

Annual Financial Plan



Fiscal Year 2009-2010

*Lancaster County,
South Carolina*

***Lancaster County,
South Carolina***

Annual Budget Document

Fiscal Year 2009-2010

***Issued By
Lancaster County Finance Department***

LANCASTER COUNTY
Budget Document FY 2010
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Introduction

LANCASTER COUNTY

A Brief History of Lancaster County

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 and has an estimated population of 73,393. The county comprises three incorporated communities – Lancaster, Kershaw, and Heath Springs. The 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 abounds with landmarks of historical significance. The following are just some of these landmarks:

- Buford's Massacre Site, the site of Col. Buford's 1780 defeat by the British after the fall of Charles Town, with memorials to those who died in the Revolutionary War.
- Kilburnie, the oldest standing Lancaster residence. Built in the 1820's, the house has been moved to Craig Farm Road and is now a Bed & Breakfast inn.
- Old Presbyterian Church and Cemetery, the first brick church in the region. Built in 1862, it features Gothic revival architecture and is currently the home of the Lancaster County Society for Historical Preservation and is on the National Landmark Register.
- Lancaster County Courthouse was designed by Robert Mills in 1825-1828. The Courthouse is on the National Landmark Register.
- The Old Lancaster County Jail, used from 1823-1979 as the county jail, is also a national landmark. It was designed by Robert Mills and is now used for county offices.

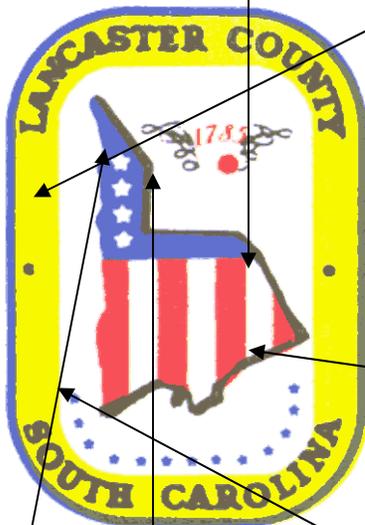
Famous Lancastrians include: Andrew Jackson, seventh President of the United States of America; Charles Duke, astronaut; Nina Mae McKinney, actress and Broadway star; Elliott White Springs, textile industrialist; and Dr. J. Marion Sims, who is known as the "father of modern gynecology."

The description of the County's seal on the following page presents additional details of the history of Lancaster County.

LANCASTER COUNTY

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

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



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

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

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

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

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

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

LANCASTER COUNTY

Community Profile

Location in the State of SC

Climate

Average Temperature:

Annual: 61.4 deg. F
 January: 43.1 deg. F.
 July: 79.1 deg. F.

Average Precipitation:

46.11 inches per year



Population Trends (estimates after 2000)

1980	53,361
1990	54,516
2000	61,351
2001	61,470
2002	61,590
2003	62,220
2004	62,520
2005	63,135
2006	63,628
2007	71,723
2008	73,393

Age Composition (2000)

Under 5 years	4,001	6.5%
5-19 years	13,197	21.5%
20-24 years	3,669	6.0%
25-44 years	18,562	30.2%
45-64 years	14,509	23.5%
65 and over	7,413	12.3%

Gender Composition (2000)

Males	49.5%
Females	50.5%

Median Age (2000)

United States	35.3
South Carolina	35.4
Lancaster County	35.9

Housing Units (2000)

Owner Occupied	17,386
Renter Occupied	5,792
Vacant	1,784

Households (2000)

Family	16,840
Non-Family	6,338

LANCASTER COUNTY

Economic Characteristics

Total Personal Income (in thousands)

2003	\$1,323,233
2004	\$1,329,738
2005	\$1,358,223
2006	\$1,373,150
2007	\$1,542,045

Per Capita Income

2003	\$21,267
2004	\$21,269
2005	\$22,513
2006	\$21,581
2007	\$21,500

Unemployment Rates (fiscal year)

2004	11.0%
2005	8.2%
2006	9.6%
2007	8.8%
2008	10.1%

Property Tax Millage Rates (fiscal year)

<u>Year</u>	<u>Lancaster County</u>	<u>Schools</u>	<u>USC-L</u>	<u>City of Lancaster</u>	<u>Kershaw</u>
2005	76.50	182.00	3.50	147.00	78.80
2006	86.50	182.00	3.50	150.00	78.80
2007	71.50	157.50	3.00	137.00	64.80
2008	75.90	167.00	3.10	140.00	64.80
2009	82.20	172.00	3.30	143.50	64.80
2010	80.90	172.00	3.30	143.50	69.30

Assessed Value of Taxable Property (fiscal year)

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2004	\$98,185,129	\$70,496,155	\$168,681,284
2005	\$103,881,998	\$69,500,928	\$173,382,926
2006	\$112,399,925	\$68,955,351	\$181,355,276
2007	\$157,645,060	\$71,731,401	\$229,376,461
2008	\$172,404,224	\$74,291,673	\$246,695,897

Ten Largest Taxpayers Fiscal Year 2008

1. The Gillette Company
2. Springs Global
3. Duke Energy
4. Lancaster Hospital Corp.
5. Pulte Home Corp.
6. Springland Associates
7. Lancaster Telephone Company
8. Craft Development
9. Belden CDT Networking
10. Lynches River COOP

LANCASTER COUNTY

Education

<u>Public Schools (FY 2008)</u>	
Elementary Schools	8
Middle Schools	4
Elem/Middle Schools	1
High Schools	4
Special Program Schools	3
Charter Schools	<u>1</u>
Total	21

<u>Private Schools</u>	
K-12	3

Higher Education

USC-L
York Technical College (Kershaw)

Enrollment 11,274

Public Health & Safety

Emergency Medical Services (FY 2008)

EMS Stations 7
Number of calls 10,637

Fire Service (FY 2008)

Fire Stations 19
Number of calls 3,311

Police Protection (FY 2008)

Police Stations 3
Criminal arrests 2802

Public Works (FY 2008)

Recycling Convenience Centers

Number of Sites 12
Tons of recyclables collected 5,513



Items Accepted For Recycling

Plastic
Glass
Aluminum & Metal
Paper
Batteries
Tires
Used Oil

LANCASTER COUNTY

PRINCIPAL OFFICIALS & FINANCE DEPARTMENT STAFF

Fiscal Year 2009-2010

Lancaster County Council



Seated - L to R: Secretary Larry Honeycutt, Chairman Fred Thomas, Vice Chairman Rudy Carter

Standing - L to R: Council Members Jack Estridge, Larry McCullough, D. W. "Cotton" Cole, Kathy Sistare

Council Members	District	Term Expires
Larry McCullough	1	12/31/2012
VACANT	2	12/31/2010
D. W. "Cotton" Cole	3	12/31/2012
Larry Honeycutt, Vice-Chairman	4	12/31/2010
Rudy Carter, Chairman	5	12/31/2012
Jack Estridge	6	12/31/2010
Kathy Sistare, Secretary	7	12/31/2012

Steve Willis, *County Administrator*

Veronica Thompson, *Finance Director*

Finance Department Staff

Sarah Jenkins, Senior Accountant

Norma Burnette, Accountant II

Lou Ann Gardner, Accountant I

Rhonda Brasington, Accounting Clerk

Dedra Brown, Accounting Clerk

Shirley Russell, Procurement Officer

LANCASTER COUNTY

STAFF

Fiscal Year 2009-2010

Steve Willis, County Administrator

Irene Plyler, Clerk to Council

Norman Anderson, Director
Assessor/GIS

Jacqueline Pope,
Chief Magistrate

Linda Blackmon, Director
Veterans Affairs

Lisa Robinson, Director
Human Resource

Jimmy Barton, Director
Building Maintenance

Morris Russell, Director
Emergency Management

Lanny Bernard, Director
EMS

Cassie Stump, Director
Registration and Election

Joel Hinson, Director
Animal Control

Veronica Thompson, Director
Finance

Frank Overcash, Director
Recreation

Bill Anderson, Director
Building and Zoning

Debbie Horne, Director
Detention Center

Debbie Hardin, Tax Collector
Delinquent Tax

Chris Karres, Director
Planning

Nick Parris, Director
MIS

John Lane, Director
Register of Deeds

Darin Robinson, Director
Public Works/Solid Waste/Veh. Maint.

