820.00
10-7-064-510-10	S.C. POLICE RET EMPLOYER	2,375.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	37,960.00
10-7-064-510-25	WORKERS COMPENSATION	910.00
10-7-064-530-00	TRAVEL, TRAINING, DUES	2,100.00
10-7-064-540-00	SUPPLIES-GENERAL	10,000.00
10-7-064-541-00	SUPPLIES POSTAGE	15,000.00
10-7-064-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-064-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12	SP-DSS INCENTIVE	47,032.00
10-7-064-750-00	LEASE- COPIERS	4,000.00

## 064 FAMILY COURT

383,897.00

## 068 CORONER

10-7-068-500-00	WAGES & SALARIES FULL TIME	240,325.00
10-7-068-500-10	WAGES & SALARIES PARTTIME	40,000.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	23,360.00
10-7-068-510-05	SC RET EMPLOYERS CONTRIB	30,175.00
10-7-068-510-10	S.C. POLICE RET EMPLOYER	20,325.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	31,955.00
10-7-068-510-25	WORKERS COMPENSATION	14,765.00
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
10-7-068-560-00	EQUIPMENT - CAPITALIZED	
10-7-068-571-00	UTILITIES-TELEPHONE	8,000.00
10-7-068-590-00	MAINTENANCE - VEHICLES	5,500.00

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

10-7-068-590-05	GASOLINE	9,000.00
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	190,000.00
10-7-068-750-00	LEASE- COPIERS	3,000.00
10-7-068-781-27	BONDS - SURETY	500.00
068 CORONER		661,405.00
069 PROBATE COURT		
10-7-069-500-00	WAGES & SALARIES FULL TIME	273,480.00
10-7-069-500-05	SALARIES - OVERTIME	350.00
10-7-069-500-10	WAGES & SALARIES PART-TIME	18,750.00
10-7-069-510-00	FICA-EMPLOYERS CONTRIB.	26,675.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	28,985.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	15,910.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	37,695.00
10-7-069-510-25	WORKERS COMPENSATION	1,245.00
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
10-7-069-560-00	EQUIPMENT - CAPITALIZED	
10-7-069-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-069-593-00	MAINTENANCE-SERVICE AGREE.	11,880.00
10-7-069-600-00	CONTRACTUAL SERVICES (CS)	20,000.00
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		475,420.00
070 MAG-COUNTYWIDE		
10-7-070-500-00	WAGES & SALARIES FULL TIME	672,645.00
10-7-070-500-05	SALARIES OVERTIME	14,000.00
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	52,530.00
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	40,960.00
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	69,385.00
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	113,145.00
10-7-070-510-25	WORKERS COMPENSATION	17,740.00
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
10-7-070-570-00	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

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

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		1,066,830.00
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## 110 SHERIFF

10-7-110-500-00	WAGES & SALARIES FULL TIME	5,563,047.00
10-7-110-500-05	SALARIES - OVERTIME	198,000.00
10-7-110-500-10	WAGES & SALARIES PART-TIME	39,500.00
10-7-110-510-00	FICA-EMPLOYERS CONTRIB.	443,895.00
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	88,380.00
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	948,605.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	950,505.00
10-7-110-510-25	WORKERS COMPENSATION	203,345.00
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	6,000.00
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	126,470.00
10-7-110-560-00	EQUIPMENT - CAPITALIZED	
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	158,000.00
10-7-110-590-05	GASOLINE	330,000.00
10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	190,390.00
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
10-7-110-690-00	SPECIAL PROJECTS	
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		9,857,625.00
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## 117 SHERIFF DPT- TOWN OF KERS

10-7-117-500-00	WAGES & SALARIES FULL TIME	343,850.00
10-7-117-500-05	SALARIES- OVERTIME	10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	27,070.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	64,545.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	47,865.00
10-7-117-510-25	WORKERS COMPENSATION	14,080.00
10-7-117-530-00	TRAVEL, TRAINING, DUES	2,500.00

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

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
10-7-117-590-05	GASOLINE	41,000.00

