



Operating and Capital Budget

Fiscal Year 2021-2022





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lancaster
South Carolina**

For the Fiscal Year Beginning

July 01, 2020

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, 2020. 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

Brian Carnes, Vice Chair, District 7

Billy Mosteller, Secretary, District 3

Terry Graham, District 1

Charlene McGriff, District 2

Larry Honeycutt, District 4

Allen Blackmon, District 6

Administration

Steve Willis

County Administrator

Kimberly Belk

Interim Deputy County Administrator

Veronica Thompson

Chief Financial Officer

Jeff Catoe

Public Services Division Director

Rox Burhans

Development Services Division Director

Budget Staff

Kimberly Belk

Budget Director

Graham Shuford

Budget Analyst

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

Lancaster County Finance Office

101 North Main Street, PO BOX 1809

Lancaster, SC 29721

Telephone: 803-416-9485 Fax: 803-416-9418

LANCASTER COUNTY, SC
VISION AND MISSION



OUR VISION:

THE VISION FOR LANCASTER COUNTY IS TO BE A GREAT PLACE TO LIVE, LEARN, WORK, WORSHIP, PLAY, AND RAISE A FAMILY.

OUR MISSION:

LANCASTER COUNTY FACILITATES ITS VISION BY BEING A SAFE COMMUNITY WITH RESPONSIBLE GROWTH AND ECONOMIC OPPORTUNITY. THE MISSION OF LANCASTER COUNTY GOVERNMENT IS TO CONTINUOUSLY STRIVE TO PROVIDE PROGRESSIVE QUALITY PUBLIC SERVICES IN A TIMELY FASHION AND IN A COST EFFECTIVE MANNER.

Lancaster County, SC Reader's Guide to the Budget Document

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

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

BUDGET MESSAGE

This section contains the County Administrator's budget message which outlines key features of the fiscal year 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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June 28, 2021

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

Dear Mr. Chairman and Council Members,

As we move into Third Reading of the Administrator's Recommended Fiscal Year 2021-2022 Budget (pursuant to SC §4-9-630(4)) I wanted to take a few moments to cover several points. My general comments were covered at the Committee of the Whole meeting.

Since this is a reassessment year there are modest proposals for new programs and personnel. As mentioned previously my major emphasis is on employee retention with the 3% Cost of Living Adjustment (COLA). This number is 0.04% below the actual COLA amount for the last two years. Of course, in the Sheriff's Office budget that amount is transferred to the Sheriff's Career Ladder. Council has also expressed interest in making additional contributions to the career ladder should certain positions be renewed as grant positions. We will follow that and advise Council later in the fiscal year once we have definitive information.

Many items in the Administrator's Proposed Budget are the result of changes in state law or are outside our direct control. This includes items that were suspended last year, such as the state mandated increase in employer retirement contributions and increases in insurance which had an impact of over \$200,000. There's also funding for redistricting for Senate, House, County Council, and School Board seats included. This will cause us to have to send new registration cards to all voters in Lancaster County and is another example of something we are not desiring to address but that we must address. In addition, the budget funds six positions with grants expiring totaling over \$500,000, as well as contractual increases such as the medical contract at the detention center. We are making a significant investment in our IT system, including the ongoing costs for Microsoft 365 which the county transitioned to in the current fiscal year as well as services for our network and servers from VC3. With new facilities coming online the county is also looking at \$134,000 in utility increases.

In terms of one-time funding for projects, I am proposing to improve IT infrastructure and replace outdated hardware based on the results of the recent study performed, replace the consoles out at 911 as proposed in the CIP which is currently under consideration, as well as fund strategic initiatives which will influence future planning and decision making such as the UDO rewrite, solid waste study, roads inventory, and the second phase of the comprehensive plan update.

I know that personnel has been an interest of Council and I want to take this opportunity to outline proposed changes. The following are in the budget as proposed (note: figures include fringe benefits, vehicle, and equipment if applicable):

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Fiscal Analyst @ \$87,729
Elections Clerk @ \$43,025
Two Recreation Crew Leaders @ \$144,925
Part-time Airport Assistant Manager @ \$30,000
2 Firefighters (ILFD) @ \$99,100 (note: from IL Fee District funds)
Increase in Probate Part-Time budget @ \$23,000 (offset by a new fee)
3 Paramedics @ \$268,950
2 Correctional Officers @ \$134,362
Deputy Fire Marshall @ \$157,805
Hybrid front office/back office Animal Shelter worker @ \$50,900
Full-Time Auditor Clerk @ \$57,750
Full-Time Treasurer Clerk @ \$48,850
Solid Waste Tire Worker (PT to FT) @ \$19,925
Appraiser @ \$58,600
½ Year of a Parks and Recreation Marketing Coordinator @ \$36,895
2 Part-Time TCO's @ \$41,915
Grounds Worker @ \$47,145
Part-Time Accounting Clerk @ \$32,953
Fleet Mechanic @ \$75,000
Fire Inspector @ \$150,000
Two Litter Collection Workers @ \$252,755 (including \$150,000 for one-time equipment)
Custodian position to be assigned to EMS @ \$52,300

Two non-personnel items were included at first reading and another at second reading:
AP Automation Tool @ \$25,000
Deferred Maintenance Items @ \$150,000
Grant Match for a site enhancement grant opportunity on Mount Nebo Road @ \$318,450

The following would be offset by a \$5.00 increase in the Road Fee (half-year revenue as road fees are effective January 1st):
Increase in Pavement Preservation program @ \$100,000
Initiation of a Street Signage program @ \$100,000

I want to stress that even in these tough times, we remain in sound financial condition. Years of smart budgeting and wise financial planning have us with an AA1 credit rating (one step below the absolute top AAA rating). We budget conservatively and it pays off in times like this.

I am very proud of the steps that the departments have taken this past year to find ways to serve our citizens remotely. I suspect that this will continue to be something we will have to continue for many years to come.

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.

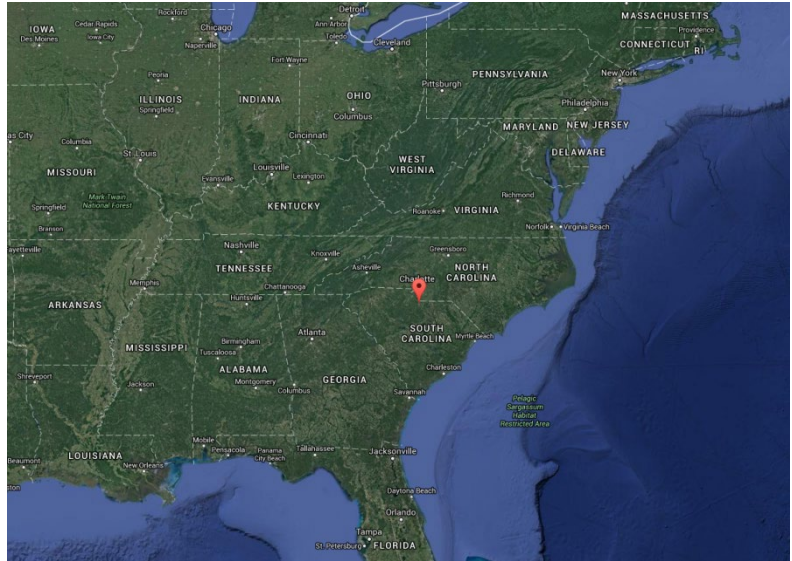
Lancaster County and its county seat were named for Lancaster County, Pennsylvania. The county was formed in 1785, and it was originally part of the Camden District. A part of Lancaster County was removed in 1791 to form Kershaw County. Scotch-Irish settlers from Pennsylvania began moving into this upstate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

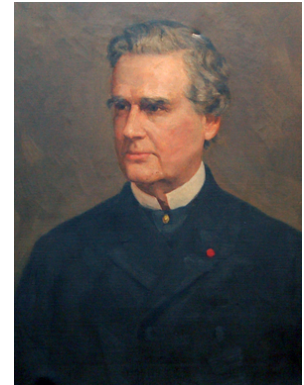
Famous Lancastrians include: Andrew Jackson, seventh President of the United States of America; Charles Duke, astronaut; Nina Mae McKinney, actress and Broadway star; Elliott White Springs, textile industrialist; and Dr. J. Marion Sims, who is known as the “father of modern gynecology.”



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.

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Demographic and Economic Information

Population Trends

1980	53,361
1990	54,516
2000	61,351
2010	76,652
2020	98,012



Gender Composition (2015)

Males	49%
Females	51%

Median Age

South Carolina	39.0
United States	37.8
Lancaster County	41.5

Age Composition (2015)

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

Per Capita Income

2011	\$18,929
2012	\$19,308
2013	\$20,085
2014	\$20,899
2015	\$21,003
2016	\$21,943
2017	\$22,547
2018	\$24,528
2019	\$31,177
2020	\$31,192

Unemployment Rates (fiscal year)

2011	13.4%
2012	11.7%
2013	10.0%
2014	6.6%
2015	6.6%
2016	5.7%
2017	4.8%
2018	3.9%
2019	4.1%
2020	10.6%

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Property Tax Millage Rates (fiscal year)

Year	Lancaster County	Schools	USC-L	City of Lancaster	Kershaw
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	101.20	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	\$302,285,440	\$109,715,204	\$390,085,834
2020	\$325,248,500	\$109,997,560	\$435,246,060
2021	\$324,000,000	\$102,311,060	\$426,311,060
2022	\$375,500,000	\$81,688,904	\$457,188,904

Ten Largest Taxpayers Fiscal Year 2020

- | | |
|-----------------------------|-------------------------------|
| 1. Duke Energy | 6. Crossridge Center LLC |
| 2. Haile Gold Mine Inc. | 7. Springland Associates |
| 3. Red Ventures | 8. Lennar Carolina LLC |
| 4. Keer America Corporation | 9. Duracell Manufactures Inc. |
| 5. Hutton Indian Land LLC | 10. IMF13 LLC |

<u>Education</u>				
<u>Public Schools</u>		<u>Private Schools</u>		<u>Higher Education</u>
Elementary	12	K-12	2	USC-L
Intermediate	1			York Technical College
Middle	5			
High	5			
Special Program Schools	1			
Total	23		2	2

Public Health & Safety

Emergency Medical Services (FY2021)

EMS Stations 9
Number of calls 19,380

Fire Service (FY2021)

Fire Stations 18
Number of calls 7,620

Police Protection (2021)

Police Stations 5
Criminal arrests 3,447

Public Works (FY2021)

Recycling Convenience Centers

Number of Sites 13
Tons of recyclables collected 37

Items Accepted for Recycling

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

Organizational Form of Government

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

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

Organizational Structure

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

Financial 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.

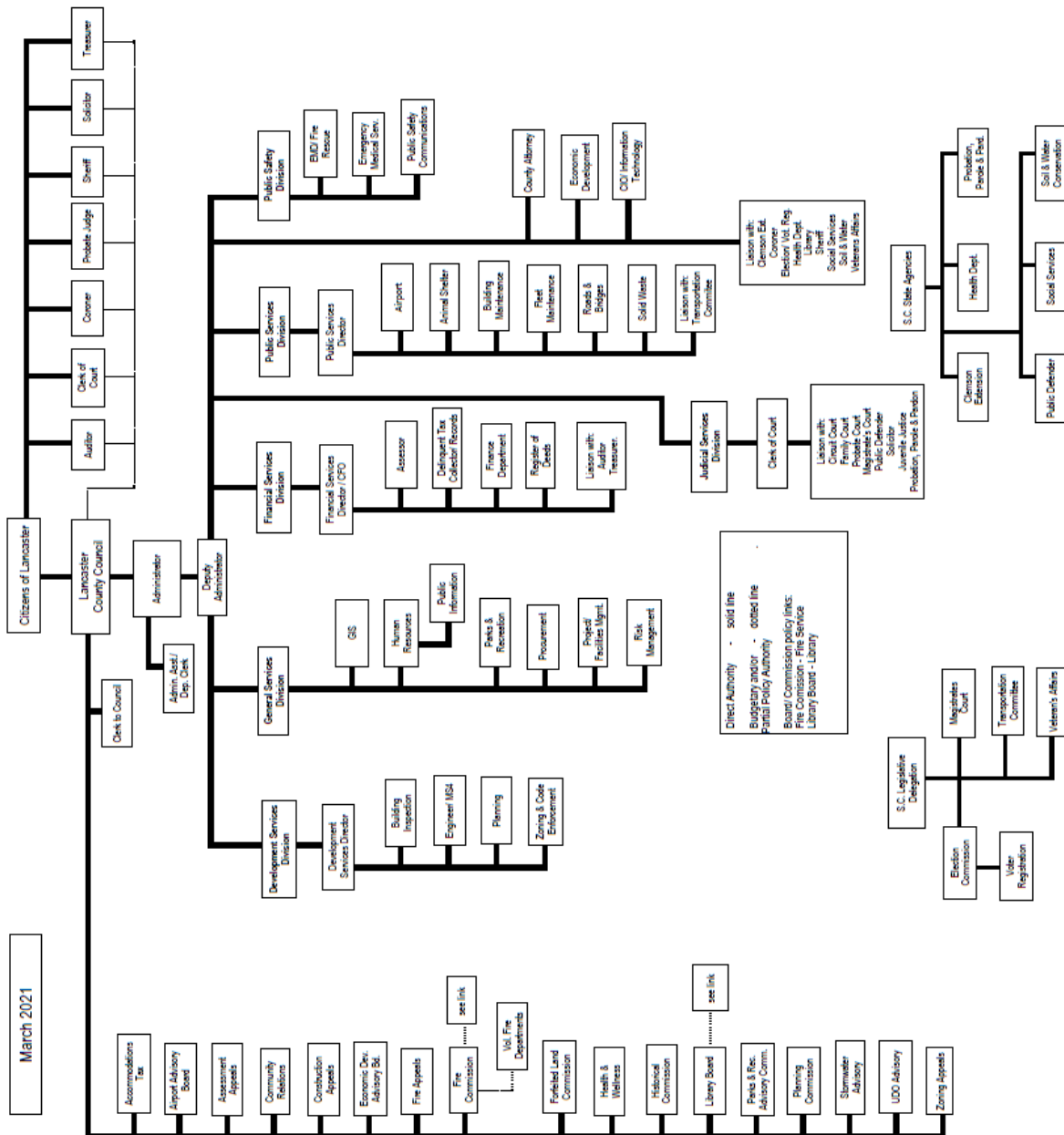
Development Services – This area hosts Building Inspections, Stormwater, Planning, and Zoning.

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.

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Principal Officials and Administration Committee

Lancaster County Council



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

Council Members	District	Term Expires
Terry Graham	1	12/31/2024
Charlene McGriff	2	12/31/2022
Billy Mosteller	3	12/31/2024
Larry Honeycutt	4	12/31/2022
Steve Harper	5	12/31/2024
Allen Blackmon	6	12/31/2022
Brian Carnes	7	12/31/2024

Administrator, Steve Willis
Interim Deputy Administrator, Kimberly Belk
Clerk to Council, Sherrie Simpson

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Lancaster County Management & Budget Staff

<i>County Management</i>	
<i>Vacant, 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>Cathy McDaniel, Director Procurement</i>
<i>Rox Burhans, Division Director Development Services Division</i>	<i>Jennifer Page, 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>Robert Purser, 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

Graham Shuford, Budget Analyst

Elected Officials, Boards & Commissions

ELECTED OFFICIALS

Barry Faile, Sheriff
Dee Studebaker, Probate Judge
Jeff Hammond, Clerk of Court
Suzette Murphy, 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
 - Attract jobs so that fewer people in our county will have to leave for work in other counties
- Resources and Funding Challenges
 - Implement pet license program
 - Implement business license or business registration
 - Identify sources of revenue other than property taxes
 - Resource allocation
 - Identify programs with greatest return on investment; implement quality and effectiveness measures
- Intergovernmental Relations
 - Explore partnerships with schools, the City of Lancaster, and the university
 - Work with state to reduce unfunded mandates on local governments
- Public Information
 - Improve transparency in operations
 - Explore the possibility of identifying a public information officer
- Public Safety
 - Need to address crime: strategies to deal with it and get positive results
 - Have judicial system expedite trials for habitual offenders to move them through the criminal justice system
 - Study public safety staffing levels to maintain service levels with growth
 - Develop strategy for volunteer fire retention and strategy for the transition to more paid firefighters

Lancaster County Financial Policies & Budget Process

Fund Balance

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

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

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

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

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

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

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

Risk Management

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

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

Capital Assets and Inventory

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

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

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

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

Financial System Data Security

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

Budget Policy and Preparation

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

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

(C) The annual budget process begins with the County Administrator reviewing, among

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

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

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

1. November – February: Budget preparation packets sent to departments
2. February – March: Budget requests received from departments
3. March: Proposed budget prepared
4. April: Proposed budget presented to Council
5. 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 15th (or the first business day thereafter), which is 45 days prior to the March 1st and September 1st interest payment dates on the Bonds.

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

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

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

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Budget Calendar

Task	Description	Date
November		
Budget Kickoff Email w/ packets	Email sent to departments and Executive Leadership with packets. No budget kickoff workshop due to COVID-19	23
December		
Pre-Budget Meetings	Departments meet with budget staff to discuss requests and documents, as needed	1-18
Personnel Maintenance	County Administrator, Deputy Administrator, Human Resources and Budget staff meet to discuss personnel	14
January		
Inter-departmental Requests	Departments should submit technology requests to Information Technology, replacement vehicle requests to Fleet Operations, and building renovation requests to Project Management	18
Personnel Maintenance	County Administrator, Deputy Administrator, Human Resources and Budget meet to discuss personnel	29
Revenue Estimates	Preparation of initial revenue estimates is complete	29
February		
Requests Due	Departments submit requests to Finance	12
Request Review	Budget compiles and begins review of requests	15-19
Department Presentations	Departments present changes to last year's requests to County Administrator, Executive Leadership, and budget staff	22-26
Revenue Estimates	Initial revenue estimates are updated	26
March		
Requests Deadline	No requests or changes to requests will be accepted beyond this point	1
Department Presentations	Departments present any changes to last year's requests to County Administrator, Executive Leadership, and budget staff	1-5
Executive Meeting	Executive Leadership meets to discuss requests	8-10
Personnel Maintenance	County Administrator, Deputy Administrator, Human Resources and Budget staff meet to discuss personnel	22
Revenue Estimates	Revenue projections are updated	19
Recommended Budget Compiled	Initial draft of the recommended budget is compiled	29
Executive Meeting	Budget Update to Executive Leadership	29
April		
Department Notification	Departments are notified of the recommendations	2
Department Meetings	Departments meet with members of Executive Leadership, as needed	2-9
Recommended Budget Draft Finalized	Final draft of the Administrator's Recommended Budget is completed	12
Council Workshop	Full Council reviews Recommended Budget Draft at Committee of the Whole; Department Heads must attend	13

May

Recommended Budget Adjustments	Budget completes final adjustments to the Administrator's recommended budget and posts to Novus	3
Publish Public Hearing	Deadline to publish Public Hearing	9
First Reading	First Reading of the 2021-2022 Budget	10
Second Reading/Public Hearing	Second Reading & Public Hearing of the 2021-2022 Budget	24

June

Final Reading	Third Reading & Adoption of the 2021-2022 Budget	14
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Fund Structure

Fund Accounting

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

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

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

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

Lancaster County Governmental Funds

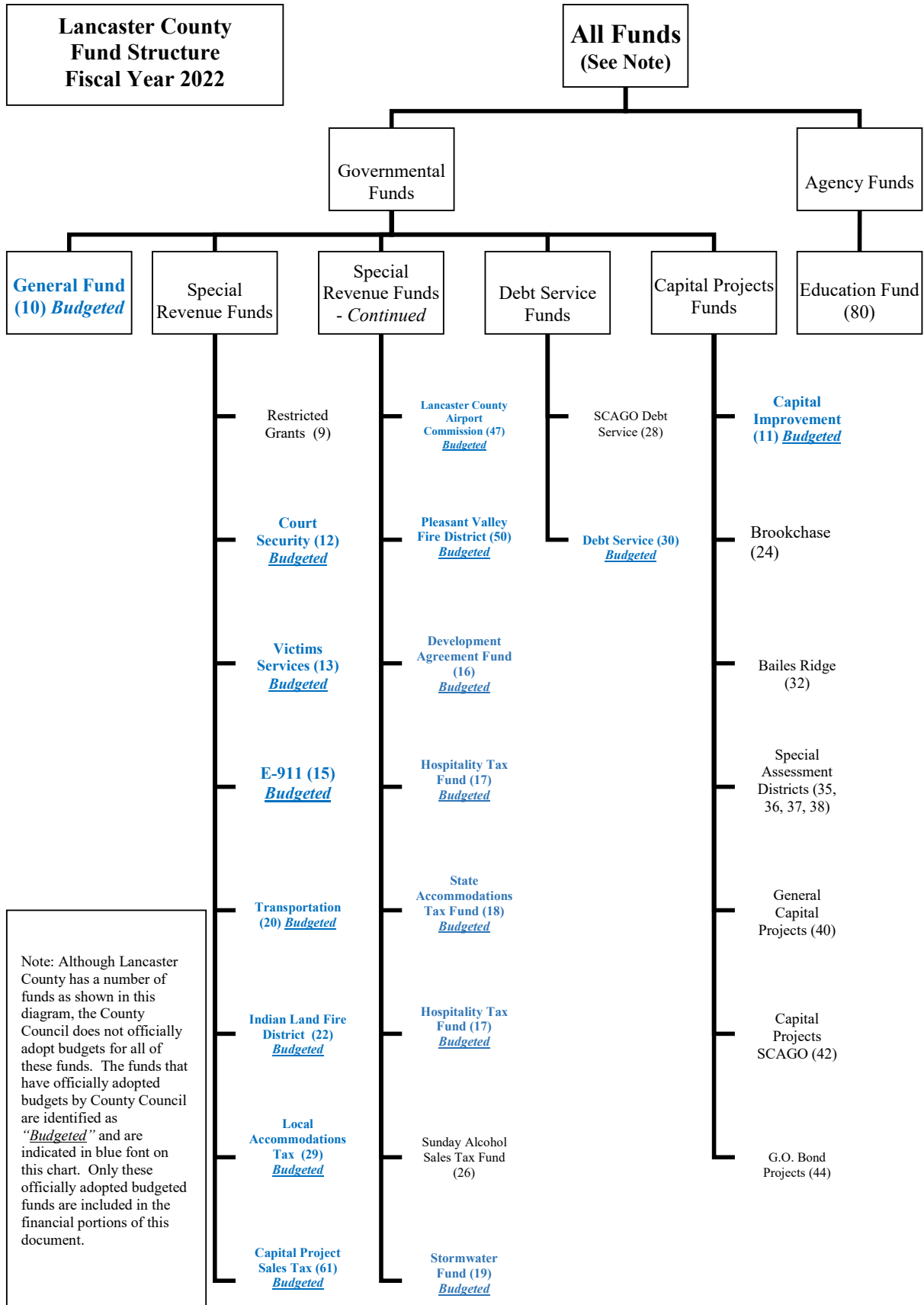
- General Fund
- Capital Project Sales Tax Special Revenue Fund
- Other Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds

Lancaster County Agency Funds

- Education Fund

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

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Appropriated (Officially Budgeted) Funds

General Fund

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

Capital Project Sales Tax 2

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

Other Special Revenue Funds

- Non-major Fund: Court Security Fund (Fund 12): This fund accounts for the revenues that are collected to pay for court security expenditures for the Lancaster court system.
- Non-major Fund: Victims Services Fund (Fund 13): This fund accounts for funds collected thru the courts that are restricted to pay only for victims services.
- Non-major Fund: E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Non-major Fund: Development Agreement Fund (Fund 16): This fund accounts for the fees agreed upon by developers in their development agreements with the County. Most are restricted for public safety within the north end of the County.
- Non-major Fund: Hospitality Tax (Fund 17): This fund accounts for the 2% tax on prepared food and beverages within the County where a municipality is not already collecting. It is restricted for travel and tourism related purposes.
- Non-major Fund: State Accommodations (Fund 18): This fund accounts the taxes remitted back to the County from the Department of revenue on accommodations. This funding is restricted to promote tourism within the County.
- Non-major Fund: 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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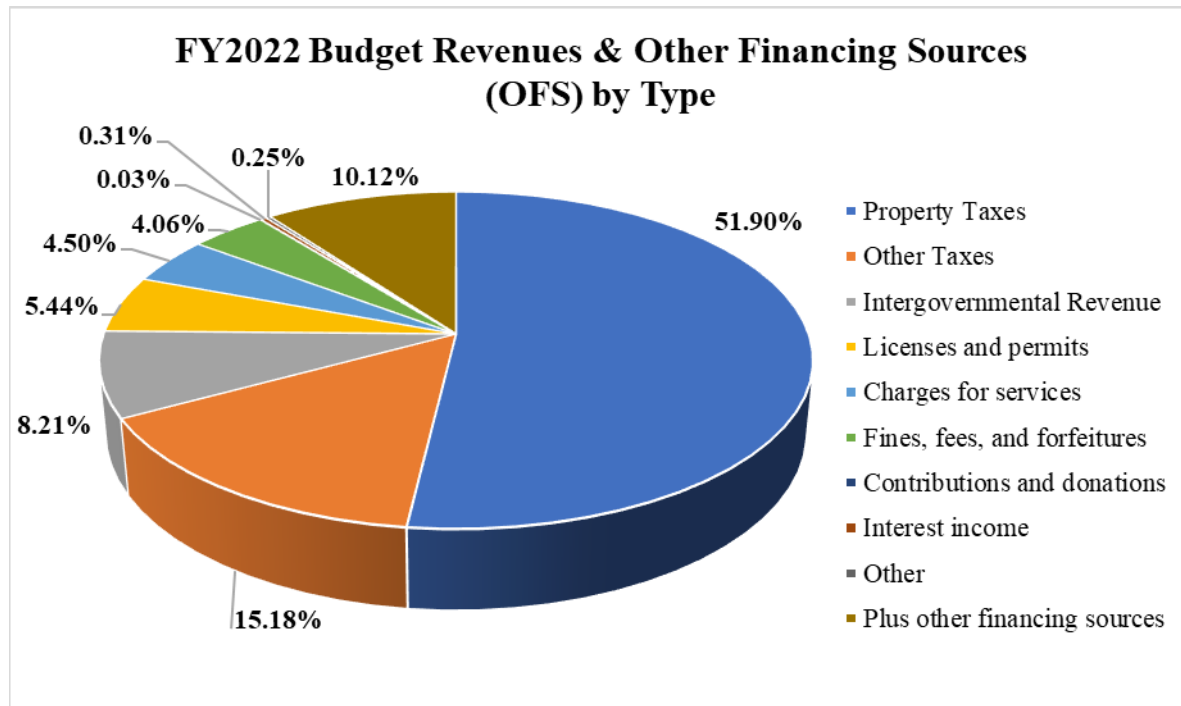
Departments	10	Major General	Cap. Imp.	Court Sec.	Victim Serv.	E-911	Development Agreement	Hospitality Tax	State Accom.	Stormwater	Transp. CTC	IL Fire	Sunday Alcohol	Local Accom.	Debt Service	Major Capital Proj. Sales Tax 2	Recreation	Airport	Pleasant Valley Fire
Administrator	X	X																	
Assessor	X	X																	
Auditor	X	X																	
Building	X	X																	
Building Maintenance	X	X	X																
County Council	X	X						X	X				X	X					
Council Transfers	X	X																	
Delinquent Tax	X	X																	
Direct Assistance	X	X							X					X					
Finance	X	X																	
GIS	X	X																	
Human Resources	X	X																	
MIS	X	X																	
Non-Departmental	X	X																	
Planning	X	X																	
Reg. & Elections	X	X																	
Register of Deeds	X	X																	
Risk Management	X	X																	
Treasurer	X	X																	
Fleet Operations	X	X																	
Zoning	X	X																	
Capital Lease	X	X																	
Circuit Court	X	X																	
Family Court	X	X																	
Magistrate	X	X	X																
Probate Court	X	X																	
Coroner	X	X																	
Emergency Mgt.	X	X																	
Fire Service	X	X	X																
Kershaw Fire	X	X																	
Lane Co Firefighters	X	X																	
IL Rescue Squad	X	X																	
Communications	X	X																	
Detention Center	X	X																	
Sheriff	X	X	X																
Kershaw Sheriff	X	X																	
Victim's Assistance	X	X			X														
Landfill Solid Waste	X	X																	
Solid Waste Collections	X	X	X																
Roads & Bridges	X	X	X																
Stormwater	X	X								X									
Animal Control	X	X																	
DSS Family Indep.	X	X																	
EMS	X	X	X																
Envir. Health	X	X																	
Health Services	X	X																	
Social Services	X	X																	
Veteran's Affairs	X	X																	
Economic Dev.	X	X																	
Public Safety Capital	X	X					X												
Capital Proj. ST	X	X														X			
E911	X	X			X														
Transportation CTC	X	X									X								
IL Fire Dist.	X	X										X							
Local Accom.	X	X												X			X		
Recreation	X	X																	
Airport	X	X																X	
Pleas. Valley Fire	X	X																	
County Debt	X	X													X				

BUDGET SUMMARY

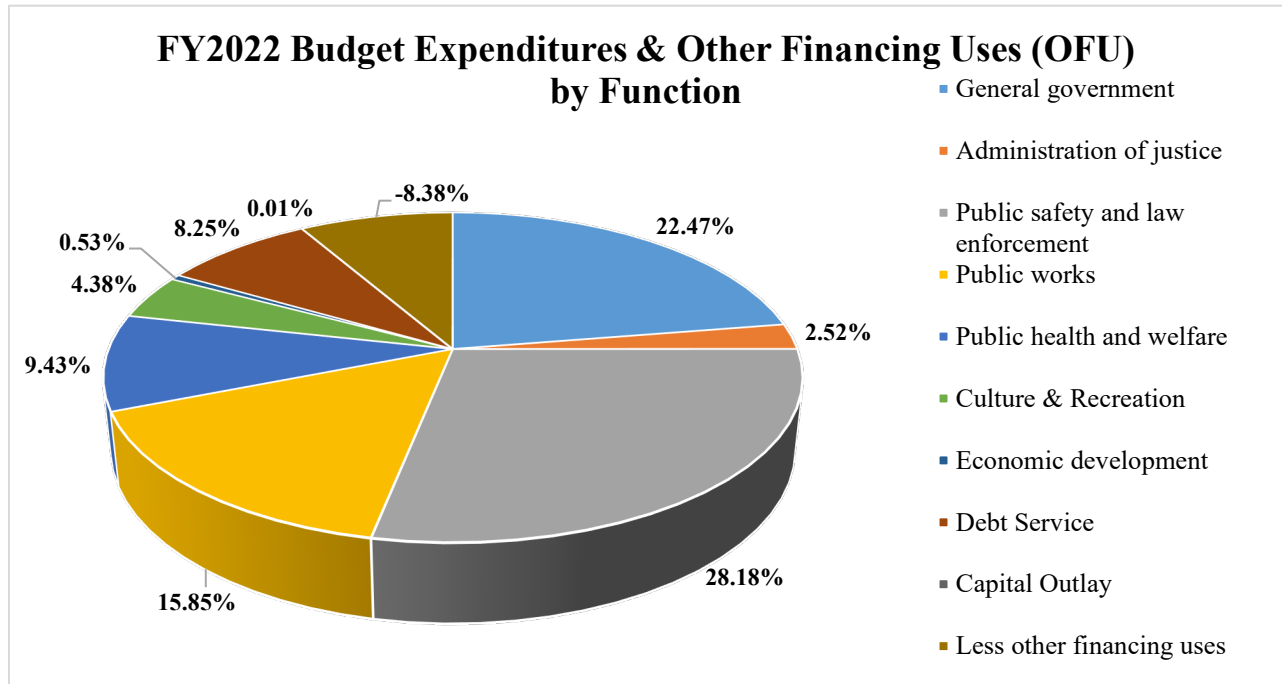
Overall Budget Summary

The table below summarizes the fiscal year 2022 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 for a 3% cost of living adjustment as well as the addition of 29 positions. On the operating side, the addition of new facilities resulted in a \$134,000 overall increase in utilities. Capital projects includes \$220,000 to improve IT infrastructure and replace outdated hardware based on the results of the recent study performed, \$1.1 million to replace the consoles out at 911 as proposed in the CIP. There are also some one-time strategic initiatives which will influence future planning and decision making such as the UDO rewrite, solid waste study, roads inventory, and the second phase of the comprehensive plan update.

Lancaster County, South Carolina Original Adopted Budgets Fiscal Year Ending June 30, 2022		
General Funds		
General Fund		70,066,507
Capital Project Sales Tax Special Revenue Fund		10,500,000
Other Special Revenue Funds		
Court Security	\$ 1,703,580	
Victims Services	57,000	
E-911	843,240	
Stormwater	1,959,005	
Transportation	2,450,000	
Indian Land Fire District	1,013,870	
Local Accommodations Tax	115,000	
Lancaster County Airport Commission	274,918	
Pleasant Valley Fire District	865,862	
Hospitality Tax Fund	1,600,000	
State Accommodations Tax Fund	255,000	
	\$ 11,137,475	11,137,475
Debt Service Funds		
Debt Service		8,216,200
Capital Project Fund		
Capital Improvement		2,333,820
Total All Budgeted Funds		\$ 102,254,002



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 85% of the total revenues budgeted for fiscal year 2022.