LANCASTER COUNTY

ELECTED OFFICIALS, BOARDS, COMMISSIONS AND AGENCIES

Fiscal Year 2009-2010

ELECTED OFFICIALS

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

BOARD, COMMISSIONS, AND OTHER AGENCIES

Airport Commission
Assessment Appeals Board
Community Relations Committee
Construction Board of Appeals
County Transportation Committee
Farmers Market Committee
Fire Commission
Health & Wellness Committee
Historical Commission
Joint Planning Commission
Joint Recreation Commission
Library Board
Zoning Appeals Boards

Old English District
Clemson Extension
Counseling Services
Soil & Water Conservation
Catawba Mental Health
Catawba Regional Council of Governments
Council on Aging

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

October 15, 2008

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

Dear Mr. Chairman and Members,

On behalf of the County staff, I am pleased to present the Fiscal 2010 Financial Plan for Lancaster County, South Carolina, in the amount of \$43,879,648 as approved by County Council on June 22, 2009. The total budget by funds is listed below:

• General Funds	\$31,383,525
• Special Revenue Funds	\$ 7,763,150
• Debt Service Fund	\$ 2,069,329
• Pleasant Valley Fire District Fund	\$ 385,140
• Recreation Fund	\$ 2,147,030
• Airport Fund	\$ 131,474

This document includes the spending guidelines approved by Council for all operating departments of the county. Furthermore, it contains supplementary information designed to provide the citizens of Lancaster County with a better understanding of the budget and where funds are to be spent this year. Preceding the adoption of this budget, County Council's deliberation involved meetings and budget workshops of the full council, as well as public hearings specifically for public input. All of these meetings were advertised in advance to encourage public involvement, and all three required readings, approving the ordinance, were conducted at regularly scheduled County Council meetings.

The Fiscal 2010 budget reflects the desire of Council and staff to maintain quality services without substantial tax and fee increases for our citizens. All County Council controlled tax millages remained the same for FY 2009-2010, while our debt service tax millage decreased from 8.00 mils to 6.70 mils.

The budget for the new County Courthouse, which is being funded by bonding the proceeds from the voter approved 1% Capital Project Sales Tax, is separate from the General Fund. It is included with Special Revenue Funds.

FISCAL 2010 BUDGET OVERVIEW

We started budget planning knowing that the prior budget, including the 1% budget cut, would be the basis for the current budget. Given the economic circumstances, clearly we are in a “continuation” mode this year.

I guess the best way to describe the 2010 budget is by using that classic line that every high school student has read, “It was the best of times, it was the worst of times.” It was the best of times in that through sound financial planning in years past, Lancaster County was much better positioned to ride out the economic storm than many counties in South Carolina. It was the worst of times in that we already didn’t have the resources to meet many needs in Lancaster County and we certainly didn’t make any headway in that realm this year. Using objective benchmarking criteria, we are understaffed in fields ranging from law enforcement to road maintenance and as we hold the line on adding staff while citizens continue to move in to Lancaster County, those numbers will only grow worse.

I would note that the affects of Act 388 continue to plague Lancaster County. It places Council and staff in the position of not deciding what critical services are needed and then attempting to pay for them, but rather taking available funding and then deciding what critical services we will have do without.

We were also sensitive to the fact that the Courthouse fire had depleted our available reserves. While we continue to maintain a healthy reserve fund for cash flow purposes, we did not have reserves available to offset any additional spending that may have been desired.

In preparing this year’s budget, we also attempted to be sensitive to the financial plight of our citizens. While our unemployment rate continues to be high, we are starting to see some revitalization in the residential market in the panhandle area. Of course, the commercial market continues to grow to meet the demand from all of the new residents in the panhandle area. While growth in the panhandle is clearly our strongest sector, we continue to see positive signs in other areas, ranging from the new Founder’s Federal Credit Union headquarters in Lancaster to the resurgence by Romarco/ Haile Gold Mine in the Kershaw area. We are hopeful that new industrial parks in both Heath Springs and Kershaw will draw new industry to the area, given the availability of a skilled, and when needed re-trained by York TECH, workforce.

FISCAL 2010 BUDGET HIGHLIGHTS

While a number of requested positions were not funded, the Fiscal 2010 Budget includes a few new positions to better serve the citizens of Lancaster County and meet the challenge of our phenomenal growth. These included a new Accountant in Finance, moving the Welcome Center Specialist from SEE LANCASTER to the county, one half

year for a Deputy County Administrator, and a part-time Expungement Clerk for Magistrate's Court.

The following is a brief highlight of the various budget areas.

1. No cost of living increase for employees was approved. (actual CPI was 3.8% per SC Department of Revenue)
2. Direct Assistance generally stayed the same but we will have to continue to review the assistance we can afford to provide.
3. Worker's Compensation rates increased for all departments.
4. The County Council Contingency was reduced from \$250,000.00 to \$50,000.00.
5. \$10,448 increase in the medical indigence fund.
6. \$79,146 for the first year of software maintenance on the state mandated court software and other software contract increases.
7. \$27,480 in the Tax Collection Office to comply with advertising requirements.
8. \$175,000 in Roads and Bridges to build a road to the new Springs Park boat ramp, which was constructed by Duke Power.
9. Lancaster County felt the sting of increased insurance prices as did all other sectors of the economy.

Despite the items above, the general fund budget this year is \$365,341 less than last year's original budget. A significant portion reflects a steep reduction in state revenues, despite no reduction in our obligations to the state, which resulted in delayed expenditures, hiring, etc. As indicated previously, this budget has little in the way of increased expenditures.

FEE STRUCTURE

In the interest of complete and full disclosure, there were minor changes to the fee structure in the Fiscal 2010 Budget Ordinance. For the most part, the fee structure remains unchanged from last year. Copies of this schedule can be obtained from the County Council Clerk upon request. Some of the minor adjustments were:

- Planning – Rezoning Fee increased to \$250.
- Planning – Variance Fee increased to \$200.
- Zoning – Appeal Fee increased to \$200.
- Zoning – Special Exception Fee increased to \$150.

CONCLUSION

As discussed last year, difficult budget times appear to be here to stay given the State Legislature's aversion to tackling meaningful tax reform. The highly touted "State Legislative Tax Reform" Commission is basically a fluff study to distract the public given that the major problem with our tax structure, Act 388, is off limits from even

being discussed, much less studied for much needed changes. The major change in taxes this past year was to exempt vacant new homes (what makes vacant new homes so special compared to vacant older homes or vacant commercial buildings was never explained) and the big push for next year looks to be the removal of the one offset to the huge problems caused by Act 388, the Assessable Transfer of Interest. Obviously meaningful tax reform continues to come in a distant second to pandering to the special interest groups in Columbia, which continues to be a plaque to local governments.

The Fiscal Year 2010 Financial Plan for Lancaster County represents County Council's plan for providing service needs for the current year. I wish to thank the Chairman and each Council Member for your input and deliberation throughout the process. The adoption of a budget is seldom easy or without sacrifice. This budget is a budget that can and will provide the necessary services to the citizenry. I would also like to recognize Finance Director Veronica Thompson and her fine staff for their hard work. This entire process literally would have been impossible without Veronica's efforts. Finally, I want to recognize our elected officials and appointed department heads for their willingness to work together to make this budget possible.

Respectfully submitted,

Steve Willis

Steve Willis
County Administrator

STATE OF SOUTH CAROLINA)
)
COUNTY OF LANCASTER)

ORDINANCE NO. 985

AN ORDINANCE

TO APPROPRIATE FUNDS AND APPROVE A DETAILED BUDGET FOR LANCASTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010 (FY 2009-10); TO SET MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES; TO APPROVE A SCHEDULE OF TAXES, FEES AND CHARGES FOR FY 2009-10; TO MAKE PROVISION FOR THE ISSUANCE OF TAX ANTICIPATION NOTES; 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, 2009 and ending June 30, 2010 ("FY 2009-10"):

<u>Budgets</u>	<u>Amount</u>
General Fund	\$31,383,525
Capital Improvement Fund	\$1,542,150
Court Mandated Security Fund.....	\$883,000
County Debt	\$2,068,328
CTC Fund.....	\$1,257,500
E-911 Fund	\$430,500
Sun City/Belair Special Tax Districts.....	\$100,000
Recreation Fund.....	\$2,147,030
Airport Fund	\$131,474
Pleasant Valley Fire Protection District Fund.....	\$385,140
Local Accommodations Fund	\$50,000
Capital Projects Sales Tax Fund.....	\$3,500,000

COLUMBIA POLS 0403

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 2009-10 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 County's Annual Financial Plan Document, is incorporated into this ordinance by reference as if it were set out in this ordinance in its entirety and it is adopted and approved as the detailed budget for Lancaster County.

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

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

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

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

Section 3. Tax Levy.