117 SHERIFF DPT- TOWN OF KERS		578,910.00
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## 120 DETENTION CENTER

10-7-120-500-00	WAGES & SALARIES FULL TIME	1,444,155.00
10-7-120-500-05	SALARIES - OVERTIME	50,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	114,305.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	272,535.00
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	228,191.00
10-7-120-510-25	WORKERS COMPENSATION	59,455.00
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	3,000.00
10-7-120-543-05	SUPPLIES-FOOD/BEVERAGE	287,440.00
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
10-7-120-560-00	EQUIPMENT - CAPITALIZED	
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	256,000.00
10-7-120-690-00	SPECIAL PROJECTS	
10-7-120-750-00	LEASE- COPIERS	8,000.00
10-7-120-781-50	DYS SERVICE CONTRACT	13,000.00

120 DETENTION CENTER		2,867,131.00
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## 121 SCHOOL RESOURCE OFFICERS

10-7-121-500-00	WAGES & SALARIES FULLTIME	391,405.00
10-7-121-500-05	SALARIES- OVERTIME	1,000.00
10-7-121-500-10	WAGES & SALARIES PART TIME	22,950.00
10-7-121-510-00	FICA-EMPLOYERS CONTRIB	31,740.00
10-7-121-510-10	S.C. POLICE RET EMPLOYER	75,680.00
10-7-121-510-15	HEALTH/LIFE INS EMPLOYERS	73,830.00
10-7-121-510-25	WORKERS COMPENSATION	14,355.00
10-7-121-590-00	MAINTENANCE - VEHICLES	4,000.00
10-7-121-590-05	GASOLINE	7,000.00

121 SCHOOL RESOURCE OFFICERS		621,960.00
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## 130 COMMUNICATIONS

10-7-130-500-00	WAGES & SALARIES FULLTIME	1,197,770.00
10-7-130-500-05	SALARIES OVERTIME	115,000.00
10-7-130-500-10	WAGES & SALARIES PARTTIME	41,000.00
10-7-130-510-00	FICA-EMPLOYERS CONTRIB	103,565.00
10-7-130-510-05	SC RET EMPLOYERS CONTRIB	176,940.00
10-7-130-510-10	S.C. POLICE RET EMPLOYER	38,415.00
10-7-130-510-15	HEALTH/LIFE INS EMPLOYERS	231,300.00
10-7-130-510-25	WORKERS COMPENSATION	10,535.00
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
10-7-130-560-00	EQUIPMENT - CAPITALIZED	
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	5,000.00
10-7-130-591-00	MAINTENANCE - GENERAL	57,000.00
10-7-130-593-00	MAINTENANCE-SERVICE AGREE	134,730.00
10-7-130-600-00	CONTRACTUAL SERVICES(CS)	253,000.00
10-7-130-750-00	LEASE- COPIERS	5,000.00

## 130 COMMUNICATIONS

2,542,255.00

## 140 EMERGENCY MANAGEMENT

10-7-140-500-00	WAGES & SALARIES FULL TIME	190,080.00
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.	15,075.00
10-7-140-510-10	S.C. POLICE RET EMPLOYER	35,950.00
10-7-140-510-15	HEALTH/LIFE INS EMPLOYERS	21,680.00
10-7-140-510-25	WORKERS COMPENSATION	13,185.00
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

## 140 EMERGENCY MANAGEMENT

405,490.00

## 141 FIRE SERVICE

10-7-141-530-00	TRAVEL, TRAINING, DUES	49,500.00
10-7-141-540-00	SUPPLIES-GENERAL	34,000.00

10-7-141-551-00	EQUIPMENT-GENERAL	163,000.00
10-7-141-551-45	EQUIPMENT-PROT. CLOTHING	55,000.00
10-7-141-560-00	EQUIPMENT - CAPITALIZED	40,000.00
10-7-141-570-00	UTILITIES-GENERAL	176,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	160,000.00
10-7-141-590-05	GASOLINE	76,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	40,000.00
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	50,000.00
10-7-141-650-00	INSURANCE-GENERAL	60,000.00
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>1,113,749.00</u>

## 142 Town of KERSHAW- FIRE

10-7-142-500-00	WAGES & SALARIES FULLTIME	79,580.00
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	7,695.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	18,345.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	21,125.00
10-7-142-510-25	WORKERS COMPENSATION	6,780.00
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>161,725.00</u>