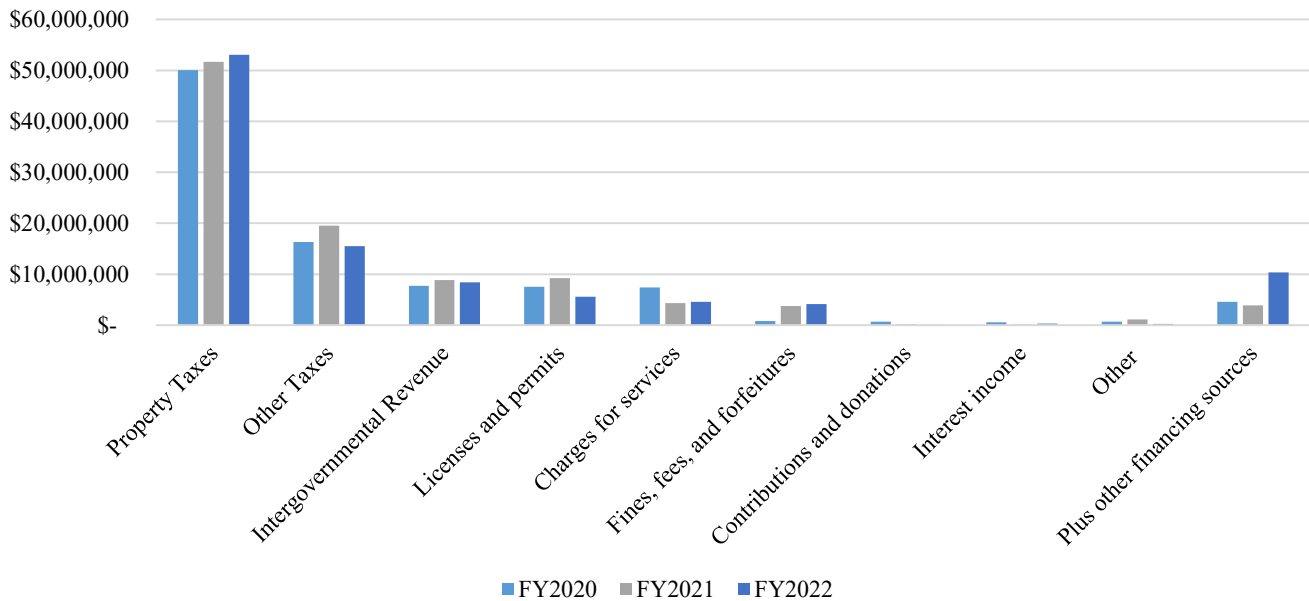
The top function for expenditures is public safety with 28% followed by general government. The majority of expenditures are in general government, public safety, public works, and public health. More detail on these is in the expenditure summary section that follows.

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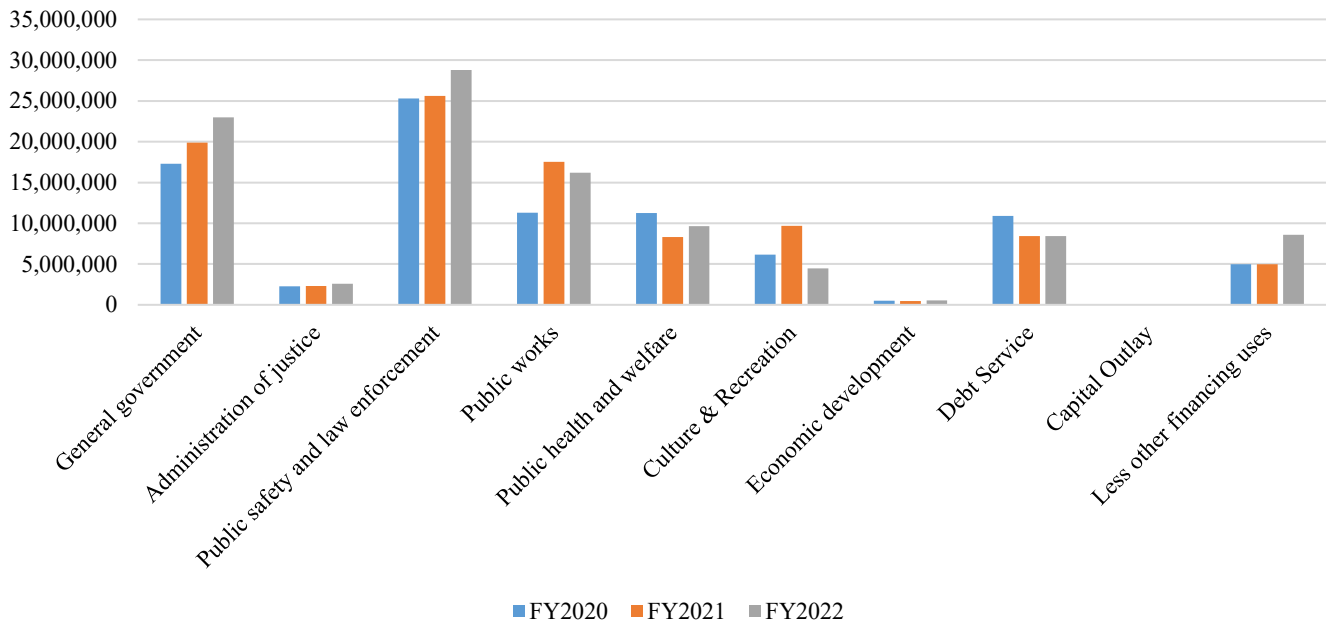
The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2020, 2021 & 2022.

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds			
	FY 2020 Actual	FY 2021 Estimate	FY 2022 Approved Budget
Revenues			
Property Taxes	\$ 50,024,378	\$ 51,667,699	\$ 53,065,188
Other Taxes	16,322,325	19,544,044	15,520,475
Intergovernmental Revenue	7,699,910	8,862,062	8,395,365
Licenses and permits	7,531,313	9,199,118	5,565,147
Charges for services	7,417,933	4,302,060	4,598,700
Fines, fees, and forfeitures	817,399	3,758,980	4,149,855
Contributions and donations	655,698	173,634	32,500
Interest income	538,743	140,132	322,047
Other	656,247	1,129,950	252,468
Total revenues	91,663,946	98,777,678	91,901,745
Expenditures			
General government	17,287,563	19,456,445	22,974,181
Administration of justice	2,256,109	2,301,657	2,574,242
Public safety and law enforcement	25,318,721	25,609,043	28,811,146
Public works	11,311,057	17,523,266	16,208,825
Public health and welfare	11,267,555	8,293,699	9,645,489
Culture & Recreation	6,159,413	9,686,037	4,475,846
Economic development	494,724	449,153	538,530
Debt Service	10,883,657	8,420,668	8,436,863
Capital Outlay	3311	-	15,000
Total expenditures	84,982,110	91,739,968	93,680,122
Excess of revenues over (under)	6,681,836	7,037,711	(1,778,377)
Less other financing uses	(4,970,515)	(4,995,481)	(8,573,880)
Plus other financing sources	4,606,049	3,886,008	10,352,257
Net change in fund balances	6,317,370	5,928,238	(6,430,377)
Fund balances beginning of fiscal year	78,027,749	84,345,119	90,273,356
Fund balances end of fiscal year	84,345,119	90,273,356	83,842,979

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, 2020

	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 Fund (30)	Capital Projects Fund (11)	Total All Funds
Revenues						
Property Taxes	\$ 41,435,302		\$ 1,643,732	\$ 4,778,208	\$ 2,167,136	\$ 50,024,378
Other Taxes	2,813,201	\$ 11,199,016	2,310,108			16,322,325
Intergovernmental Revenue	5,230,588		2,469,322			7,699,910
Licenses and permits	7,531,313					7,531,313
Charges for services	4,186,195		3,231,738			7,417,933
Fines, fees, and forfeitures	744,088		73,311			817,399
Contributions and donations	655,698					655,698
Interest income	115,007	412,401	8,463	2,872		538,743
Other	656,247					656,247
Total revenues	63,367,639	11,611,417	9,736,674	4,781,080	2,167,136	91,663,946
Expenditures						
General government	16,167,367		736,608		383,588	17,287,563
Administration of justice	2,256,109					2,256,109
Public safety and law enforcement	21,675,582		3,568,421		74,718	25,318,721
Public works	5,733,934	3,297,069	1,797,869		482,185	11,311,057
Public health and welfare	8,054,393		1,996,737		1,216,425	11,267,555
Culture & Recreation	3,491,866	2,547,172	120,375			6,159,413
Economic development	494,724					494,724
Debt Service	50,000		174,049	10,659,608		10,883,657
Capital Outlay		3,311				3,311
Total expenditures	57,923,975	5,847,552	8,394,059	10,659,608	2,156,916	84,982,110
Excess of revenues over (under)	5,443,664	5,763,865	1,342,615	-5,878,528	10,220	6,681,836
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets			18,478			18,478
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	30,828		804,693	3,752,050		4,587,571
Transfers (out)	(1,187,637)	(3,752,050)	(30,828)			(4,970,515)
Total other fin. Sources (uses)	(1,156,809)	(3,752,050)	792,343	3,752,050	-	(364,466)
Net change in fund balances	4,286,855	2,011,815	2,134,958	-2,126,478	10,220	6,317,370
Fund Balances July 1, 2019	39,575,193	22,864,300	9,417,693	4,461,216	1,709,347	78,027,749
Fund Balances June 30, 2020	43,862,048	24,876,115	11,552,651	2,334,738	1,719,567	84,345,119

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Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2021 Estimate

	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 Fund (30)	Capital Projects Fund (11)	Total All Funds
Revenues						
Property Taxes	\$ 44,039,177		\$ 1,732,659	\$ 3,607,885	\$ 2,287,977	\$ 51,667,699
Other Taxes	3,154,315	\$ 13,987,334	2,402,395			19,544,044
Intergovernmental Revenue	5,754,340		3,107,722			8,862,062
Licenses and permits	9,199,118					9,199,118
Charges for services	4,125,398		176,662			4,302,060
Fines, fees, and forfeitures	687,475		3,071,505			3,758,980
Contributions and donations	173,334		300			173,634
Interest income	83,401	43,481	11,077	2,173		140,132
Other	638,417	437,777	53,756			1,129,950
Total revenues	67,854,975	14,468,592	10,556,076	3,610,058	2,287,977	98,777,678
Expenditures						
General government	18,450,982		663,078		342,385	19,456,445
Administration of justice	2,301,657					2,301,657
Public safety and law enforcement	20,369,785		3,891,613		1,347,645	25,609,043
Public works	6,404,447	7,827,551	3,052,153		239,114	17,523,266
Public health and welfare	8,293,699					8,293,699
Culture & Recreation	3,768,096	5,807,535	110,405			9,686,037
Economic development	449,153					449,153
Debt Service	50,000		169,413	8,201,256		8,420,668
Capital Outlay						-
Total expenditures	60,087,819	13,635,086	7,886,662	8,201,256	1,929,145	91,739,968
Excess of revenues over (under)	7,767,156	833,506	2,669,414	-4,591,198	358,833	7,037,711
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases						-
						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance sources						-
Fund Balance (uses)						-
Transfers in	30,828		78,930	3,776,250		3,886,008
Transfers (out)	(1,187,637)	(3,776,250)	(31,594)			(4,995,481)
Total other fin. Sources (uses)	(1,156,809)	(3,776,250)	47,336	3,776,250	-	(1,109,473)
Net change in fund balances	6,610,347	(2,942,744)	2,716,750	(814,948)	358,833	5,928,238
Fund Balances July 1, 2020	43,862,048	24,876,115	11,552,651	2,334,738	1,719,567	84,345,119
Fund Balances June 30, 2021	50,472,395	21,933,371	14,269,400	1,519,790	2,078,400	90,273,356

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Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Fiscal Year Ended June 30, 2022 Budgeted

	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 Fund (30)	Capital Projects Fund (11)	Total All Funds
Revenues						
Property Taxes	\$ 45,188,280		\$ 1,703,580	\$ 3,839,508	\$ 2,333,820	\$ 53,065,188
Other Taxes	2,975,475	\$ 10,500,000	2,045,000			15,520,475
Intergovernmental Revenue	5,282,125		3,113,240			8,395,365
Licenses and permits	5,565,147					5,565,147
Charges for services	4,427,200		171,500			4,598,700
Fines, fees, and forfeitures	830,525		3,319,330			4,149,855
Contributions and donations	32,500					32,500
Interest income	320,490			1,557		322,047
Other	202,680		49,788			252,468
Total revenues	64,824,422	10,500,000	10,402,438	3,841,065	2,333,820	91,901,745
Expenditures						
General government	22,313,443		324,918		335,820	22,974,181
Administration of justice	2,574,242					2,574,242
Public safety and law enforcement	23,655,007		4,538,139		618,000	28,811,146
Public works	7,479,820	3,600,000	4,409,005		720,000	16,208,825
Public health and welfare	8,920,489		115,000		610,000	9,645,489
Culture & Recreation	4,425,846				50,000	4,475,846
Economic development	538,530					538,530
Debt Service	50,000		170,663	8,216,200		8,436,863
Capital Outlay		15,000				15,000
Total expenditures	69,957,377	3,615,000	9,557,725	8,216,200	2,333,820	93,680,122
Excess of revenues over (under)	(5,132,955)	6,885,000	844,713	(4,375,135)	-	(1,778,377)
Other financing sources (uses)						
Issuance of Debt						-
Proceeds from capital leases						-
Other Financing Source - premium						-
Payment to refunded debt escrow agent						-
Sale of Capital Assets						-
Fund Balance Sources	5,209,335		625,907	595,135		6,430,377
Fund Balance (uses)		(3,105,000)	(1,550,000)			(4,655,000)
Transfers in	32,750		109,130	3,780,000		3,921,880
Transfers (out)	(109,130)	(3,780,000)	(29,750)			(3,918,880)
Total other fin. Sources (uses)	5,132,955	(6,885,000)	(844,713)	4,375,135	0	1,778,377
Net change in fund balances	(5,209,335)	-	(625,907)	(595,135)	-	(6,430,377)
Fund Balances July 1, 2021	50,472,395	21,933,371	14,269,400	1,519,790	2,078,400	90,273,356
Fund Balances June 30, 2022	45,263,060	21,933,371	13,643,493	924,655	2,078,400	83,842,979



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Position Summary (Full and Part-Time)

Position Summary Continued

	FY2020	FY2021	FY2022	Changes from Prior Year
General Fund				
General Government				
Administrator	5	4	5	Project Manager transferred from Building Maintenance
Assessor	14	14	15	Appraiser position
Auditor	6	6	7	Clerk
Building	14	15	15	
Building Maintenance	10	8	9	Project Manager transferred to Administration
County Council	8	8	8	
Delinquent Tax	4	5	4	
Finance	7	7	9	Part-time Accosting Clerk and Fiscal Analyst
GIS	1	1	1	
Human Resources	4	4	4	
Legal	0	0	0	
MIS	8	9	9	
Procurement	3	3	3	
Planning & Zoning	6	8	13	Combined the Planning and Zoning Departments
Registration & Elections	203	203	204	Clerk
Register of Deeds	5	5	5	
Risk Management	1	1	1	
Treasurer	6	6	7	Clerk
Fleet Operations	8	8	9	Mechanic
Administration of Justice				
Circuit Court	3	3	3	
Clerk of Court	6	6	6	
Family Court	9	8	8	
Magistrates - Countywide	15	14	14	
Probate Court	8	9	9	
Public Safety & Law Enforcement				
Coroner	16	17	17	
Emergency Management	4	4	4	
Lancaster County	37	37	39	
Firefighters				Deputy Fire Marshall and Inspector
Communications	34	34	36	2 part-time telecommunications officers
Detention Center	32	32	34	Correctional Officers
School Resource Officers	8	8	8	
Sheriff	116	120	123	
Sheriff - Town of Kershaw	8	8	8	
Town of Kershaw Fire	3	3	3	
Public Works				
Landfill-Solid Waste	1	1	1	

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Solid Waste Collections	36	36	38	2 Litter Collectors
Roads & Bridges	32	32	33	Grounds Crew Worker
Public Health & Welfare				
Animal Shelter	5	5	5	
EMS	96	96	100	Custodian and 3 Paramedics
Veteran's Affairs	4	4	4	
Culture & Recreation				
Library	26	26	26	
Recreation	136	136	139	Marketing Coordinator and 2 Crew Leaders
Economic Development	3	3	3	
Court Security Fund	19	19	19	
Victim Services Fund	1	1	1	
E911 Fund	3	2	2	
Stormwater Fund	6	6	6	
Indian Land Fire District Fund	11	11	14	2 Firefighters, 1 part-time
Hospitality Tax Fund	1	0	0	
Airport Fund	2	2	3	Part-time Assistant Manager
Pleasant Valley Fire District Fund	19	19	19	
Total All Positions	1017	1020	1049	

Revenue Summary

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

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

Property Taxes represents the largest portion of revenue budgeted at 52% of total revenues.

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

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

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

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.

Charges for Services is the fifth largest revenue source at 4.5% 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.

The County's other revenue classifications are listed below:

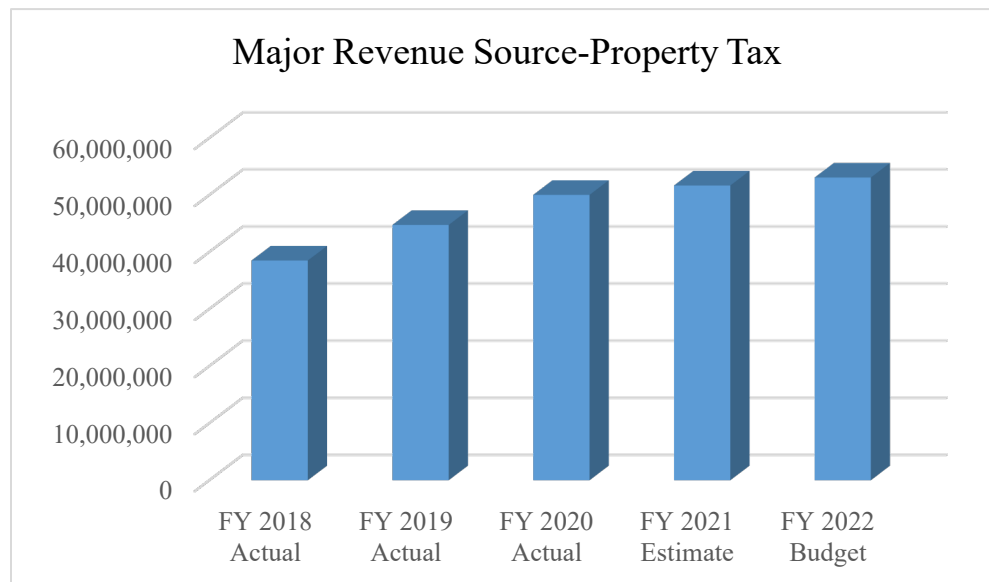
- ▶ Other Financing Sources – lease & bond proceeds, sale of assets, fund balance, and transfers in = 10%
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds = 4%
- ▶ Contributions & Donations – Donations and grants from private sources = >1%
- ▶ Interest Income – Bank interest on investments and deposits = >1%
- ▶ Other Income – Revenues that do not fit into any other category = >1%

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

Major Revenue Source - Property Taxes

Property taxes represent the largest portion of revenue budgeted at 52% of total revenues. These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier. The total dollar amount of property taxes shows an increasing trend. Property tax revenues vary mainly due to increases in mill values (property values were reassessed for fiscal year 2020 and implementation was deferred until 2021) 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 2018 Actual	79,373,412	38,506,783	49%
FY 2019 Actual	91,351,110	44,740,936	49%
FY 2020 Actual	96,269,995	50,024,378	52%
FY 2021 Estimate	102,663,686	51,667,699	50%
FY 2022 Budget	102,254,002	53,065,188	52%
*Includes OFS			



Real property is typically 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, 2021 is listed below:

▪ Real	\$375,500,000
▪ Manufacturing	\$ 4,587,670
▪ Trans. & Utilities	\$ 19,151,144
▪ Vehicles	\$ 46,000,000
▪ Other Personal	\$ 11,950,100

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

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

County tax bills are calculated using the following formula:

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

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The following table lists the millage rates and the LOST credit factors for the taxing authorities in Lancaster County for ten fiscal years. Property values were reassessed for fiscal years 2012, 2017, and 2022.

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years															
Lancaster County						Lancaster County School District		Overlapping Rates							
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	
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	
2022	84.30	8.50	4.80	3.60	0.000869	168.50	65.00	4.60	0.00	0.00	95.90	0.003520	175.90	0.003608	

*The Town of Van Wyck was incorporated after the 2018 election.

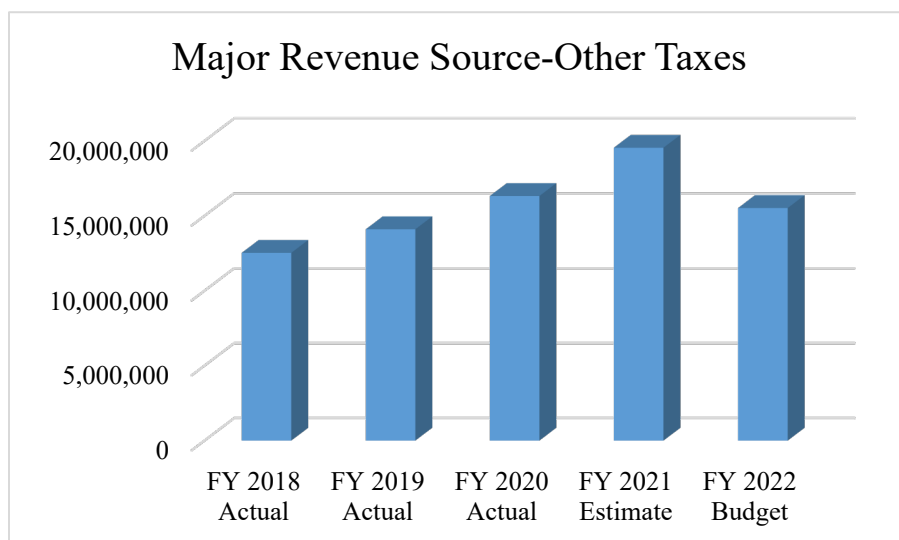
Assessment rates as determined by the State of South Carolina

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 (\$10,500,000) of these anticipated FY2022 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.

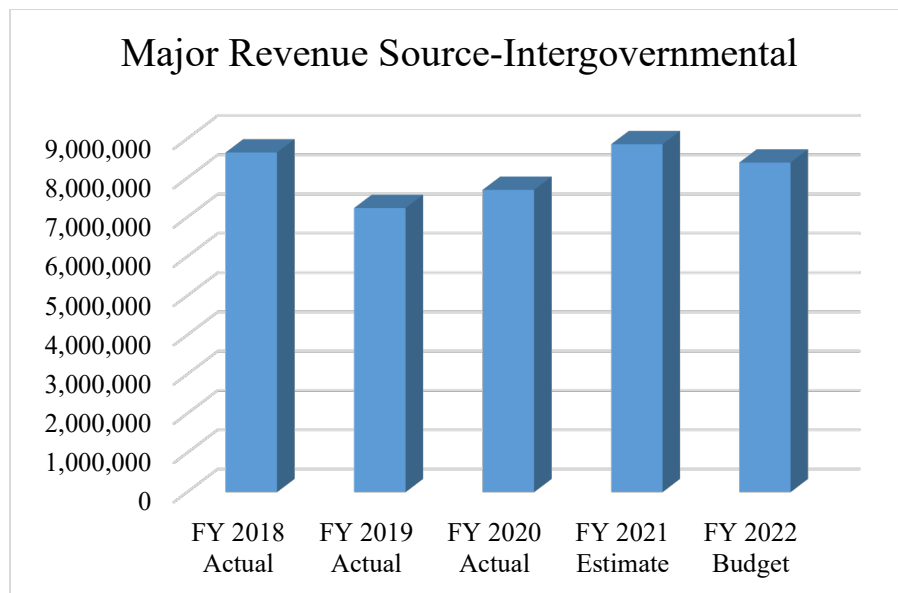
	Total Revenues*	Other Taxes	% of Total Revenues
FY 2018 Actual	79,373,412	12,529,786	16%
FY 2019 Actual	91,351,110	14,102,996	15%
FY 2020 Actual	96,269,995	16,322,325	17%
FY 2021 Estimate	102,663,686	19,544,044	19%
FY 2022 Budget	102,254,002	15,520,475	15%
*Includes OFS			



Major Revenue Source – Intergovernmental Revenue

The third largest major revenue source is Intergovernmental Revenue. These revenues make up \$8,395,365 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 2018 Actual	79,373,412	8,650,948	11%
FY 2019 Actual	91,351,110	7,236,622	8%
FY 2020 Actual	96,269,995	7,699,910	8%
FY 2021 Estimate	102,663,686	8,862,062	9%
FY 2022 Budget	102,254,002	8,395,365	8%
*Includes OFS			

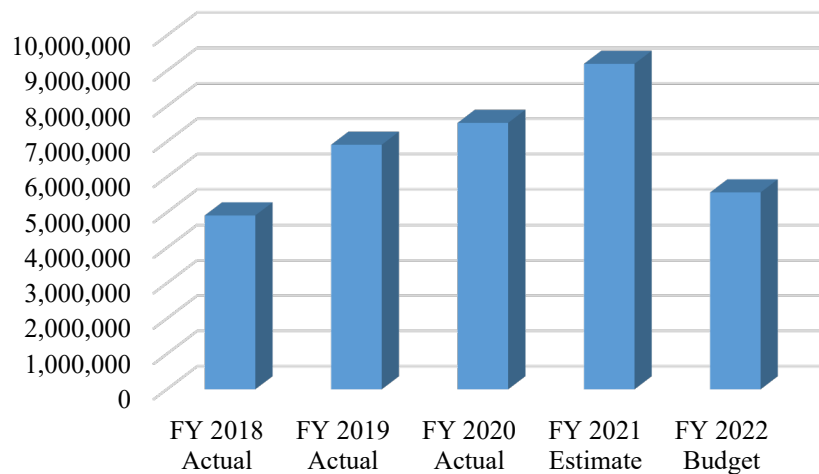


Major Revenue Source - Licenses and Permits

Five percent (5%) of the annual budgeted revenues come from Licenses and Permits. This is the 4th largest revenue category for the fiscal year 2022 budget. These revenues are associated with land ownership transfers and new home and commercial construction. Lancaster County has continued seeing and anticipating an upswing in the housing market in the region and therefore an increase in the related revenues. The majority (\$3,694,800) of FY2022 budgeted revenues in this category come from anticipated building permit revenue.

	Total Revenues*	Licenses & Permits	% of Total Revenues
FY 2018 Actual	79,373,412	4,913,937	6%
FY 2019 Actual	91,351,110	6,912,416	8%
FY 2020 Actual	96,269,995	7,531,313	8%
FY 2021 Estimate	102,663,686	9,199,118	9%
FY 2022 Budget	102,254,002	5,565,147	5%
*Includes OFS			

Major Revenue Source-Licenses & Permits

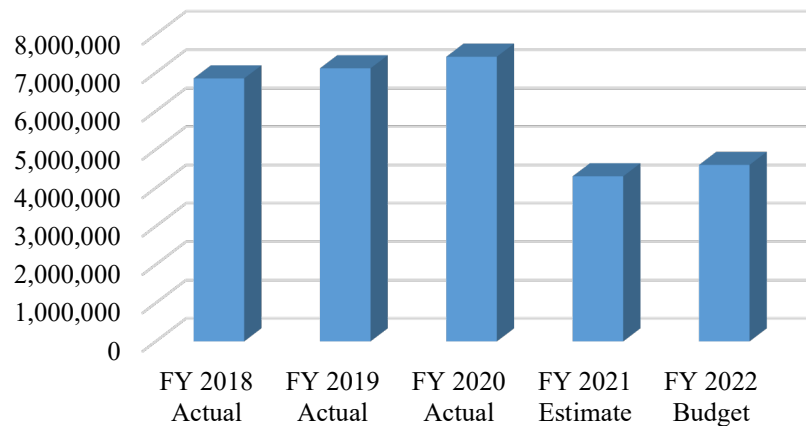


Major Revenue Source – Charges for Services

Charges for Services is the fifth largest revenue source for Lancaster County with 4.5% of total projected revenues. These fees significantly support many County government operations. The majority (\$2,700,000 FY2022) 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 2018 Actual	79,373,412	6,852,233	9%
FY 2019 Actual	91,351,110	7,115,185	8%
FY 2020 Actual	96,269,995	7,417,933	8%
FY 2021 Estimate	102,663,686	4,302,060	4%
FY 2022 Budget	102,254,002	4,598,700	4%
*Includes OFS			

Major Revenue Source-Charges for Services



Expenditure Summary

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

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

Public Safety & Law Enforcement represents the largest portion of budgeted expenditures with 28% 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-two 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 16% 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 8% 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 just under 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 10% of the total budgeted appropriations.

The County's other expenditure classifications are listed below:

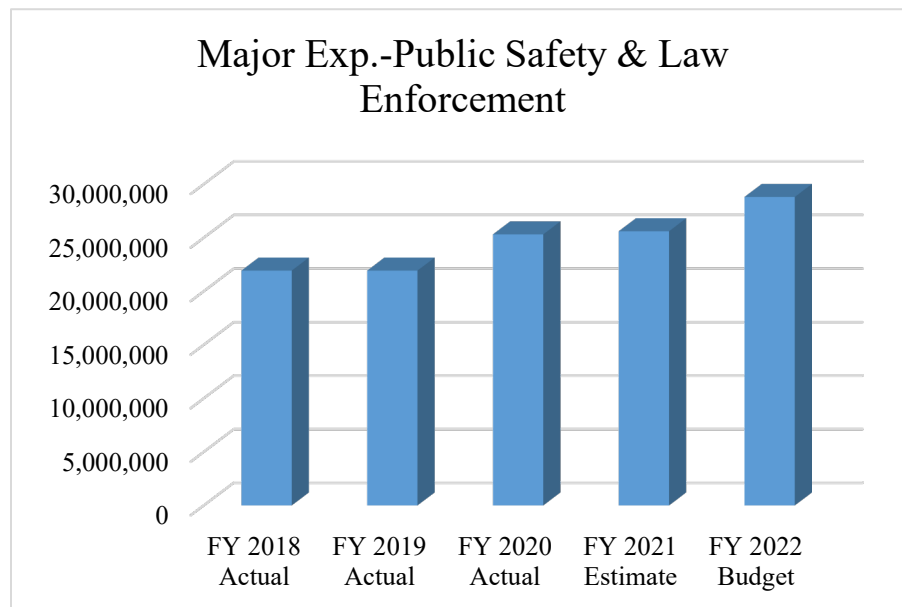
- ▶ Administration of Justice – includes clerk of court, family court, probate court, magistrate's court, and circuit court = 2%
- ▶ Economic Development includes salaries and benefits provided to the Lancaster County Economic Development Corporation, operating costs, and other economic development endeavors = >1%
- ▶ Debt Service – interest and principal payments on GO bonds and capital leases = 8%

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 28%. 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 are for salaries and fringe. The remaining expenditures are for operating costs and capital equipment. Public Safety was a high priority in the Lancaster County Strategic Plan and this budget represents that continued commitment.

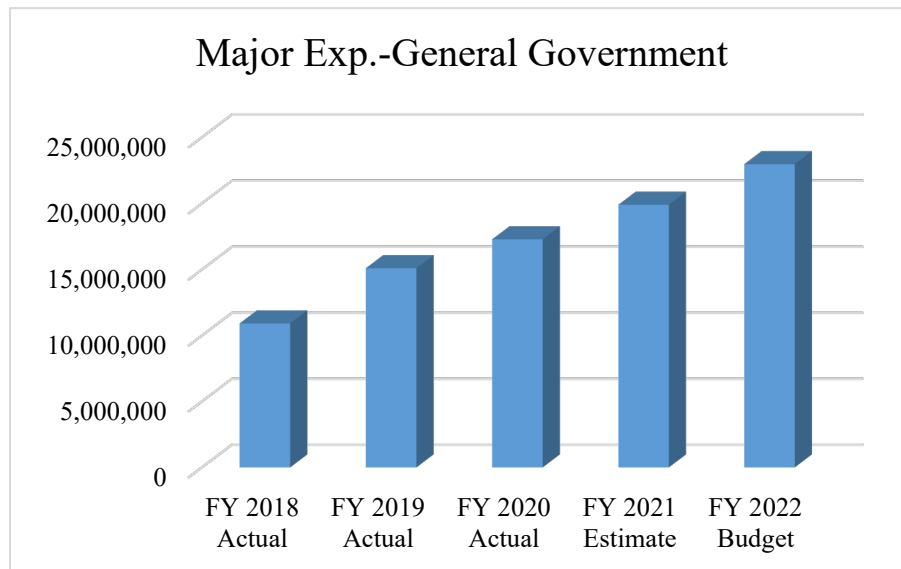
	Total Expenditures*	Public Safety & Law Enforcement	% of Total Expenditures
FY 2018 Actual	72,532,313	21,934,812	30%
FY 2019 Actual	73,875,220	21,934,812	30%
FY 2020 Actual	89,952,625	25,318,721	28%
FY 2021 Estimate	97,184,602	25,609,043	26%
FY 2022 Budget	102,254,002	28,811,146	28%
*Includes OFU			



Major Expenditure - General Government

General Government is a major expenditure and represents the second largest portion of the FY2021 budget with 22% 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.

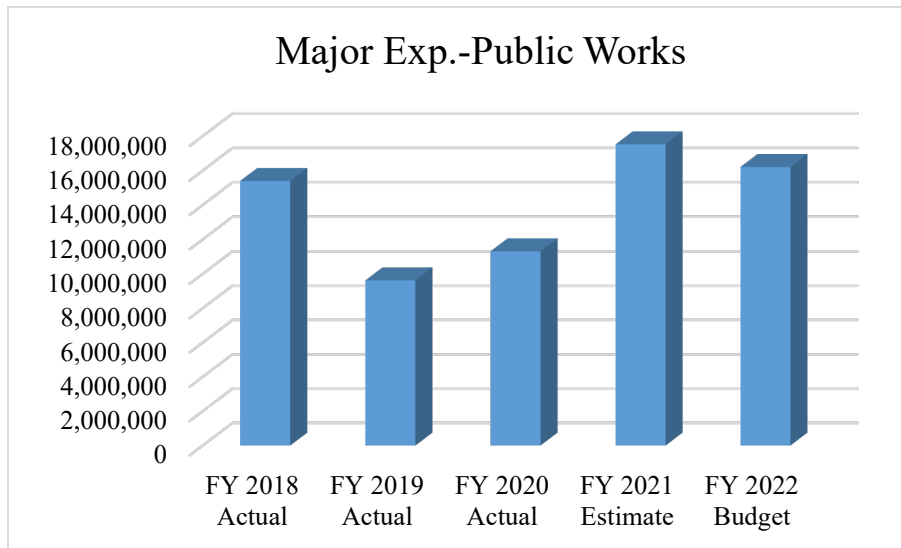
	Total Expenditures*	General Government	% of Total Expenditures
FY 2018 Actual	72,532,313	10,924,314	15%
FY 2019 Actual	73,875,220	15,107,983	20%
FY 2020 Actual	89,952,625	17,287,563	19%
FY 2021 Estimate	97,184,602	19,905,598	20%
FY 2022 Budget	102,254,002	22,974,181	22%
*Includes OFU			



Major Expenditure - Public Works

Public Works is the third largest expenditure type with 16% 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 \$2,450,000 are included in this category as well. All the remaining expenditures are for operating cost for the departments.