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

General Fund	66.70
Capital Improvement Fund	4.00
County Debt	0.00
USC-L	3.30

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

Courthouse Fire – New Security Requirements	3.50
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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 2009-10, 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 2009-10.

COLUMBIA 003360

Section 5. Tax Anticipation Notes.

As permitted by Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended, and the provisions of Section 11-27-40, Code of Laws of South Carolina 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes ("TANs") in the aggregate principal amount not to exceed three million dollars (\$3,000,000) in anticipation of the collection of ad valorem property taxes imposed and levied by this ordinance. The TANs may be issued at any time during FY 2009-10, pursuant to a resolution adopted by Council. The TANs may be issued in bearer form or fully registered upon such terms and conditions as prescribed in the resolution. The TANs may be sold through negotiation or by competitive sale upon such terms and conditions as County Council prescribes in the approving resolution.

Section 6. 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 7. 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 8. Effective Date.

This ordinance is effective upon third reading.

AND IT IS SO ORDAINED, this 22nd day of June, 2009.

SIGNATURES FOLLOW ON NEXT PAGE.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.

Ordinance No. 985

LANCASTER COUNTY, SOUTH CAROLINA



Fredrick A. Thomas, Chair, County Council



Larry Honeycutt, Secretary, County Council

Approved as to form:


County Attorney

ATTEST:


Irene Pylor, Clerk to Council

1st reading: 05/04/2009 PASSED UNANIMOUSLY 7-0
2nd reading: 05/18/2009
3rd reading: 06/22/2009
Public Hearing: 08/01/2009

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LANCASTER COUNTY

Budget Process

Lancaster County's Budget Process is divided into four phases: Development, Approval, Compliance Monitoring, and External Audit.

1. DEVELOPMENT

The budget process begins in February of each year. The Finance Director develops budget preparation packages that are distributed to each department head in the County. A letter of directive for the preparation of the budget is also distributed to each department head. Department heads prepare their requests and submit them to the Finance Director. At least one budget workshop meeting is held with County Council at which time department heads and agencies can request funds. After review and analysis, the final decision for the recommended budget is made by the Administrator in April or May.

2. APPROVAL

The recommended budget is presented to County Council in May. County Council reviews the recommended budget and makes adjustments as deemed necessary. The Approved Budget for the coming year is adopted in June. South Carolina law requires three separate readings (votes) and a public hearing to approve the budget ordinance. In accordance with the general statutes of the State of South Carolina, the County Council is required by state statute to adopt an annual balanced budget ordinance prior to July 1. The State imposes a millage rate increase limitation as prescribed in section 6-1-320(A) of the code of laws. The County may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indexes for the most recent twelve-month period of the preceding calendar year, plus the percentage increase in the previous year in the population of the County as determined by the Office of Research and Statistics of the State Budget and Control Board. Millage rate increases above the limitations set by the State are restricted to certain conditions as set by the State.

3. COMPLIANCE MONITORING

During the fiscal year, the Finance Department performs periodic reviews of revenues, expenditures, and transfers. Budget reports are prepared monthly and distributed to department heads for review.

4. EXTERNAL AUDIT

During July through December, the County's financial records for the year ended in June are audited by an external auditor. This audit allows for independent confirmation of the activity presented by the County in the audit.

LANCASTER COUNTY

Budget Process (continued) Budget Calendar for Fiscal Year 2009-2010

February 2009: Distribution of budget packages sent to Department Heads.

May 15, 2009: Notice of advertisement of Public Hearing posted in *The Lancaster News*.

March 2009: Budget requests prepared by individual departments.

May 18, 2009: Second Reading of Fiscal Year 2009-2010 budget.

March and April 2009: Administrator and Finance Director complete preparation of revenue estimates for the new budget year with assistance from Department Heads.

June 1, 2009: Public hearing on proposed budget.

June 22, 2009: Third Reading and adoption of Fiscal Year 2009-2010 Budget Ordinance #985.

May 2009: Administrator determines recommended budget for Fiscal Year 2009-2010

June 30, 2009: Finance Department prepares account ledgers and enters new payroll information for the Fiscal Year 2009-2010 budget.

May 4, 2009: Submission of Administrator's budgetary recommendation to County Council and First Reading of Fiscal Year 2009-2010 budget.

July 1, 2009: Begin new fiscal year with implementation of adopted budget.

October 2009: Final budget document is prepared, distributed, and posted on the County's website. Budget in Brief document is also published.

LANCASTER COUNTY

Budget Process (continued)

BUDGET AMENDMENTS

If budget transfers are necessary, the department director may transfer funds between certain line items with approval from the Finance Director. In addition, the County Administrator may approve certain budget transfers that are between organizational units. If revisions require a supplemental appropriation, it must be presented to Council and a public hearing and three separate readings are required.

BUDGET BASIS

The basis of budgeting is the same as the basis of accounting, in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standard Board (GASB.) The County budgets for Governmental Funds using the flow of current financial resource measurement focus and the modified accrual basis of accounting. The flow of current financial resource measurement focus includes only current assets and liabilities: long-term assets and liabilities are reported separately. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable” and “available”.) “Measurable” means that the amount of the transaction can be determined, and “available” means that the amount is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers property tax revenues to be available if collected within 60 days after year-end. Appropriations lapse at the end of the budget year.

CAPITAL BUDGET

The County does not present a separate capital budget for all capitalized items. Instead, normal capital expenditures are included in the organizational units’ annual operating budgets. Normal capital expenditures include furniture, equipment, vehicles, heavy equipment, data processing equipment, and minor renovations. The County considers items that cost \$5,000 or more to be capital expenditures. If the County borrows funds through General Obligation Bonds, the County establishes a project-length budget in the GO Bond Projects Fund. Other long-term capital projects such as major renovations, new construction, or land & building acquisitions that are financed with General Funds are budgeted annually in the General Capital Projects Fund 40.

LANCASTER COUNTY

Description of Funds and Fund Types

Fiscal Year 2009-2010

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.

No matter how many individual funds that a government has, all of them can be grouped into three broad classifications: governmental funds, proprietary funds, and fiduciary funds. Governmental funds are used to account for “government-type” activities, proprietary funds are used to account for “business-type” activities, and fiduciary funds are used to account for assets held in a trustee or agency capacity for others.

Lancaster County’s fund structure is as follows:

Governmental Funds

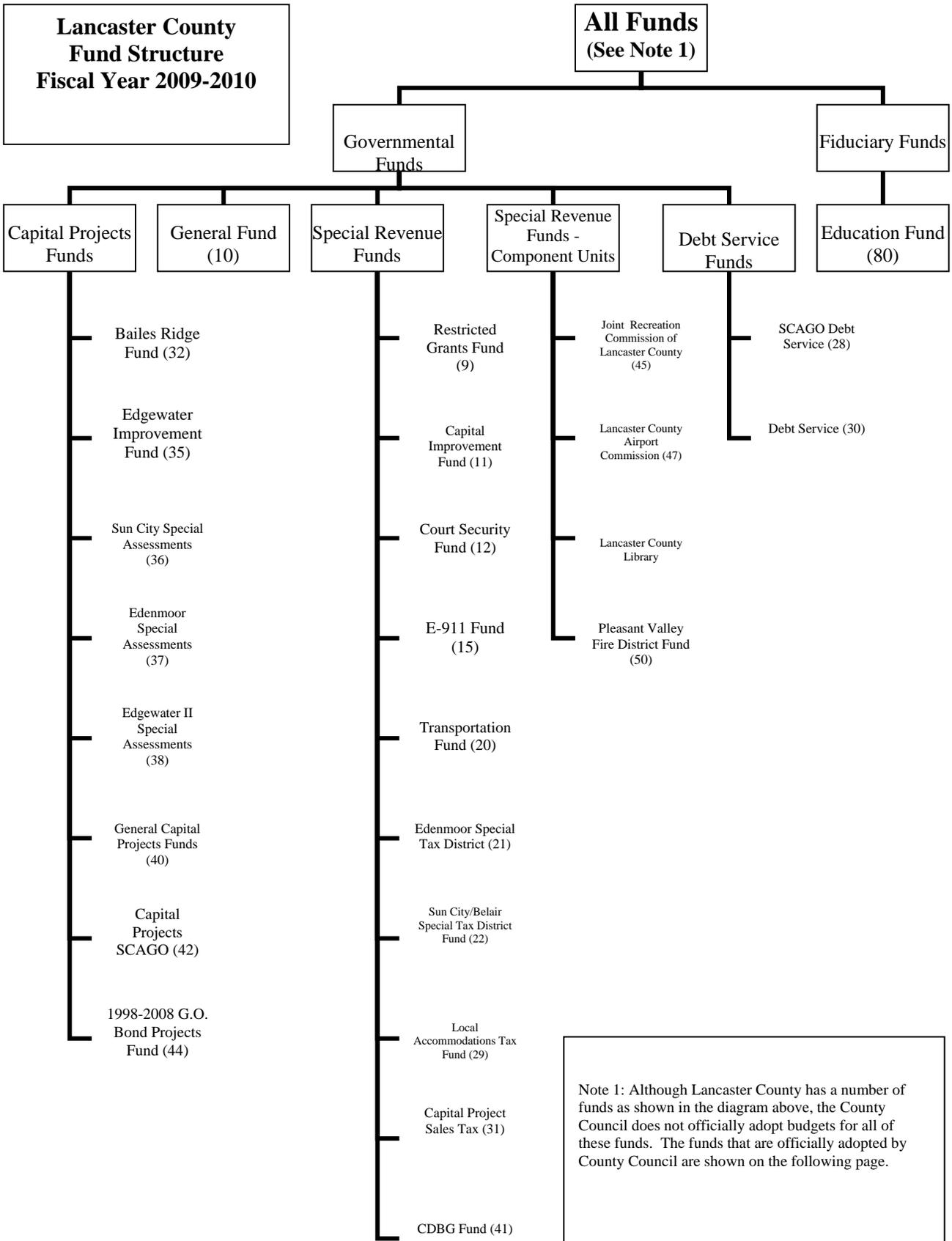
- General Funds
- Special Revenue Funds
- Special Revenue Funds – Component Units
- Debt Service Funds
- Capital Projects Funds