## 144 LANC. COUNTY FIREFIGHTERS

10-7-144-500-00	WAGES & SALARIES FULLTIME	875,775.00
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	76,560.00
10-7-144-510-05	SC RET EMPLOYERS CONTRIB	10,595.00
10-7-144-510-10	S.C. POLICE RET EMPLOYER	170,125.00
10-7-144-510-15	HEALTH/LIFE INS EMPLOYERS	141,110.00
10-7-144-510-25	WORKERS COMPENSATION	63,100.00
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	
10-7-144-590-00	MAINTENANCE - VEHICLES	
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

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## 144 LANC. COUNTY FIREFIGHTERS

1,963,185.00

## 153 LANCASTER EMS

10-7-153-500-00	WAGES & SALARIES FULL TIME	2,758,210.00
10-7-153-500-05	SALARIES - OVERTIME	1,400,000.00
10-7-153-500-10	WAGES & SALARIES PART-TIME	150,000.00
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	333,290.00
10-7-153-510-05	SC RET EMPLOYERS CONTRIB	677,905.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	576,545.00
10-7-153-510-25	WORKERS COMPENSATION	451,900.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	45,700.00
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
10-7-153-551-30	COMMUNICATIONS	
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	141,000.00
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

7,446,000.00

## 202 ROAD MAINTENANCE

10-7-202-500-00	WAGES & SALARIES FULL TIME	1,175,320.00
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.	92,880.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	188,920.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	228,575.00
10-7-202-510-25	WORKERS COMPENSATION	99,020.00
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



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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
10-7-202-590-00	MAINTENANCE-VEHICLES	250,000.00
10-7-202-590-05	GASOLINE	140,000.00
10-7-202-591-00	MAINTENANCE-GENERAL	500.00
10-7-202-593-00	MAINTENANCE-SERVICE AGREE	3,000.00
10-7-202-600-00	CONTRACTUAL SERVICES (CS)	475,000.00
10-7-202-604-00	PROFESSIONAL SERVICES	75,000.00
10-7-202-750-00	LEASE- COPIERS	1,500.00

## 202 ROAD MAINTENANCE

3,501,515.00

## 210 FLEET MAINTENANCE

10-7-210-500-00	WAGES & SALARIES FULL TIME	307,755.00
10-7-210-500-05	SALARIES - OVERTIME	5,000.00
10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	23,925.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	48,665.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	61,875.00
10-7-210-510-25	WORKERS COMPENSATION	15,165.00
10-7-210-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-210-540-00	SUPPLIES-GENERAL	10,000.00
10-7-210-542-00	SUPPLIES-CLOTHING	7,000.00
10-7-210-548-00	SUPPLIES-HAND TOOLS	17,500.00
10-7-210-551-00	EQUIPMENT- GENERAL	12,800.00
10-7-210-560-00	EQUIPMENT - CAPITALIZED	
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	55,000.00
10-7-210-590-05	GASOLINE	65,000.00
10-7-210-593-00	MAINTENANCE- SERVICE AGREEMENT	25,000.00
10-7-210-750-00	LEASE- COPIERS	1,500.00

## 210 FLEET MAINTENANCE

685,185.00

## 251 BUILDING MAINTENANCE

10-7-251-500-00	WAGES & SALARIES FULL TIME	348,630.00
10-7-251-500-05	SALARIES - OVERTIME	10,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	27,435.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	55,805.00
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	76,525.00
10-7-251-510-25	WORKERS COMPENSATION	19,015.00
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
10-7-251-560-00	EQUIPMENT - CAPITALIZED	
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
10-7-251-593-00	MAINTENANCE-SERVICE AGREEMENTS	136,000.00
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	140,000.00
10-7-251-600-00	CONTRACTUAL SERVICES (CS)	165,000.00
10-7-251-690-00	SPECIAL PROJECTS	25,000.00
10-7-251-781-73	LICENSES/PERMITS/FEES	250.00

251 BUILDING MAINTENANCE	1,871,610.00
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## 310 LANDFILL-SOLID WASTE

10-7-310-500-10	WAGES & SALARIES PARTTIME	15,075.00
10-7-310-510-00	FICA-EMPLOYERS CONTRIB.	1,155.00
10-7-310-510-15	HEALTH/LIFE INS EMPLOYERS	4,990.00
10-7-310-510-25	WORKERS COMPENSATION	800.00
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	34,505.00