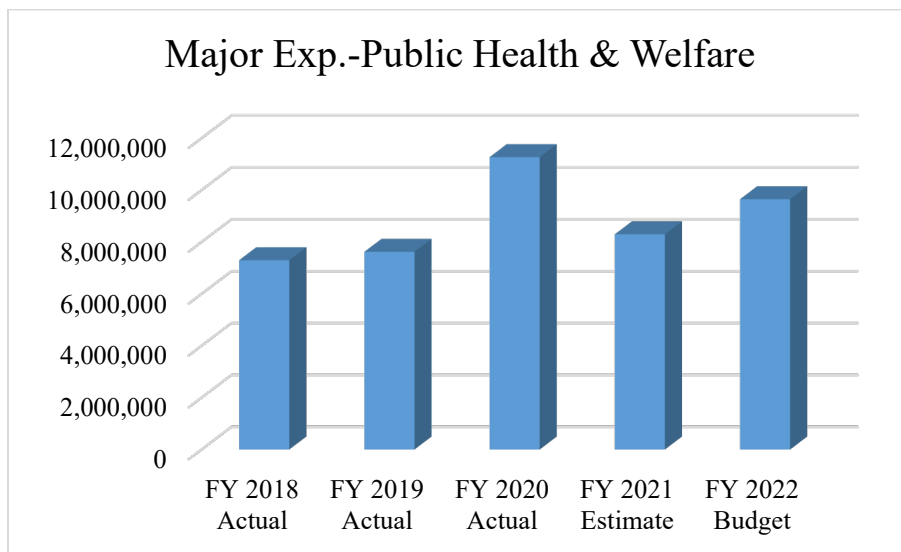
	Total Expenditures*	Public Works	% of Total Expenditures
FY 2018 Actual	72,532,313	15,398,382	21%
FY 2019 Actual	73,875,220	9,621,214	13%
FY 2020 Actual	89,952,625	11,311,057	13%
FY 2021 Estimate	97,184,602	17,523,266	18%
FY 2022 Budget	102,254,002	16,208,825	16%
*Includes OFU			



Major Expenditure – Public Health & Welfare

Public Health & Welfare comes in at number four with 9% of the budget. This includes the day-to-day operating costs for EMS, animal control, health services, social services, and veteran's affairs. Salaries and fringe are a major cost and represent \$6,827,825 or 76% of the total budget for the public health & welfare function.

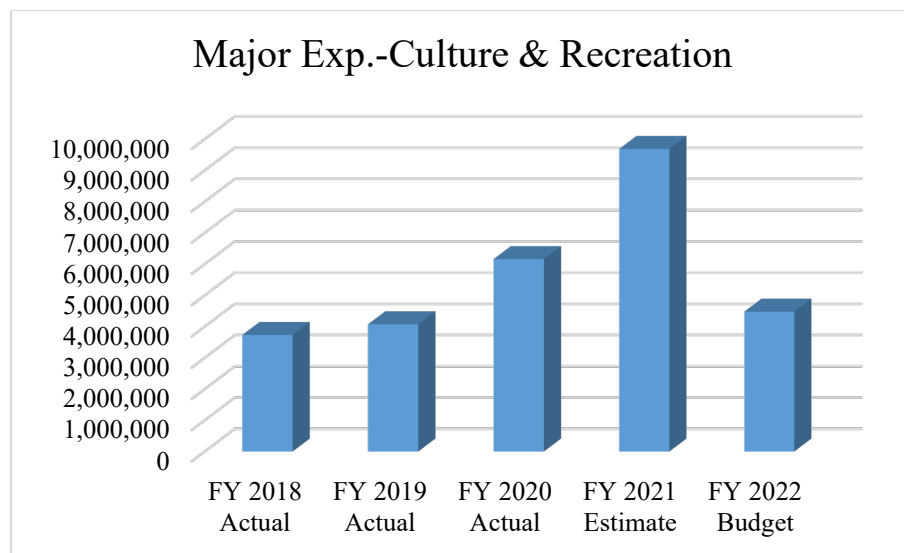
	Total Expenditures*	Public Health & Welfare	% of Total Expenditures
FY 2018 Actual	72,532,313	7,295,727	10%
FY 2019 Actual	73,875,220	7,618,327	10%
FY 2020 Actual	89,952,625	11,267,555	13%
FY 2021 Estimate	97,184,602	8,293,699	9%
FY 2022 Budget	102,254,002	9,645,489	9%
*Includes OFU			



Culture & Recreation

Culture & Recreation represent 4% of the FY2022 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 Expenditures
FY 2018 Actual	72,532,313	3,732,165	5%
FY 2019 Actual	73,875,220	4,071,548	6%
FY 2020 Actual	89,952,625	6,159,413	7%
FY 2021 Estimate	97,184,602	9,686,037	10%
FY 2022 Budget	102,254,002	4,475,846	4%
*Includes OFU			





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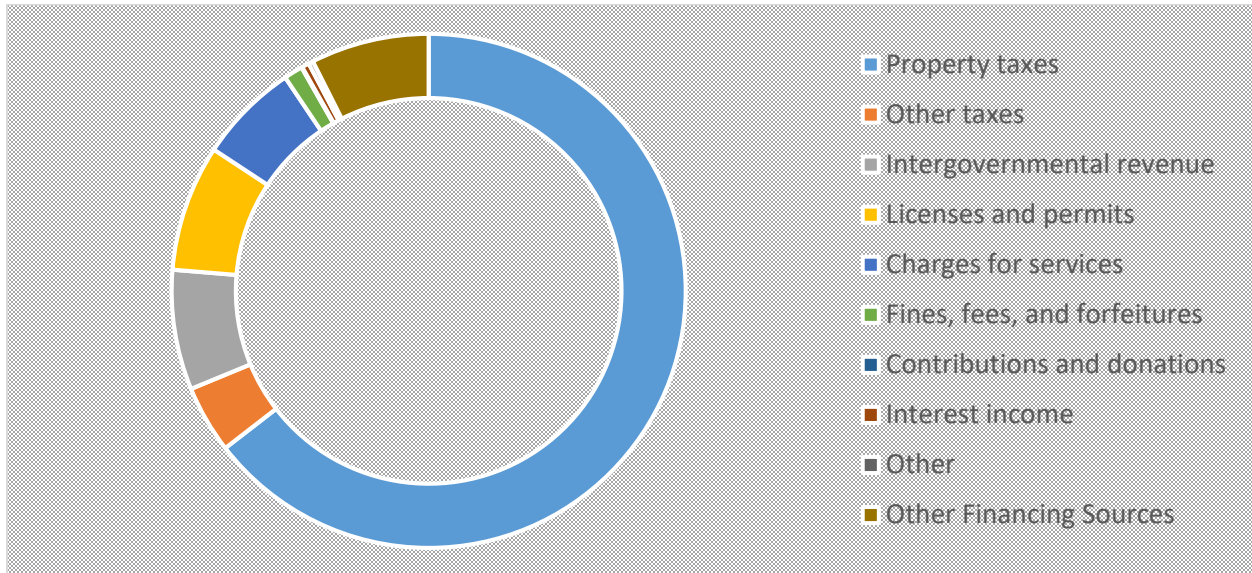
FUNDS

General Fund - 10

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

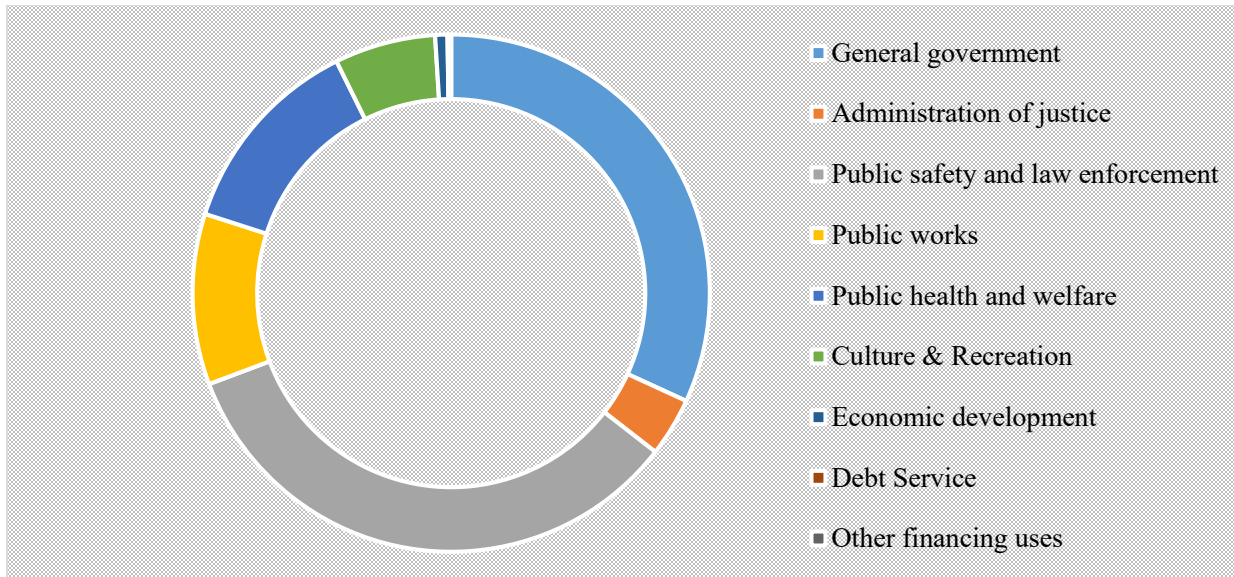
Lancaster County, South Carolina			
Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
	FY 2020 Actual	FY 2021 Estimate	FY 2022 Approved Budget
Revenues			
Property taxes	\$ 41,435,302	\$ 44,039,177	\$ 45,188,280
Other taxes	2,813,201	3,154,315	2,975,475
Intergovernmental revenue	5,230,588	5,754,340	5,282,125
Licenses and permits	7,531,313	9,199,118	5,565,147
Charges for services	4,186,195	4,125,398	4,427,200
Fines, fees, and forfeitures	744,088	687,475	830,525
Contributions and donations	655,698	173,334	32,500
Interest income	115,007	83,401	320,490
Other	656,247	638,417	202,680
Total revenues	63,367,639	67,854,975	64,824,422
Expenditures			
General government	16,167,367	18,450,982	22,313,443
Administration of justice	2,256,109	2,301,657	2,574,242
Public safety and law enforcement	21,675,582	20,369,785	23,655,007
Public works	5,733,934	6,404,447	7,479,820
Public health and welfare	8,054,393	8,293,699	8,920,489
Culture & Recreation	3,491,866	3,768,096	4,425,846
Economic development	494,724	449,153	538,530
Debt Service	50,000	50,000	50,000
Capital Outlay	-	-	-
Total expenditures	57,923,975	60,087,819	69,957,377
Excess of revenues over (under) expenditures	5,443,664	7,767,157	(5,132,955)
Other financing sources (uses)			
Proceeds from capital leases			
Sale of Capital Assets			
Fund Balance sources			5,209,335
Transfers in	30,828	30,828	32,750
Transfers (out)	(1,187,637)	(1,187,637)	(109,130)
Total other fin. sources (uses)	(1,156,809)	(1,156,809)	5,132,955
Net change in fund balances	4,286,855	6,610,348	(5,209,335)
Fund balances beginning of fiscal year	39,575,193	43,862,048	50,472,396
Fund balances end of fiscal year	\$ 43,862,048	\$ 50,472,396	\$ 45,263,061

General Fund Revenue by Type	
Property taxes	\$45,188,280
Other taxes	2,975,475
Intergovernmental revenue	5,282,125
Licenses and permits	5,565,147
Charges for services	4,427,200
Fines, fees, and forfeitures	830,525
Contributions and donations	32,500
Interest income	320,490
Other	202,680
Other Financing Sources	5,209,335



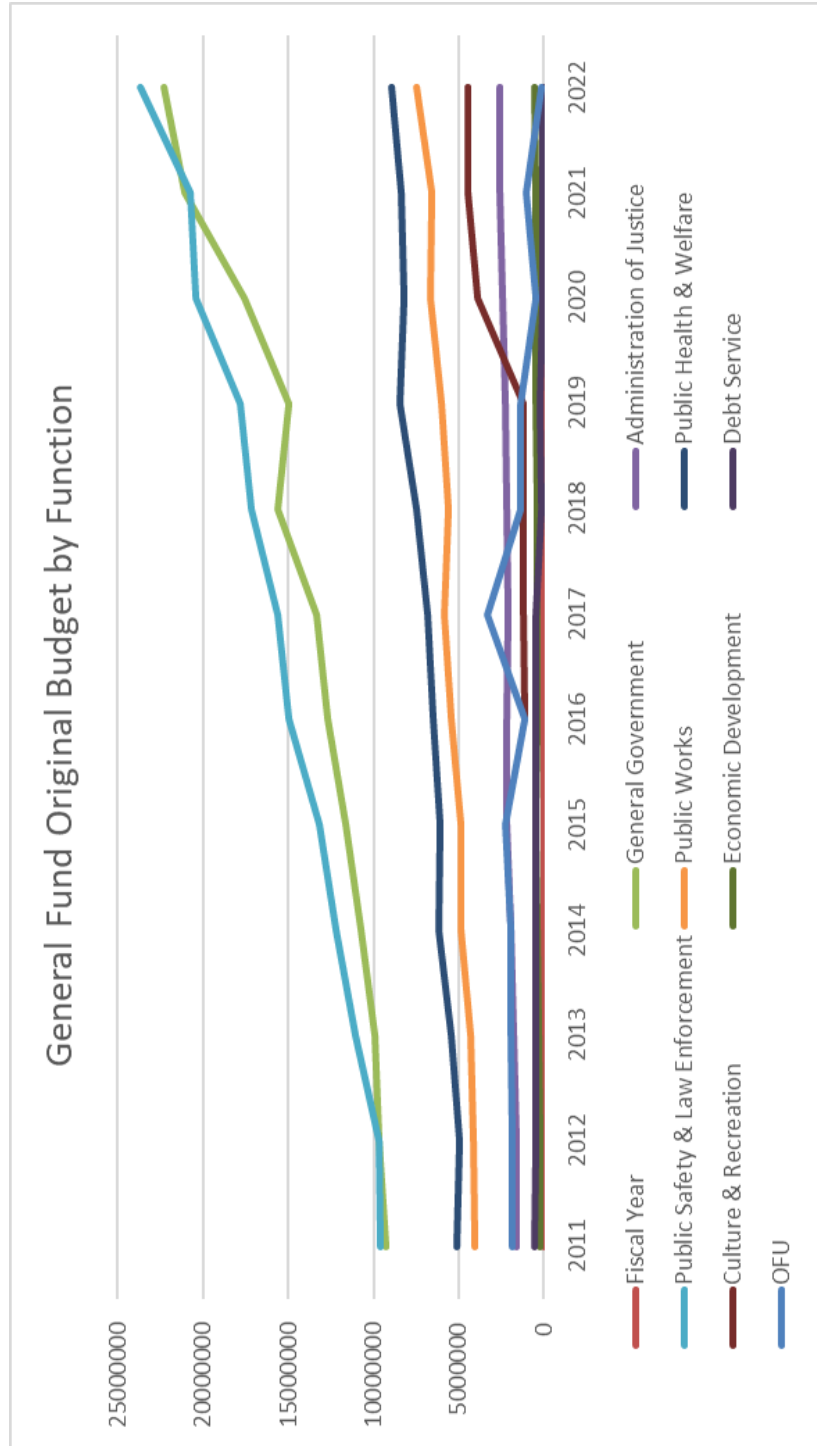
This chart breaks up the fiscal year 2022 General Fund budgeted revenues by type. Property taxes represent the largest portion with 65% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes 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 6% of the budgeted revenues come from the charges for services category. The majority of these funds are from ambulance fees.

General Fund Budget Expenditures	
General government	\$22,313,443
Administration of justice	2,574,242
Public safety and law enforcement	23,655,007
Public works	7,479,820
Public health and welfare	8,920,489
Culture & Recreation	4,425,846
Economic development	538,530
Debt Service	50,000
Other financing uses	109,130



This chart breaks up the fiscal year 2022 General Fund budget by function. General government represents the largest portion, 32% of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Legal, Finance, Human Resources, MIS, Building, Planning & Zoning, 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 32% 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 10% of budgeted expenditures.

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Culture & Recreation	Economic Development	Debt Service	OFU	Total	% Change from Prior Year #REF!
2011	9,297,777	1,646,355	9,555,838	4,085,441	5,138,715		187,075	581,232	1,874,638	32,367,071	
2012	9,674,227	1,630,488	9,701,542	4,116,393	4,961,129		245,509	429,065	1,874,638	32,632,991	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%
2022	22,313,443	2,574,242	23,655,007	7,479,820	8,920,489	4,425,846	538,530	50,000	109,130	70,066,507	7.12%



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

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

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

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

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

General Government

The general government function is comprised of administrative and financial departments of the County. This function represents \$22.3 million of the departmental budgets as well as \$109,130 in Other Financing Uses and \$50,000 of Debt Service. Offices included in the General Fund and their fiscal year 2022 budgets are listed below:

Department	Budget
Administrator	930,840
Assessor	1,098,440
Auditor	391,985
Building Inspections	1,480,580
Building Maintenance	1,974,093
Council Transfers	109,130
County Council	2,987,045
Delinquent Tax	434,855
Direct Assistance	1,440,406
Finance	808,150
Fleet	777,905
GIS	187,350
Human Resources	737,390
Lease	0
Legal	327,600
MIS	2,384,811
Non-Departmental	2,130,573
Planning/Zoning	2,153,120
Procurement	214,490
Register of Deeds	396,715
Registration and Elections	888,515
Risk Management	116,685
Treasurer	517,895

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 remain 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 supporting the County's operating departments as they endeavor to

fulfill their own individual missions.

The Lancaster County Welcome Center is included in the Administration's Budget. The Center's goal is to serve residents and visitors alike. Brochures, maps, books, & gifts are available.

Position Summary	FY2020	FY2021	FY2022
Fulltime	5	4	5
Part-time	1	1	1
Total	6	5	6

Budget Highlights

The FY 2022 budget increased by approximately \$260,000. Personal Services expenditures increased due to the transfer of the Project Manager position from the Building Maintenance budget. Along with the transfer of the Project Manager position, funds were budgeted in anticipation of a new Administrator upon completion of a nationwide search. Lastly, salaries were adjusted accordingly due to the 3% COLA. One-time funds were allocated for the refurbishing of the Administrator's office space to include new carpeting, painting, and new furniture which impacted Operating expenditures. Recurring funds for additional training opportunities is also included in Operating accounts for FY 2022.

Fiscal Plan

Administrator-021					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	515,430	450,945	651,390	200,445	30.77%
Operating Expenditures	218,500	220,500	279,450	58,950	21.10%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	733,930	671,445	930,840	259,395	27.87%

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 are 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.

Objectives:

- **Objective 1: Real property Field Review**
 - *Goal:* Conduct a field review of each parcel within the 5-year period
- **Objective 2: New building construction**
 - *Goal:* Assess 95% of new building construction within the tax year by May 1st
- **Objective 3: Assessable transfer of Interest (ATI) Review**
 - *Goal:* Review 95% of parcels affected by an ATI by May 1st
- **Objective 4: Deed and Plat Review**
 - *Goal:* Process property deeds and plats to maintain accurate property records
- **Objective 5: Property classification**
 - *Goal:* Receive and process property exception applications within 30 days

Performance Indicators*	2019 Actual	2020 Actual	2021 Estimate
#Parcels Reviewed	15,369	55,530**	10,600
#New Construction on Books	1,081	1,508	1,100
#Property Transfers	5,704	6,328	6,200
# ATI Parcels			5,000
# Exception Applications			2,100

**Reassessment year—all parcels were revised

Position Summary	FY2020	FY2021	FY2022
Fulltime	13	13	14
Part-time	1	1	0
Total	14	14	14

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

Budget Highlights

The FY 2022 Budget increased by approximately 3%. Personal services expenditures were primarily impacted by the county-wide COLA adjustment and the addition of a new appraiser position. While there were increases to various operating line items associated with monies needed in relation to the new position and reassessment costs, overall operating expenditures decreased due to the transfer of Pictometry costs to the GIS department.

Fiscal Plan

Assessor-041					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	838,165	851,405	933,160	81,755	8.76%
Operating Expenditures	163,800	207,140	165,280	-41,860	-25.33%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	1,001,965	1,058,545	1,098,440	39,895	3.63%

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 County Auditor, an elected official, is the statutory officer charged with preparing and providing a complete listing and description of taxable and exempt real and personal property in the county for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Lancaster County Ordinances. By owner, type of property, location and assessed value.

Services provided:

- Setting millage for bond indebtedness, compiling millage sheets.
- Authorization of additions, discoveries, omissions, abatements to the tax roll.
- Accumulation and verification of manufacturing abatements and taxation, processes Manufacturing property, Railroads, Utilities and Fee-in-lieu agreements for the county.
- Processes add-ons, monthly billing, processing appeals for vehicles, and watercraft.
- Calculate and mail tax bills for real estate, mobile homes, motor vehicles, watercraft, aircraft, and business owned personal property (provided by SC Department of Revenue).
- Administration of Homestead and assist Disabled Veteran's, churches and taxpayers who qualify for exemptions with SC Department of Revenue.
- The County Auditor is also required to endorse every deed recorded within the county and keep permanent records of the buyer and seller.

Objectives:

- **Objective 1:** Maintain highest levels of professional and ethical conduct
 - *Goal:* Fair and equal treatment of all Lancaster County citizens
- **Objective 2:** Provide a comprehensive and efficient department in compliance with all state laws and regulations
 - *Goal:* Strengthen relationships with departments within the County and across the State

Performance Indicators (calendar year)	CY2018 Actual	CY2019 Actual	CY2020 Actual
# Transactions	169,383	174,456	176,272
# Transactions per staff	28,230	29,076	29,378

Position Summary	FY2020	FY2021	FY2022
Fulltime	6	6	7
Part-time	0	0	0
Total	6	6	7

Budget Highlights

The FY 2022 Budget increased by 21% over FY 21. Personal services expenditures were impacted by the county-wide COLA, attrition, and a re-evaluation of some positions in the office upon the swearing in of the new Auditor. Operating expenditures increased to more accurately budget for copier and printer costs in the department.

Fiscal Plan

Auditor-043					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	271,560	278,800	362,485	83,685	23.09%
Operating Expenditures	28,400	27,500	29,500	2,000	6.78%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	299,960	306,300	391,985	85,685	21.86%

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 works to enforce compliance of all state-mandated International Building Codes and other County development related to local ordinances. This assures the public health, safety, and welfare in the construction and use of buildings and structures. The department is responsible for the intake of all Development Services (Building, Planning, Zoning, and Stormwater/Engineering) permit applications and issuance of both Residential and Commercial building permit types. The department is also tasked with technical plan review and conducting field inspections in all trades throughout the construction process to ensure code compliance while being solution oriented when identifying issues needing to be addressed and communications those issues to design professionals and contractors.

Objectives:

- **Objective 1:** Provide exceptional customer service and technical assistance to citizens, contractors, homeowners, business owners, and real estate and development stakeholders
 - *Goal:* Return customer calls same-day
 - *Goal:* Return customer emails within 24 hours
 - *Goal:* Maintain use of Evolve system for seamless interactions with customers and office operations
- **Objective 2:** Proficiently undertake plan review, permit, and inspections services
 - *Goal:* Complete inspections within 48 hours
 - *Goal:* Keep % of failed inspections below 30%
- **Objective 3:** Maintain subject matter expertise for staff and support professional development opportunities
 - *Goal:* Inspections staff obtaining more than required 120 hours of training

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
#Plan Reviews Completed (w/Revisions)	1,915	2,386	2,986
#Permits Issued	3,386	4,113	4,362
#Inspections Completed	39,160	26,511	28,100
% Inspections Completed Next Day		98%	98%
% Online Permit Submittal		55%	69%
% Failed Inspections		21%	22%
# of training hours	182.5	93	165

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Position Summary	FY2020	FY2021	FY2022
Fulltime	15	15	15
Part-time	0	0	0
Total	15	15	15

Budget Highlights

The FY 2022 Budget increased approximately 3.6% from the FY 2021 budget. Personal Expenditures increased due to the county-wide COLA adjustment. Operating expenditures increased slightly by \$900 due to increases in the telephone budget. Funding included in the FY 2021 budget for the outsourcing of commercial plan reviews remained due to a continuing need.

Fiscal Plan

Building-031					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	997,715	1,083,410	1,135,930	52,520	4.62%
Operating Expenditures	141,350	343,750	344,650	900	0.26%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	1,139,065	1,427,160	1,480,580	53,420	3.61%

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, Janitorial and other assigned projects. Evaluates and makes recommendations to Administration regarding major repairs, ensuring competitive bidding prices are obtained to minimize costs while overseeing contractors performing repairs and other projects. This department also makes deliveries, 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.

Objectives:

- **Objective 1:** Ensure a safe and clean working environment for all Lancaster County employees and visiting citizens by maintaining and repairing County property and equipment in a timely manner with limited to no interruption of service.
 - *Goal:* Respond to work orders within 24 hours from time of submission.
- **Objective 2:** Develop itemized preventative maintenance schedule complete with timelines in order to address pressing needs at various County facilities.
 - *Goal:* During FY22, develop preventative maintenance schedule to present to executive staff and leadership showing maintenance items needing attention.

Position Summary	FY2020	FY2021	FY2022
Fulltime	9	9	8
Part-time	1	1	1
Total	10	10	9

Budget Highlights

The FY 2022 budget increased by just over 5%. The transfer of the Project Manager position to the Administration budget caused Personal Services expenditures to decrease in spite of salary increases due to the 3% COLA. Operating expenditures increased due to the inclusion of one-time monies for deferred maintenance projects.

Fiscal Plan

Building Maintenance-251					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	550,835	537,410	508,893	-28,517	-5.60%
Operating Expenditures	1,724,200	1,334,200	1,465,200	131,000	8.94%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	2,275,035	1,871,610	1,974,093	102,483	5.19%

County Council – Department #011

Contact Information

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

Department Duties:

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

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

Location of meetings:

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

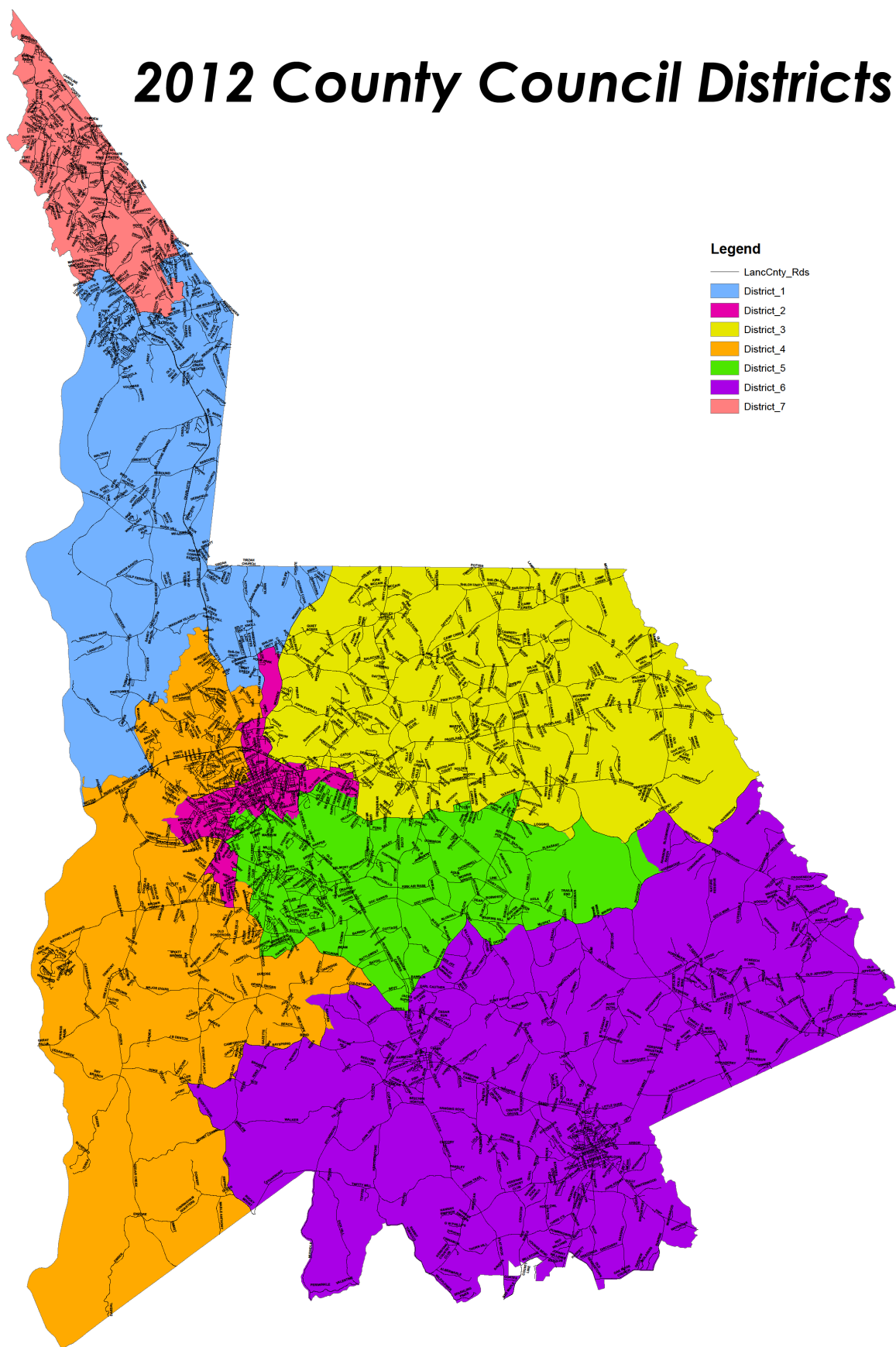
Citizens who wish to address Council may sign up for "Citizens Comments." A register for people to sign will be placed at the entrance to council chambers prior to each regularly scheduled meeting. Speakers will be allowed approximately three minutes. Discussion with Council does not take place during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



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

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

2012 County Council Districts



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Budget Highlights

The FY 2022 budget decreased by just under 3 million dollars. While Personal Services expenditures increased due to raises and the 3% COLA, Operating expenditures decreased significantly due to one-time monies for land acquisition in FY 2021 being removed. Additionally, money allocated for a transfer to the bond fund in FY 2021 was removed.

Fiscal Plan

County Council-011					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	237,320	229,815	246,970	17,155	6.95%
Operating Expenditures	2,024,500	4,667,125	2,690,075	-1,977,050	-73.49%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	50,000	50,000	50,000	0	0.00%
Other Financing Uses	382,944	933,836	0	-933,836	0.00%
Total	2,694,764	5,880,776	2,987,045	-2,893,731	-96.88%

Council Transfers – Department #012

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

Budget Highlights

For FY2022, 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					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	74,630	78,930	109,130	30,200	27.67%
Total	74,630	78,930	109,130	30,200	27.67%

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. Additionally, the Delinquent Tax department houses the Records Management

Division which is responsible for filing and archiving records from all departments of Lancaster County Government and the processing of passport applications.

Objectives:

- **Objective 1:** Provide taxpayer with current and efficient information about collections, including any discounts for which they may be eligible in order to collect as much revenue as possible
 - *Goal:* Increase the number of delinquent taxes collected
- **Objective 2:** Educate taxpayer and bidder about the process and procedures surrounding the annual tax sale
 - *Goal:* Maintain advertising requirements surrounding the posting of tax sale information
- **Objective 3:** Provide professional and courteous customer service to all taxpayers
 - *Goal:* Investigate the possibility of a customer satisfaction survey
- **Objective 4:** Accurate and orderly preservation of all records
 - *Goal:*
- **Objective 5:** Provide excellent customer service in processing United States passports
 - *Goal:* Track number of passports processed

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
\$ of Delinquent Taxes Collected	8,471,240	5,570,076	5,183,183
\$ Collected via Set-Off Debt	9,940	19,428	21,897
# Properties Redeemed	269	211	208
# Advertisements placed		3	3
# Passports Processed			681

Position Summary	FY2020	FY2021	FY2022
Fulltime	4	5	5
Part-time	0	0	0
Total	4	5	5

Budget Highlights:

The FY 2022 budget increased modestly by approximately \$8,000. Personal increases were largely due to the 3% county-wide COLA adjustment. Operating expenditures decreased by \$500 to more accurately budget telephone costs for the department.

Fiscal Plan

Delinquent Tax-045					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	229,090	282,035	290,985	8,950	3.08%
Operating Expenditures	132,895	144,370	143,870	-500	-0.35%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	361,985	426,405	434,855	8,450	1.94%

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 2022 Budget increased by 5%. 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 as was the case in FY21.

Fiscal Plan

Direct Assistance-014					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	1,211,745	1,366,796	1,440,406	73,610	5.11%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,211,745	1,366,796	1,440,406	73,610	5.11%



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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	FY2020	FY2021	FY2022
Fulltime	7	7	8
Part-time	0	0	1
Total	7	7	9

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Budget Highlights

The FY 2022 Budget increased by approximately 19%. Changes include personal services which were impacted due to the COLA. Additionally, operating expenditures increases significantly due to monies added for the purchasing of equipment due to new employees and the addition of an AP Automation tool.

Fiscal Plan

Finance-023					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	594,460	607,590	730,740	123,150	16.85%
Operating Expenditures	44,610	39,610	71,910	32,300	44.92%
Capitalized Expenditures	5,500	5,500	5,500	0	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	644,570	652,700	808,150	155,450	19.24%

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. GIS is responsible for database development, maintenance, access, and the distribution of geographic information to the public. Additionally, the GIS department strives to create healthy alliances with internal and external stakeholders to ensure the receipt, delivery, and use of accurate GIS data.

Objectives:

- **Objective 1:** Ensure accuracy and consistency of County GIS data
 - *Goal:* Inspect 100% of GIS data during FY22
- **Objective 2:** Improve Lancaster County access to other agency spatial data
 - *Goal:* Develop process scripts and procedures to mutually share GIS data with local utility agencies quarterly.
- **Objective 3:** Enhance functionality of QPublic; our existing online GIS platform
 - *Goal:* Coordinate with the Assessor's Office to add common GIS layers to QPublic for public use
 - *Goal:* Implement administrative module in existing QPublic to give staff secure login access to view all GIS layers
 - *Goal:* Implement administrative module in existing QPublic adding capability for the public to download GIS data and common maps

Performance Indicators	FY2022 Target
Inspect GIS Data during FY22	Yes
Workflow Processes and Procedures	Yes
# GIS layers added	10
# Maps available for download by users	35

Position Summary	FY2020	FY2021	FY2022
Fulltime	1*	1	1
Part-time	0	0	0
Total	2	1	1

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Budget Highlights

The FY 2022 budget increased by approximately \$60,000. In previous years, the Pictometry software was transferred to the Assessor's Office. It was decided to transfer the Pictometry software back to the GIS department for FY22 which resulted in the large increase in operating expenditures. Personnel increases were largely due to the 3% COLA given to all County employees.