Fiduciary Funds:

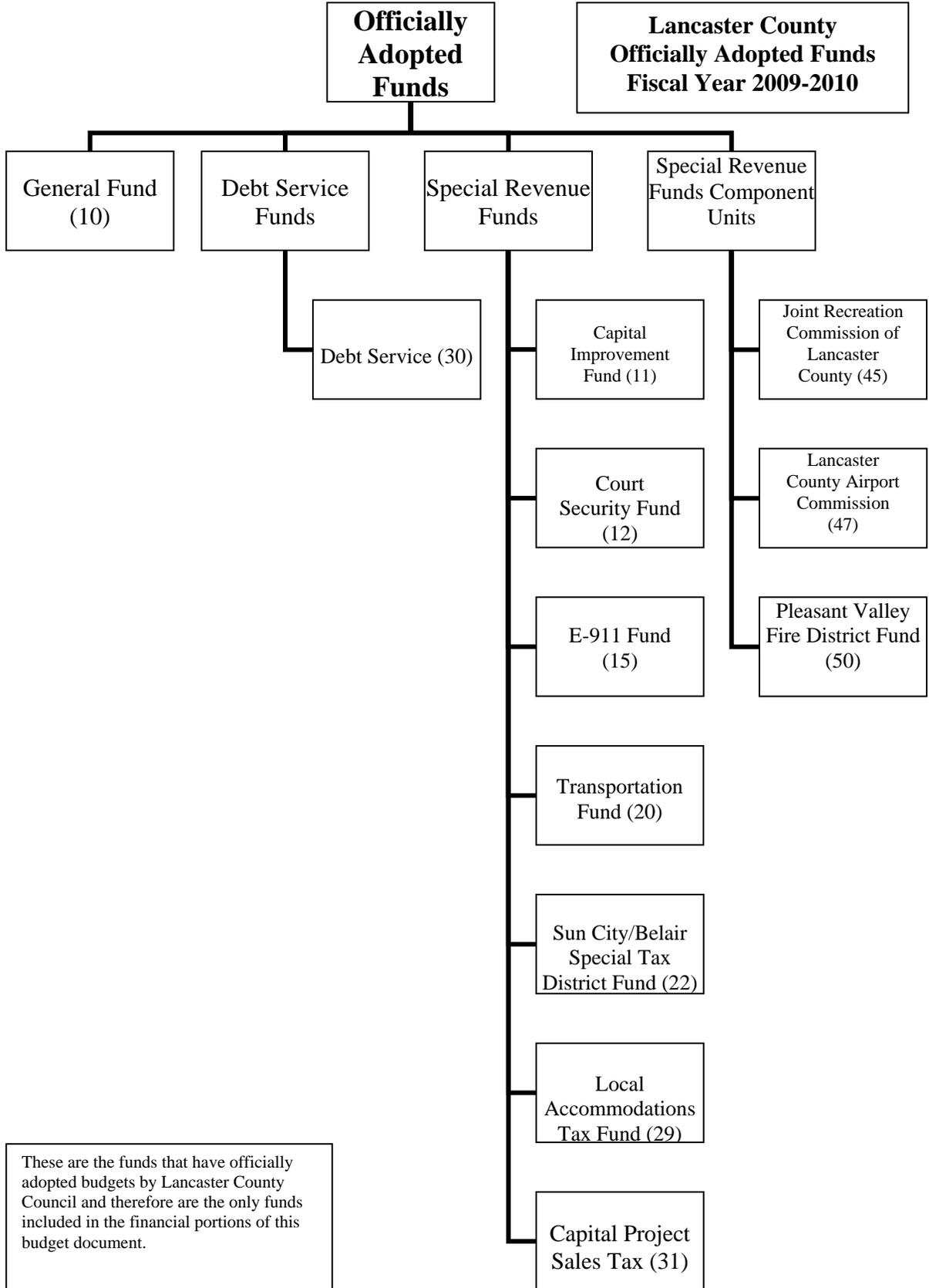
- Education Fund

Diagrams and descriptions of all funds and officially adopted funds are detailed on the following pages.

**Lancaster County
Fund Structure
Fiscal Year 2009-2010**



Note 1: Although Lancaster County has a number of funds as shown in the diagram above, the County Council does not officially adopt budgets for all of these funds. The funds that are officially adopted by County Council are shown on the following page.



LANCASTER COUNTY

Description of All Funds

Fiscal Year 2009-2010

Capital Projects Funds: 32, 35, 36, 37, 38, 40, 42 & 44

- Bailes Ridge (Fund 32): This fund accounts for the construction of infrastructure in the Bailes Ridge Business Park. Special source revenue bonds funded this project.
- Edgewater Special Assessments (Fund 35): This fund accounts for the construction of infrastructure in the Edgewater Special Assessment District. The Construction and Acquisition fund for this account was fully expended in fiscal year 2006.
- Sun City Special Assessments (Fund 36): This fund accounts for the construction of infrastructure in the Sun City Special Assessment District.
- Edenmoor Special Assessments Fund (Fund 37): This fund accounts for the construction of infrastructure in the Edenmoor Special Assessment District.
- Edgewater II Special Assessments (Fund 38): This fund accounts for the construction of infrastructure in the Edgewater II Special Assessment District.
- Capital Projects Fund (Fund 40): This fund accounts for long-term capital projects that are financed with general funds or grants.
- Capital Projects SCAGO (Fund 42): This fund accounts for the Justice Center capital project.
- 1999-2008 GO Bond Projects (Fund 44): This fund accounts for capital projects that are financed from the County's General Obligation Bonds.

General Fund: 10

- 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.

LANCASTER COUNTY

Description of All Funds (continued)

Fiscal Year 2009-2010

Special Revenue Funds: 9, 11, 12,15,20, 21,22, 29, 31 & 41

- Restricted Grant Fund (Fund 9): This fund is used to account for grant funds that are restricted for specific uses. These funds are budgeted as they are approved by Council throughout the fiscal year.
- Capital Improvement Fund (Fund 11): This fund accounts for capitalized equipment purchases, capital lease payments, and for the property taxes that are collected for this purpose.
- Court Security Fund (Fund 12): This fund accounts for the revenues that are collect to pay for court security expenditures for the Lancaster County court system.
- E-911 Fund (Fund 15): This fund accounts for fees levied through telephone bills to support the emergency 911 system.
- Transportation Fund (Fund 20): This fund accounts for State “C” fund revenues that are used for road improvements in the County of Lancaster.
- Edenmoor Special Tax District Fund (Fund 21): This fund accounts for the revenues that are restricted for use in the Edenmoor Special Tax districts.
- Sun City/Belair Special Tax District Fund (Fund 22): This fund accounts for the revenues that are restricted for use in the Sun City and Belair Special Tax districts.
- 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.
- Capital Project Sales Tax (Fund 31): This fund accounts for the revenues generated by the local one cent sales tax. These revenues are restricted to pay for the construction of the new Judicial Center.
- CDBG Funds (Fund 41): This fund is used to account for Community Development Block Capital grant funds that are restricted for specific uses. These funds are budgeted as they are approved by Council throughout the fiscal year.