310 LANDFILL-SOLID WASTE	56,525.00
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## 312 SOLID WASTE COLLECT

10-7-312-500-00	WAGES & SALARIES FULL TIME	449,340.00
10-7-312-500-05	SALARIES - OVERTIME	23,000.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	305,000.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	56,810.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	76,655.00
10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	87,795.00
10-7-312-510-25	WORKERS COMPENSATION	81,580.00
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
10-7-312-570-00	UTILITIES-GENERAL	30,000.00
10-7-312-571-00	UTILITIES-TELEPHONE	13,000.00
10-7-312-580-00	RENT-LAND	10,000.00
10-7-312-590-00	MAINTENANCE-VEHICLES	75,000.00
10-7-312-590-05	GASOLINE	100,000.00
10-7-312-591-00	MAINTENANCE-GENERAL	1,000.00
10-7-312-600-00	CONTRACTUAL SERVICES (CS)	75,000.00
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,650,000.00
10-7-312-670-00	ADVERTISING	3,000.00

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

312 SOLID WASTE COLLECT		3,051,930.00
318 ANIMAL SHELTER		
10-7-318-500-00	WAGES & SALARIES FULL TIME	180,060.00
10-7-318-500-05	SALARIES - OVERTIME	8,000.00
10-7-318-500-10	WAGES & SALARIES PART-TIME	
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	14,270.00
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	29,030.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	39,970.00
10-7-318-510-25	WORKERS COMPENSATION	5,150.00
10-7-318-530-00	TRAVEL, TRAINING, DUES	3,500.00
10-7-318-540-00	SUPPLIES-GENERAL	17,500.00
10-7-318-541-10	SUPPLIES-MEDICAL	30,000.00
10-7-318-542-00	SUPPLIES-CLOTHING	2,000.00
10-7-318-547-00	SUPPLIES-ANIMAL FOOD	5,000.00
10-7-318-551-00	EQUIPMENT-GENERAL	
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		435,480.00
330 HEALTH SERVICES		
10-7-330-540-00	SUPPLIES-GENERAL	3,700.00
10-7-330-570-00	UTILITIES-GENERAL	42,000.00
10-7-330-594-00	MAINTENANCE-BLDG & GROUNDS	340.00
10-7-330-600-00	CONTRACTUAL SERVICES (CS)	39,000.00
330 HEALTH SERVICES		85,040.00
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
601 DEPT. OF SOCIAL SERVICES		74,989.00
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		59,650.00
610 VETERANS AFFAIRS		
10-7-610-500-00	WAGES & SALARIES FULL TIME	132,575.00
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.	10,220.00

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

10-7-610-510-05	SC RET EMPLOYERS CONTRIB	20,785.00
10-7-610-510-15	HEALTH/LIFE INS EMPLOYERS	24,400.00
10-7-610-510-25	WORKERS COMPENSATION	475.00
10-7-610-530-00	TRAVEL, TRAINING, DUES	11,000.00
10-7-610-540-00	SUPPLIES-GENERAL	5,000.00
10-7-610-571-00	UTILITIES-TELEPHONE	6,000.00
10-7-610-593-00	MAINTENANCE-SERVICE AGREEMENT	3,500.00
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

237,895.00

## 801 RECREATION-OPERATION

10-7-801-500-00	WAGES & SALARIES FULL TIME	723,615.00
10-7-801-500-05	SALARIES - OVERTIME	
10-7-801-500-10	WAGES & SALARIES PART-TIME	30,000.00
10-7-801-500-15	WAGES & SAL. P/T - OTHER	35,000.00
10-7-801-510-00	FICA-EMPLOYERS CONTRIB.	59,390.00
10-7-801-510-05	SC RET EMPLOYERS CONTRIB	120,795.00
10-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	115,240.00
10-7-801-510-25	WORKERS COMPENSATION	34,930.00
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.	52,350.00
10-7-801-570-00	UTILITIES-GENERAL	300,000.00
10-7-801-590-00	MAINTENANCE-VEHICLES	16,000.00
10-7-801-590-05	GASOLINE	40,700.00
10-7-801-591-00	MAINTENANCE-GENERAL	34,000.00
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
10-7-801-600-00	CONTRACTUAL SERVICES	
10-7-801-670-00	ADVERTISING	4,750.00
10-7-801-690-00	SPECIAL PROJECTS	401,795.00
10-7-801-750-00	LEASE- COPIERS	8,000.00