Fiscal Plan

GIS-027					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	37,105	101,955	104,250	2,295	2.20%
Operating Expenditures	85,100	25,100	83,100	58,000	69.80%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	122,205	127,055	187,350	60,295	32.18%

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.

Objectives:

- **Objective 1:** Continue to recruit suitable candidates for open positions
 - *Goal:* 300 new hires processed
- **Objective 2:** Decrease number of employee incidents and terminations (voluntary and involuntary)
 - *Goal:* 39 employee incidents¹
 - *Goal:* 47 voluntary terminations²
 - *Goal:* 10 involuntary terminations²
- **Objective 3:** Professionally facilitate departmental operations, ensuring compliance to Federal and State labor laws.
 - *Goal:* 10 or fewer disciplinary actions

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
# New Hire Processed	254	311	317
# Disciplinary Actions	57	20	13
Employee Incidents	52	48	47
Voluntary Terminations	58	43	55
Involuntary Terminations	8	14	11

¹Goal based on a 20% decrease in the average (FY19-21)

²Goal based on a 10% decrease in the average (FY19-21)

Position Summary	FY2020	FY2021	FY2022
Fulltime	4	4	4
Part-time	0	0	0
Total	4	4	4

Budget Highlights

The FY 2022 Budget increased modestly by \$1,600. Personal Service expenditures were impacted by the 3% COLA given to employees along with increases to fringe benefits due to increases in salaries. One-time funding for the implementation of NEOGOV software was removed while its subsequent recurring funding was added. Additionally, a small increase was included to more accurately budget for the department's telephone needs. Overall, operating expenditures decreased by \$3,500.

Fiscal Plan

Human Resources-024					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	617,480	639,145	644,245	5,100	0.79%
Operating Expenditures	84,150	96,645	93,145	-3,500	-3.76%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	701,630	735,790	737,390	1,600	0.22%

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	FY2020	FY2021	FY2022
Fulltime	0	0	0
Part-time	0	0	0
Total	0	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.

Fiscal Plan

Legal-022					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	0	0	0.00%
Operating Expenditures	279,000	279,000	327,600	48,600	14.84%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	279,000	279,000	327,600	48,600	14.84%

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.

Objectives:

- **Objective 1:** Effectively monitor and approve contract documents and their subsequent execution to protect Lancaster County from legal risks
 - *Goal:* Become approver and repository for 100% of contract documents associated with County obligations
- **Objective 2:** Facilitate the expedient monthly sign off and payment of P-Cards
 - *Goal:* Successfully send all transactions to the Finance department by the 5th of every month
 - *Goal:* Require complete transaction sign off twice per month
 - *Goal:* Formulate policy which addresses P-Card violations

Performance Indicators	FY2022 Target
Approver and repository all contracts	100%
All transactions to Finance by 5 th	100%
Implement twice monthly sign off	Yes
Formulate P-Card violation policy	Yes

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Position Summary	FY2020	FY2021	FY2022
Fulltime	3	3	3
Part-time	0	3	3
Total	3	3	3

Budget Highlights

Fiscal year 2022 budget includes the county-wide COLA. Operationally, the department added a solicitation evaluation module to their software system funded in FY2021 along with accurately budgeting for those recurring costs.

Fiscal Plan

Procurement-020					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	196,325	188,540	193,190	4,650	2.41%
Operating Expenditures	12,100	17,935	21,300	3,365	15.80%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	208,425	206,475	214,490	8,015	3.74%

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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	FY2020	FY2021	FY2022
Fulltime	8*	9*	9*
Part-time	0	0	0
Total	8	9	9

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

Budget Highlights

Fiscal Year 2022 shows a 38% increase overall. Personal Services was impacted due to turnover in the department along with the COLA. Operations increased due the addition of new funding to cover needed essentials in order to keep the system and network up and running and to accurately budget for recurring items. Capital expenditures increased in order to properly fund and maintain a computer hardware replacement program.

Fiscal Plan

MIS-026					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	532,090	596,980	601,303	4,323	0.72%
Operating Expenditures	844,860	711,778	1,563,508	851,730	54.48%
Capitalized Expenditures	-	95,550	220,000	124,450	56.57%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,376,950	1,468,758	2,384,811	916,053	38.41%

Non-Departmental – Department #005**Department Duties**

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

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

Budget Highlights

The FY 2022 Budget increased by 10% over FY 21. The increase on the operating side is the result of a 15% increase for property and liability insurance.

Fiscal Plan

Non-Departmental-005					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	371,000	311,000	321,000	10,000	3.12%
Operating Expenditures	1,339,821	1,593,281	1,809,573	216,292	11.95%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,710,821	1,904,281	2,130,573	226,292	10.62%

Planning/Zoning– 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.

Objectives:

- **Objective 1:** Provide excellent customer service to citizens, business owners, and the real estate and development community
 - *Goal:* Return customer phone calls within the same business day
 - *Goal:* Respond to customer emails within 24 hours
 - *Goal:* Participate in community initiatives
 - *Goal:* Disseminate County information resources using the internet
- **Objective 2:** Provide County Council, Planning Commission, and Administration department with growth and community development policy guidance based on community trends and best management practices
 - *Goal:* Review the Comprehensive Plan on a regular basis and make updates as needed
 - *Goal:* Utilize GIS

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
# Rezoning Cases	32	27	32
# Text Amendments	16	15	10
# Preliminary Plats		6	8
# Minor Subdivisions		217	328
# Conditional Use Permits		7	6
# Final Plats		63	70

Position Summary	FY2020	FY2021	FY2022
Fulltime	6	6	13
Part-time	0	0	0
Total	6	6	13

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Budget Highlights

For FY 2022, the budgets of the Planning and Zoning departments were combined, causing sizeable increases in both personal and operating expenditures. Personal expenditures were impacted due to the county-wide 3% COLA. Operating expenditures increased over and above the combining of the departments due to the inclusion of funding for the second phase of the Comprehensive Plan update along with funds for a complete UDO rewrite. While some one-time funding and carry-forwards were removed from operating accounts, there was still a large increase in funding for new projects.

Fiscal Plan

Planning/Zoning-032					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	503,985	742,430	1,180,470	438,040	37.11%
Operating Expenditures	277,600	401,600	972,650	571,050	58.71%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	781,585	1,144,030	2,153,120	1,009,090	46.87%

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.

Objectives:

- **Objective 1:** Inform the citizens of Lancaster County regarding voting and elections in the County
 - *Goal:* Increase the number of registered voters among eligible citizens
 - *Goal:* Educate registered voters on how to accurately use voting machines and equipment to make the process of voting more seamless
- **Objective 2:** Maintain the security and accountability of voting machines and equipment
 - *Goal:* Coordinate with the Information Technology department to move from a manual logbook of machine use to an electronic scanning system
- **Objective 3:** Comply with federal laws and regulations regarding the appropriate number of precincts in the County
 - *Goal:* Identify new precincts in the fast-growing Indian Land area upon the completion of the redistricting process

Performance Indicators	FY22 Targets
Annual info booth at Community Event	1
Annual machine demonstration at Community Event	1
Electronic Machine Tracking System Plan of Action	Yes
New Precincts by end of Calendar Year 2023	Yes

Position Summary	FY2020	FY2021	FY2022
Fulltime	3	3	4
Part-time	200	200	200
Total	203	203	204

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Budget Highlights

The FY 2022 increased by 37%. Personal Services expenditures increased due to the county-wide COLA in addition to the inclusion of a new employee because of the increasing demands placed on the department due to the continuation of no excuse absentee voting. Operating expenditures increased by approximately \$265,000 since new voting machines need to be properly maintained and require maintenance contracts in order to do so. Additionally, the new voting machines are no longer able to be stored in the same manner as previous machines. This required the addition of one-time funding to outfit the department's office space with shelving for the proper storage of the machines. Capital expenditure funding was continued in the same amount as FY 2021 in order to continue the gradual purchasing of new machines and equipment.

Fiscal Plan

Registration & Election-051					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	345,240	377,590	444,820	67,230	15.11%
Operating Expenditures	126,285	153,285	418,120	264,835	63.34%
Capitalized Expenditures	-	25,572	25,575	3	0.01%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	471,525	556,447	888,515	332,068	37.37%

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 employs five staff members who accurately and timely records, indexes and images real estate related documents in Lancaster County. Staff ensures that all recorded documents comply with the requirements of federal and state recording statutes and are available for public review.

Objectives:

- **Objective 1:** Ensure all funds are paid to the state monthly, minus 3% for timely filing
 - *Goal:* Retain as much revenue for the County as possible
- **Objective 2:** Provide exceptional customer service
 - *Goal:* Ensure all staff is cross-trained
 - *Goal:* Record, index, and scan documents daily
- **Objective 3:** Efficient use of technology
 - *Goal:* Increase the number of documents filed online

Performance Indicators	FY2020 Actual	FY2021 Actual
% of staff cross-trained	100%	100%
% of documents recorded, scanned, and indexed daily	100%	100%
% of documents e-filed	53.5%	77.6%
# of documents recorded	21,231	27,224
\$ County Deed Stamps + 3%	\$1,241,378	\$1,711,559*

*Page 132 of Deed Book 1442 resulted in \$74,800 in Deed Stamps

Position Summary	FY2020	FY2021	FY2022
Fulltime	5	5	5
Part-time	0	0	0
Total	5	5	5

Budget Highlights

In FY 2022, Personal Services expenditures were impacted by the county-wide COLA. Operating expenditures were impacted by increases to the Travel and Training in order to participate in two annual conferences. Additionally, money for the annual contract related to the scanning project which began during FY2020 was added.

Fiscal Plan

Register of Deeds-060					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	286,858	282,965	292,205	9,240	3.16%
Operating Expenditures	84,750	94,950	104,510	9,560	9.15%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	371,608	377,915	396,715	18,800	4.74%



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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 and receive appropriate and timely care. This office handles all workers' compensation, property, vehicle, equipment, liability, and 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 healthy 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.

Objectives:

- **Objective 1:** Timely review and issuance of certificate of insurance (COI).
 - *Goal:* Issue COI within 3 days of receiving a request.
- **Objective 2:** Prompt reporting of all workers' compensation claims.
 - *Goal:* Report workers' compensation claims within 3 days of being notified.
- **Objective 3:** Maintain an acceptable workers' compensation insurance experience modifier in order to reduce costs passed on to the County.
 - *Goal:* Keep workers' compensation insurance experience modifier at or below 1.0.

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
# Injuries Reported	52	46	47
% Workers Comp. Claims reported within 3 days	100	100	100
# Property & Liability Claims	37	37	36
# Inspections Performed	60	65	60
% of COI issued within 3 days	100	100	100
Maintain Workers' Comp modifier of 1.0	Yes	Yes	Yes

Position Summary	FY2020	FY2021	FY2022
Fulltime	1	1	1
Part-time	0	0	0
Total	1	1	1

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Budget Highlights

The FY 2022 Budget increase is due to the county-wide COLA.

Fiscal Plan

Risk Management-025					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	85,390	90,525	92,685	2,160	2.33%
Operating Expenditures	24,200	24,200	24,000	-200	-0.83%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	109,590	114,725	116,685	1,960	1.68%

Treasurer – Department #044

Contact Information
Administration Building
101 N. Main Street
P.O. Box 1809
Lancaster, SC 29721
Phone (803) 285-7939

Treasurer's Office Mission:

The Lancaster County 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.

Objectives:

- **Objective 1: Service** – effectively, efficiently, and fairly serve the taxpayers of Lancaster County consistent with our mission of “Putting Taxpayers First”
 - *Goal:* Offer more options for tax payment
 - *Goal:* Change process related to vehicle payments received via mail to have the DMV mail paid receipt and decal
 - *Goal:* Save on postage by using a new process
- **Objective 2: Management** – Ensure efficient disbursement and investment of taxpayer funds to support current and future governmental operations
 - *Goal:* Maximize annual return on County funds invested
- **Objective 3: Education** – Educate Lancaster County taxpayers about tax-related matters by continuing public outreach via various news platforms and community organizations
 - *Goal:* Minimum of one post per month on Treasurer's Facebook page
- **Objective 4: Teamwork** – Provide effective support for other governmental entities and public officials on matters related to the functions of the Treasurer's Office
 - *Goal:* Maintain positive working relationships with County departments and external stakeholders

Performance Indicators	FY2022 Targets
Create new process for mailed vehicle payments	Completed
Budgeted \$ saved on postage (FY17-22)	\$10,000
# Social media posts	1 per month

Position Summary	FY2020	FY2021	FY2022
Fulltime	6	6	7
Part-time	0	0	0
Total	6	6	7

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Budget Highlights

The FY2022 budget increased by just over 14%. Personal increases stem largely from the addition of a new employee along with the 3% COLA adjustment. While some operating line items decreased to more accurately budget for what is regularly being spent, there was an overall increase due to rising costs associated with the printing contract for tax billing.

Fiscal Plan

Treasurer-044					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personnel Services	318,105	332,910	390,895	57,985	14.83%
Operating Expenditures	102,050	111,500	127,000	15,500	12.20%
Capitalized Expenditures	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	0.00%
Total	420,155	444,410	517,895	73,485	14.19%

Notable accomplishments

Set up lockbox for payment for tax notices. The notices are mailed to the lockbox system that is affiliated with the county's bank (First Citizens Bank). Funds are deposited straight into our account and the tax notice is processed paid in the office through a PDF file. This process helps so staff can focus more on the taxpayer in the office or on the phone.

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:

The Fleet Operations department is responsible for vehicles and equipment, both large and small. Responsibilities include: routine and emergency maintenance on vehicles and equipment, coordination with Procurement to ensure vehicles meet correct specifications at time of delivery, outfitting all vehicles and equipment with the proper safety equipment and signage, and preparing vehicles to be sold at auction upon reaching the end of

their useful life. In addition to maintaining vehicles and equipment, staff manage supplies and parts, begin and continue insurance coverage, and operate the fuel card software system and recycling program.

Objectives:

- **Objective 1:** Provide excellent mechanic service for all County vehicles and stakeholders.
 - *Goal:* Obtain and maintain individual Automotive Service Excellence (ASE) certifications.
 - *Goal:* Regain ASE Blue Seal certification.
- **Objective 2:** Review insurance claims in a timely manner.
 - *Goal:* Review insurance claims within three days of receipt.
- **Objective 3:** Maintain level of preventative maintenance.
 - *Goal:* 15% of work orders being preventative maintenance.
- **Objective 4:** Prevent percentage of work orders classified as unscheduled maintenance from increasing.
 - *Goal:* 85% of work orders classified as unscheduled maintenance.
- **Objective 5:** Update facility to meet standard requirements.
 - *Goal:* Adequate Fleet Operations space in the Public Works Complex scheduled in the adopted Capital Improvement Plan.

Performance Indicators (calendar year)	FY2019 Actual	FY2020 Actual	FY2021 Actual
# Work Orders	3,250	3,249	3,167
Total Days Down Time	1,591	1,792	1,856
Work Order % Preventive Maintenance	4.99%	10.87%	16.22%
Work Order % Unscheduled Maintenance	95.01%	89.13%	83.78%
# of ASE Certifications			4
% of insurance claims reviewed in 3 days			100%

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Position Summary	FY2020	FY2021	FY2022
Fulltime	8	8	9
Part-time	0	0	0
Total	8	8	9

Budget Highlights

The Fleet Operations budget increased just under 12%. Personal Services were impacted due to the county-wide COLA along with the inclusion of an additional Mechanic position due to the growing size of the County's fleet. Even with a reduction to the utilities budget, Operating expenditures increased due to costs associated with the Mechanic position.

Fiscal Plan

Fleet Operations-210					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	462,175	462,385	552,005	89,620	16.24%
Operating Expenditures	200,900	222,800	225,900	3,100	1.37%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	663,075	685,185	777,905	92,720	11.92%



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Administration of Justice



Historic Courthouse (L) New Courthouse (R)

The administration of justice function is comprised of judicial and court system departments of the County. This function represents \$2,574,242 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2022 budgets are listed below:

Departments	Budget
Circuit Court	87,805
Clerk Of Court	396,720
Family Court	400,042
Probate Court	590,100
Magistrate	1,099,575

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	FY2020	FY2021	FY2022
Fulltime	0	0	0
Part-time	3	3	3
Total	3	3	3

Budget Highlights

The FY2022 Circuit Court budget increased slightly in order to budget more accurately the part-time salary costs. Operational expenditures increased due to rising costs related to the telephone needs of the department.

Fiscal Plan

Circuit Court-061					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	37,210	37,210	38,305	1,095	2.86%
Operating Expenditures	48,500	48,500	49,500	1,000	2.02%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	85,710	85,710	87,805	2,095	2.39%

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 office is involved in the day to day operations of Criminal, Civil, and Family Court. The judiciary rely heavily on the clerk staff to provide administrative support pertaining to filings of all courts. Staff interact with lawyers and Pro Se litigants daily providing assistance in understanding processes for the courts. Staff is responsible for gathering and reporting caseload statistics to Court Administration who then report said information to the Chief Justice of

the Supreme Court. The Clerk's Office manages and distributes ordered funds held in trust for civil actions in addition to managing and reconciling bail bondsman accounts.

Objectives:

- **Objective 1:** Maintain a safe and secure work environment for employees occupying the Courthouse.
 - *Goal:* Maintain secure entry and exit points
- **Objective 3:** Efficient, effective, and prompt administration of justice
 - *Goal:* Upgrade A/V equipment
 - *Goal:* Establish e-filing system for Family Court
 - *Goal:* Provide the Public Defender's office with more office space

Position Summary	FY2020	FY2021	FY2022
Fulltime	6	6	6
Part-time	0	0	0
Total	6	6	6

Performance Indicators	FY2018 Actual	FY2019 Actual	FY2020 Actual
# Total General Sessions Cases	8672	10,179	10,763
% General Sessions Cases Disposed	42%	42.2%	40.7%
# Family Court Cases	667	674	886
% Family Court cases resolved in 365 days	82%	79.7%	74%
Complete Courtroom A A/V Replacement			FY22

*Indicators not yet available for FY21

Budget Highlights

Personal Services expenditures increased for FY 2022 due to the county-wide COLA. While Operating expenditures remained flat for FY 2022, one time Capital funding was removed for the upgrading of the AV system in Courtroom A.

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Fiscal Plan

Clerk of Court-063					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	335,480	350,730	364,820	14,090	3.86%
Operating Expenditures	31,900	31,900	31,900	0	0.00%
Capitalized Expenditures	-	173600	-	-173,600	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	367,380	556,230	396,720	-159,510	-40.21%

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Family Court – Department #064

Contact Information

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

Department Duties:

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

Position Summary	FY2020	FY2021	FY2022
Fulltime	6	6	6
Part-time	3	3	3
Total	9	9	9

Budget Highlights

In FY 2022, the Family Court's Personal Services expenditures increased due to the county-wide COLA. Operational expenditures decreased by \$2,000 due to excesses in the copier and telephone budgets.

Fiscal Plan

Family Court-064					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	321,365	299,265	317,410	18,145	5.72%
Operating Expenditures	83,132	84,632	82,632	-2,000	-2.42%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	404,497	383,897	400,042	16,145	4.04%

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.

Objectives:

- **Objective 1:** Efficient and effective service to the public
 - *Goal:* Comply with set procedures on judicial standards, orders, and statutes
 - *Goal:* Maintain cross-training among all clerks
- **Objective 2:** Timely and effectively dispose of matters pending in court
 - *Goal:* Maintain percent of cases disposed within the fiscal year

Performance Indicators	FY 2018 Actual	FY2019 Actual	FY2021 Actual
# Criminal/Traffic Docket Cases Filed	16,476	10,291	9,436
# Civil Docket Cases Filed	3,106	2,425	2,437

Position Summary	FY2020	FY2021	FY2022
Fulltime	15	15	14
Part-time	0	0	0
Total	15	15	14

Budget Highlights

The FY 2022 Magistrate's budget increased just under 3% from FY 2021. Personal Services expenditures increased despite a Clerk position being eliminated during the course of FY 2021 due to the county-wide COLA. Operational expenditures decreased slightly due to a combination of decreases to utility line items while also increasing monies budgeted for Constable uniforms.

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Fiscal Plan

Magistrates-070					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	965,110	980,405	1,013,275	32,870	3.24%
Operating Expenditures	86,425	86,425	86,300	-125	-0.14%
Capitalized Expenditures	50000	0	0	0	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,101,535	1,066,830	1,099,575	32,745	2.98%

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.

Objectives:

- **Objective 1:** Improve technological capabilities
 - *Goal:* Obtain technology to allow for virtual hearings
- **Objective 2:** Provide judicial and supplemental proceedings for Involuntary Commitment cases
 - *Goal:* Provide exams to Catawba Mental Health and DMH to provide exams on alleged mentally ill or chemically dependent people
 - *Goal:* Research current law to create judicial process for providing exams
- **Objective 3:** Effective Case Management
 - *Goal:* Transition to a modern case management software allowing for better tracking of cases
 - *Goal:* Resolve/close defunct cases by the end of FY2022
 - *Goal:* Improve clearance rates
- **Objective 4:** Communication with the public
 - *Goal:* Provide educational opportunities and materials in person and via the Probate Court webpage

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Performance Indicators	FY2021 Actual
# Involuntary Commitment cases	2,009
Clearance rate – Involuntary Commitment cases	87%
# Total Defunct Estate cases	1,135
Clearance rate – Defunct cases	16%
# Estate cases added	817
Clearance rate – Estate cases	41%
# Guardianship/Conservatorship cases added	27
# Marriage applications	575

Position Summary	FY2020	FY2021	FY2022
Fulltime	7	7	8
Part-time	1	1	1
Total	8	8	9

Budget Highlights

The Probate Court FY 2022 budget increased by almost 20%. Personal Services expenditures increased due to the inclusion of a case manager position which was funded mid-year in FY 2021 by savings due to the renewal positions funded via grants. Costs associated with the county-wide 3% COLA played a role in the increase of Personal Services budgets. Lastly, money for PT wages was included for FY 2022 to be offset with revenue collected from a new fee for performing marriage ceremonies. Despite the reduction of funds budgeted in the telephone account, funds were added to the Travel and Training budget to afford the Probate staff more training and development opportunities.

Fiscal Plan

Probate Court-069					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	410,708	403,090	513,270	110,180	21.47%
Operating Expenditures	95,485	72,330	76,830	4,500	5.86%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	506,193	475,420	590,100	114,680	19.43%



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Public Safety & Law Enforcement

The public safety & law enforcement function is comprised of law enforcement and emergency management departments of the County. This function represents \$23,665,007 of the annual general fund budget. Offices included in the General Fund and their fiscal year 2022 budgets are listed below:

Departments	Budget
Coroner	808,300
Sheriff	10,533,083
Sheriff Dept- Town Of Kershaw	622,085
Detention Center	3,286,125
School Resource Officers	617,495
Communications	3,707,395
Emergency Management	414,745
Fire Service	1,117,749
Town Of Kershaw- Fire	164,670
Lanc. County Firefighters	2,383,360

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 and Responsibilities:

The Coroner's Office conducts independent medicolegal death investigations into deaths occurring in or originating in Lancaster County. These death investigations, determine 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 forensic autopsies; notifies families of death and

provides immediate and after care support to families; collaborates with multiple agencies on local, state, and national levels; generates and provides legal documents for legal next of kin and multiple entities such as Probate court, insurance companies, and law firms; maintains records in a manner compliant with state and federal laws and prepares court testimony as needed; performs external autopsies and draws biological samples for toxicology testing; maintains evidence per office and state protocol; proper disposition of unclaimed decedents and proper military burial for unclaimed veterans. Members of this office serve on multiple boards and committees to include Coroner's Child Fatality Review, Solicitor's Overdose Fatality Review, DSS Child Welfare Improvement Team, South Carolina Coroner's Association, First Responder Advisory Board, Solicitor's Adult Drug Court, Lancaster County Needs Assessment Committee, Lancaster County Accident Review Committee, Opioid Addiction Awareness Speaking engagements (multiple locations throughout the county and state). 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 families cope with death, understanding the processes that follow in the months after, and resolving the many unanswered questions often involved in death investigation.

Objectives:

- **Objective 1:** Obtain national accreditation for office
 - *Goal:* Expand current facility to provide for adequate workspace, records storage, evidence storage, and storage of bodies
- **Objective 2:** Maintain excellence in all aspects of the Coroner's Office operations
 - *Goal:* 100% of staff obtain ABMDI certifications
 - *Goal:* Maintain South Carolina Coroner's Association standards
 - *Goal:* Exceed state continuing educations requirements

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Performance Indicators	2018 CY Actual	2018 CY Actual	2020 CY Actual
# Total Deaths	554	644	810
# Total Autopsies	97	129	166
Natural	91%	87%	87.2%
Accident	5.5%	9%	9.5%
Homicide	1.5%	1%	1%
Suicide	1.5%	2%	2.1%
Undetermined	0.5%	1%	0.2%
Estimated Transport Calls for Service	295	370	303
% staff ABMDI certified			60%
Maintain SC Coroner's Association Standards			Yes

Position Summary	FY2020	FY2021	FY2022
Full-time	5	7	7
Part-time	9	9	9
Total	14	15	15

Budget Highlights

The FY 2022 Budget increased by 18%. Personal services' expenditures were impacted by the county-wide COLA along with funds allocated for increases in salary for PT workers. There was a Deputy Coroner added mid-year of FY2021 so the remaining balance to fund the position is also included. 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 along with impacts from COVID-19.

Fiscal Plan

Coroner-068					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	382,470	400,905	505,800	104,895	20.74%
Operating Expenditures	203,000	260,500	302,500	42,000	13.88%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	585,470	661,405	808,300	146,895	18.17%

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.

Objectives:

- **Objective 1:** Assess and reduce disaster risks
 - *Goal:* Increase number of Private Industry Emergency Plan reviews
- **Objective 2:** Maintain preparedness for disasters and emergency situations
 - *Goal:* Continue to conduct various exercises to remain ready to respond when called upon
 - *Goal:* Increase number of Emergency Management Certifications obtained
- **Objective 3:** Continue to respond to emergency situations and provide material and logistical support when warranted
 - *Goal:* Continue to track and provide data regarding COVID-19 to all internal and external stakeholders

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
# Responses to Severe Weather	5	6	2
# Responses to Haz. Mat Incidents	0	0	2
# Public Preparedness Presentations	5	5	3
# Private Industry Emergency Plan Reviews	3	4	9
# Training Hours		344	79
# Emergency Management Certifications		18	8

Position Summary	FY2020	FY2021	FY2022
Fulltime	3	3	5
Part-time	1	1	1
Total	4	4	6

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Budget Highlights

The FY 2022 budget increased by 2%. Personal Services expenditures increased due to the county-wide COLA. Operational expenditures decreased to more accurately budget for utility costs.

Fiscal Plan

Emergency Management-140					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	264,040	282,970	293,935	10,965	3.73%
Operating Expenditures	122,520	122,520	120,810	-1,710	-1.42%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	386,560	405,490	414,745	9,255	2.23%

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.

Objectives:

- **Objective 1:** Support the 19 fire departments countywide
 - *Goal:* Complete SCFA training hours
 - *Goal:* Ensure all ISO standards are maintained
- **Objective 2:** Facilitate relationships between internal and external stakeholders
 - *Goal:* Conduct school program classes
 - *Goal:* Offer public education and Fire Service courses
- **Objective 3:** Ensure the safety of buildings throughout Lancaster County
 - *Goal:* Minimize the value lost when a structure fire occurs

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
Total Incident Reports	7,215	7,620	6,911
Fire Marshal Plan Reviews	351	734	791
Fire Marshal Inspections	227	559	340
% Value Lost During Structure Fires			2.35%
# Public Education & Fire Service courses			20
# School Program Classes Completed			12

Budget Highlights

The FY 2022 budget increased less than 1%. Operating expenditures were adjusted to more accurately budget after the analysis of spending trends and forecasts. Overall, these adjustments caused a \$4,000 increase. Budgeted Capital expenditures remained unchanged.

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Fiscal Plan

Fire Service-141					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	1,072,749	1,073,749	1,077,749	4,000	0.37%
Capitalized Expenditures	-	40,000	40,000	0	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,072,749	1,113,749	1,117,749	4,000	0.36%

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	FY2020	FY2021	FY2022
Fulltime	2	2	2
Part-time	1	1	1
Total	3	3	3

Budget Highlights

The FY 2022 Budget decreased by approximately 2%. Personal services expenditures were impacted primarily the county-wide COLA.

Fiscal Plan

Kershaw Fire-142					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	157,950	154,525	157,470	2,945	1.87%
Operating Expenditures	7,200	7,200	7,200	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	165,150	161,725	164,670	2,945	1.79%

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	FY2020	FY2021	FY2022
Fulltime	20	20	20
Part-time	17	17	17
Total	37	37	37

Budget Highlights

The FY 2022 budget increased by approximately 17%. Personal Services expenditures were impacted by the 3% county-wide COLA along with the addition of two new positions – a Deputy Fire Marshall and Inspector. Operational expenditures increased due to anticipated additional expenditures related to the addition of the Fire Marshall and Inspector positions while monies were added to the Capital Equipment budget to purchase vehicles to be used by the newly added positions.

Fiscal Plan

Lancaster County Firefighters-144					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,482,605	1,457,265	1,710,940	253,675	14.83%
Operating Expenditures	505,920	505,920	536,420	30,500	5.69%
Capitalized Expenditures	-	-	136,000.00	136,000.00	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,988,525	1,963,185	2,383,360	420,175	17.63%

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.

Objectives:

- **Objective 1:** Serve as vital link between citizens and public safety agencies in Lancaster County
 - *Goal:* Dispatch every call within 64 seconds
 - *Goal:* Maintain excellent Quality Assurance scores among call takers
- **Objective 2:** Recruit and retain highly trained staff
 - *Goal:* Work towards becoming fully staffed

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
Total 911 Calls	181,987	148,717	181,804
EMS Calls	19,233	15,365	17,925
Law Enforcement Calls	106,922	108,408	81,626
Fire Calls	9,591	8,609	6,389
Average Quality Assurance Score			
% full staff			

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Position Summary	FY2020	FY2021	FY2022
Fulltime	32	32	32
Part-time	2	2	4
Total	34	34	36

Budget Highlights

The FY 2021 Budget increased by 31%. Personal services expenditures were primarily impacted by the county-wide COLA. Operating expenditures grew minimally while Capitalized expenditures were added for the replacement of outdated 911 consoles no longer supported by Motorola.

Fiscal Plan

Communications-130					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,861,555	1,914,525	2,027,565	113,040	5.58%
Operating Expenditures	624,000	627,730	629,830	2,100	0.33%
Capitalized Expenditures	-	-	1,050,000.00	1,050,000.00	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	2,485,555	2,542,255	3,707,395	1,165,140	31.43%

Detention Center – Department #120

Contact Information

Detention Center
1941 Pageland Hwy
Lancaster, SC 29721
Phone (803) 283-2084

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.

Performance Measures:

Goal # 1: Continue to recruit, train, and retain high quality personnel with the highest moral standards. Our target is to fill all vacant positions in the division.

Position Summary	FY2019	FY2020	FY2021 Target
Fulltime Vacancies	3	6	0

Goal # 2: Work with County Council and County Administration to increase staffing to an appropriate level as recommended by the Association of Counties' staffing assessment.

Position Summary	FY2019	FY2020	FY2021 Target
FT Sworn Officers	34	36	40
Civilian Staff	1	1	1
Total	35	37	41

Goal # 3: Work with County Council and County Administration to begin the construction process for the new Detention Center.

Objective #1- Obtain Funding Source- This has been accomplished and a Capital Sales tax project has been approved.

Objective #2- Locate, survey, and purchase property for the facility. Currently in progress and targeted for completion within FY2021.

Objective #3- Complete design and approve final plans for construction to begin. Targeted for completion with FY 2021.

Goal # 4: Continue to search for innovative and efficient means of conducting business and continually strive to upgrade technology.

FY 2020

- *Replaced video surveillance system at the Detention Center improving safety, security, and for both officers and inmates.*
- *Replaced inmate telephone system and mail system saving a significant number of man hours and improving facility safety*

FY 2021 Targets

- *Complete installation of body scanner to improve facility safety*
- *Expand the use of virtual visit technology to reduce visitors to the facility*
- *Implement Legal jail mail system through current mail system provider.*

Budget Highlights

The FY 2022 Budget increased by 12%. Personal expenditures increased due to the addition of two detention officers along with the COLA. Operating expenditures increased as a result of switching to a new medical services vendor for inmates requiring medical attention.

Fiscal Plan

Detention Center-120					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	2,140,870	2,168,641	2,356,685	188,044	7.98%
Operating Expenditures	900,158	698,490	849,440	150,950	17.77%
Capitalized Expenditures	-	-	80,000	80,000	100%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	3,041,028	2,867,131	3,286,125	418,994	12.75%

School Resource Officers – Department #121

Contact Information

Sheriff's Office
1520 Pageland Hwy
P.O. Box 908
Lancaster, SC 29721
Phone (803) 283-3388

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. Organizationally, the SRO program falls under the Sheriff's Office. Goals, Objectives, and Performance measures are included in the Department #110 summary.

Position Summary	FY2020	FY2021	FY2022
Fulltime	8	7	7
Part-time	0	2	2
Total	8	9	9

*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					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	567,175	610,960	606,495	-4,465	-0.74%
Operating Expenditures	11,000	11,000	11,000	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	578,175	621,960	617,495	-4,465	-0.72%

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. Organizationally, the Kershaw Division falls under the Sheriff's Office. Goals, Objectives, and Performance measures are included in the Department #110 summary.

Position Summary	FY2020	FY2021	FY2022
Fulltime	8	8	8
Part-time	0	0	0
Total	8	8	8

Budget Highlights

This department's budget is adopted based on the contract to provide police services to the Town of Kershaw. Personal services were impacted by the county-wide COLA and operating expenses were impacted by vehicle maintenance cost increases.

Fiscal Plan

Sheriff Town of Kershaw-117					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	484,685	507,410	540,585	33,175	6.14%
Operating Expenditures	71,500	71,500	81,500	10,000	12.27%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	556,185	578,910	622,085	43,175	6.94%

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Sheriff – Department #110

Contact Information

Sheriff's Office
1520 Pageland Hwy
P.O. Box 908
Lancaster, SC 29721
Phone (803) 283-3388

Department Duties:

The mission and primary goal 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. The Kershaw Division and SRO program are included within these responsibilities and goals.