Special Revenue Funds - Component Units Funds 45, 47, Library, & 50

- Joint Recreation Commission (Fund 45) This fund accounts for all Lancaster County Recreation activities including operations, programs and capital projects. The budget for the Recreation Commission is adopted by the Commission’s board and is forwarded to Lancaster County Council for approval. The County provides accounting and cash management services to the Commission at no charge.
- 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. The County provides accounting and cash management services to the Commission at no charge.

LANCASTER COUNTY

Description of All Funds – Continued

Fiscal Year 2009-2010

- Lancaster County Library - The budget for the Library is approved by the Library's Board of Trustees. Lancaster County does not provide accounting or cash management services for the Library and therefore the primary government does not maintain a fund for the Library's functions. The Library's budget may be obtained at its main branch, 313 S. White St., Lancaster, SC.
- Pleasant Valley Fire District (Fund 50) 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 will account for a new fire station and other expenses for fire protection in the district. An annual fee of \$75.00 is levied per each residential unit that is serviced by the fire department.

Debt Service Funds: 28 & 30

- SCAGO Debt Service (Fund 28): This debt service fund is used to service the debt for the Installment Purchase Revenue Bonds issued by SCAGO Public Facilities Corporation.
- Debt Service Fund (Fund 30): This fund accounts for resources used to service the County's General Obligation Bonds.

Fiduciary (Agency) Fund Types (Fund 80)

- This fund consists of revenues collected on behalf of the following educational agencies:
 - ❖ Lancaster County School District Operating
 - ❖ Lancaster County School District Debt Service
 - ❖ USC-L

Budget Summary

LANCASTER COUNTY

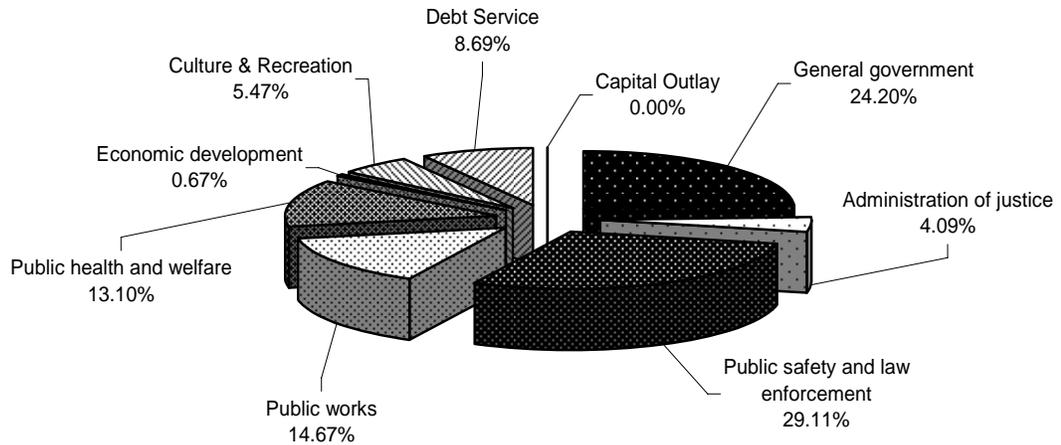
Budget Summary

Fiscal Year 2009-2010

The table below summarizes the fiscal year 2010 Budget. More detail on the revenue & expenditure classifications are presented in the charts and tables on pages 35-41. Debt Service Fund details can be found on pages 49-53 and General Funds are presented by department on pages 54-108.

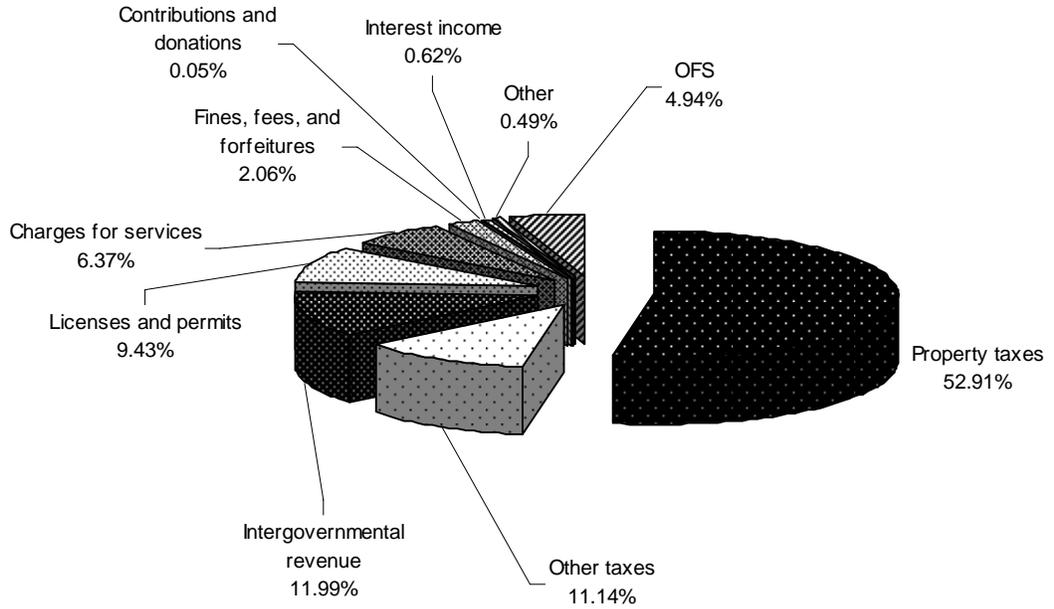
Lancaster County, South Carolina Original Adopted Budgets Fiscal Year Ended June 30, 2010			
General Funds			
General Fund	\$	31,383,525	
		<u>31,383,525</u>	\$ 31,383,525
Special Revenue Funds			
Capital Improvement Fund		1,542,150	
Court Security		883,000	
E-911		430,500	
Transportation Fund		1,257,500	
Sun City/Bel-Air Special Tax Districts		100,000	
Local Accommodations Tax Fund		50,000	
Capital Project Sales Tax		<u>3,500,000</u>	
		7,763,150	7,763,150
Debt Service Fund			
		<u>2,069,329</u>	
		2,069,329	2,069,329
Special Revenue Funds - Component Units			
Recreation		2,147,030	
Airport		131,474	
Pleasant Valley Fire Protection District		<u>385,140</u>	
		2,663,644	<u>2,663,644</u>
Total All Budgeted Funds			<u>\$ 43,879,648</u>

**Lancaster County, SC
FY2010
Budget
Expenditures By Function (excludes OFU)**



Public safety and law enforcement expenditures represent the largest portion of the budget with 29.11% of the budget. This includes the sheriff department and the detention center. General government represents the second largest portion of expenditures with 24.20%. These are the general operating costs of the County. Public works is the third largest with 14.67% of budgeted expenditures. This includes roads & bridges as well as solid waste. The fire service and ems departments are included in the public health & welfare category that represents 13.10% of the budget. OFU (other financing uses such as fund balance & transfers) are excluded from this chart. OFU totaled \$4,655,431 for fiscal year 2010. The majority (\$2,715,264) of OFU was for the anticipated excess of revenues over expenditures in the Capital Project Sales Tax Fund that will be used to pay for the new Courthouse.

**Lancaster County, SC
FY2010
Budget
Revenues By Source**



The top four categories of revenues (Property taxes, Intergovernmental revenue, Other taxes, & Licenses and permits) are discussed on pages 43-48. These four revenue sources represent nearly 86% of the total revenues budget for fiscal year 2010.