## 801 RECREATION-OPERATION

2,067,315.00

## 815 RECREATION,PROGRAMS

10-7-815-500-10	WAGES & SALARIES PART-TIME	517,210.00
10-7-815-510-00	FICA-EMPLOYERS CONTRIB.	43,300.00
10-7-815-510-05	SC RET EMPLOYERS CONTRIB	12,000.00
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	45,000.00

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

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
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

1,096,491.00

## 840 LIBRARY

10-7-840-500-00	WAGES & SALARIES FULLTIME	566,470.00
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	51,255.00
10-7-840-510-05	SC RET EMPLOYERS CONTRIB	104,250.00
10-7-840-510-15	HEALTH/LIFE INS EMPLOYERS	105,100.00
10-7-840-510-25	WORKERS COMPENSATION	4,215.00
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 - SCLENDS	38,800.00
10-7-840-541-11	SUPPLIES - CLOUD LIBRARY	18,000.00
10-7-840-551-00	EQUIPMENT-GENERAL LANCASTER	
10-7-840-570-00	UTILITIES - GENERAL LANCASTER	65,000.00
10-7-840-571-00	TELEPHONE - LANCASTER	11,220.00
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

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

10-7-840-781-81	SUMMER READING DEL WEBB	6,500.00
840 LIBRARY		<u>1,272,945.00</u>
10 GENERAL FUND		<u>65,410,435.00</u>
11 CAPITAL IMPROVEMENT FUND		
110 SHERIFF		
11-7-110-560-00	EQUIPMENT - CAPITALIZED	500,000.00
110 SHERIFF		<u>500,000.00</u>
141 FIRE SERVICE		
11-7-141-560-00	EQUIPMENT - CAPITALIZED	74,000.00
141 FIRE SERVICE		<u>74,000.00</u>
153 LANCASTER EMS		
11-7-153-560-00	EQUIPMENT - CAPITALIZED	630,000.00
153 LANCASTER EMS		<u>630,000.00</u>
202 ROAD MAINTENANCE		
11-7-202-560-00	EQUIPMENT - CAPITALIZED	340,000.00
202 ROAD MAINTENANCE		<u>340,000.00</u>
210 FLEET MAINTENANCE		
11-7-210-560-00	EQUIPMENT - CAPITALIZED	320,960.00
210 FLEET MAINTENANCE		<u>320,960.00</u>
312 SOLID WASTE COLLECT		
11-7-312-560-00	EQUIPMENT - CAPITALIZED	190,000.00
312 SOLID WASTE COLLECT		<u>190,000.00</u>
11 CAPITAL IMPROVEMENT FUND		<u>2,054,960.00</u>
12 COURT MANDATED SECURITY		
110 SHERIFF		
12-7-110-500-00	WAGES & SALARIES FULLTIME	917,820.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	72,125.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	171,970.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	173,375.00
12-7-110-510-25	WORKERS COMPENSATION	37,515.00
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

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

12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	33,430.00
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	52,500.00
110 SHERIFF		1,579,140.00
12 COURT MANDATED SECURITY		1,579,140.00
13 VICTIMS SERVICES FUND		
116 VICTIMS ASSISTANCE		
13-7-116-500-00	WAGES & SALARIES FULL TIME	35,345.00
13-7-116-500-05	SALARIES-OVERTIME	500.00
13-7-116-510-00	FICA-EMPLOYERS CONTRIB	2,705.00
13-7-116-510-05	SC RET EMPLOYERS CONTRIB	6,350.00
13-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	13,000.00
13-7-116-510-25	WORKERS COMPENSATION	2,600.00
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		65,000.00
13 VICTIMS SERVICES FUND		65,000.00
15 E-911 FUND		
034 E-911		
15-7-034-500-00	WAGES & SALARIES FULL TIME	63,380.00
15-7-034-500-05	SALARIES- OVERTIME	1,000.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	4,925.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	10,020.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	500.00
15-7-034-510-25	WORKERS COMPENSATION	1,485.00
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	214,000.00
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	201,000.00
15-7-034-670-00	ADVERTISING	1,000.00
034 E-911		867,310.00
15 E-911 FUND		867,310.00