Performance Measures:

Goal #1: Maintain State and National Accreditation

Accreditation Assessments	November 2016	November 2020	November 2024
Outcome	Affirmed	Affirmed	

Goals #2 and #3: Reduce Crime within the jurisdiction and improve the quality of life for our citizens. Continue to use innovative tactics and new concepts like CrimeTRAC to reduce crime.

Objective #1- Reduce Violent Crime and Property Crime Rate

Performance Indicators	CY2019 Actual	CY2020 Actual
Violent Crime Rate	30.4	22.14
Property Crime Rate	178.3	168.24

*Crime Rate is defined as the number of crimes per 10,000 in population

Objective #2- Maintain Part I Case Clearance Rate as Indicated

Performance Indicators	CY2019 Actual	CY2020 Actual	CY2021 Target
# Violent Crimes Clearance Rate	87.9%	87.6%	85% +
# Property Crime Clearance Rate	48.70%	48%	46% +

Goal # 4: Continue to recruit, train, and retain high quality personnel with the highest moral standards.

Objective #1: Fill all vacant positions

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

Objective #2: Work with County Council and County Administration to increase staffing to an appropriate level commensurate with the growth of Lancaster County.

Position Summary	FY2019	FY2020	FY2021 Target
FT Sworn Officers*	135	136	143
Civilian Staff	29	30	29
Total	164	166	172

*These counts include all officers working for the Sheriff. Some may be grant funded.

Goal # 5: Continue to search for innovative and efficient means of conduction business and continually strive to upgrade technology.

FY 2020

- *Instituted Violent Crime Task Force to improve the effectiveness of violent crime investigations*
- *Created Crime Analysis and Intelligence Unit*
- *Created and deployed Multi-purpose K-9 Unit*
- *Instituted Operation Significant Impact which is an initiative of the Lancaster County (SC) Sheriff's Office (LCSO) and is designed as an innovative team approach to positively impact addiction, conflict and crime.*

FY 2021 Targets

- *Institute a multi-jurisdictional Narcotics Task Force.*
- *Design and procure a Lenco Bearcat armored rescue vehicle.*
- *Replace and Upgrade prisoner transport van*
- *Develop a Task Force Officer program with the Secret Service which increases our information gathering capability and provides access to additional technology.*
- *Acquire networked Flock cameras to be strategically placed throughout the county.*

Budget Highlights

The FY 2022 Budget increased by 6%. The personnel expenses increased due to the addition of grant positions which are expiring, career ladder funding, as well as partial funding for a victim's advocate split with the victims' fund. Operating expenditures increased due to records management software increases, contract price increases, rising costs for vehicle maintenance, and addition funds for travel and training.

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Fiscal Plan

Sheriff-110					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	8,050,565	8,435,277	9,086,255	650,978	7.16%
Operating Expenditures	1,391,598	1,422,348	1,446,828	24,480	1.69%
Capitalized Expenditures	80,000	0	0	0	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	9,522,163	9,857,625	10,533,083	675,458	6.41%

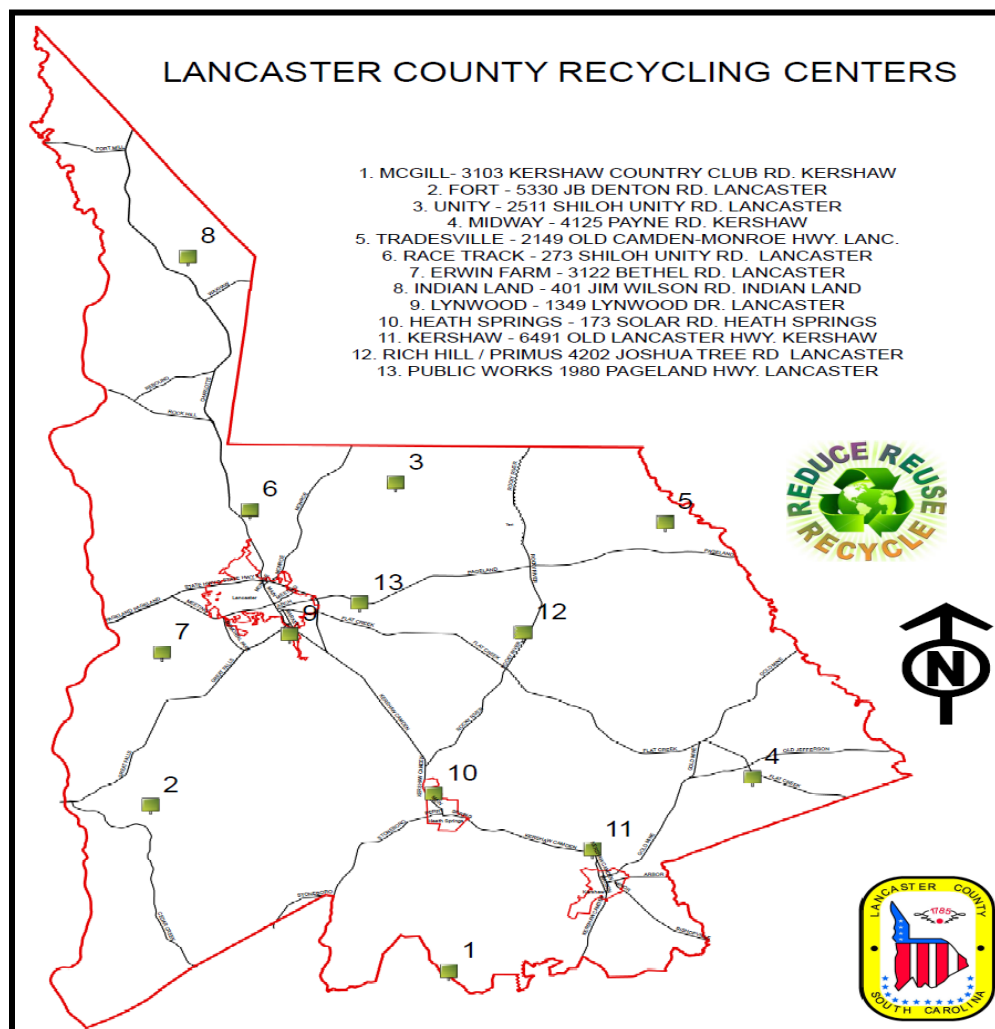


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Public Works

The public works function is comprised of public works and waste disposal departments of the County. This function represents \$7.5 million of the annual budget in the general fund. Offices included in the general fund and their fiscal year 2022 budgets are listed below.

Departments	Budget
Landfill	57,010
Solid Waste	3,533,690
Roads	3,889,120



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	FY2020	FY2021	FY2022
Fulltime	0	0	0
Part-time	1	1	1
Total	1	1	1

Budget Highlights

No major changes from the FY22 adopted budget.

Fiscal Plan

Landfill-310					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	21,998	22,020	22,505	485	2.16%
Operating Expenditures	34,505	34,505	34,505	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	56,503	56,525	57,010	485	0.85%

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.

Objectives:

- **Objective 1:** Promote recycling throughout the County.
 - *Goal:* Meet statewide average of 32% of refuse recycled.
- **Objective 2:** Proper disposal of items collected and brought to County facilities
 - *Goal:* Reduce the amount of banned items being sorted by Solid Waste staff.
- **Objective 3:** Engage the citizens of Lancaster County through education materials.
 - *Goal:* Make educational materials available at Solid Waste facilities throughout the County.
- **Objective 4:** Maintain landfill closure plan in accordance with DHEC guidelines.
 - *Goal:* Remain in good standing with DHEC.
- **Objective 5:** Solid Waste Assessment Study.
 - *Goal:* Coordinate with necessary stakeholders to begin phase one of the study.

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
Total Tons Refuse Collected	7,760	8,514	10,852
Tons Commingled Recyclables Collected	624	457	37
Tons Banned Items Collected	252	257	233
Tons Waste Tires Collected	961	1,164	1,247
32% of refuse recycled			

Position Summary	FY2019	FY2020	FY2021
Fulltime	13	14	16
Part-time	22	22	22
Total	35	36	38

Budget Highlights

The Solid Waste Collections budget increased by 13%. Two litter collection workers were added which increased budgets for Personal Services accounts. Additionally, current employees received the county-wide COLA. Operating expenditures were impacted because of costs associated with the two litter collection positions. Also, there were contractual increases along with money included for the first phase of an assessment study. Funds for the purchase of equipment related to the litter collection positions were added to the Capital expenditure budget.

Fiscal Plan

Solid Waste-312					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,009,875	1,080,180	1,225,860	145,680	11.88%
Operating Expenditures	2,199,250	1,971,750	2,157,830	186,080	8.62%
Capitalized Expenditures	75000	0	150,000	150,000	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	3,284,125	3,051,930	3,533,690	481,760	13.63%

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.

Objectives:

- **Objective 1:** Timely completion of work orders.
 - *Goal:* Complete work orders within 72 hours of receipt.

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
Total # Work Orders	2,996	2,647	2,760
Roads Machined/Stone Applied	1,110	1,070	1,054
% Roads Machined/Stone Applied within 72 hrs.			78%
#Asphalt/Potholes	162	270	314
%Asphalt/Potholes Patched within 72 hrs.			48%
Bush hog/Cleaning	1,056	734	816
% Bush hog/Cleaning within 72 hrs.			12%

Position Summary	FY2020	FY2021	FY2022
Fulltime	30	30	31
Part-time	2	2	2
Total	32	32	33

Budget Highlights

The FY 2022 budget increased by approximately \$387,000. Personal Services expenditures were impacted because a grounds crew position was added. Additionally, employee salaries increased due to the county-wide COLA. Projects such as the preservation and restriping of the Administration building parking lot and road inventory were included which impacted Operating expenditures. Additionally, an increase in the road fee will offset other increases in Operating line items. Capital expenditures remain unchanged from FY 2021.

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Fiscal Plan

Roads-202					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,801,150	1,823,515	1,910,420	86,905	4.55%
Operating Expenditures	1,465,000	1,658,000	1,958,700	300,700	15.35%
Capitalized Expenditures	20,000	20,000	20,000	0	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	3,286,150	3,501,515	3,889,120	387,605	9.97%



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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 \$8,920,489 of the annual general fund budget. Offices included in the general fund and their fiscal year 2022 budgets are listed below:

Departments	Budget
Animal Shelter	550,880
Dept. of Social Services	74,989
Emergency Medical Services	7,907,410
Health Services	85,040
Social Services Family Indep.	59,650
Veterans Affairs	242,520

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.

Objectives:

- **Objective 1:** Freedom from hunger, thirst, pain, injury, and disease.
 - *Goal:* Continue to provide nutritional food, shelter, and health care for all animals under the care of the Animal Shelter
- **Objective 2:** Minimize the number of animals euthanized.
 - *Goal:* Keep euthanasia rate below 10%.
- **Objective 3:** Create and community that values and treats animals with respect
 - *Goal:* Educate the public on the importance of spay and neuter
 - *Goal:* Continue to use social media as a means to communicate with the public

Performance Indicators	FY2021 Actual
Euthanasia rate	3.8%

Position Summary	FY2020	FY2021	FY2022
Fulltime	4	5	6
Part-time	1	0	0
Total	5	5	6

Budget Highlights

In addition to the county-wide COLA, a position designed to be a hybrid front office/back office position increased Personal Services expenditures for the Animal Shelter. Operating expenditures increased due to higher utility costs at the new shelter, equipment for the new employee, and a maintenance contract for the new animal shelter.

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Fiscal Plan

Animal Shelter-318					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	238,590	276,480	321,020	44,540	13.87%
Operating Expenditures	144,500	159,000	229,860	70,860	30.83%
Capitalized Expenditures	100000	0	0	0	0%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	483,090	435,480	550,880	115,400	20.95%

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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 2022 Budget reflects funding at a continuation level.

Fiscal Plan

DSS Family Independence-602					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	59,650	59,650	59,650	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	59,650	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.

Objectives:

- **Objective 1:** Provide excellent pre-hospital care to patients
 - *Goal:* Have the most advanced and well-trained staff possible
- **Objective 2:** Be good stewards of taxpayer dollars
 - *Goal:* Increase collection rates
- **Objective 3:** Coordinate with the Lancaster County Sheriff's Office and Lancaster County Fire Rescue to improve the County's response and mitigation efforts
 - *Goal:* Participate in joint training and education courses

Performance Indicators	FY2019 Actual	FY2020 Actual	FY2021 Actual
Total # Calls	17,108	17,937	19,380
County Average Response Time	9:15	9.46:15	9.46:15
\$ Collections from Patients Transported	2,806,809	2,161,359	2,161,359
Collection rate		67%	68%
Response times over 15 mins	773	900	900
# training hours (calendar year)		8,167	10,984
# joint training/education courses (calendar year)		26	101

Position Summary	FY2020	FY2021	FY2022
Fulltime	73	74	78
Part-time	23	23	23
Total	96	97	101

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Budget Highlights

The FY 2022 budget increased by a little less than 6%. Personal expenditures were impacted due to the county-wide COLA. Additionally, three paramedic position were included along with a custodial position to be stationed at the new headquarters full-time. Operational expenditures increased due to the Medical Control Physician contract required in order to operate within governing regulations. Previously, this service was performed for the County free of charge by a local physician. Capital expenditures remain unchanged from FY 2021.

Fiscal Plan

EMS-153					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	6,192,284	6,347,850	6,722,160	374,310	5.57%
Operating Expenditures	1,004,450	1,055,150	1,142,250	87,100	7.63%
Capitalized Expenditures	43,000	43,000	43,000	0	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	7,239,734	7,446,000	7,907,410	461,410	5.84%

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 2022 Budget reflects funding at a continuation level.

Fiscal Plan

Health Services-330					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	85,040	85,040	85,040	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	85,040	85,040	85,040	0	0.00%

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Social Services – Department #601

Department Duties

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

Budget Highlights

The FY2022 budget reflects funding at a continuation level.

Fiscal Plan

Social Services-601					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	64,210	74,989	74,989	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	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 mission of the Lancaster County Veterans Affairs Office is to assist 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 office organizes the Lancaster County Memorial Day Ceremony and the Veterans Day Parade.

Objectives:

- **Objective 1:** Communicate with the public regarding benefits eligibility
 - *Goal:* Participate in expanded community outreach events
 - *Goal:* Engage with the public through social media channels
- **Objective 2:** Assist veterans and their family members in the preparation, filing, and appeal of claims
 - *Goal:* Maintain training and accreditation with the Department of Veteran's Affairs
 - *Goal:* All claims electronic by January 2022

Performance Indicators (calendar year)	CY2019 Actual	CY2020 Actual
# Office Communications w/ Veterans	12,185	9,902
# Claims	1,503	793
Total VA Expenditure to Lancaster Co.	\$57,119,000	\$62,773,000
# Outreach events @ places of employment		Begin FY22

Position Summary	FY2020	FY2021	FY2022
Fulltime	3	3	3
Part-time	1	1	1
Total	4	4	4

Budget Highlights

The Veteran's Affairs budget increased just under two percent. Operating expenditures remained unchanged from FY 2021 and Personal Services expenditures increased due to the county-wide COLA.

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Fiscal Plan

Veterans Affairs-610					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	206,975	203,495	208,120	4,625	2.22%
Operating Expenditures	33,600	34,400	34,400	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	240,575	237,895	242,520	4,625	1.91%



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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 \$4,425,846 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2022 budget is listed below:

Departments	Budget
Library	1,296,450
Parks & Recreation-Operations	1,976,560
Parks & Recreation-Programs	1,152,836



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.

Objectives:

- **Objective 1:** Build upon current programming and services to address the needs of a growing population increasing in diversity
 - *Goal:* Increase the number of card registrations, program attendees, and door count numbers by 15%
- **Objective 2:** Maintain up to date, reliable, and fixable technology
 - *Goal:* Increase patron computer use by 15%
 - *Goal:* Add five new programs during FY22
 - *Goal:* Partner with the Lancaster County School District
- **Objective 3:** Provide clean, adaptable, comfortable facilities
 - *Goal:* Add tint to windows
 - *Goal:* Obtain microfilm machine for Caroliniana Room
 - *Goal:* Increase study room usage
- **Objective 4:** Recruit staff members to provide excellent and professional customer service
 - *Goal:* Each staff member attends a minimum of 2 training sessions per year
 - *Goal:* Increase the number of in-house staff meetings
 - *Goal:* Obtain at least 3 staff members who hold a MLIS

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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

Position Summary	FY2020	FY2021	FY2022
Fulltime	15	15	15
Part-time	11	11	11
Total	26	26	26

Budget Highlights

The Library system increased slightly by 1%. Personal Services increased due to the COLA.

Fiscal Plan

Library-840					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	963,955	934,790	961,215	26,425	2.75%
Operating Expenditures	321,935	338,155	335,235	-2,920	-0.87%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,285,890	1,272,945	1,296,450	23,505	1.81%

Parks & Recreation Operations-801

Contact Information

Administrative Office
1228 Colonial Commons
Ct. Suite 204
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 Board, 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.

Objectives:

- **Objective 1:** Implement marketing/public relations plan
 - *Goal:* Increase the number of followers on social media to 6,600
- **Objective 2:** Invest in facility/park maintenance projects
 - *Goal:* Implement turf maintenance plan
 - *Goal:* Improvements to high use shelters and facilities
- **Objective 3:** Solicit community input regarding development of regional park
 - *Goal:* Conduct community events to solicit feedback

Performance Indicators	FY2021 Actual
# Social Media Followers	6,388
# High-Use Shelters/Facilities Improved	4
# Community Meeting Conducted (FY22)	2

Position Summary	FY2020	FY2021	FY2022
Fulltime	20	20	23
Part-time	8	8	8
Total	28	28	31

Budget Highlights

The FY 2022 Recreation Operations budget decreased by approximately 4.5%. Despite increases to Personal Services expenditures due to the addition of three new employees and the county-wide COLA, approximately \$400,000 in one-time funds was removed from Operating expenditures due to the completion of the Springs Boat Landing project. Increases to other Operating expenditure accounts were related to costs associated with the three new employees.

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Fiscal Plan

Recreation Operations-801					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personnel Services	1,069,965	1,118,970	1,335,660	216,690	16.22%
Operating Expenditures	489,900	948,345	587,900	-360,445	-61.31%
Capitalized Expenditures	5000	0	53,000	53,000	100%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,564,865	2,067,315	1,976,560	-90,755	-4.59%

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.

Objectives:

- **Objective 1:** Expand special event programming
 - *Goal:* Increase number of new events
- **Objective 2:** Expand new adult sports programming
 - *Goal:* Increase new adult sports opportunities

Performance Indicators	FY2021 Actual
# New Events	2
# New Adult Sport Programs	2

Position Summary	FY2019	FY2020	FY2021
Fulltime	0	0	0
Part-time	108	108	108
Total	108	108	108

Budget Highlights

The FY 2022 budget increased due to Operational costs related to school facility rentals, officials, portable toilets for events, and mandated background checks for all After School and Summer Day Camp employees.

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Fiscal Plan

Recreation Programs-815					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personnel Services	604,960	597,545	589,930	-7,615	-1.29%
Operating Expenditures	474,696	498,946	562,906	63,960	11.36%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,079,656	1,096,491	1,152,836	56,345	4.89%



Economic Development

The Economic Development function within the General Fund is comprised of only one department. This function represents \$538,530 of the annual general fund budget. This department (included in the general fund) and the fiscal year 2022 budget is listed below:

Economic Development – Department #007

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

The Lancaster County Department of Economic Development (LCDED) is responsible for facilitating new investment and jobs through the recruitment of new businesses and the expansion of existing industry, marketing and promoting the County as a premier location for business, providing opportunities for commercial real estate development and advancing workforce development initiatives.

The annual work program and project activity for the department is determined by a variety of factors and conditions, both internal and external to Lancaster County. Annually, LCDED seeks to anticipate those factors and conditions, develop a work program based on them, and respond and adjust accordingly as conditions warrant. Internal factors for FY 2022 that will directly impact LCDED's operations are the availability of real estate product and infrastructure, business costs and incentives. External factors in FY 2022 that the LCDED does not control but will impact operations are the U.S. and global economies, operational trends in the corporate office and manufacturing sectors, workforce availability, the supply and cost of construction materials, and the continued impact of COVID-19 on business development and marketing efforts.

LCDED's goals and objectives for FY 2022 fall into four key work areas and are based on the aforementioned factors and conditions. Those areas are:

1. Business Attraction and Expansion
2. Existing Industry Engagement
3. Product Development
4. Marketing and Communications

The goals and objectives for these work areas are detailed later; however, several LCDED macro goals and objectives are listed below.

General Economic Development Goals

- Maintain and continue to position 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 to further diversify and strengthen the County's economy.
- Support local, regional and state efforts that enhance Lancaster County's attractiveness as a preferred location to live and work.

General Economic Development Objectives

- 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.
- Review, improve and update incentive, workforce development and outreach programs to better assist and support businesses.
- Market Lancaster County as a premier location for advanced manufacturing and corporate office operations.

FY 2022 ECONOMIC DEVELOPMENT WORK AREAS

Business Attraction and Expansion

Business attraction and expansion involves a number of activities conducted by LCDED. As previously noted, these activities and their success are subject to internal and external factors and conditions. The department assists new and expanding industry projects with site/building selection, demographics and research information, permitting, workforce development and incentives. LCDED generates leads and projects by interfacing and working directly with businesses, through membership in various regional economic development alliances, engaging economic development partners at the South Carolina Department of Commerce, and meeting with commercial brokers, developers and site location consultants.

In 2021, about 90% of all new industrial projects in the Carolinas focused on existing buildings rather than new construction. Lancaster County enters FY 2022 with just one available industrial building, a 104,000 square foot building on Quality Drive, that is specialized for metal fabrication operations and is currently priced above the industrial building market rate. With only one industrial building, Lancaster County's best opportunities for business attraction may be with greenfield sites; however, with manufacturing projects focused almost exclusively on existing buildings, LCDED does not anticipate a shift in focus by manufacturers to greenfield sites until the 3rd or 4th quarter of FY 2022 as the absorption of available industrial buildings in

the Carolinas takes place and inventory declines. As a result, the department believes industrial project activity will be much weaker in FY 2022 than in prior years.

On the corporate office sector side, Lancaster County has over 400,000 square feet of available office space and that amount is likely to increase. COVID-19 has significantly impacted corporate office operations with many companies utilizing remote working for their employees. The return of workers to the office is expected to be slow for FY 2022. This is evident by the limited number of active corporate office projects as we enter FY 2022. New and expanding corporate office projects have played a key role in diversifying and shaping Lancaster County's economy the past decade and account for a large portion of the new jobs announced. LCDED does not anticipate that corporate office project activity will pick up until at least 3rd quarter of FY 2022; therefore, these projects cannot be factored into new job goals for the year.

Based on current and expected conditions and factors, LCDED has established the following Business Attraction and Expansion goals and objectives for FY 2022.

BUSINESS ATTRACTION AND EXPANSION OBJECTIVE I

Facilitate job and investment growth in Lancaster County through business attraction, expansion, marketing, product development and workforce initiatives, while confronting the internal and external challenges Lancaster County faces.

BUSINESS ATTRACTION AND EXPANSION GOALS I

LCDED will work to facilitate the following in FY 2022:

- A. Six announced new and/or expanding business projects. Completion: June 30, 2022
- B. 300 announced new jobs. Completion: June 30, 2022
- C. \$35 million in announced new investment. Completion: June 30, 2022

BUSINESS ATTRACTION AND EXPANSION OBJECTIVE II

Build and maintain relationships with existing industry, economic development allies and partners, commercial realtors and site location consultants.

BUSINESS ATTRACTION AND EXPANSION GOALS II

- A. Meet with existing businesses as detailed in Existing Industry Engagement Objective 1-A.
- B. Maintain membership and participate in the SC I-77 Alliance and Charlotte Regional Business Alliance. Completion: Ongoing

- C. Meet semiannually with project managers at the South Carolina Department of Commerce to discuss business opportunities in Lancaster County. Completion: October 31, 2021 and May 31, 2022.
- D. Participate in external marketing missions with economic development allies as detailed in Marketing and Communications Objectives V-A.

Existing Industry Engagement

LCDED has a strong existing industry engagement program in which staff meets frequently with local companies to identify opportunities and needs. These visits often result in the development of strategies to assist companies with new investments and jobs, the processing of local incentive agreements for which the companies have entered into, connecting them to workforce development programs, and assisting them with various local, state and federal issues.

EXISTING INDUSTRY ENGAGEMENT OBJECTIVE I

Provide support to existing industry through a variety of channels.

EXISTING INDUSTRY ENGAGEMENT GOALS I

- A. Visit at least sixty (60) Lancaster County industrial and corporate office operations annually. Completion: June 30, 2021
- B. Conduct four (4) Lancaster Advanced Manufacturing Partnership (LAMP) meetings per year. Completion: September 30, 2021, December 31, 2021, March 31, 2022 and June 30 2022
- C. Attend at least six (6) Charlotte Regional Business Alliance (CRBA) Existing Industry Committee meetings per year or as scheduled. Completion: As Scheduled

EXISTING INDUSTRY ENGAGEMENT OBJECTIVE II

Support workforce development initiatives that will benefit Lancaster County industry.

EXISTING INDUSTRY ENGAGEMENT GOALS II

- A. Sponsor/co-sponsor three (3) job fairs per year. Completion: October 31, 2021, February 28, 2022 and June 30, 2022
- B. Co-sponsor Talent Development Focus Group and conduct a minimum of four (4) meetings per year. Completion dates of September 30, 2021, December 31, 2021, March 31, 2022 and June 30, 2022.

- C. List job openings with local industry on LCDED's social media pages. Completion: As Needed.

EXISTING INDUSTRY ENGAGEMENT OBJECTIVE III

Assist existing industry and the County Auditor with the processing of incentive agreements.

EXISTING INDUSTRY ENGAGEMENT GOALS III

- A. Provide the Auditor with job and investment information needed to calculate fee agreements for businesses. Completion: Ongoing throughout the year.

Product Development

As noted under the Business Attraction and Expansion section, Product Development is a major driver for new and expanding business projects. Lancaster County has a critical shortage of product which includes industrial buildings, sites, and infrastructure. Since 2018, LCDED has been adamant that without sufficient product the success the County has enjoyed in attracting new jobs and investments would stall if not addressed. While some efforts have been made over the past several years to address the need for product, FY 2022 will see the most activity undertaken by LCDED in this area. The following Product Development goals and objectives have been established for FY 2022:

PRODUCT DEVELOPMENT OBJECTIVE I

Establish a funding source for product development.

PRODUCT DEVELOPMENT GOAL I

- A. Launch the Generating Opportunities for Land Development (GOLD) Program that will utilize new economic development projects as a revenue source for product development. Completion: September 30, 2021

PRODUCT DEVELOPMENT OBJECTIVE II

Provide better access to Lancaster County's most attractive industrial properties.

PRODUCT DEVELOPMENT GOALS II

- A. Finish the 750' feet paved extension and 750 feet gravel extension of Nebo Road at the Lancaster Air Rail Park Phase I. Completion: December 31, 2021
- B. Identify road projects and funding sources that will improve access to industrial sites and areas in Lancaster County. Completion: October 31, 2021
- C. Work and secure local, state and federal funds for critical road projects. Completion: February 28, 2022.

PRODUCT DEVELOPMENT OBJECTIVE III

Clear and grade 10-acres at the Air Rail Park to accommodate a 100,000 square foot industrial building.

PRODUCT DEVELOPMENT GOALS III

- A. Coordinate with County Procurement to select a project manager for the work. Completion: August 31, 2021
- B. Establish an account for the County, State and Duke Energy monies that will be utilized for the project. Completion: August 31, 2021
- C. Advertise and select a contractor to clear and grade the site. Completion: October 15, 2021
- D. Construct a pad ready site on Lot 4 of the Air Rail Park. Completion: February 28, 2022

PRODUCT DEVELOPMENT OBJECTIVE IV

Improve water and sewer access and availability for properties in the SC 9 Industrial Corridor.

PRODUCT DEVELOPMENT GOALS IV

- A. Work with the County Administrator, County Council, Lancaster Water and Sewer District and City of Lancaster to identify water and sewer improvements needed for the SC 9 Industrial Corridor to ensure industrial growth can be sufficiently accommodated. Completion: November 30, 2021.
- B. Identify and secure funding for critical water and sewer projects in the SC 9 Industrial Corridor. Completion: February 28, 2022.

PRODUCT DEVELOPMENT OBJECTIVE V

Bring two new industrial sites through the Duke Site Readiness Program.

PRODUCT DEVELOPMENT GOALS V

- A. Finish Duke Site Readiness Program for Lancaster Air Rail Park Phase II. Completion: July 31, 2021
- B. Identify a new industrial property for Duke Site Readiness, apply for and receive acceptance of it into the program. Completion: January 31, 2022
- C. Finish the Duke Site Readiness evaluation for second property. Completion: June 30, 2022

PRODUCT DEVELOPMENT OBJECTIVE VI

Launch Lancaster County's first County owned spec industrial building.

PRODUCT DEVELOPMENT GOALS VI

- A. Work with County Council, County Finance and County Procurement and EDAB's Product Development Committee to develop a spec building proposal to send to developers across the Carolinas. Completion: November 31, 2021
- B. Secure a Project Manager for the spec building. Completion: January 30, 2022
- C. Work with selected development group to secure proposals and select a general contractor for the industrial spec building. Completion: April 30, 2022

PRODUCT DEVELOPMENT OBJECTIVE VII

Ensure that Lancaster County owned industrial parks are well maintained and attractive.

PRODUCT DEVELOPMENT GOALS VII

- A. Semi-annual cutting of the grass in visible areas of Lancaster Air Rail Park, Lancaster Business Park and Heath Springs Industrial Park. Completion: December 31, 2021 and June 15, 2022.
- B. Clean out the detention basin of the Lancaster Air Rail Park Phase 1. Completion: January 30, 2022.

Marketing and Communications

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LCDED's Marketing and Communications program is focused on the promotion of Lancaster County as a premier location for business. Marketing materials are produced and distributed through print, electronic, social media, traditional media and the web to convey the opportunities available for new and expanding businesses. Target audiences include businesses, economic development allies, site location consultants, commercial brokers, developers and the general public.

MARKETING AND COMMUNICATIONS OBJECTIVE I

Use economic development reports to convey important news and data items to both internal and external audiences.

MARKETING AND COMMUNICATIONS GOALS I

- A. Prepare and distribute quarterly economic development reports. Completion: October 15, 2021, January 15, 2022, April 15, 2022 and July 15, 2022
- B. Prepare and distribute the FY 2021 Annual Economic Development Report. Completion: September 30, 2021

MARKETING AND COMMUNICATIONS OBJECTIVE II

Place advertisements in targeted publications to promote the County's business opportunities.

MARKETING AND COMMUNICATIONS GOALS II

- A. Design updated advertisements for placement in various media publications. Completion: October 31, 2021
- B. Place three ads in targeted media publications. Completion: November 30, 2021, February 28, 2022 and May 31, 2022

MARKETING AND COMMUNICATIONS OBJECTIVE III

Over the course of the year, LCDED will use social media channels for educating the public, become a resource, generating leads and developing brand awareness of Lancaster County's business development opportunities and economic development initiatives.

MARKETING AND COMMUNICATIONS GOALS III

- A. Post original written and video content on LCDED's website, Facebook, LinkedIn and Twitter pages. Completion: Ongoing

- B. Prepare five new industry spotlight videos that promote and profile the types of companies in Lancaster County. Completion: November 1, 2021
- C. Share articles of interest from media sources and local industry on the Department of Economic Development's Facebook, LinkedIn and Twitter pages. Completion: Ongoing

MARKETING AND COMMUNICATIONS OBJECTIVE IV

Rebranding of the LCDED's website that was launched in 2016.

MARKETING AND COMMUNICATIONS GOAL IV

- A. Work with Brand Acceleration to update and refresh LCDED's website. Completion by November 15, 2021

MARKETING AND COMMUNICATIONS OBJECTIVE V

Participate in marketing missions with allies to promote Lancaster County and the region.

MARKETING AND COMMUNICATIONS GOAL V

- A. Attend three (3) national and/or international marketing missions with South Carolina I-77 Alliance and/or Charlotte Regional Business Alliance. Completion: Dates to be Determined

MARKETING AND COMMUNICATIONS OBJECTIVE VI

Organize and/or participate in a variety of community events within the County to promote opportunities available for businesses and LCDED activities.

MARKETING AND COMMUNICATIONS GOALS VI

- A. Design and purchase a Department of Economic Development tent for participation in community events: Completion: September 30, 2021
- B. Participate in the Indian Land Fall Festival. Completion: October 2021
- C. Participate in the Red Rose Festival Completion: May 2022

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Performance Indicators	FY2022 Targets
# New/Expanding Business Projects	6
# New Jobs Announced	300
\$ New Investment	\$35,000,000
Semi-Annual Meetings w/ Dept. of Commerce	Yes
# Industrial/Corporate Office Visits	60
# Lancaster Advanced Manufacturing Partnership Meetings	4
# Charlotte Regional Business Alliance Meetings Attended	6
# Job Fairs Sponsored/Co-Sponsored	3
# Talent Development Focus Group Meetings	4
Launch Generating Opportunities for Land Development Program	Yes
Complete Nebo Rd. Extension Project	Yes
Semi-Annual Grass Cutting at Lancaster Air Rail Park, Lancaster Business Park, and Heath Springs Industrial Park	Yes
# Ads Placed in Media Publications	3
# New Industry Spotlight Videos	5

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Budget Highlights

The FY 2022 Economic Development budget increased by approximately 6%. Personal Services expenditures were impacted due to the 3% COLA. Operating expenditures increased due to additional funds allocated for Travel and Training to begin a tuition reimbursement program along with trainings for marketing, workforce development, and business retention.

Fiscal Plan

Economic Development-007					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	308,105	316,765	326,445	9,680	2.97%
Operating Expenditures	170,083	187,085	212,085	25,000	11.79%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	478,188	503,850	538,530	34,680	6.44%



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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 2020 Actual	FY 2021 Estimate	FY 2022 Approved Budget
Revenues			
Other Taxes	\$ 11,199,016	\$ 13,987,334	\$ 10,500,000
Interest income	412,400	43,481	-
Other Income	-	437,777	-
Total revenues	11,611,416	14,468,592	10,500,000
Expenditures			
General government			
Administration of justice			
Public safety and law enforcement	3,311		
Public works	3,297,069	7,827,551	3,600,000
Public health and welfare			
Culture & Recreation	2,547,172	5,807,535	
Economic development			
Debt Service			
Capital Outlay			
Total expenditures	5,847,552	13,635,086	3,600,000
Excess of revenues over (under)	5,763,864	833,506	6,900,000
Other Financing Sources (Uses)			
Fund Balances sources			3,105,000
Transfers in			
Transfers out & fund balance uses	(3,752,050)	(3,776,250)	(3,780,000)
Total other fin. sources (uses)	(3,752,050)	(3,776,250)	(675,000)
Net change in fund balances	2,011,815	(2,942,744)	-
Fund balances beginning of fiscal year	22,864,300	24,876,115	21,933,371
Fund balances end of fiscal year	24,876,115	21,933,371	21,933,371

Other Special Revenue Funds

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

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

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

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

The chart on the following page summarizes three fiscal years for these Special Revenue Funds. Individual funds and their FY2022 budgets are listed below and presented separately with more detail on the pages that follow.