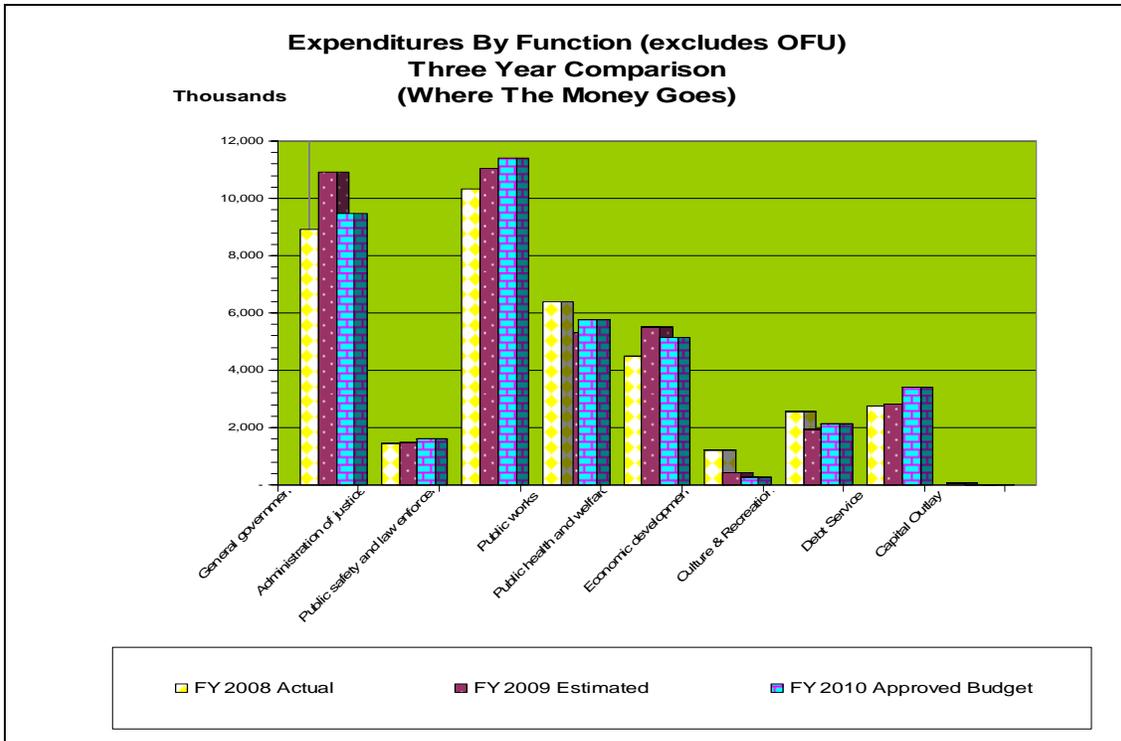
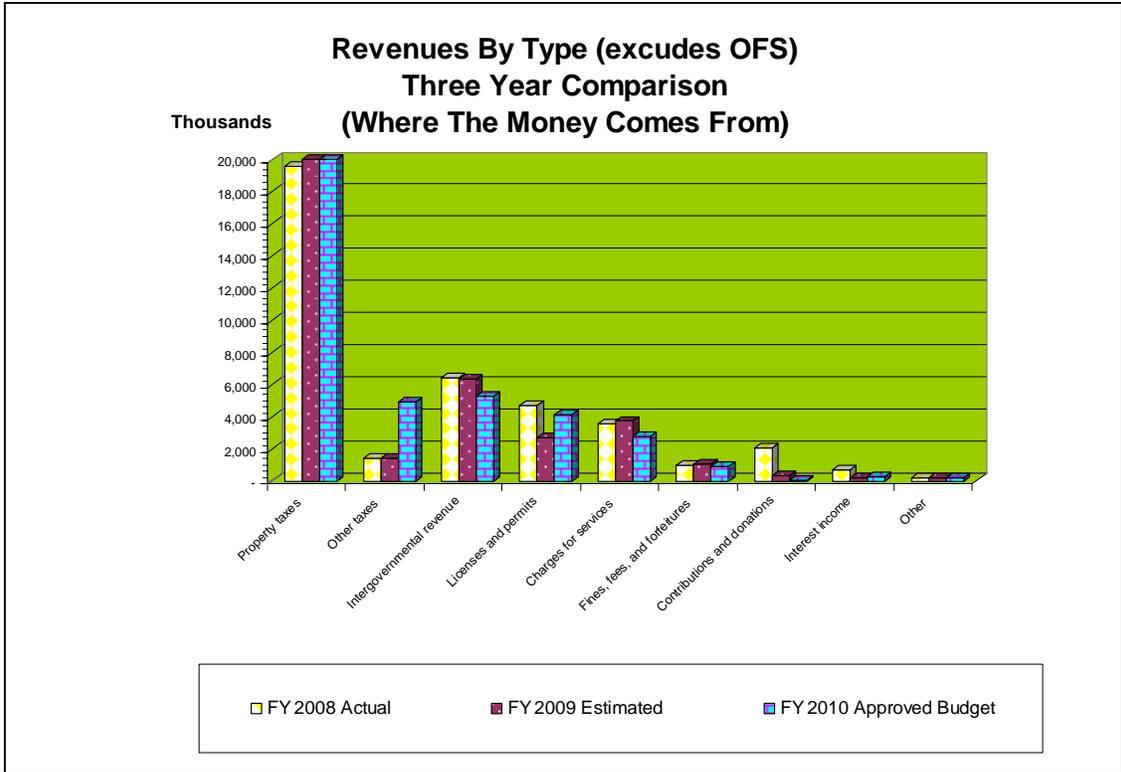
LANCASTER COUNTY

Budget Summary Fiscal Year 2009-2010

The table below summarizes the revenues and expenditures into revenue sources and expenditure functions for fiscal years ending June 30, 2008, 2009 & 2010. The actual figures for 2008 differ from the Comprehensive Annual Financial Report (CAFR) because the budget includes inter-fund revenues and expenditures that are excluded from the financial reports as required by GASB. The following page shows the revenues and expenditures on this table in a graph format.

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Approved Budget
Revenues			
Property taxes	\$ 19,564,788	\$ 22,510,783	\$ 23,216,688
Other taxes	1,411,929	1,436,138	4,888,000
Intergovernmental revenue	6,439,815	6,328,090	5,262,192
Licenses and permits	4,720,683	2,717,471	4,138,455
Charges for services	3,533,004	3,734,091	2,794,310
Fines, fees, and forfeitures	997,274	1,070,419	906,000
Contributions and donations	2,043,417	318,377	23,000
Interest income	703,529	175,535	272,000
Other	201,003	196,313	212,905
Total revenues	\$ 39,615,442	38,487,217	41,713,550
Expenditures			
General government	8,917,539	10,907,907	9,490,620
Administration of justice	1,444,667	1,476,021	1,604,100
Public safety and law enforcement	10,324,552	11,037,331	11,419,115
Public works	6,408,156	5,304,402	5,755,242
Public health and welfare	4,478,572	5,496,911	5,137,627
Economic development	1,218,228	418,607	262,178
Culture & Recreation	2,557,324	1,948,268	2,147,030
Debt Service	2,750,324	2,803,586	3,408,305
Capital Outlay	64,488	-	-
Total expenditures	38,163,850	39,393,033	39,224,217
Excess of revenues over (under) expenditures	1,451,592	(905,816)	2,489,333
Other financing sources (uses)	(1,423,003)	61,871	(2,489,333)
Net changes in fund balance	28,589	(843,945)	-
Fund balances beginning of fiscal year	20,755,107	20,783,696	19,939,751
Fund balances end of fiscal year	\$ 20,783,696	\$ 19,939,751	\$ 19,939,751



This table shows more detail by funds. Fiscal years 2009 & 2008 are presented on the following pages.

Lancaster County, South Carolina
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Fiscal Year Ended June 30, 2010 Approved Budget

	Component Units - Special Revenue Funds						Total All Funds
	General Fund	Special Revenue Funds (11,12,15,20,22,29,31)	Debt Service Funds (30)	Airport (47)	Recreation (45)	Pleasant Valley Fire District (50)	
Revenues							
Property taxes	\$ 19,447,921	\$ 1,925,150	\$ 1,843,617				\$ 23,216,688
Other taxes	908,000	3,980,000					4,888,000
Intergovernmental revenue	3,905,089	1,250,000			107,103		5,262,192
Licenses and permits	3,041,400	-			1,097,055		4,138,455
Charges for services	2,427,310	100,000		2,000		265,000	2,794,310
Fines, fees, and forfeitures	906,000						906,000
Contributions and donations	23,000						23,000
Interest income	252,000	8,000	12,000				272,000
Other	152,805			60,100			212,905
Total revenues	31,063,525	7,263,150	1,855,617	62,100	1,204,158	265,000	41,713,550
Expenditures							
General government	8,795,255	587,150		108,215			9,490,620
Administration of justice	1,604,100						1,604,100
Public safety and law enforcement	9,272,475	1,761,500				385,140	11,419,115
Public works	4,142,742	1,612,500					5,755,242
Public health and welfare	5,017,627	120,000					5,137,627
Economic development	262,178						262,178
Culture & Recreation					2,147,030		2,147,030
Debt Service	397,240	941,736	2,069,329				3,408,305
Capital Outlay							-
Total expenditures	29,491,617	5,022,886	2,069,329	108,215	2,147,030	385,140	39,224,217
Excess of revenues over (under) expenditures	1,571,908	2,240,264	(213,712)	(46,115)	(942,872)	(120,140)	2,489,333
Other financing sources (uses)							
Proceeds from capital leases							-
Bond proceeds							-
Sale of capital assets							-
Fund balance	295,000	(2,215,264)	213,712	7,376	53,551	120,140	(1,525,485)
Transfers in (out)	(1,866,908)	(25,000)		38,739	889,321		(963,848)
Total other fin. sources (uses)	(1,571,908)	(2,240,264)	213,712	46,115	942,872	120,140	(2,489,333)
Net change in fund balance	-	-	-	-	-	-	-
Fund Balances July 1, 2009	16,530,730	2,445,028	555,617	(239,235)	202,738	444,873	19,939,751
Fund Balances, June 30, 2010	\$ 16,530,730	\$ 2,445,028	\$ 555,617	\$ (239,235)	\$ 202,738	\$ 444,873	\$ 19,939,751