## 17 HOSPITALITY TAX FUND

### 011 COUNTY COUNCIL

17-7-011-500-00	WAGES & SALARIES FULLTIME	21,540.00
17-7-011-510-00	FICA-EMPLOYERS CONTRIB	1,650.00
17-7-011-510-05	SC RET EMPLOYERS CONTRIB	3,575.00
17-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	6,470.00
17-7-011-510-25	WORKERS COMPENSATION	1,000.00
17-7-011-600-00	CONTRACTUAL SERVICES(CS)	10,000.00
17-9-011-961-00	FUND BALANCE-UNDESIGNATED	1,235,765.00

### 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	346,500.00
18-9-011-950-05	TRANSFER TO OTHER FD	32,750.00

### 011 COUNTY COUNCIL

379,250.00

## 18 STATE ACCOMMODATIONS TAX FUND

379,250.00

## 19 STORMWATER FUND

### 203 STORMWATER

19-7-203-500-00	WAGES & SALARIES FULL TIME	447,535.00
19-7-203-500-05	SALARIES - OVERTIME	1,500.00
19-7-203-510-00	FICA-EMPLOYERS CONTRIB.	34,620.00
19-7-203-510-05	SC RET EMPLOYERS CONTRIB	70,415.00
19-7-203-510-15	HEALTH/LIFE INS EMPLOYERS	63,960.00
19-7-203-510-25	WORKERS COMPENSATION	27,920.00
19-7-203-530-00	TRAVEL, TRAINING, DUES	15,000.00
19-7-203-540-00	SUPPLIES-GENERAL	3,500.00
19-7-203-541-00	SUPPLIES-POSTAGE	500.00
19-7-203-542-00	SUPPLIES - CLOTHING	3,000.00
19-7-203-551-00	EQUIPMENT- GENERAL	15,000.00
19-7-203-571-00	UTILITIES-TELEPHONE	5,000.00
19-7-203-581-00	RENT-BUILDING	75,000.00
19-7-203-590-00	MAINTENANCE-VEHICLES	11,000.00
19-7-203-590-05	GASOLINE	11,000.00
19-7-203-593-00	MAINTENANCE-SERVICE AGREE.	9,000.00
19-7-203-600-00	CONTRACTUAL SERVICES(CS)	240,000.00
19-7-203-605-00	CS-PRINTING	3,000.00
19-7-203-690-00	SPECIAL PROJECTS	1,183,830.00
19-7-203-691-01	SP - PROMOTIONS	20,000.00
19-7-203-750-00	LEASE- COPIERS	4,500.00
19-7-203-781-73	LICESNSES/PERMITS/FEES	3,000.00



203 STORMWATER		2,248,280.00
19 STORMWATER FUND		2,248,280.00
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	250,000.00
20-7-206-600-03	CS-STATE	1,000,000.00
206 CTY TRANSPORT COMM		1,400,000.00
20 LANC CTY TRANSP COMM FUND		1,400,000.00
22 INDIAN LAND FIRE PROT. DISTRICT		
917 INDIAN LAND FIRE DISTRICT		
22-7-917-500-00	WAGES & SALARIES FULLTIME	425,000.00
22-7-917-500-05	SALARIES-OVERTIME	55,000.00
22-7-917-500-10	WAGES & SALARIES PARTTIME	30,000.00
22-7-917-510-00	FICA-EMPLOYERS CONTRIB	38,685.00
22-7-917-510-10	S.C. POLICE RET EMPLOYER	92,210.00
22-7-917-510-15	HEALTH/LIFE INS EMPLOYERS	87,720.00
22-7-917-510-25	WORKERS COMPENSATION	34,000.00
22-7-917-520-25	PERSONNEL DISEASE PREV.	600.00
22-7-917-530-00	TRAVEL , TRAINING, DUES	15,000.00
22-7-917-540-00	SUPPLIES - GENERAL	10,000.00
22-7-917-542-00	SUPPLIES - CLOTHING	15,000.00
22-7-917-551-00	EQUIPMENT-GENERAL	35,000.00
22-7-917-551-30	COMMUNICATIONS	3,500.00
22-7-917-560-00	EQUIPMENT - CAPITALIZED	75,000.00
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	5,000.00
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	9,500.00
22-7-917-690-00	SPECIAL PROJECTS	15,785.00
22-9-917-961-00	FUND BALANCE- APPROPRIATED	12,000.00
917 INDIAN LAND FIRE DISTRICT		991,000.00
22 INDIAN LAND FIRE PROT. DISTRICT		991,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		
011 COUNTY COUNCIL		
29-7-011-540-00	SUPPLIES - GENERAL	4,000.00