Funds	Budget
Airport	274,918
Court Mandated Security	1,703,580
E-911 Fund	843,240
Hospitality Tax	1,600,000
Indian Land Fire District	1,013,870
Local Accommodations	115,000
Pleasant Valley Fire District	865,862
State Accommodations Tax	255,000
Stormwater	1,959,005
Transportation Commission	2,450,000
Victims Services	57,000

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Lancaster County, South Carolina Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Other Special Revenue Funds (12,13,15,16,17,18,19,20,22,29,47,50)			
	FY 2020 Actual	FY 2021 Estimate	FY 2022 Approved Budget
Revenues			
Property Taxes	\$ 1,643,732	\$ 1,732,659	\$ 1,703,580
Other Taxes	2,310,108	2,402,395	2,045,000
Intergovernmental Revenue	2,469,322	3,107,722	3,113,240
Licenses and permits			
Charges for services	3,231,738	176,662	171,500
Fines, fees, and forfeitures	73,311	3,071,505	3,319,330
Contributions and donations		300	
Interest income	8,463	11,077	
Other		53,756	49,788
Total revenues	9,736,674	10,556,076	10,402,438
Expenditures			
General government	736,608	663,078	324,918
Administration of justice			
Public safety and law enforcement	3,568,421	3,891,613	4,538,139
Public works	1,797,869	3,052,153	4,409,005
Public health and welfare	1,996,737		
Culture & Recreation	120,375	110,405	115,000
Economic development			
Debt Service	174,049	169,413	170,663
Capital Outlay			
Total expenditures	8,394,059	7,886,662	9,557,725
Excess of revenues over (under)	1,342,615	2,669,414	844,713
Other Financing Sources (Uses)			
Issuance of Debt			
Proceeds from capital leases			
Sale of Capital Assets	18,478		
Fund Balance sources			625,907
Fund Balance (uses)			(1,550,000)
Transfers in	804,693	78,930	109,130
Transfers (out)	(30,828)	(31,594)	(29,750)
Total other fin. Sources (uses)	792,343	47,336	(844,713)
Net change in fund balances	2,134,958	2,716,750	(625,907)
Fund balances beginning of fiscal year	9,417,693	11,552,651	14,269,400
Fund balances end of fiscal year	11,552,651	14,269,400	13,643,493

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.

Position Summary	FY2020	FY2021	FY2022
Fulltime	19	19	19
Part-time	0	0	0
Total	19	19	19

Budget Highlights

The FY 2022 included increases to Personal Services to accurately reflect salaries and wages along the COLA. Operating expenditures largely remained the same.

Fiscal Plan

Court Security Fund-12					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	1,316,801	1,392,805	1,515,675	122,870	8.11%
Operating Expenditures	152,405	150,835	152,405	1,570	1.03%
Capitalized Expenditures	35,500	35,500	35,500	0	0.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,504,706	1,579,140	1,703,580	124,440	7.30%

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	FY2020	FY2021	FY2022
Fulltime	1	1	1
Part-time	0	0	0
Total	1	1	1

Budget Highlights

Due to a declining revenue source in court fees, the proportion of the full-time position paid out of this fund was lessened with the remaining portion of the salary being funded out of the Sheriff's General Fund for FY 2022. Operating expenditures are unchanged from FY 21.

Fiscal Plan

Victims Services Fund-13					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	72,000	60,500	52,500	-8,000	-15.24%
Operating Expenditures	4,500	4,500	4,500	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	76,500	65,000	57,000	-8,000	-14.04%

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	FY2020	FY2021	FY2022
Fulltime	3*	2*	2*
Part-time	0	0	0
Total	3	2	2

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

Budget Highlights

The FY 2022 budget decreased by almost 3%. Personal services was impacted by the county-wide COLA. Operating expenditures were largely impacted by an increase in the Special Projects account in order to cover costs related to the Text to 911 conversion and furniture needed for the newly acquired backup 911 center. Capitalized funding was removed for FY22.

Fiscal Plan

E-911 Fund					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	118,955	81,310	107,820	26,510	24.59%
Operating Expenditures	365,058	536,000	735,420	199,420	27.12%
Capitalized Expenditures	250,000	250,000	0	-250,000	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	734,013	867,310	843,240	-24,070	-2.85%

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 2022 Budget increased by 42% due to gas tax projections not being adversely impacted due to COVID-19 along with intergovernmental revenue from the state.

Fiscal Plan

CTC Fund-20					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	1,800,000	1,400,000	2,450,000	1,050,000	42.86%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,800,000	1,400,000	2,450,000	1,050,000	42.86%



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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	FY2020	FY2021	FY2022
Fulltime	8	11	13
Part-time	3	3	3
Total	11	14	16

Budget Highlights

The FY 2022 budget increased by 2%. In addition to salary adjustments for full-time employees and the COLA, 2 additional full-time fire fighters were added. Operational expenditures decreased due to reductions in supplies, maintenance, and equipment. Funding for Capitalized expenditures was decreased in the amount of \$65,000 for FY 22.

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Fiscal Plan

Indian Land Fire District Fund-22					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	597,460	762,615	855,870	93,255	10.90%
Operating Expenditures	212,500	153,385	148,000	-5,385	-3.64%
Capitalized Expenditures	-	75000	10,000	-65,000	-650.00%
Debt Service	-	-	-	-	-
Other Financing Uses	40040	-	-	-	-
Total	850,000	991,000	1,013,870	22,870	2.26%

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 2022 budget increased largely due to a continued influx of revenue from a new hotel in the North end of the County. A trail maintenance contract was included in the budget for FY22 to maintain the nature trail at Walnut Creek park.

Fiscal Plan

Local Accommodations Tax Fund -29					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	-	-	-	-	-
Operating Expenditures	100,000	100,000	115,000	15,000	13.04%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	55,000	100,000	115,000	15,000	13.04%

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

State Accommodations Tax Fund-18					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	248,050	0	0	0	-
Operating Expenditures		379,250	225,250	-154,000	-68.37%
Capitalized Expenditures				-	-
Debt Service				-	-
Other Financing Uses	133,500	0	29,750	29,750	100%
Total	381,550	379,250	255,000	-124,250	-48.73%

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

FY2022 budget increased by 20%. Personal services decreased due to the position that received monies from this fund becoming fully funded out of the General Fund. Operational expenditures increased by \$40,000 to fund the design and planning phase for the regional park. The budgeted fund balance increased by approximately \$314,000.

Fiscal Plan

Hospitality Tax Fund-17					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	31,995	34,235	0	-34,235	-
Operating Expenditures	55,000	10,000	50,000	40,000	80.00%
Capitalized Expenditures				-	-
Debt Service				-	-
Other Financing Uses	1,193,005	1,235,765	1,550,000	314,235	20.27%
Total	1,337,741	1,280,000	1,600,000	320,000	20.00%



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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	FY2019 Actual	FY2020 Actual	FY2021 Actual
\$ Fuel Sales	124,163	128,947	126,262
# Hangar Space Rentals	32	33	34
# Corporate Aircraft Visitors	79	77	84

Position Summary	FY2020	FY2020	FY2022
Fulltime	1	1	1
Part-time	1	1	2
Total	2	2	3

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.

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Fiscal Plan

Airport Fund-47					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	69,640	71,040	101,795	30,755	30.21%
Operating Expenditures	170,223	173,123	173,123	0	0.00%
Capitalized Expenditures	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	239,863	244,163	274,918	30,755	11.19%

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	FY2020	FY2021	FY2022
Fulltime	4	4	4
Part-time	15	15	15
Total	19	19	19

Budget Highlights

The FY 2022 Budget increased by 4%. Personal Services expenditures were impacted due to the county-wide COLA. Increases in operating expenditures stem from more funds being added to Utilities, Contractual Services, and Maintenance. Funds allocated for debt service increased slightly for FY 22.

Fiscal Plan

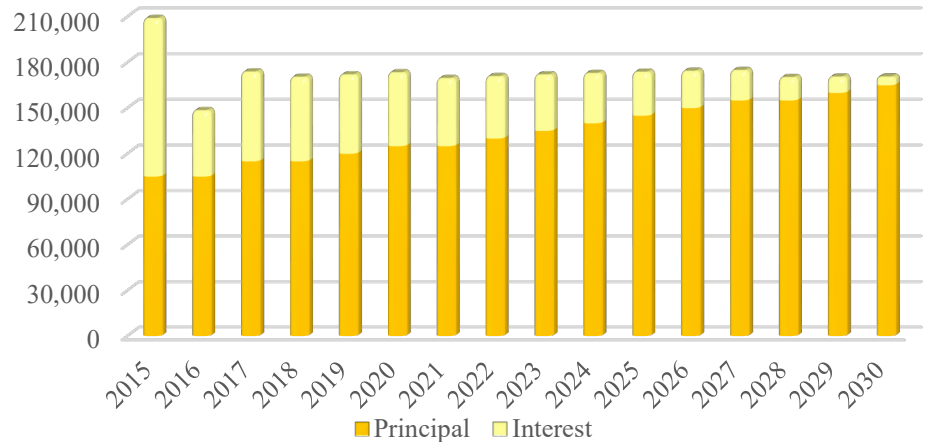
Pleasant Valley Fire District-50					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	524,770	568,305	595,699	27,394	4.60%
Operating Expenditures	89,000	92,000	99,500	7,500	7.54%
Capitalized Expenditures	-	-	-	-	-
Debt Service	173,163	169,413	170,663	1,250	0.73%
Other Financing Uses	-	-	-	-	-
Total	786,933	829,718	865,862	36,144	4.17%

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.

Objectives:

- **Objective 1:** Improve built environment to maximize durability and minimize maintenance for the life cycle duration of the elements
 - *Goal:* Provide thorough review of proposed designs to ensure the proposed elements meet minimum engineering standards of practice
 - *Goal:* Understand and administer federal, state, and local codes and ordinances in an unbiased manner
 - *Goal:* Be a technical resource for County staff, citizens, and the development community
- **Objective 2:** Provide development inspection services on all projects which are under our jurisdiction
 - *Goal:* Provide a complete identification of necessary corrections for each project inspection
 - *Goal:* Perform field inspections of commercial, industrial, Small Municipal Separate Storm Sewer System (SMS4) permit requirements and residential construction sites in Lancaster County to determine compliance with Stormwater Management ordinance
- **Objective 3:** Provide public outreach and education for staff and citizens concerning environmental stewardship
 - *Goal:* Provide information and materials to reach target audience concerning the effects of pollutants on the environment
 - *Goal:* Build relationships to provide opportunities for sharing with citizens
 - *Goal:* Foster participation through community-based projects of volunteer activities focused on pollution prevention

Position Summary	FY2020	FY2021	FY2022
Fulltime	6	6	6
Part-time	0	0	0
Total	6	6	6

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Budget Highlights

The FY 2022 Budget decreased by 14%. Personal services increased due to the county-wide COLA. Operating expenses decreased mainly due to the removal of one-time funding for the Black Horse Run project.

Fiscal Plan

Stormwater Fund-19					
	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Change from Prior Year	% Change from Prior Year
Personal Services	604,505	645,950	649,915	3,965	0.61%
Operating Expenditures	637,000	1,602,330	1,289,090	-313,240	-24.30%
Capitalized Expenditures	75,000	0	20,000.00	20,000	100.00%
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	1,316,505	2,248,280	1,959,005	-289,275	-14.77%



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Debt Service Fund - 30

Debt Policies

Debt Management

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

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

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

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

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

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

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

Procedures Related to the Federal Tax Requirements for Build America Bonds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

resolve violations of the Code through closing agreements with the IRS. The County will exercise due diligence in complying with the Code and the County's Finance Director will meet with the parties responsible for the violation immediately to correct violations of the Code, when applicable.

(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, 2020.

Assessed property value at June 30, 2019	\$ 408,341,999
X 8% = legal debt limit	883,665
Outstanding debt subject to limit	34,123,712
Less amount set aside for repayment of GO bonds	(2,334,738)
Less GO bonds not applicable to 8% limit	<u>(19,153,713)</u>
Net GO bonds applicable to limit	12,635,261
Legal debt limit	32,738,053
Less net GO bonds applicable to limit	<u>(12,635,261)</u>
Available Debt Limit at 6/30/20	\$20,102,792

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

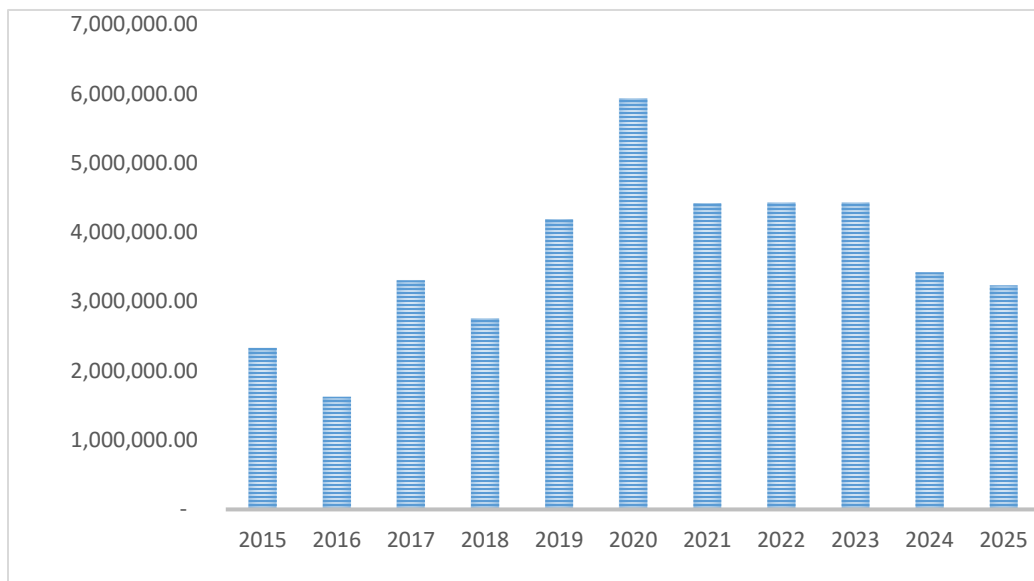
Lancaster County, South Carolina Legal General Obligation Debt Margin Information Last Ten Fiscal Years											
	2010	2011	2012	2013	2014	2015	2015	2016	2018	2019	2020
Debt Limit	\$ 21,535,417	\$ 21,508,152	\$ 23,409,098	\$ 22,713,718	\$ 23,580,100	\$ 24,665,722	\$ 24,665,722	\$ 26,153,377	29,389,302	\$ 30,639,401	\$ 32,738,053
Total net GO debt applicable to limit	12,842,843	18,380,058	16,828,083	15,538,227	14,818,761	12,147,161	12,147,161	16,740,199	12,795,789	13,993,784	12,635,261
Legal debt margin	8,692,574	3,128,094	6,581,015	7,175,491	8,761,339	12,518,561	12,518,561	9,413,178	16,593,513	16,645,617	20,102,792
Total net GO debt applicable to the limit as a percentage of debt limit	59.64%	85.46%	71.89%	68.41%	62.84%	49.25%	49.25%	64.01%	43.54%	45.67%	38.60%

Financial Summary

Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Fund			
	FY 2020 Actual	FY 2021 Estimate	FY 2022 Approved Budget
Revenues			
Property taxes	\$ 4,778,208	\$ 3,607,885	\$ 3,839,508
Intergovernmental			
Interest income	2,872	2,173	1,557
Other			
Total revenues	4,781,080	3,610,058	3,841,065
Expenditures			
Debt Service	10,659,608	8,201,256	8,216,200
Capital Outlay			
Total expenditures	10,659,608	8,201,256	8,216,200
Excess of revenues over (under) expenditures	(5,878,528)	(4,591,198)	(4,375,135)
Other financing sources (uses)			
Issuance of Debt			
Other Financing Source - premium			
Payment to refunded debt escrow agent			
Fund Balance			595,135
Transfers in (out)	3,752,050	3,776,250	3,780,000
Total other fin. sources (uses)	3,752,050	3,776,250	4,375,135
Net change in fund balances	(2,126,478)	(814,948)	(595,135)
Fund balances beginning of fiscal year	4,461,216	2,334,738	1,519,790
Fund balances end of fiscal year	\$ 2,334,738	\$ 1,519,790	\$ 924,655

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 Improvement Fund - 11

Fund Summary

The County budget includes one officially adopted Capital Improvement 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.

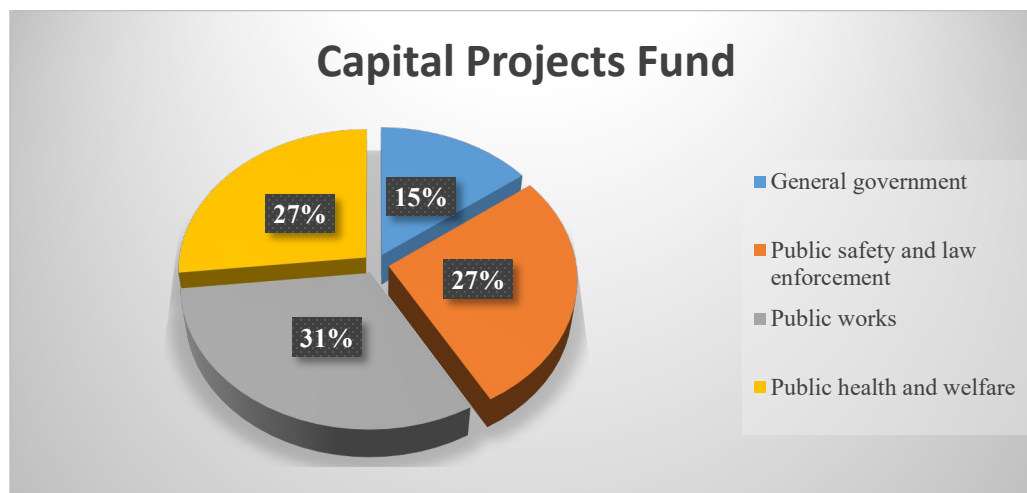
Lancaster County, South Carolina Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Improvement Fund (11)			
	FY 2020 Actual	FY 2021 Estimate	FY 2022 Approved Budget
Revenues			
Property taxes	\$ 2,167,136	\$ 2,287,977	\$ 2,333,820
Other	-	-	-
Total revenues	2,167,136	2,287,977	2,333,820
Expenditures			
General government	383,588	342,385	335,820
Administration of justice	-	-	-
Public safety and law enforcement	74,718	717,648	618,000
Public works	482,185	239,114	720,000
Public health and welfare	1,216,425	629,997	610,000
Culture and recreation	-	-	50,000
Debt Service	-	-	-
Total expenditures	2,156,916	1,929,144	2,333,820
Excess of revenues over (under) expenditures	10,220	358,833	-
Other financing sources (uses)			
Fund Balance sources	-	-	-
Total other fin. sources (uses)	-	-	-
Net change in fund balances	10,220	358,833	-
Fund balances beginning of fiscal year	1,709,347	1,719,567	2,078,400
Fund balances end of fiscal year	\$ 1,719,567	\$ 2,078,400	\$ 2,078,400

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Listed below are the items that were approved for the fiscal year 2022 budget in the capital improvement fund budget. Some items which are over \$100,000 and therefore meet the County's threshold, are also included in the capital improvement plan which is detailed beginning on the next page. They are listed by function in summary and also a brief description of the approved items for each department is included. These capital assets are not expected to have an impact the operating funds of the County.

Departments	Budget	Notes
Sheriff-110	\$540,000	Vehicle replacement—10 vehicles and updated radio equipment
Fire Service-141	\$78,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
Roads-202	\$500,000	Bush hog upgrade and replacement, 1 new motorgrader
Solid Waste-312	\$220,000	Roll-off replacement; \$20,000 can replacement
EMS-153	\$610,000	Two replacement ambulances and related equipment (radios, cots, etc.)
Fleet-210	\$335,820	Vehicle replacement pool for all administration vehicles.
Recreation-801	\$50,000	Equipment replacement (mowers)
Total	\$2,333,820	

The chart below summarizes the amount each function was appropriated in the FY2022 budget. The largest portion is held by Public Works with 31% of the budget for ambulances. The Public Safety function consists of 27% of the budget equal to the portion for Public Health. 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 Improvement Plan 2021-2031

Various capital projects are funded throughout the County budget as planned in the County's Capital Improvement Plan (CIP) which was updated in 2021. In 2017, the new capital threshold was set in the CIP at \$100,000 per item or more.

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. New construction, GO Bond projects, or land/building acquisitions, may be accounted for in the GO Bond projects accounts or some other unbudgeted fund that would not be included in this budget document, but are still listed in the pages that follow for better understanding.

Below is a table which summarizes what items funded in this budget which meet the CIP as planned and their funding sources. In addition, listed on the next few pages is the summary pages for all CIP items that were approved through 2031. The impact that these items will have on operating expenditures immediately follows.

Departments	Budget	Funding Source	Notes
Coroner's Office-068	\$1,300,000	American Rescue Plan Act (unbudgeted fund)	Expansion of space due to caseload
EMS-153	\$610,000	Capital Improvement Fund	Two replacement ambulances and related equipment (radios, cots, etc.)
MIS-026	\$220,000	General Fund	Hardware replacement
Roads-202	\$4,946,025	GO Bond (unbudgeted fund)	Public Works Administrative Offices and Fleet operations Garage
Roads-202	\$400,000	General Fund	Road Preservation
Roads-202	\$6,750,000	Capital Project Sales Tax	Road Paving
Roads-202	\$200,000	Capital Improvement Fund	Bush Hog Replacement
Roads-202	\$200,000	Capital Improvement Fund	Motorgrader replacement
Roads-202	\$300,000	Deferred	Track excavator was deferred because upgrade to current bush hog was prioritized
Solid Waste-312	\$2,120,000	GO Bond (unbudgeted fund)	Recycling center upgrades
Recreation-801	\$300,000	Deferred	Gym floor replacement
Recreation-801	\$4,221,000	GO Bond (unbudgeted fund)	Indian Land Recreation Center Reno.
Recreation-801	\$4,991,000	GO Bond (unbudgeted fund)	Indian Land Soccer Complex
Recreation-801	\$5,033,000	GO Bond (unbudgeted fund)	Heath Springs Soccer Complex
Communications-130	\$1,100,000	General Fund	Console Replacement

Summary of CIP Projects

Total 5 Year		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2031
Project	Estimate						
Coroner's Office							
Office Space	1,300,000	1,300,000	-	-	-	-	-
	1,300,000	1,300,000	-	-	-	-	-
Emergency Medical Services							
Ambulances	12,332,500	600,000	660,000	1,020,000	8,300,335	1,072,000	8,597,615
EMS Station 3	4,732,500	600,000	660,000	1,020,000	700,335	1,072,000	4,997,615
EMS Station 6	1,800,000	-	-	-	1,800,000	-	-
EMS Station 7	1,800,000	-	-	-	1,800,000	-	-
EMS Combination Station	4,000,000	-	-	-	4,000,000	-	-
EMS Station 10	-	-	-	-	-	-	1,800,000
	-	-	-	-	-	-	1,800,000
Economic Development							
Spec. Building	4,000,000	-	-	-	-	4,000,000	-
	4,000,000	-	-	-	-	4,000,000	-
Fire Service							
Fire Apparatus Countywide Purchase	24,327,900	-	9,000,000	8,100,000	-	7,227,900	13,619,101
Aerial Apparatus/Mobile Command Post	8,100,000	-	-	8,100,000	-	-	-
Apparatus (New Stations)	9,000,000	-	9,000,000	-	-	-	-
Fire Stations	3,227,900	-	-	-	-	3,227,900	3,227,900
	4,000,000	-	-	-	-	4,000,000	10,391,201
Management Information System							
MIS Hardware Improvements	1,100,000	220,000	220,000	220,000	220,000	220,000	1,250,000
	1,100,000	220,000	220,000	220,000	220,000	220,000	1,250,000
Development Services							
Building/Office Space	4,000,000	-	-	4,000,000	-	-	-
	4,000,000	-	-	4,000,000	-	-	-

Summary of CIP Projects

	Total 5 Year									
	Project Estimate	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2031			
Roads										
	29,515,744	12,796,025	785,000	3,915,000	6,255,000	5,764,719	7,353,500			
Fleet Garage and Public Works Admin										
Road Preservation	4,946,025	4,946,025	-	-	-	-	-			
Road Paving	2,090,000	400,000	410,000	420,000	425,000	435,000	2,218,500			
Bush Hog Replacements (2)	19,979,719	6,750,000	-	2,900,000	5,425,000	4,904,719	2,200,000			
Motorgrader Replacement (5)	400,000	200,000	-	200,000	-	-	400,000			
Track Excavator	1,040,000	200,000	200,000	210,000	210,000	220,000	1,210,000			
Tandem Dump Truck Replacements (4)	300,000	300,000	-	-	-	-	420,000			
	760,000	-	175,000	185,000	195,000	205,000	905,000			
Solid Waste										
Recycling Center Upgrades	2,880,000	2,120,000	175,000	185,000	195,000	205,000	2,810,180			
Warehouse, Crew Facility, and Shop	2,120,000	2,120,000	-	-	-	-	-			
Refuse Trucks (4)	-	-	-	-	-	-	1,905,180			
	760,000	-	175,000	185,000	195,000	205,000	905,000			
Parks & Recreation										
Lancaster County Regional Park	26,855,000	14,545,000	7,310,000	-	-	5,000,000	9,770,000			
Recreation Centers Security Systems	11,000,000	-	6,000,000	-	-	5,000,000	6,500,000			
Parking Lot at Springdale	210,000	-	210,000	-	-	-	-			
Gym Floors at AJRC and BRC	1,100,000	-	1,100,000	-	-	-	-			
Field Lighting Additions and Replacements	300,000	300,000	-	-	-	-	-			
Renovate IL EMS Station for Rec Use	-	-	-	-	-	-	1,320,000			
Maintenance Shop at Buford Recreation	-	-	-	-	-	-	475,000			
Walnut Creek Soccer Fields	-	-	-	-	-	-	1,000,000			
Indian Land Recreation Center	4,221,000	4,221,000	-	-	-	-	-			
Soccer Fields at Indian Land	4,991,000	4,991,000	-	-	-	-	-			
Soccer Fields at Heath Springs	5,033,000	5,033,000	-	-	-	-	-			

Summary of CIP Projects

Total 5 Year		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2031
Project	Estimate						
911	1,100,000	1,100,000	-	-	-	-	-
Console Replacement	1,100,000	1,100,000	-	-	-	-	-
Stormwater	1,037,500	-	187,500	-	-	850,000	-
Calvin Hall Stream Crossing Replacement	850,000	-	-	-	-	850,000	-
Stream Gauging Stations	187,500	-	187,500	-	-	-	-
Sheriff	47,696,120	47,246,120	450,000	-	-	-	4,371,940
Armored Vehicle	300,000	-	300,000	-	-	-	-
In Car Cameras and Body Cameras	150,000	-	150,000	-	-	-	-
Sheriff's Operations Building	-	-	-	-	-	-	1,210,000
Sheriff Substation	-	-	-	-	-	-	3,161,940
Detention Center	47,246,120	47,246,120	-	-	-	-	-
Total	155,464,599	79,927,145	18,787,500	17,440,000	14,970,335	24,339,619	47,772,336

Summary of Additional Operating Impact

In order to fully understand the impact of completing a capital project, staff has estimated the impact on operating expenses. Some of the projects included in this plan represent on-going maintenance or replacement items which already have operating funding allocated and have been budgeted for in the past. Those have been excluded from the below data. The only projected impacts below are included for new or additional capital projects that will add to the operating budget.

	2021- 2022	2022- 2023	2023- 2024	2024- 2025	2025- 2026	2026- 2031
Coroner's Office						
Office Space		7,685	7,839	7,995	8,155	52,475
Emergency Medical Services						
EMS Station 3				7,055	7,195	38,195
EMS Station 6				7,055	7,195	38,195
EMS Combination Station				22,755	23,210	123,200
EMS Station 7						31,000
EMS Station 10						2,536,225
Economic Development						
Spec. Building					15,750	48,670
Development Services						
Building/Office Space				20,000	20,400	110,000
Roads						
Fleet Garage and Public Works Admin Office		32,900	33,500	34,170	35,000	185,790
Solid Waste						
Public Works Warehouse, Crew Facility, and Shop						72,600
Refuse Truck Replacement			16,000	16,320	16,646	88,360
Parks & Recreation						
Recreation Centers Security Systems			12,000	12,240	12,485	66,275
Field Lighting Additions and Replacements						63,000
Renovate IL EMS Station for Rec Use						38,215
Maintenance Shop at Buford Recreation						120,335
Walnut Creek Soccer Fields						216,715
Indian Land Recreation Center		360,000	367,200	374,545	382,035	2,027,890

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

Soccer Fields at Indian Land	90,900	92,720	94,575	96,465	512,045
Soccer Fields at Heath Springs	39,995	40,795	41,610	42,445	273,105
911					
Console Replacement	74,153		76,597	79,159	
Sheriff					
In Car Cameras and Body Cameras		13,000	13,260	13,525	71,796
Sheriff's Operations Building					28,403
Sheriff Substation					9,185
Total	0	605,633	583,054	728,177	759,666
			728,177	759,666	6,751,674

Costs are not fully known or estimated at this time on every large facility expansion, but more details will come as plans develop. The detention center, fire stations, and regional park projects have been excluded for that reason.

APPENDIX

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund: A self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulation, restrictions, or limitations.

Generally Accepted Accounting Principles (GAAP): A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Ledger: A book, file or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation (GO) Bonds: When the County pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is used to refer to bonds which are repaid from taxes and other general revenue.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Funds: Those funds through which more governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through government funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Interfund Transfers: Amounts transferred from one fund to another, generally for expenses incurred but paid from another fund for services rendered or for account tracking purposes.

Intergovernmental Revenue: Revenue received from other governments, whether local, state or federal, usually in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Mill: A tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Accounting: A basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are only recognized under modified accrual accounting to the degree that they are available to finance expenditures of the fiscal period.

Ordinance: A formal legislative enactment by the governing board of a county. If it is not in conflict with any higher form of law, such as, a State statute, a Federal law, or constitutional provision, it has the full force and effect of law within the county to which it applies. The difference between an ordinance and a resolution is that the latter requires less formality and has a lower legal status.

Personal Services: The costs, including fringe benefits, associate with compensating employees for their labor.

Revenue: Income received or anticipated from taxes or other sources, such as licenses & permits, user fees, fines, and investments.

Special Assessments: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Supplemental Appropriation: An additional appropriation made by County Council after the budget year has begun.

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CLERK OF COURT
LANCASTER, SC

STATE OF SOUTH CAROLINA)
)
COUNTY OF LANCASTER)

ORDINANCE NO. 2021-1741

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022 (FY 2021-22); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2021-22; AND TO PROVIDE FOR MATTERS RELATED THERETO.

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

Section 1. Findings and Determinations.

The Council finds and determines that:

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

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

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

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

Section 2. Appropriations and Detailed Budget.

A. Subject to the terms and conditions of this ordinance, the sums of money set forth below, if so much is necessary, are appropriated from the General Fund of the County and other applicable funds as specified, to meet the ordinary expenses, including debt service, of county government for the fiscal year beginning July 1, 2021 and ending June 30, 2022 ("FY 2021-22"):

APPROPRIATIONS	AMOUNT
Airport Fund	<u>274,918</u>
Capital Improvement Fund	<u>2,333,820</u>
Capital Project Sales Tax 2	<u>10,500,000</u>
County Debt	<u>8,216,200</u>
County Transportation Committee Fund	<u>2,450,000</u>
Court Mandated Security	<u>1,703,580</u>
E-911 Fund	<u>843,240</u>
General Fund	<u>67,916,327</u> <u>69,307,197</u> <u>70,066,507</u>
Hospitality Tax Fund	<u>1,600,000</u>
Indian Land Fire Protection District Fund	<u>1,013,870</u>
Local Accommodations Tax Fund	<u>115,000</u>
Pleasant Valley Fire Protection District Fund	<u>865,862</u>
Victims Services Fund	<u>57,000</u>
State Accommodations Tax Fund	<u>255,000</u>
Stormwater Fund	<u>1,959,005</u>

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 2021-22 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.

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, 2021 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, 2021 will receive a bonus in the amount of \$250.

7. To the extent that grant funding for positions within the Sheriff's Office is continued, the balance of wages and benefits approved within the budget for such positions are to be reserved for career ladder funding, to be used within any of the Sheriff's Office departments. Once the career ladder is fully funded, any use of remaining funds will need to be approved by Council.

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	81.10 83.50 <u>84.30</u>
Capital Improvement Fund	<u>4.80</u>
County Debt	<u>8.50</u>
USC-L	<u>4.60</u>

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

Courthouse Fire – New Security Requirements	<u>3.60</u>
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The millage imposed pursuant to this subsection is imposed to address funding needs arising from the recent courthouse fire and solicitor's office fire, both of which Council determines are catastrophic events within the scope of Section 6-1-320(B), and to comply with the Order of the South Carolina Supreme Court dated September 12, 2008 requiring the County to provide security for all County buildings housing court operations and records.

Section 4. Fee Schedule.

For FY 2021-22, 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 2021-22.

Section 5. Severability.

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

Section 6. Conflicting Provisions.

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

Section 7. Effective Date.

This ordinance is effective upon Third Reading.