Lancaster County, South Carolina
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Fiscal Year Ended June 30, 2009 (Estimated)

				Component Units - Special Revenue Funds			Total All Funds
	General Fund	Special Revenue Funds	Debt Service Funds (30)	Airport (47)	Recreation (45)	Pleasant Valley Fire District (50)	
		(11,12,15,20,22,29,31)					
Revenues							
Property taxes	\$ 18,542,812	\$ 1,902,755	\$ 2,065,216				\$ 22,510,783
Other taxes	959,633	476,505					1,436,138
Intergovernmental revenue	4,427,503	1,319,856		473,628	107,103		6,328,090
Licenses and permits	2,717,471	-					2,717,471
Charges for services	2,564,552	95,120		1,068	803,126	270,225	3,734,091
Fines, fees, and forfeitures	1,066,420	139				3,860	1,070,419
Contributions and donations	318,377	-					318,377
Interest income	165,524	5,832	2,132	3	273	1,771	175,535
Other	145,413			50,900			196,313
Total revenues	30,907,705	3,800,207	2,067,348	525,599	910,502	275,856	38,487,217
Expenditures							
General government	10,125,751	49,250		732,906			10,907,907
Administration of justice	1,476,021	-					1,476,021
Public safety and law enforcement	9,009,217	1,613,638				414,476	11,037,331
Public works	4,189,137	1,115,265					5,304,402
Public health and welfare	5,496,911	-					5,496,911
Economic development	418,607						418,607
Culture & Recreation	-				1,948,268		1,948,268
Debt Service	240,767	549,073	2,013,746				2,803,586
Capital Outlay							-
Total expenditures	30,956,411	3,327,226	2,013,746	732,906	1,948,268	414,476	39,393,033
Excess of revenues over (under) expenditures	(48,706)	472,981	53,602	(207,307)	(1,037,766)	(138,620)	(905,816)
Other financing sources (uses)							
Proceeds from capital leases	1,073,520						1,073,520
Bond proceeds & escrow pmts			75,163				75,163
Sale of capital assets	38,549						38,549
Transfers in (out)	(2,189,136)	(15,000)	8,709	38,739	831,327	200,000	(1,125,361)
Total other fin. sources (uses)	(1,077,067)	(15,000)	83,872	38,739	831,327	200,000	61,871
Net change in fund balance	(1,125,773)	457,981	137,474	(168,568)	(206,439)	61,380	(843,945)
Fund Balances July 1, 2008	17,656,503	1,987,047	418,143	(70,667)	409,177	383,493	20,783,696
Fund Balances, June 30, 2009	\$ 16,530,730	\$ 2,445,028	\$ 555,617	\$ (239,235)	\$ 202,738	\$ 444,873	\$ 19,939,751

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year Ended June 30, 2008

	Special Revenue Funds			Component Units - Special Revenue Funds			Total All Funds
	General Fund	(11,12,15,20,22,29,31,41)	Debt Service Funds (30)	Airport (47)	Recreation (45)	Pleasant Valley Fire District (50)	
Revenues							
Property taxes	\$ 17,283,962	\$ 979,498	\$ 1,301,328				\$ 19,564,788
Other taxes	939,535	472,394					1,411,929
Intergovernmental revenue	4,716,784	1,276,293		126,867	319,871		6,439,815
Licenses and permits	4,720,683						4,720,683
Charges for services	2,441,711	26,250			822,268	242,775	3,533,004
Fines, fees, and forfeitures	993,137	169				3,968	997,274
Contributions and donations	1,743,417				300,000		2,043,417
Interest income	649,442	33,349	10,240	32	7,935	2,531	703,529
Other	153,761			46,442	800		201,003
Total revenues	33,642,432	2,787,953	1,311,568	173,341	1,450,874	249,274	39,615,442
Expenditures							
General government	8,707,827	15,550		194,162			8,917,539
Administration of justice	1,444,667						1,444,667
Public safety and law enforcement	9,932,713	344,303				47,536	10,324,552
Public works	5,132,361	1,275,795					6,408,156
Public health and welfare	4,478,572						4,478,572
Economic development	1,218,228						1,218,228
Culture & Recreation					2,557,324		2,557,324
Debt Service	560,022	846,195	1,344,107				2,750,324
Capital Outlay					64,488		64,488
Total expenditures	31,474,390	2,481,843	1,344,107	194,162	2,621,812	47,536	38,163,850
Excess of revenues over (under) expenditures	2,168,042	306,110	(32,539)	(20,821)	(1,170,938)	201,738	1,451,592
Other financing sources (uses)							
Proceeds from capital leases							-
Bond proceeds							-
Sale of capital assets	87,900						87,900
Transfers in (out)	(2,397,963)			64,603	822,457		(1,510,903)
Total other fin. sources (uses)	(2,310,063)	-	-	64,603	822,457	-	(1,423,003)
Net change in fund balance	(142,021)	306,110	(32,539)	43,782	(348,481)	201,738	28,589
Fund Balances July 1, 2007	17,798,524	1,680,937	450,682	(114,449)	757,658	181,755	20,755,107
Fund Balances, June 30, 2008	\$ 17,656,503	\$ 1,987,047	\$ 418,143	\$ (70,667)	\$ 409,177	\$ 383,493	\$ 20,783,696

LANCASTER COUNTY

Revenue Sources

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

- ❖ Property Taxes
- ❖ Intergovernmental Revenue
- ❖ Other Taxes
- ❖ Licenses & Permits

Property Taxes represents the largest portion of revenue budgeted at 53% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions. This means that over one half of the County's budget depends upon property taxes as a revenue source.

The second 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 12% of the total revenues budgeted.

Eleven percent of total revenues come from Other Taxes making it the third 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.

Licenses & Permits is the fourth largest revenue source at 9% of total revenues. These funds come from several sources such as building permits, zoning permits, and deed recording fees.

Each of these major revenue sources is presented separately on the next several pages. Five years of data is reported for each source comparing the amount of revenue from each source to the total revenue for all budgeted funds. Also, a brief description of each revenue source and discussion about the trends that they are showing is included.

The County's other revenue classifications are defined below:

- ▶ Charges for Services – Ambulance, public works, recreation, and fire fees.
- ▶ Fines, Fees & Forfeitures – Court fines & fees, and drug forfeiture funds.
- ▶ Contributions & Donations – Donations from private sources.
- ▶ Interest Income – Bank interest on investments and deposits.
- ▶ Other Income – Revenues that do not fit into any other category.
- ▶ Other Financing Sources – Lease proceeds, bond proceeds and transfers to or from other funds.