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

29-7-011-690-00	SPECIAL PROJECTS	80,000.00
011 COUNTY COUNCIL		84,000.00
014 DIRECT ASSISTANCE		
29-7-014-625-56	DA- LANCASTER PERFORMING ARTS	16,000.00
014 DIRECT ASSISTANCE		16,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		100,000.00
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-7-016-770-00	DS PRINCIPAL - GENERAL	3,310,000.00
30-7-016-770-05	DS FEES	5,000.00
30-7-016-770-10	DS INTEREST - GENERAL	1,111,700.00
016 COUNTY DEBT		4,426,700.00
892 2015A GO BOND (CPST 2)		
30-7-892-770-00	DS PRINCIPAL - GENERAL	3,425,000.00
30-7-892-770-10	DS INTEREST - GENERAL	351,250.00
892 2015A GO BOND (CPST 2)		3,776,250.00
30 DEBT SERVICE FUND		8,202,950.00
47 AIRPORT FUND		
215 LANC CTY AIRPORT		
47-7-215-500-00	WAGES & SALARIES FULLTIME	45,705.00
47-7-215-500-10	WAGES & SALARIES PARTTIME	10,500.00
47-7-215-510-00	FICA-EMPLOYERS CONTRIB	4,320.00
47-7-215-510-05	SC RET EMPLOYERS CONTRIB	9,015.00
47-7-215-510-15	HEALTH/LIFE INS EMPLOYERS	600.00
47-7-215-510-25	WORKERS COMPENSATION	900.00
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	3,000.00
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	16,000.00
47-7-215-670-00	ADVERTISING	1,050.00
47-7-215-750-00	LEASE- COPIERS	1,300.00
47-7-215-781-73	LICESNSES/PERMITS/FEES	1,100.00
215 LANC CTY AIRPORT		244,163.00

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

47 AIRPORT FUND		244,163.00
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	12,000.00
50-7-928-500-10	WAGES & SALARIES PARTTIME	245,500.00
50-7-928-510-00	FICA-EMPLOYERS CONTRIB	29,950.00
50-7-928-510-05	SC RET EMPLOYERS CONTRIB	2,500.00
50-7-928-510-10	S.C. POLICE RET EMPLOYER	71,410.00
50-7-928-510-15	Health/Life Ins Employers	50,000.00
50-7-928-510-25	WORKERS COMPENSATION	22,945.00
50-7-928-530-00	TRAVEL	8,000.00
50-7-928-540-00	SUPPLIES - GENERAL	8,000.00
50-7-928-542-00	SUPPLIES - CLOTHING	4,000.00
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	2,500.00
50-7-928-591-00	MAINTENANCE - GENERAL	8,000.00
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	2,500.00
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		660,305.00
930 GO DEBT - PLEASANT VALLEY		
50-7-930-770-00	DS PRINCIPAL - GENERAL	120,000.00
50-7-930-770-10	DS INTEREST - GENERAL	49,413.00
930 GO DEBT - PLEASANT VALLEY		169,413.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		829,718.00
61 CAPITAL PROJECT SALES TAX 2		
891 CAPITAL PROJ SALES TAX 2		
61-7-891-600-11	LIBRARY IMPROVEMENTS	517,945.00
61-7-891-604-04	PS - LEGAL / GENERAL	15,000.00
61-9-891-950-05	TRANSFER TO OTHER FUNDS	3,776,250.00
61-9-891-961-00	FUND BALANCE-UNDESIGNATED	4,190,805.00
891 CAPITAL PROJ SALES TAX 2		8,500,000.00
61 CAPITAL PROJECT SALES TAX 2		8,500,000.00
TOTALS:		94,152,206.00