AND IT IS SO ORDAINED, this 28th day of June, 2021

Ordinance No. 2021-1741

LANCASTER COUNTY, SOUTH CAROLINA



Steve Harper, Chair, County Council



Billy Mosteller, Secretary, County Council

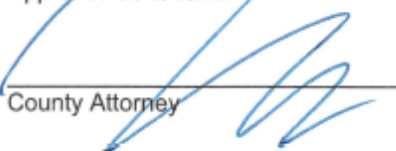
ATTEST:



Sherrie Simpson, Clerk to Council

1st reading: May 24, 2021
2nd reading: June 14, 2021
3rd reading: June 28, 2021
Public Hearing: June 14, 2021

Approved as to form:



County Attorney

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Exhibit A

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

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 or equal 200 sq. ft.	*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.	
	Minimum \$25.00 Building Permits be required for one-story detached accessory structures which are valued at \$5,000.00 and less or where Permit fee determined less by project review. Zoning permits are required for all structures.	
Floor area greater than 200 sq. ft. <u>for residential use</u>	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 <u>for AG</u>	<u>Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by \$10 per sq. ft. for Agricultural structures by land/use classification which require or not</u> 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: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

Plan Review	When a set of plans is required by Section 406.107 of the International Building Code or by the building official and a plan review thereof, a plan review fee shall be submitted at the time of submitting the plans and specification for checking said plan. Checking fee shall be equal to one-tenth (1/10) of the building permit fee as set forth above.
1st Re-inspection	\$50.00
2nd Re-inspection	\$100.00
3rd/ Subsequent Re-inspections (reinspection fee increases \$250.00 per additional inspection after 3rd)	\$250.00

4.02

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

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

4.04

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

4.05	Mobile Home Permit Fees		
	Mobile Home - de-title	Per Instance	\$50.00
	Mobile Home - placement and set-up	Per Instance	\$225.00

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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 Plumbing Permit Fees

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

4.07 Swimming Pool Permit Fees

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

4.08 Building Department Miscellaneous Fees

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

5.00 CLERK OF COURT FEES*

Amended to conform with Section 8-21-310, Code of Laws of South Carolina, 1976

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
Peddlers 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
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

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6.01	Cremation Fees	
	Cremation by Coroner's Office (Cremation Fee - \$800/ Administrative Fee - \$200/ Transport Fee - \$200) - 10 month payment plan available	\$1,200.00
6.02	Permit Fees	
	Cremation Permits	\$25.00
6.03	Report Fees * Note: Fees will not apply to reports marked "NOT FOR LEGAL USE" provided to surviving family members.	
	Autopsy Reports	\$100.00
	Coroner's Reports	\$75.00
	Photographs	\$2.00
	Toxicology Reports	\$100.00
7.00	EMERGENCY MANAGEMENT/ FIRE SERVICE FEES	
7.01	Fire Marshal/Fire Service Fees	
	1st Additional Inspection	\$50.00
	2nd Additional Inspection	\$100.00
	3rd Additional Inspection	\$250.00
	Inspection fee increase per inspection following 3rd inspection	\$250.00
	Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
	Fire Alarm Plan Review	\$100.00
	Fire Sprinkler Plan Review Fee	\$100.00
	Alternate Fire Suppression Plan Review Fee	\$25.00
7.02	Hazardous Materials Fees	
	Application for operational permit	\$1,000.00
	Emergency response to hazardous materials incident	Initial Charge \$500.00
	Emergency response to hazardous materials incident	Career Personnel Actual Costs
	Emergency response to hazardous materials incident	Volunteer Personnel 20.58 per hr.
	Emergency response to hazardous materials incident	Materials Cost Actual Costs
	Commercial Fireworks Display Standby Fee	Per Instance \$500.00
	Emergency response to hazardous materials incident	Apparatus & Equipment Costs FEMA Schedule of Rates
7.03	Special Tax District Uniform Service Charge	
	Equivalent Residential Unit fee	\$90.00
8.00	EMERGENCY MEDICAL SERVICE FEES	
	ALS Emerg Treat/No Transport	\$175.00
	ALS Unit, Urgent, No ALS Tx	\$600.00
	ALS Emerg Treat - Helicopter at ER	\$150.00
	Medical Records	\$25.00
	Mileage, ground	\$10.00
	Standby Service (per employee)	Per hour \$30.00
	Response to false alarms in excess of 3 in any calendar year	per instance \$100.00
	ALS with Treatment and Emergency Transport	Base Fee \$700.00
	ALS 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

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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)		\$1.00
Legal (8 1/2 x14)		\$2.00
Tabloid (11x17)		\$5.00
24 by 36 (line map - no aerial)		\$5.00
24 by 36		\$7.00
36 by 44		\$10.00
36 by 60		\$15.00
Poster up to 72		\$20.00

11.02 Color Plotter Maps		
Letter (8 1/2 x11)		\$2.00
Legal (8 1/2 x14)		\$3.00
Tabloid (11x17)		\$5.00
24 by 36		\$10.00
36 by 44		\$15.00
36 by 60		\$20.00
Poster up to 72		\$25.00

11.03 Digital Data Fees		
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
GIS Road centerline layer		\$250.00
Other digital data	Per hour, 1 hour min.	\$50.00

12.00 LIBRARY FEES

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

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

13.00 911 FEES

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

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

14.00 PLANNING FEES

14.01	Ordinance Fees		
	Left Blank Intentionally		

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

14.03	Development Review Application Fee		
	<u>Sketch Plan</u> Review application	Per review	\$75.00

14.04	Subdivision Fees		
	Preliminary plat - 1 to 10 lots	Per lot	\$25.00
	Preliminary plat 11 or more lots	per lot	\$300 plus \$25 for each lot
	Final plat	Per plat	\$100 plus- \$25 for each lot
	Amendment of a final plat		\$100.00
	<u>Minor Plat</u>	<u>Per Plat</u>	<u>\$25 for each lot</u>
	<u>Miscellaneous Plat</u>	<u>Per Plat</u>	<u>\$25.00</u>
	Civil Construction Plan Review-Subdivision	Per-plat	\$300 plus \$25 for each lot
	Amendment of Construction Plan		\$300.00
	Resubmittal Fee*	Per instance	\$300.00
	Resubmittal Fee*	Per instance after second	\$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).

14.05	Rezoning & Text Amendment Fees		
	Rezoning application- single parcel		\$435.00
	Rezoning application- multi parcel		\$610.00
	Rezoning applications-Mixed use district		\$2,000.00
	Text amendment & Future Land Use Map Amendment Fee		\$435.00
	Conditional Use Permit		\$325.00

14.06	Miscellaneous Fees		
	Item	Unit	Amount
	Civil Construction Plan Review-Non-Subdivision	Per Instance	\$300 plus \$100 per acre
	Sketch Plan	Per Instance	\$75.00
	Comprehensive plan - picked up	Each	\$25.00
	Comprehensive plan - mailed	Each	\$30.00

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

Road name change	Per road	\$250.00
Telecommunication Towers Review	Per Instance	\$1,500.00
Telecommunication Antenna-Colocation Review	Per Instance	\$500.00
Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00
Zoning map (2 parts; northern & southern) - mailed	Per part	\$30.00
Traffic Impact Analysis	Per Instance	Cost of engineer + 10%
Mixed Use/Master Plan Review (without rezoning)	Each	\$500.00
Surety Fees (new and release)	Per Instance	\$300.00
Floodplain Development <u>Permit - LC review - no adverse impact commercial & subdivisions</u>	<u>Per Instance</u>	\$100.00
Floodplain Development - <u>FEMA LOMA, SFR w/ local review</u> Single-Family Residential - local jurisdiction	<u>Per FEMA app</u> Each-SFR	\$250.00
Floodplain Development - <u>LOMA, multiple lots MT-EZ application</u> PMR--MT-2 application package	Per FEMA app	<u>\$500</u> \$3500
Floodplain Development - CLOMR and LOMR: MT-1 application	Per FEMA app	<u>\$1,500</u> \$2500
Floodplain Development - <u>PMR: MT-2 application package</u> LOMA or LOMR: MT-EZ application package	Per FEMA app	\$1,000.00

15.00 PROBATE COURT FEES

15.01

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

15.02

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

15.03

Miscellaneous Fees		
Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable prior to		
CD copy of hearing		\$10.00
Search fee		\$7.00
Plain Copy	Per Page	\$0.10
Replacement Forms	Per Page	\$0.50
Faxing Documents		\$5.00

15.04

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

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

	Reopening closed estates		\$22.50
15.05	Weddings		
	Marriage license - at least one party in-state (includes \$20.00 state fee)		\$60 \$75
	Marriage license - out of state (includes \$20.00 state fee)		\$75 \$90
	Marriage license-Reprint copy		\$5.00
	Marriage ceremony - w/out use of courthouse camera		\$100.00
	Marriage ceremony - w/ use of courthouse camera*		\$120.00
	*Marriage couple to obtain own photographer will be required to use on-site camera and flash drive to comply with courthouse policy		
16.00	PUBLIC WORKS FEES		
	Driveway pipe - 2nd driveway	\$500.00 or actual cost, whichever is greater	
	Single Family Residential Encroachment Permit Review Fees	Per Review	\$50.00
	Non-residential/New development	Per Review	Actual cost (\$500 min)
	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	RECREATION FEES		
17.01	Participant Fees-Youth Sports		
	Sport	Ages	Amount
	Youth Basketball	5 to 15	\$70.00
	Instr. Basketball	4	\$30.00
	Dixie Softball	7 to 18	\$90.00
	Basketball Cheerleading	7 to 15	\$40.00
	Football Cheerleading	7 to 12	\$30.00
	Youth Baseball	6 to 12	\$90.00
	Little League Baseball	7 to 12	\$75.00
	Fall Youth Soccer	5 to 15	\$75.00
	Instr. Soccer	4	\$60.00
	Fall Softball	6 to 12	\$60.00
	Flag Football	7 to 15	\$70.00
	Tackle Football	7 to 12	\$95.00
	Girls Volleyball	8 to 13	\$50.00
	Spring Soccer	6 to 13	\$66.00
	Swim Team	5 to 18	\$80.00
	Swing League	5 to 6	\$60.00
	T-Ball/Swing League/Sweetees	4 to 5	\$60.00
17.02	Participant Fees-Adult Sports		
	Sport	Ages	Unit
	Basketball	16 & up	Per Individual
	Softball	16 & up	Per Individual
	Volleyball	16 & up	Per Individual
	Kickball	16 & up	Per Individual
	Soccer	16 & up	Per Individual
17.03	After School and Summer Day Camp		
	Item	Unit	Amount
	After School Registration Fee	Per Individual	\$20.00
	After School Attendance Fee	Per Day Per Child	\$11.00

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COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

After School Attendance Fee (add'l child)	Per Day Per Child	\$9.00
After School Attendance Fee (half day)	Per Day Per Child	\$12.00
All-Day-School-Closing-After School Attendance Fee (all day)	Per Day Per Child	\$13.00
After School Attendance Fee (all day, add'l child)	Per Day Per Child	\$11.00
After School Attendance Fee (half day, add'l child)	Per Day Per Child	\$10.00
Summer Day Camp Registration Fee	Individual	\$25.00
Summer Day Camp Attendance Fee	Per Day Per Child	\$18.00
Summer Day Camp Attendance Fee (add'l child)	Per Day Per Child	\$10.00
Field Trip Fees (optional)	Varies	
Summer Day Camp Tween Program	\$20.00	\$10.00 \$10.00

17.04

Swimming Pool Fees			
Activity	Ages	Unit	Amount
Swim Lessons	3 to 18	Per Person Per Lesson	\$50.00
Nursery/Camp Swim-Daily fee	4 to 12	Per Individual	\$2.00
Public Swim Daily Fee	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

17.05

Facility Rental			
All Sites	Unit	Amount	
Gym (Regular Rental)	4 Hours	\$250	\$300
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
Independent Instructor Fee	Per Hour Per Day		\$20.00
Church Lease - Activity Room	Per Hour Per Day		\$50.00
Church Lease - Gym	Per Hour Per Day		\$65.00
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, Rental rates may be negotiable for tournaments and/or large events

17.06

Outdoor Field/Court Rentals		
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 Per day	\$250.00

*Rental rates may be negotiable for tournaments and/or large events

17.07

Other Recreation Fees		
Item	Unit	Amount
Sponsorship Fee - Platinum Level	Individual	\$3,600.00
Sponsorship Fee - Gold Level	Individual	\$1,000.00
Sponsorship Fee - Silver Level	Individual	\$1,200.00

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Sponsorship Fee - Bronze Level	Individual	\$300.00
Extra Sponsor Banner	Each	\$100.00
Additional Team Sponsor	Each	\$300.00
8x10 Team/Sponsor Picture/Plaque	Each	\$30.00
Food Truck - Friday Event	Each Occurrence	\$30.00
Food Truck - Farmer's Market	Each Occurrence	\$30.00
Food Truck - Pool	Each Occurrence	\$30.00
Food Truck - Special Events	Each Occurrence	\$50.00
Food Truck - Tournaments	Each Occurrence	\$50.00
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.

19.00 ROAD FEES

County Road Improvement and Maintenance Fee		
Per County Code section 26-34	Per Vehicle	\$35 \$40

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	\$43.03 \$62.52
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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., or 35% of real property tax or incentive fee*
Plan Review Fees	Per disturbed acre	\$250.00
Additional Field Inspection		\$50.00
Second Additional Field Inspection		\$100.00
Third or More Additional Field Inspections	Per Inspection	\$250.00
Grading Only Permit	Per Instance	\$650.00

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

23.00 DELINQUENT TAX/RECORDS MANAGEMENT FEES

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

24.00 TREASURER FEES

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

COUNTY OF LANCASTER, SC - SCHEDULE OF TAXES, FEES AND CHARGES FISCAL YEAR: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

25.00 ZONING FEES

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

25.02 Miscellaneous Fees

Item	Unit	Amount
Appeal from action of zoning official		\$325.00
Use permitted on review		\$150.00
Variance		\$275 SF Residential, \$375.00 Commercial
Zoning Verification Letter	Per Instance	\$100.00
Power Authorization Letter/Zoning Verification Permit	Per Instance	\$50.00
Home Occupation Permit - minor	Per Instance	\$50.00 \$75.00
Temporary Use	Per Instance	\$100.00
Special Exception	Per Instance	\$400.00
Food Truck	Per Instance	\$150.00
Demolition fee - any building or structure less than 5000 SF GFA	Per Instance	\$50.00
Demolition Fee - any building or structure 5000 SF GFA or greater	Per Instance	\$100.00
Moving fee - any non mobile home building or structure	Per Instance	\$50.00
Sign Permit - Permanent	Per-Application	\$100.00
Sign Permit - Temporary	Per Application	\$50.00

25.03 Permit

Commercial Zoning (including upfits) 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
Airplane Ramp Fee	Per Airplane Per Day	\$150.00
Airport Vehicle Fee (proof of insurance required)	Per Vehicle Per Day	\$100.00
Airport Manager After Hours	Per Hour	\$100.00
Bad Check fee	Per Instance	\$30.00
Cable television franchise fee	Per Year	5%

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

FISCAL YEAR: 2021-2022 ATTACHMENT TO ORDINANCE NO: 2021-1741

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 2021 - 2022

FY2022 Final
Budget

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>AMENDED</u>
10 GENERAL FUND		
10-4-011-400-00	AD VALOREM TAXES - CURRENT	27,672,945.00
10-4-011-400-05	VEHICLE TAXES - COUNTY	3,769,540.00
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	1,750,000.00
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.	1,809,490.00
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	6,127,204.00
10-4-011-418-05	1% LOCAL OPTION REVENUE	2,716,154.00
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	255,000.00
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	320,490.00
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
10-4-021-456-00	SALE OF COPIES	1,500.00
10-4-023-459-50	CHARGES - TAX BILLING	12,000.00
10-4-023-490-35	OTHER INCOME	50,000.00
10-4-029-442-54	PERMIT - MOVE MOBILE HOME	
10-4-029-442-55	PERMIT - ZONING	
10-4-029-442-57	PERMIT - ALARMS	
10-4-029-442-59	MOBILE HOME/CHG OF OWNERS	
10-4-029-442-60	PERMITS-DEMOLITION	

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10-4-029-442-62	PERMIT - MOVE HOUSE	
10-4-029-442-63	ZONING VERIFICATION LETTER	
10-4-029-444-01	CHARGES - SUB. VARIANCES	
10-4-031-442-00	PERMITS - BUILDING	3,500,000.00
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	10,000.00
10-4-031-442-50	PERMITS-ELECTRICAL	10,000.00
10-4-031-442-51	PERMITS-PLUMBING	2,000.00
10-4-031-442-52	PERMITS-MECHANICAL	11,300.00
10-4-032-442-54	PERMIT - MOVE MOBILE HOME	1,000.00
10-4-032-442-55	PERMIT - ZONING	140,000.00
10-4-032-442-57	PERMIT - ALARMS	2,500.00
10-4-032-442-59	MOBILE HOME/CHG OF OWNERS	500.00
10-4-032-442-60	PERMITS-DEMOLITION	2,500.00
10-4-032-442-62	PERMIT - MOVE HOUSE	500.00
10-4-032-442-63	ZONING VERIFICATION LETTE	2,500.00
10-4-032-444-00	CHARGES - REZONINGS	10,000.00
10-4-032-444-01	CHARGES - SUBDIVISION VARIANCES	5,000.00
10-4-032-444-03	CHARGES - PLATS	115,000.00
10-4-032-444-04	CHARGES- DEV REV COMM	2,500.00
10-4-032-490-35	OTHER INCOME	50,000.00
10-4-041-456-00	SALE OF COPIES	1,000.00
10-4-044-455-05	CONV. FEE (DMV STICKER)	60,000.00
10-4-044-468-00	BANK / RETURNED CK FEES	3,025.00
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
10-4-051-434-75	STATE ELECTION COMMISSION	50,000.00
10-4-060-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-060-446-00	COUNTY FEES	935,000.00
10-4-060-446-01	STATE FEES RETAINED (3%)	53,000.00
10-4-060-446-03	FEES - R.M.C.	224,000.00
10-4-060-456-00	SALE OF COPIES-ROD	7,000.00
10-4-060-467-00	PASSPORT FEES	43,000.00
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
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
10-4-068-434-00	STATE SALARY PARTICIPATION	1,575.00

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10-4-068-448-00	CREMATION PERMIT FEES	8,000.00
10-4-068-459-60	CORONER REPORT FEES	1,000.00
10-4-068-459-70	CORONER CREMATION FEES	6,000.00
10-4-069-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-069-456-00	SALE OF COPIES	2,000.00
10-4-069-457-00	LICENSES - MARRIAGE	15,000.00
10-4-069-459-50	FEES-MARRIAGE	23,000.00
10-4-069-461-00	COSTS OF COURT	100,000.00
10-4-069-461-60	FEES - PROBATE	17,000.00
10-4-070-461-05	FINES-MAGISTRATES	210,000.00
10-4-070-461-95	FEES-CIVIL PAPERS	100,000.00
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
10-4-117-436-05	REIMB.- TOWN OF KERSHAW	622,085.00
10-4-120-436-10	INTERGOVERNMENTAL REVENUE	5,000.00
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
10-4-121-436-10	REIMB. SALARY & FRINGE	617,495.00
10-4-140-470-10	DONATIONS NUC/PLANNING	25,000.00
10-4-142-436-05	REIMB - TOWN OF KERSHAW	164,670.00
10-4-144-459-05	CHARGES - FIRE MARSHAL	2,000.00
10-4-153-458-00	CHARGES - AMBULANCE	2,700,000.00
10-4-202-422-00	ROAD IMPROVEMENT FEES	2,975,475.00
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
10-4-210-450-70	SALES - METAL	2,000.00
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
10-4-318-459-45	FEES - ANIMAL	48,000.00
10-4-601-434-58	DSS IN LIEU OF RENT	40,000.00
10-4-610-434-45	STATE VETERANS AFFAIRS	5,000.00
10-4-815-451-00	PROGRAM REV. RECREATION	1,235,000.00
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

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10-4-840-471-10	DONATIONS CS DEL WEBB	2,500.00
10-4-840-471-15	DONATIONS REVENUE LANC & KERSHAW	2,500.00
10-4-840-471-20	DONATIONS REV. DEL WEBB	2,500.00
10-8-011-801-03	TRANSFER FROM OTHER FD	32,750.00
10-8-011-810-02	FUND BALANCE- ASSIGNED	5,209,335.00
10 GENERAL FUND		<u>70,066,507.00</u>
11 CAPITAL IMPROVEMENT FUND		
11-4-011-400-00	CUR. AD VALOREM TAX - EQUIP FUND	1,904,820.00
11-4-011-400-05	VEHICLE TAX - EQUIP. FUND	210,000.00
11-4-011-400-15	ROLLBACK TAXES - CURRENT	500.00
11-4-011-400-20	PENALTIES - CURRENT TAXES	3,500.00
11-4-011-400-75	FEE IN LIEU OF TX-CURRENT	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
11 CAPITAL IMPROVEMENT FUND		<u>2,333,820.00</u>
12 COURT MANDATED SECURITY		
12-4-011-400-00	AD VALOREM TAXES - CURRENT	1,379,080.00
12-4-011-400-05	VEHICLE TAXES - COUNTY	150,000.00
12-4-011-400-15	ROLLBACK TAXES - CURRENT	1,000.00
12-4-011-400-20	PENALTIES - CURRENT TAXES	2,500.00
12-4-011-400-75	FEE IN LIEU OF TX-CURRENT	55,000.00
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	35,000.00
12-4-011-410-10	PENALTIES - DELINQ TAX	6,000.00
12-4-011-417-00	STATE REIMB-HOMESTEAD TAX	70,000.00
12-4-011-417-15	STATE REIMB-MANUF EXEMPT	2,000.00
12-4-011-417-16	MANUF EXPEMPT FIL - STATE	2,000.00
12-4-011-419-00	MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	1,000.00
12 COURT MANDATED SECURITY		<u>1,703,580.00</u>
13 VICTIMS SERVICES FUND		
13-4-116-462-05	ASSESS - CRIME VICTIMS	20,000.00
13-4-116-462-15	CONVICTION SURCHARGE	30,000.00
13-4-116-462-35	VICTIMS-OTHER ENTITY COLLECTIONS	7,000.00
13 VICTIMS SERVICES FUND		<u>57,000.00</u>
15 E-911 FUND		
15-4-034-423-00	E-911 TARIFF	170,000.00
15-4-034-423-05	E-911 CMRS SURCHARGE	160,000.00
15-4-034-435-05	STATE - E911COST REIMB.	513,240.00
15 E-911 FUND		<u>843,240.00</u>

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17 HOSPITALITY TAX FUND		
17-4-011-425-00	LOCAL HOSPITALITY TAX REV	1,600,000.00
17 HOSPITALITY TAX FUND		<u>1,600,000.00</u>
18 STATE ACCOMMODATIONS TAX FUND		
18-4-011-434-20	STATE ACCOMMODATIONS TAX	150,000.00
18-8-011-810-01	FUND BALANCE-RESERVED	105,000.00
18 STATE ACCOMMODATIONS TAX FUND		<u>255,000.00</u>
19 STORMWATER FUND		
19-4-203-450-80	STORMWATER PLAN REVIEW FEE	55,500.00
19-4-203-454-50	STORMWATER FEE	1,479,360.00
19-8-203-810-01	FUND BALANCE - RESERVED	424,145.00
19 STORMWATER FUND		<u>1,959,005.00</u>
20 LANC CTY TRANSP COMM FUND		
20-4-206-434-30	STATE C FUNDS-RD. IMPR.	2,450,000.00
20 LANC CTY TRANSP COMM FUND		<u>2,450,000.00</u>
22 INDIAN LAND FIRE PROT. DISTRICT		
22-4-917-453-00	FIRE DISTRICT FEE	931,050.00
22-8-917-810-05	FUND BALANCE - COMMITTED	82,820.00
22 INDIAN LAND FIRE PROT. DISTRICT		<u>1,013,870.00</u>
29 LOCAL ACCOMMODATIONS TAX FUND		
29-4-011-421-00	LOCAL ACCOM. TAX REVENUE	115,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		<u>115,000.00</u>
30 DEBT SERVICE FUND		
30-4-016-400-00	AD VALOREM TAXES - CURRENT	3,086,697.00
30-4-016-400-05	VEHICLE TAXES - COUNTY	376,095.00
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.	140,000.00
30-4-016-417-05	INVENTORY TAX-STATE REIMB.	11,716.00
30-4-016-417-15	STATE REIMB-MANUF EXEMPT	9,500.00
30-4-016-417-16	MANUF EXPEMPT FIL - STATE	1,000.00
30-4-016-419-00	MULTI-COUNTY PK FEE-IN-LIEU 1% TAX	2,000.00
30-4-016-480-05	INTEREST INCOME	1,557.00
30-8-016-810-05	FUND BALANCE - COMMITTED	595,135.00
30-8-892-801-03	TRANSFER FROM CPST 2 (61)	3,780,000.00

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30 DEBT SERVICE FUND		8,216,200.00
47 AIRPORT FUND		
47-4-215-459-15	SALES- FUEL	116,000.00
47-4-215-490-60	RENTS - GENERAL	49,788.00
47-8-215-801-01	TRANSFER FROM GENERAL FUND	109,130.00
47 AIRPORT FUND		274,918.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		
50-4-928-453-00	FIRE DISTRICT FEE	849,420.00
50-4-928-460-00	PENALTY - FIRE FEE	2,500.00
50-8-931-810-04	FUND BALANCE-UNDESIGNATED	13,942.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		865,862.00
61 CAPITAL PROJECT SALES TAX 2		
61-4-891-424-00	1% REV CAPITAL PROJECTS SALES TAX	10,500,000.00
61 CAPITAL PROJECT SALES TAX 2		10,500,000.00
TOTALS:		102,254,002.00

COUNTY OF LANCASTER

EXPENDITURE BUDGET VERSION REPORT

FY 2021 - 2022

FY2022 Final

Budget

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>AMENDED</u>
10 GENERAL FUND	
10-7-005-510-20	UNEMPL COMP EXP 30,000.00
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 178,675.00
10-7-005-650-00	INSURANCE-GENERAL 1,541,423.00
10-7-005-781-00	MISCELLANEOUS EXPENSE 9,475.00
10-7-007-500-00	WAGES & SALARIES FULL TIME 248,380.00
10-7-007-500-10	WAGES & SALARIES PARTTIME 1,000.00
10-7-007-510-00	FICA-EMPLOYERS CONTRIB. 19,000.00
10-7-007-510-05	SC RET EMPLOYERS CONTRIB 41,130.00
10-7-007-510-15	HEALTH/LIFE INS EMPLOYERS 10,870.00
10-7-007-510-25	WORKERS COMPENSATION 6,065.00
10-7-007-530-00	TRAVEL, TRAINING, DUES 99,500.00

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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	5,500.00
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	10,000.00
10-7-007-750-00	LEASE- COPIERS	4,000.00
10-7-011-500-00	WAGES & SALARIES FULL TIME	53,780.00
10-7-011-500-10	WAGES & SALARIES PART-TIME	96,500.00
10-7-011-510-00	FICA-EMPLOYERS CONTRIB.	11,500.00
10-7-011-510-05	SC RET EMPLOYERS CONTRIB	24,885.00
10-7-011-510-15	HEALTH/LIFE INS EMPLOYERS	57,195.00
10-7-011-510-25	WORKERS COMPENSATION	3,110.00
10-7-011-530-00	TRAVEL, TRAINING, DUES	45,000.00
10-7-011-540-00	SUPPLIES-GENERAL	7,500.00
10-7-011-543-01	SUPPLIES-FOOD	6,000.00
10-7-011-571-00	UTILITIES-TELEPHONE	19,500.00
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
10-7-011-760-00	CNT - GRANTS MATCH	1,023,075.00
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
10-7-014-620-00	ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-03	DA-OLDE ENGLISH DISTRICT	
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	371,048.00
10-7-014-625-17	DA-LANCASTER SOIL & WATER	113,370.00
10-7-014-625-22	DA-CATAWBA RPC	58,147.00
10-7-014-625-23	DA-DELEGATION DISBURSEMENT	25,000.00
10-7-014-625-29	DA - HWY PATROL DUES	750.00
10-7-014-625-31	DA-L.C. COUNCIL ON AGING	40,000.00
10-7-014-625-35	DA-HISTORIC COMMISSION	5,500.00
10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	757,900.00
10-7-014-625-50	DA- KEYSTONE SUBSTANCE ABUSE	10,000.00

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10-7-020-500-00	WAGES & SALARIES FULL TIME	138,075.00
10-7-020-510-00	FICA-EMPLOYERS CONTRIB.	10,180.00
10-7-020-510-05	SC RET EMPLOYERS CONTRIB	22,035.00
10-7-020-510-15	HEALTH/LIFE INS EMPLOYERS	20,730.00
10-7-020-510-25	WORKERS COMPENSATION	2,170.00
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.	8,200.00
10-7-020-670-00	ADVERTISING	500.00
10-7-020-750-00	LEASE- COPIERS	3,000.00
10-7-021-500-00	WAGES & SALARIES FULL TIME	441,825.00
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.	36,065.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	77,475.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	52,975.00
10-7-021-510-25	WORKERS COMPENSATION	13,450.00
10-7-021-530-00	TRAVEL, TRAINING, DUES	51,500.00
10-7-021-540-00	SUPPLIES-GENERAL	10,200.00
10-7-021-549-05	SUPPLIES - WELCOME CENTER	4,000.00
10-7-021-551-00	EQUIPMENT-GENERAL	33,000.00
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	8,750.00
10-7-021-750-00	LEASE- COPIERS	8,000.00
10-7-022-571-00	UTILITIES-TELEPHONE	600.00
10-7-022-604-04	PS-LEGAL/GENERAL	325,000.00
10-7-022-750-00	LEASE- COPIERS	2,000.00
10-7-023-500-00	WAGES & SALARIES FULL TIME	512,480.00
10-7-023-500-05	SALARIES- OT	1,250.00
10-7-023-500-10	WAGES & SALARIES PART-TIME	29,050.00
10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	39,300.00
10-7-023-510-05	SC RET EMPLOYERS CONTRIB	85,075.00
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	59,865.00
10-7-023-510-25	WORKERS COMPENSATION	3,720.00
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	7,300.00
10-7-023-560-00	EQUIPMENT - CAPITALIZED	5,500.00
10-7-023-571-00	UTILITIES-TELEPHONE	4,000.00
10-7-023-593-00	MAINTENANCE-SERVICE AGREE.	27,250.00
10-7-023-605-00	CS - PRINTING	1,500.00

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10-7-023-670-00	ADVERTISING	2,500.00
10-7-023-750-00	LEASE- COPIERS	5,500.00
10-7-024-500-00	WAGES & SALARIES FULL TIME	214,815.00
10-7-024-500-05	SALARIES- OVERTIME	400.00
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	40,180.00
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	35,640.00
10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	31,215.00
10-7-024-510-25	WORKERS COMPENSATION	11,995.00
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	
10-7-024-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-024-600-00	CONTRACTUAL SERVICES (CS)	52,495.00
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
10-7-025-500-00	WAGES & SALARIES FULL TIME	63,065.00
10-7-025-510-00	FICA-EMPLOYERS CONTRIB.	4,825.00
10-7-025-510-05	SC RET EMPLOYERS CONTRIB	10,445.00
10-7-025-510-15	HEALTH/LIFE INS EMPLOYERS	12,355.00
10-7-025-510-25	WORKERS COMPENSATION	1,995.00
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	1,000.00
10-7-025-690-00	SPECIAL PROJECTS	15,000.00
10-7-026-500-00	WAGES & SALARIES FULL TIME	441,845.00
10-7-026-500-05	SALARIES- OVERTIME	2,250.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	30,330.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	65,650.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	50,743.00
10-7-026-510-25	WORKERS COMPENSATION	10,485.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	18,000.00
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	220,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	170,000.00
10-7-026-600-00	CONTRACTUAL SERVICES (CS)	425,880.00
10-7-026-605-02	MSA-DP SW MTN	517,853.00
10-7-026-690-00	SPECIAL PROJECTS	279,260.00
10-7-026-750-00	LEASE- COPIERS	3,000.00
10-7-027-500-00	WAGES & SALARIES FULLTIME	75,525.00

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10-7-027-510-00	FICA-EMPLOYERS CONTRIB	5,815.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	12,590.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	8,040.00
10-7-027-510-25	WORKERS COMPENSATION	2,280.00
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	1,000.00
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	73,000.00
10-7-029-500-00	WAGES & SALARIES FULL TIME	
10-7-029-500-05	SALARIES - OVERTIME	
10-7-029-510-00	FICA-EMPLOYERS CONTRIB.	
10-7-029-510-05	SC RET EMPLOYERS CONTRIB	
10-7-029-510-15	HEALTH/LIFE INS EMPLOYERS	
10-7-029-510-25	WORKERS COMPENSATION	
10-7-029-530-00	TRAVEL, TRAINING, DUES	
10-7-029-540-00	SUPPLIES-GENERAL	
10-7-029-543-01	Supplies-Food	
10-7-029-551-00	EQUIPMENT-GENERAL	
10-7-029-571-00	UTILITIES-TELEPHONE	
10-7-029-670-00	ADVERTISING	
10-7-029-750-00	LEASE- COPIERS	
10-7-031-500-00	WAGES & SALARIES FULL TIME	781,250.00
10-7-031-500-05	SALARIES - OVERTIME	2,000.00
10-7-031-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	60,355.00
10-7-031-510-05	SC RET EMPLOYERS CONTRIB	130,645.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	126,450.00
10-7-031-510-25	WORKERS COMPENSATION	20,230.00
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	16,500.00
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
10-7-032-500-00	WAGES & SALARIES FULL TIME	826,125.00
10-7-032-500-05	SALARIES - OVERTIME	6,500.00
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	63,745.00
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	138,285.00
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	131,280.00
10-7-032-510-25	WORKERS COMPENSATION	14,535.00
10-7-032-530-00	TRAVEL, TRAINING, DUES	13,750.00

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10-7-032-540-00	SUPPLIES-GENERAL	12,650.00
10-7-032-541-00	SUPPLIES-POSTAGE	4,000.00
10-7-032-543-01	SUPPLIES-FOOD	3,750.00
10-7-032-551-00	EQUIPMENT-GENERAL	1,000.00
10-7-032-571-00	UTILITIES-TELEPHONE	8,000.00
10-7-032-600-00	CONTRACTUAL SERVICES (CS)	65,000.00
10-7-032-600-15	CS-TRAFFIC IMPACT ANALYSES	50,000.00
10-7-032-670-00	ADVERTISING	18,000.00
10-7-032-690-00	SPECIAL PROJECTS	780,000.00
10-7-032-750-00	LEASE- COPIERS	16,500.00
10-7-041-500-00	WAGES & SALARIES FULL TIME	656,090.00
10-7-041-500-05	SALARIES - OVERTIME	2,000.00
10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	51,950.00
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	112,460.00
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	95,855.00
10-7-041-510-25	WORKERS COMPENSATION	14,805.00
10-7-041-530-00	TRAVEL, TRAINING, DUES	23,000.00
10-7-041-540-00	SUPPLIES-GENERAL	4,500.00
10-7-041-541-00	SUPPLIES-POSTAGE	2,500.00
10-7-041-551-00	EQUIPMENT-GENERAL	3,920.00
10-7-041-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	41,560.00
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	9,000.00
10-7-041-605-00	CS-PRINTING	2,500.00
10-7-041-670-00	ADVERTISING	200.00
10-7-041-690-00	SPECIAL PROJECTS	50,600.00
10-7-041-750-00	LEASE- COPIERS	22,000.00
10-7-043-500-00	WAGES & SALARIES FULL TIME	241,625.00
10-7-043-500-05	SALARIES- OT	500.00
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	18,525.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	40,100.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	58,885.00
10-7-043-510-25	WORKERS COMPENSATION	2,850.00
10-7-043-530-00	TRAVEL, TRAINING, DUES	4,500.00
10-7-043-540-00	SUPPLIES-GENERAL	11,000.00
10-7-043-542-00	SUPPLIES - CLOTHING	
10-7-043-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-043-560-00	EQUIPMENT - CAPITALIZED	
10-7-043-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-043-590-00	MAINTENANCE - VEHICLES	
10-7-043-590-05	GASOLINE	
10-7-043-670-00	ADVERTISING	3,500.00
10-7-043-750-00	LEASE- COPIERS	5,000.00
10-7-044-500-00	WAGES & SALARIES FULL TIME	272,740.00

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10-7-044-500-05	SALARIES - OVERTIME	3,000.00
10-7-044-500-10	WAGES & SALARIES PART-TIME	
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	20,980.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	45,415.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	46,960.00
10-7-044-510-25	WORKERS COMPENSATION	1,800.00
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	2,500.00
10-7-044-605-00	CS-PRINTING	92,000.00
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
10-7-045-500-00	WAGES & SALARIES FULL TIME	190,080.00
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.	14,610.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	31,625.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	51,395.00
10-7-045-510-25	WORKERS COMPENSATION	2,375.00
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
10-7-045-571-00	UTILITIES-TELEPHONE	2,500.00
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
10-7-051-500-00	WAGES & SALARIES FULL TIME	197,920.00
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.	23,980.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	47,900.00
10-7-051-510-10	S.C. POLICE RET EMPLOYER	400.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	58,120.00
10-7-051-510-25	WORKERS COMPENSATION	3,500.00

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10-7-051-530-00	TRAVEL, TRAINING, DUES	18,375.00
10-7-051-540-00	SUPPLIES-GENERAL	14,000.00
10-7-051-541-00	SUPPLIES- POSTAGE	7,000.00
10-7-051-551-00	EQUIPMENT-GENERAL	22,900.00
10-7-051-560-00	EQUIPMENT - CAPITALIZED	25,575.00
10-7-051-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-051-593-00	MAINTENANCE-SERVICE AGREEMENT	51,485.00
10-7-051-600-00	CONTRACTUAL SERVICES (CS)	14,360.00
10-7-051-605-00	CS-PRINTING	15,000.00
10-7-051-670-00	ADVERTISING	5,000.00
10-7-051-690-00	SPECIAL PROJECTS	260,000.00
10-7-051-750-00	LEASE- COPIERS	4,500.00
10-7-060-500-00	WAGES & SALARIES FULL TIME	200,630.00
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.	15,500.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	33,555.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	38,835.00
10-7-060-510-25	WORKERS COMPENSATION	1,685.00
10-7-060-530-00	TRAVEL, TRAINING, DUES	4,800.00
10-7-060-540-00	SUPPLIES-GENERAL	5,000.00
10-7-060-541-00	SUPPLIES POSTAGE	3,000.00
10-7-060-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-060-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	79,460.00
10-7-060-750-00	LEASE- COPIERS	6,000.00
10-7-060-782-00	OVER/SHORT	250.00
10-7-061-500-10	WAGES & SALARIES PARTTIME	29,470.00
10-7-061-510-00	FICA-EMPLOYERS CONTRIB	2,190.00
10-7-061-510-10	S.C. POLICE RET EMPLOYER	5,505.00
10-7-061-510-25	WORKERS COMPENSATION	1,140.00
10-7-061-540-00	SUPPLIES-GENERAL	3,000.00
10-7-061-571-00	UTILITIES-TELEPHONE	6,500.00
10-7-061-600-00	CONTRACTUAL SERVICES(CS)	5,000.00
10-7-061-780-05	PDC-JURORS	35,000.00
10-7-063-500-00	WAGES & SALARIES FULL TIME	245,540.00
10-7-063-500-05	SALARIES OVERTIME	500.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	18,825.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	40,745.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	54,125.00
10-7-063-510-25	WORKERS COMPENSATION	5,085.00
10-7-063-530-00	TRAVEL, TRAINING, DUES	2,100.00
10-7-063-540-00	SUPPLIES-GENERAL	6,300.00
10-7-063-541-00	SUPPLIES POSTAGE	5,000.00

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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	
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
10-7-064-500-00	WAGES & SALARIES FULL TIME	211,385.00
10-7-064-500-05	SALARIES OVERTIME	500.00
10-7-064-500-10	SALARIES- PART TIME	13,000.00
10-7-064-510-00	FICA-EMPLOYERS CONTRIB.	17,205.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	35,090.00
10-7-064-510-10	S.C. POLICE RET EMPLOYER	2,505.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	36,725.00
10-7-064-510-25	WORKERS COMPENSATION	1,000.00
10-7-064-530-00	TRAVEL, TRAINING, DUES	2,100.00
10-7-064-540-00	SUPPLIES-GENERAL	10,000.00
10-7-064-541-00	SUPPLIES POSTAGE	15,000.00
10-7-064-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-064-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12	SP-DSS INCENTIVE	47,032.00
10-7-064-750-00	LEASE- COPIERS	2,500.00
10-7-068-500-00	WAGES & SALARIES FULL TIME	293,335.00
10-7-068-500-10	WAGES & SALARIES PARTTIME	63,000.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	27,415.00
10-7-068-510-05	SC RET EMPLOYERS CONTRIB	39,890.00
10-7-068-510-10	S.C. POLICE RET EMPLOYER	22,600.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	41,235.00
10-7-068-510-25	WORKERS COMPENSATION	18,325.00
10-7-068-530-00	TRAVEL, TRAINING, DUES	10,000.00
10-7-068-540-00	SUPPLIES-GENERAL	11,500.00
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	8,500.00
10-7-068-590-00	MAINTENANCE - VEHICLES	5,500.00
10-7-068-590-05	GASOLINE	12,000.00
10-7-068-600-00	CONTRACTUAL SERVICES (CS)	11,000.00
10-7-068-604-00	PROFESSIONAL SERVICES	3,500.00
10-7-068-604-10	PS-MEDICAL	220,000.00
10-7-068-750-00	LEASE- COPIERS	3,000.00
10-7-068-781-27	BONDS - SURETY	500.00
10-7-069-500-00	WAGES & SALARIES FULL TIME	330,590.00

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10-7-069-500-05	SALARIES - OVERTIME	350.00
10-7-069-500-10	WAGES & SALARIES PART-TIME	44,750.00
10-7-069-510-00	FICA-EMPLOYERS CONTRIB.	27,990.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	51,590.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	4,650.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	51,060.00
10-7-069-510-25	WORKERS COMPENSATION	2,290.00
10-7-069-530-00	TRAVEL, TRAINING, DUES	17,000.00
10-7-069-540-00	SUPPLIES-GENERAL	12,500.00
10-7-069-551-00	EQUIPMENT-GENERAL	4,000.00
10-7-069-571-00	UTILITIES-TELEPHONE	4,500.00
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
10-7-070-500-00	WAGES & SALARIES FULL TIME	696,065.00
10-7-070-500-05	SALARIES OVERTIME	14,000.00
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	54,320.00
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	46,185.00
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	69,520.00
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	111,580.00
10-7-070-510-25	WORKERS COMPENSATION	21,605.00
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	3,600.00
10-7-070-570-00	UTILITIES-GENERAL	16,500.00
10-7-070-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-070-590-00	MAINTENANCE-VEHICLES	3,000.00
10-7-070-590-05	GASOLINE	8,800.00
10-7-070-593-00	MAINTENANCE-SERVICE AGREE.	6,500.00
10-7-070-750-00	LEASE- COPIERS	6,600.00
10-7-070-780-05	PDC-JURORS	8,500.00
10-7-070-781-27	BONDS - SURETY	3,000.00
10-7-110-500-00	WAGES & SALARIES FULL TIME	6,011,955.00
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.	478,085.00
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	106,895.00
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	1,072,230.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	962,065.00
10-7-110-510-25	WORKERS COMPENSATION	217,525.00
10-7-110-530-00	TRAVEL, TRAINING, DUES	77,540.00
10-7-110-540-00	SUPPLIES-GENERAL	30,000.00

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10-7-110-540-10	SUPPLIES-SEX OFF REGISTRY	1,000.00
10-7-110-542-00	SUPPLIES-CLOTHING	68,200.00
10-7-110-551-00	EQUIPMENT-GENERAL	36,240.00
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
10-7-110-571-00	UTILITIES-TELEPHONE	131,990.00
10-7-110-581-00	RENT-BUILDING	34,778.00
10-7-110-590-00	MAINTENANCE-VEHICLES	200,000.00
10-7-110-590-05	GASOLINE	290,000.00
10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	193,440.00
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
10-7-117-500-00	WAGES & SALARIES FULL TIME	371,090.00
10-7-117-500-05	SALARIES- OVERTIME	10,000.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	29,150.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	73,310.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	41,875.00
10-7-117-510-25	WORKERS COMPENSATION	15,160.00
10-7-117-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-117-540-00	SUPPLIES- GENERAL	1,000.00
10-7-117-542-00	SUPPLIES- CLOTHING	3,500.00
10-7-117-551-30	COMMUNICATIONS	2,500.00
10-7-117-551-65	LAW ENFORCEMENT	6,000.00
10-7-117-590-00	MAINTENANCE- VEHICLES	25,000.00
10-7-117-590-05	GASOLINE	41,000.00
10-7-120-500-00	WAGES & SALARIES FULL TIME	1,575,020.00
10-7-120-500-05	SALARIES - OVERTIME	50,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	124,315.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	312,655.00
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	230,035.00
10-7-120-510-25	WORKERS COMPENSATION	64,660.00
10-7-120-520-25	PERSONNEL DISEASE PREV.	10,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES	12,100.00
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	11,000.00
10-7-120-543-00	SUPPLIES-LAUNDRY	3,000.00
10-7-120-543-05	SUPPLIES-FOOD/BEVERAGE	287,440.00

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10-7-120-543-15	SUPPLIES-BOARD/LODGING	15,000.00
10-7-120-551-00	EQUIPMENT-GENERAL	10,100.00
10-7-120-551-65	EQUIPMENT-LAW ENFORCEMENT	10,300.00
10-7-120-560-00	EQUIPMENT - CAPITALIZED	80,000.00
10-7-120-571-00	UTILITIES-PHONE	5,500.00
10-7-120-600-00	CONTRACTUAL SERVICES	6,000.00
10-7-120-604-10	PS-MEDICAL	400,000.00
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
10-7-121-500-00	WAGES & SALARIES FULLTIME	390,745.00
10-7-121-500-05	SALARIES- OVERTIME	1,000.00
10-7-121-500-10	WAGES & SALARIES PART TIME	22,500.00
10-7-121-510-00	FICA-EMPLOYERS CONTRIB	32,800.00
10-7-121-510-10	S.C. POLICE RET EMPLOYER	82,490.00
10-7-121-510-15	HEALTH/LIFE INS EMPLOYERS	61,895.00
10-7-121-510-25	WORKERS COMPENSATION	15,065.00
10-7-121-590-00	MAINTENANCE - VEHICLES	4,000.00
10-7-121-590-05	GASOLINE	7,000.00
10-7-130-500-00	WAGES & SALARIES FULLTIME	1,250,225.00
10-7-130-500-05	SALARIES OVERTIME	115,000.00
10-7-130-500-10	WAGES & SALARIES PARTTIME	67,000.00
10-7-130-510-00	FICA-EMPLOYERS CONTRIB	109,565.00
10-7-130-510-05	SC RET EMPLOYERS CONTRIB	208,620.00
10-7-130-510-10	S.C. POLICE RET EMPLOYER	42,055.00
10-7-130-510-15	HEALTH/LIFE INS EMPLOYERS	223,260.00
10-7-130-510-25	WORKERS COMPENSATION	11,840.00
10-7-130-530-00	TRAVEL, TRAINING, DUES	15,000.00
10-7-130-540-00	SUPPLIES - GENERAL	17,100.00
10-7-130-540-05	SUPPLIES-RADIOS	50,000.00
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	1,050,000.00
10-7-130-571-00	UTILITIES-TELEPHONE	3,500.00
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)	246,000.00
10-7-130-750-00	LEASE- COPIERS	5,000.00
10-7-140-500-00	WAGES & SALARIES FULL TIME	197,650.00
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.	15,655.00

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10-7-140-510-10	S.C. POLICE RET EMPLOYER	39,375.00
10-7-140-510-15	HEALTH/LIFE INS EMPLOYERS	20,560.00
10-7-140-510-25	WORKERS COMPENSATION	13,695.00
10-7-140-530-00	TRAVEL, TRAINING, DUES	6,000.00
10-7-140-540-00	SUPPLIES-GENERAL	3,000.00
10-7-140-542-00	SUPPLIES- CLOTHING	2,000.00
10-7-140-551-00	EQUIPMENT-GENERAL	
10-7-140-570-00	UTILITIES-GENERAL	25,000.00
10-7-140-571-00	UTILITIES-TELEPHONE	40,310.00
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
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	170,000.00
10-7-141-590-05	GASOLINE	70,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	40,000.00
10-7-141-593-00	MAINTENANCE-SERVICE AGREE.	
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
10-7-142-500-00	WAGES & SALARIES FULLTIME	81,560.00
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	7,845.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	19,730.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	20,425.00
10-7-142-510-25	WORKERS COMPENSATION	6,910.00
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
10-7-144-500-00	WAGES & SALARIES FULLTIME	1,011,530.00
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	93,180.00
10-7-144-510-05	SC RET EMPLOYERS CONTRIB	11,500.00
10-7-144-510-10	S.C. POLICE RET EMPLOYER	206,305.00

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10-7-144-510-15	HEALTH/LIFE INS EMPLOYERS	197,120.00
10-7-144-510-25	WORKERS COMPENSATION	71,305.00
10-7-144-530-00	TRAVEL, TRAINING, DUES	11,100.00
10-7-144-542-00	SUPPLIES - CLOTHING	20,500.00
10-7-144-551-00	EQUIPMENT-GENERAL	45,500.00
10-7-144-560-00	EQUIPMENT - CAPITALIZED	136,000.00
10-7-144-590-00	MAINTENANCE - VEHICLES	3,000.00
10-7-144-590-05	GASOLINE	18,000.00
10-7-144-640-00	LANC CITY FIRE & RESCUE	163,790.00
10-7-144-690-00	SPECIAL PROJECTS	274,530.00
10-7-153-500-00	WAGES & SALARIES FULL TIME	2,905,585.00
10-7-153-500-05	SALARIES - OVERTIME	1,473,120.00
10-7-153-500-10	WAGES & SALARIES PART-TIME	150,000.00
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	347,975.00
10-7-153-510-05	SC RET EMPLOYERS CONTRIB	726,545.00
10-7-153-510-10	SC POLICE RET EMPLOYERS CO	7,000.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	644,545.00
10-7-153-510-25	WORKERS COMPENSATION	467,390.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	45,700.00
10-7-153-530-00	TRAVEL, TRAINING, DUES	72,050.00
10-7-153-540-00	SUPPLIES-GENERAL	51,000.00
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	57,000.00
10-7-153-543-00	SUPPLIES-LAUNDRY	3,000.00
10-7-153-551-00	EQUIPMENT-GENERAL	34,500.00
10-7-153-551-30	COMMUNICATIONS	13,500.00
10-7-153-560-00	EQUIPMENT - CAPITALIZED	43,000.00
10-7-153-570-00	UTILITIES-GENERAL	77,000.00
10-7-153-571-00	UTILITIES-TELEPHONE	87,000.00
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)	85,000.00
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	5,000.00
10-7-202-500-00	WAGES & SALARIES FULL TIME	1,207,790.00
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.	95,365.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	206,435.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	260,275.00

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10-7-202-510-25	WORKERS COMPENSATION	101,755.00
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	19,000.00
10-7-202-544-00	SUPPLIES-CONSTRUCTION PIPE	75,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	132,000.00
10-7-202-544-10	SUPPLIES-STONE	450,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	65,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	5,000.00
10-7-202-551-00	EQUIPMENT-GENERAL	2,500.00
10-7-202-560-00	EQUIPMENT - CAPITALIZED	20,000.00
10-7-202-570-00	UTILITIES-GENERAL	9,500.00
10-7-202-571-00	UTILITIES-TELEPHONE	15,000.00
10-7-202-582-00	RENT-EQUIPMENT	5,000.00
10-7-202-590-00	MAINTENANCE-VEHICLES	251,500.00
10-7-202-590-05	GASOLINE	141,000.00
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)	557,000.00
10-7-202-604-00	PROFESSIONAL SERVICES	90,000.00
10-7-202-690-00	SPECIAL PROJECTS	100,000.00
10-7-202-750-00	LEASE- COPIERS	2,200.00
10-7-210-500-00	WAGES & SALARIES FULL TIME	364,350.00
10-7-210-500-05	SALARIES - OVERTIME	5,000.00
10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	28,800.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	60,835.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	75,100.00
10-7-210-510-25	WORKERS COMPENSATION	17,920.00
10-7-210-530-00	TRAVEL, TRAINING, DUES	5,500.00
10-7-210-540-00	SUPPLIES-GENERAL	10,300.00
10-7-210-542-00	SUPPLIES-CLOTHING	7,500.00
10-7-210-548-00	SUPPLIES-HAND TOOLS	18,900.00
10-7-210-551-00	EQUIPMENT- GENERAL	15,200.00
10-7-210-560-00	EQUIPMENT - CAPITALIZED	
10-7-210-570-00	UTILITIES-GENERAL	14,000.00
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	2,000.00
10-7-251-500-00	WAGES & SALARIES FULL TIME	321,195.00
10-7-251-500-05	SALARIES - OVERTIME	10,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	25,335.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	54,845.00

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10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	79,958.00
10-7-251-510-25	WORKERS COMPENSATION	17,560.00
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	770,000.00
10-7-251-571-00	UTILITIES-PHONES	17,500.00
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	175,000.00
10-7-251-781-73	LICENSES/PERMITS/FEES	250.00
10-7-310-500-10	WAGES & SALARIES PARTTIME	15,500.00
10-7-310-510-00	FICA-EMPLOYERS CONTRIB.	1,155.00
10-7-310-510-15	HEALTH/LIFE INS EMPLOYERS	5,050.00
10-7-310-510-25	WORKERS COMPENSATION	800.00
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	34,505.00
10-7-312-500-00	WAGES & SALARIES FULL TIME	533,815.00
10-7-312-500-05	SALARIES - OVERTIME	23,000.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	295,000.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	63,275.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	95,570.00
10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	128,000.00
10-7-312-510-25	WORKERS COMPENSATION	87,200.00
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	7,200.00
10-7-312-551-00	EQUIPMENT-GENERAL	3,000.00
10-7-312-560-00	EQUIPMENT - CAPITALIZED	150,000.00
10-7-312-570-00	UTILITIES-GENERAL	28,000.00
10-7-312-571-00	UTILITIES-TELEPHONE	15,380.00
10-7-312-580-00	RENT-LAND	10,000.00
10-7-312-590-00	MAINTENANCE-VEHICLES	93,000.00
10-7-312-590-05	GASOLINE	87,000.00
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	1,699,500.00
10-7-312-670-00	ADVERTISING	3,000.00
10-7-312-690-00	SPECIAL PROJECTS	130,000.00

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10-7-318-500-00	WAGES & SALARIES FULL TIME	210,685.00
10-7-318-500-05	SALARIES - OVERTIME	8,000.00
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	16,615.00
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	35,695.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	44,030.00
10-7-318-510-25	WORKERS COMPENSATION	5,995.00
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	31,000.00
10-7-318-542-00	SUPPLIES-CLOTHING	2,600.00
10-7-318-547-00	SUPPLIES-ANIMAL FOOD	5,000.00
10-7-318-551-00	EQUIPMENT-GENERAL	2,400.00
10-7-318-570-00	UTILITIES-GENERAL	46,600.00
10-7-318-571-00	UTILITIES-TELEPHONE	8,760.00
10-7-318-590-00	MAINTENANCE-VEHICLES	2,500.00
10-7-318-590-05	GASOLINE	3,000.00
10-7-318-600-00	CONTRACTUAL SERVICES (CS)	107,000.00
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
10-7-601-570-00	UTILITIES-GENERAL	40,500.00
10-7-601-600-00	CONTRACTUAL SERVICES (CS)	34,489.00
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
10-7-610-500-00	WAGES & SALARIES FULL TIME	135,855.00
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.	10,470.00
10-7-610-510-05	SC RET EMPLOYERS CONTRIB	22,665.00
10-7-610-510-15	HEALTH/LIFE INS EMPLOYERS	23,590.00
10-7-610-510-25	WORKERS COMPENSATION	500.00
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
10-7-801-500-00	WAGES & SALARIES FULL TIME	833,665.00
10-7-801-500-05	SALARIES - OVERTIME	11,000.00
10-7-801-500-10	WAGES & SALARIES PART-TIME	55,000.00

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10-7-801-500-15	WAGES & SAL. P/T - OTHER	35,000.00
10-7-801-510-00	FICA-EMPLOYERS CONTRIB.	67,635.00
10-7-801-510-05	SC RET EMPLOYERS CONTRIB	146,790.00
10-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	146,385.00
10-7-801-510-25	WORKERS COMPENSATION	40,185.00
10-7-801-530-00	TRAVEL, TRAINING, DUES	21,100.00
10-7-801-540-00	SUPPLIES-GENERAL	62,100.00
10-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	48,500.00
10-7-801-560-00	EQUIPMENT - CAPITALIZED	53,000.00
10-7-801-570-00	UTILITIES-GENERAL	300,000.00
10-7-801-590-00	MAINTENANCE-VEHICLES	19,000.00
10-7-801-590-05	GASOLINE	43,700.00
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	11,000.00
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	
10-7-801-750-00	LEASE- COPIERS	8,000.00
10-7-815-500-10	WAGES & SALARIES PART-TIME	517,210.00
10-7-815-510-00	FICA-EMPLOYERS CONTRIB.	39,565.00
10-7-815-510-05	SC RET EMPLOYERS CONTRIB	12,000.00
10-7-815-510-25	WORKERS COMPENSATION	21,155.00
10-7-815-600-00	CONTRACTUAL SERVICES(CS)	221,368.00
10-7-815-700-00	SWIMMING POOLS	45,000.00
10-7-815-700-05	INSURANCE-PARTICIPANTS	200.00
10-7-815-700-10	FARMERS MARKET	100.00
10-7-815-700-15	SPECIAL EVENTS/PROMOTIONS	1,000.00
10-7-815-700-20	CONCESSIONS	8,000.00
10-7-815-700-26	BASEBALL - YOUTH	21,800.00
10-7-815-700-30	SOFTBALL- ADULT	2,000.00
10-7-815-700-32	BASKETBALL	32,170.00
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	
10-7-840-500-00	WAGES & SALARIES FULLTIME	580,415.00
10-7-840-500-05	SALARIES OVERTIME	500.00

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10-7-840-500-10	WAGES & SALARIES PARTTIME	103,000.00
10-7-840-510-00	FICA-EMPLOYERS CONTRIB	52,040.00
10-7-840-510-05	SC RET EMPLOYERS CONTRIB	113,255.00
10-7-840-510-15	HEALTH/LIFE INS EMPLOYERS	107,695.00
10-7-840-510-25	WORKERS COMPENSATION	4,310.00
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	60,000.00
10-7-840-571-00	TELEPHONE - LANCASTER	13,300.00
10-7-840-590-00	MAINTENANCE - VEHICLES	3,000.00
10-7-840-590-05	GASOLINE	3,000.00
10-7-840-594-00	BUILDING MAINT. LANCASTER	32,000.00
10-7-840-690-00	SPECIAL PROJECTS	45,020.00
10-7-840-781-00	MISCELLANEOUS EXPENSE	3,500.00
10-7-840-781-40	CHILDRENS SERV LANC & KER	2,500.00
10-7-840-781-41	CHILDRENS SERV DEL WEBB	2,500.00
10-7-840-781-45	TEEN PROG. LANC & KERSHAW	1,200.00
10-7-840-781-46	TEEN PROG. DEL WEBB	1,200.00
10-7-840-781-80	SUMMER READING LANC&KERSH	6,000.00
10-7-840-781-81	SUMMER READING DEL WEBB	6,500.00
10-9-012-950-20	TRANSFER-AIRPORT	109,130.00
10 GENERAL FUND		<u>70,066,507.00</u>
11 CAPITAL IMPROVEMENT FUND		
11-7-110-560-00	EQUIPMENT - CAPITALIZED	540,000.00
11-7-141-560-00	EQUIPMENT - CAPITALIZED	78,000.00
11-7-153-560-00	EQUIPMENT - CAPITALIZED	610,000.00
11-7-202-560-00	EQUIPMENT - CAPITALIZED	500,000.00
11-7-210-560-00	EQUIPMENT - CAPITALIZED	335,820.00
11-7-312-560-00	EQUIPMENT - CAPITALIZED	220,000.00
11-7-801-560-00	EQUIPMENT - CAPITALIZED	50,000.00
11 CAPITAL IMPROVEMENT FUND		<u>2,333,820.00</u>
12 COURT MANDATED SECURITY		
12-7-110-500-00	WAGES & SALARIES FULLTIME	991,455.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	81,125.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	203,645.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	179,675.00
12-7-110-510-25	WORKERS COMPENSATION	39,775.00

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12-7-110-530-00	TRAVEL, TRAINING, DUES	12,000.00
12-7-110-540-00	SUPPLIES - GENERAL	5,000.00
12-7-110-542-00	SUPPLIES - CLOTHING	7,080.00
12-7-110-551-30	EQUIPMENT-COMMUNICATIONS	10,000.00
12-7-110-551-45	PROTECTIVE CLOTHING	2,500.00
12-7-110-551-65	EQUIPMENT-LAW ENFORCEMENT	8,325.00
12-7-110-560-00	EQUIPMENT - CAPITALIZED	35,500.00
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	35,000.00
12-7-110-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
12-7-110-600-00	CONTRACTUAL SERVICES(CS)	52,500.00
12 COURT MANDATED SECURITY		<u>1,703,580.00</u>
13 VICTIMS SERVICES FUND		
13-7-116-500-00	WAGES & SALARIES FULL TIME	33,700.00
13-7-116-500-05	SALARIES-OVERTIME	500.00
13-7-116-510-00	FICA-EMPLOYERS CONTRIB	2,370.00
13-7-116-510-05	SC RET EMPLOYERS CONTRIB	5,125.00
13-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	9,705.00
13-7-116-510-25	WORKERS COMPENSATION	1,100.00
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
13 VICTIMS SERVICES FUND		<u>57,000.00</u>
15 E-911 FUND		
15-7-034-500-00	WAGES & SALARIES FULL TIME	76,100.00
15-7-034-500-05	SALARIES- OVERTIME	1,000.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	5,900.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	12,770.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	10,680.00
15-7-034-510-25	WORKERS COMPENSATION	1,370.00
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
15-7-034-571-00	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	203,000.00
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	211,420.00
15-7-034-670-00	ADVERTISING	1,000.00
15-7-034-690-00	SPECIAL PROJECTS	200,000.00

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15 E-911 FUND		843,240.00
17 HOSPITALITY TAX FUND		
17-7-011-600-00	CONTRACTUAL SERVICES(CS)	50,000.00
17-9-011-961-00	FUND BALANCE-UNDESIGNATED	1,550,000.00
17 HOSPITALITY TAX FUND		1,600,000.00
18 STATE ACCOMMODATIONS TAX FUND		
18-7-011-690-00	SPECIAL PROJECTS	225,250.00
18-9-011-950-05	TRANSFER TO OTHER FD	29,750.00
18 STATE ACCOMMODATIONS TAX FUND		255,000.00
19 STORMWATER FUND		
19-7-203-500-00	WAGES & SALARIES FULL TIME	450,100.00
19-7-203-500-05	SALARIES - OVERTIME	6,000.00
19-7-203-510-00	FICA-EMPLOYERS CONTRIB.	34,750.00
19-7-203-510-05	SC RET EMPLOYERS CONTRIB	75,210.00
19-7-203-510-15	HEALTH/LIFE INS EMPLOYERS	53,955.00
19-7-203-510-25	WORKERS COMPENSATION	29,900.00
19-7-203-530-00	TRAVEL, TRAINING, DUES	15,000.00
19-7-203-540-00	SUPPLIES-GENERAL	6,000.00
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	17,500.00
19-7-203-560-00	EQUIPMENT - CAPITALIZED	20,000.00
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	864,590.00
19-7-203-691-01	SP - PROMOTIONS	22,500.00
19-7-203-750-00	LEASE- COPIERS	3,000.00
19-7-203-781-73	LICESNSES/PERMITS/FEES	3,000.00
19 STORMWATER FUND		1,959,005.00
20 LANC CTY TRANSP COMM FUND		
20-7-206-600-00	CONTRACTUAL SERVICES (CS)	150,000.00
20-7-206-600-02	CS-COUNTY PAVING	350,000.00
20-7-206-600-03	CS-STATE	1,950,000.00
20 LANC CTY TRANSP COMM FUND		2,450,000.00
22 INDIAN LAND FIRE PROT. DISTRICT		

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22-7-917-500-00	WAGES & SALARIES FULLTIME	508,220.00
22-7-917-500-05	SALARIES-OVERTIME	47,500.00
22-7-917-500-10	WAGES & SALARIES PARTTIME	20,000.00
22-7-917-510-00	FICA-EMPLOYERS CONTRIB	43,750.00
22-7-917-510-10	S.C. POLICE RET EMPLOYER	110,000.00
22-7-917-510-15	HEALTH/LIFE INS EMPLOYERS	87,860.00
22-7-917-510-25	WORKERS COMPENSATION	38,540.00
22-7-917-520-25	PERSONNEL DISEASE PREV.	
22-7-917-530-00	TRAVEL , TRAINING, DUES	20,000.00
22-7-917-540-00	SUPPLIES - GENERAL	8,500.00
22-7-917-542-00	SUPPLIES - CLOTHING	15,000.00
22-7-917-551-00	EQUIPMENT-GENERAL	20,000.00
22-7-917-551-30	COMMUNICATIONS	4,000.00
22-7-917-560-00	EQUIPMENT - CAPITALIZED	10,000.00
22-7-917-570-00	UTILITIES - GENERAL	6,000.00
22-7-917-571-00	UTILITIES-TELEPHONE	8,000.00
22-7-917-590-00	MAINTENANCE - VEHICLES	5,000.00
22-7-917-590-05	GASOLINE	5,000.00
22-7-917-591-00	MAINTENANCE - GENERAL	5,500.00
22-7-917-593-00	MAINTENANCE-SERVICE AGREE	10,000.00
22-7-917-600-00	CONTRACTUAL SERVICES(CS)	1,000.00
22-7-917-650-00	INSURANCE - GENERAL	10,000.00
22-7-917-690-00	SPECIAL PROJECTS	30,000.00
22-9-917-961-00	FUND BALANCE- APPROPRIATED	
22 INDIAN LAND FIRE PROT. DISTRICT		1,013,870.00
29 LOCAL ACCOMMODATIONS TAX FUND		
29-7-011-540-00	SUPPLIES - GENERAL	4,000.00
29-7-011-600-00	CONTRACTUAL SERVICES(CS)	12,000.00
29-7-011-690-00	SPECIAL PROJECTS	83,000.00
29-7-014-625-56	DA- LANCASTER PERFORMING ARTS	16,000.00
29 LOCAL ACCOMMODATIONS TAX FUND		115,000.00
30 DEBT SERVICE FUND		
30-7-016-770-00	DS PRINCIPAL - GENERAL	3,485,000.00
30-7-016-770-05	DS FEES	5,000.00
30-7-016-770-10	DS INTEREST - GENERAL	946,200.00
30-7-892-770-00	DS PRINCIPAL - GENERAL	3,600,000.00
30-7-892-770-10	DS INTEREST - GENERAL	180,000.00
30 DEBT SERVICE FUND		8,216,200.00
47 AIRPORT FUND		
47-7-215-500-00	WAGES & SALARIES FULLTIME	46,155.00
47-7-215-500-10	WAGES & SALARIES PARTTIME	34,000.00
47-7-215-510-00	FICA-EMPLOYERS CONTRIB	6,130.00

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47-7-215-510-05	SC RET EMPLOYERS CONTRIB	13,245.00
47-7-215-510-15	HEALTH/LIFE INS EMPLOYERS	500.00
47-7-215-510-25	WORKERS COMPENSATION	1,765.00
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
47 AIRPORT FUND		<u>274,918.00</u>
50 PLEASANT VALLEY FIRE PROT. DISTRICT		
50-7-928-500-00	Wages & Salaries Full time	138,500.00
50-7-928-500-05	SALARIES OVERTIME	20,000.00
50-7-928-500-10	WAGES & SALARIES PARTTIME	262,080.00
50-7-928-510-00	FICA-EMPLOYERS CONTRIB	30,644.00
50-7-928-510-05	SC RET EMPLOYERS CONTRIB	1,500.00
50-7-928-510-10	S.C. POLICE RET EMPLOYER	69,410.00
50-7-928-510-15	Health/Life Ins Employers	50,620.00
50-7-928-510-25	WORKERS COMPENSATION	22,945.00
50-7-928-530-00	TRAVEL	11,000.00
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	12,000.00
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	10,000.00
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	3,000.00
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
50-7-930-770-00	DS PRINCIPAL - GENERAL	130,000.00
50-7-930-770-10	DS INTEREST - GENERAL	40,663.00
50 PLEASANT VALLEY FIRE PROT. DISTRICT		<u>865,862.00</u>

61 CAPITAL PROJECT SALES TAX 2

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61-7-891-600-02	CS - COUNTY PAVING	3,600,000.00
61-7-891-604-04	PS - LEGAL / GENERAL	15,000.00
61-9-891-950-05	TRANSFER TO OTHER FUNDS	3,780,000.00
61-9-891-961-00	FUND BALANCE-UNDESIGNATED	3,105,000.00
61 CAPITAL PROJECT SALES TAX 2		<u>10,500,000.00</u>
	TOTALS:	<u>102,254,002.00</u>