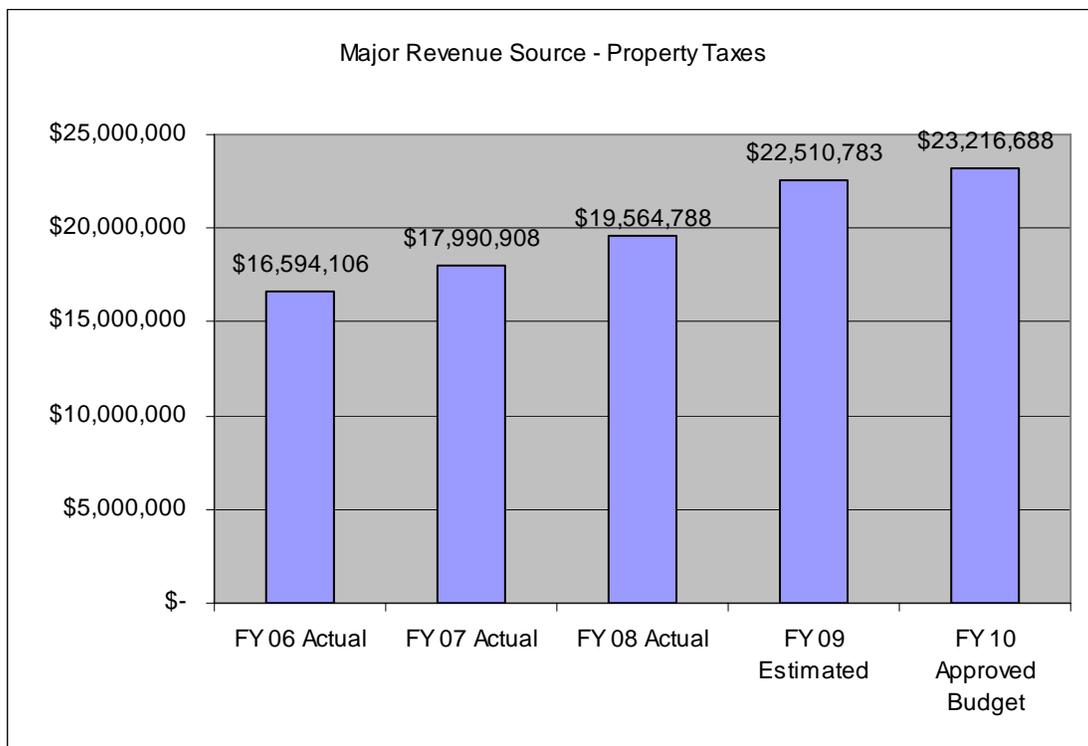
LANCASTER COUNTY

Major Revenue Sources – Property Taxes

Property taxes represents the largest portion of revenue budgeted at 53% of total revenues. These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, and the 1% local option sales taxes for property tax reduction. The total dollar amount of property taxes shows an increasing trend, but as a percentage of total revenues, this source has remained steady at approximately 45-53% of total revenues. Property tax revenues vary mainly due to increases in mill values (property values were reassessed in fiscal year 2007) and increases in property development. Lancaster County has had tremendous growth in residential property development over the last several years; however, it has slowed due to the housing market crisis over the last year.

Major Revenue Source - Property Taxes

	Total Revenues (includes OFS)	Property Taxes	% Of Total Revenues
FY 06 Actual	\$37,276,053	\$16,594,106	45%
FY 07 Actual	\$40,074,973	\$17,990,908	45%
FY 08 Actual	\$40,590,402	\$19,564,788	48%
FY 09 Estimated	\$45,390,472	\$22,510,783	50%
FY 10 Approved Budg	\$43,879,648	\$23,216,688	53%



LANCASTER COUNTY

Major Revenue Sources – Property Taxes (continued)

Real property is billed annually in September and is due the following January. Vehicle taxes are billed yearly in the month they were registered and are based on the calendar year to coincide with the SC Department of Motor Vehicles. Tax bills are based on the appraised and assessed value of property. The County's estimated taxable appraised value for all real property, personal property and vehicles as of June 30, 2008 was \$4,315,504,457.

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

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

County tax bills are calculated using the following formula:

Assessed Value (appraised value minus exemptions multiplied by rate)
X Millage Rate
- <u>LOST Credit (if applicable = appraised value multiplied by LOST credit factor)</u>
= Tax Due

LANCASTER COUNTY

Major Revenue Sources – Property Taxes (continued)

The following table lists the millage rates and the LOST credit factors for the taxing authorities in Lancaster County for ten fiscal years.

Lancaster County, South Carolina Property Tax Millage Rates of Direct & Overlapping Governments Last Ten Fiscal Years													
Lancaster County						Overlapping Rates							
						Lancaster County School District							
Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improv.	Courthouse Fire Security	County LOST Credit Factor	School Operating	School Debt	USCL	Town of Heath Springs	Town of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
2000	66.00	6.00	0.00		0.001232	143.00	47.00	4.00	0.00	76.00	0.002318	144.00	0.002600
2001	58.00	4.00	0.00		0.000952	123.50	40.50	2.00	0.00	76.00	0.002226	140.10	0.002132
2002	61.00	5.00	0.00		0.000949	128.50	38.50	2.00	0.00	76.00	0.002134	140.10	0.001778
2003	62.00	5.00	0.00		0.000837	133.50	38.50	2.50	0.00	77.60	0.002392	142.10	0.001391
2004	65.80	4.93	0.00		0.000846	138.50	38.50	2.50	0.00	78.80	0.002154	144.00	0.001923
2005	70.80	5.70	0.00		0.000870	143.50	38.50	3.50	0.00	78.80	0.002439	147.00	0.001867
2006	76.50	5.00	5.00		0.000840	143.50	38.50	3.50	0.00	78.80	0.002756	150.00	0.001867
2007	64.00	3.50	4.00		0.000659	119.00	38.50	3.00	0.00	64.80	0.002762	137.00	0.001735
2008	66.50	5.40	4.00		0.000746	123.50	43.50	3.10	0.00	64.80	0.002457	140.00	0.002104
2009	66.70	8.00	4.00	3.50	0.000641	128.50	43.50	3.30	0.00	64.80	0.002457	143.50	0.002218
2010	66.70	6.70	4.00	3.50	0.000578	133.50	38.50	3.30	0.00	69.30	0.002470	143.50	0.002026

Assessment rates 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%

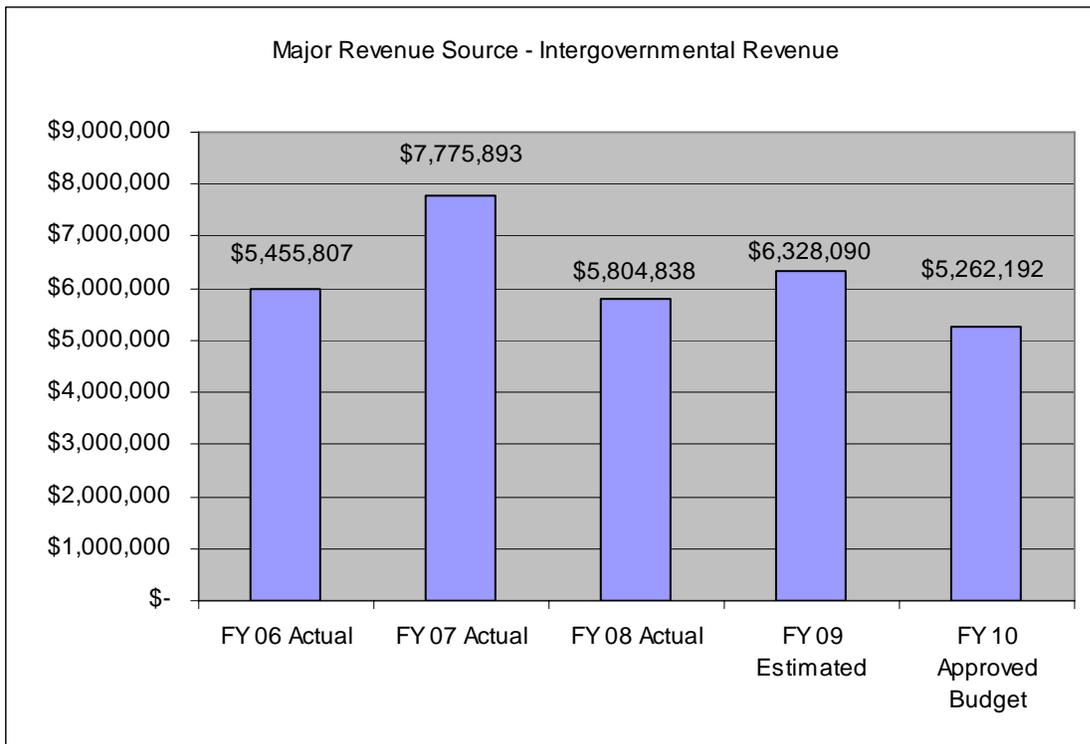
LANCASTER COUNTY

Major Revenue Sources – Intergovernmental Revenue

The second largest major revenue source is Intergovernmental Revenue. These revenues make up \$5,262,192 or 12% 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 local governments. The main revenue in this source is the State Aid to Subdivisions and the anticipated revenue for FY2010 is \$2,996,206. Intergovernmental revenues show a decreasing trend as a percentage of total revenues over the past five years. State funding has decreased due to the downturn in the economy.

Major Revenue Source - Intergovernmental Revenue

	Total Revenues (includes OFS)	Intergovernme ntal Revenue	% Of Total Revenues
FY 06 Actual	\$ 37,276,053	\$ 6,000,631	16%
FY 07 Actual	\$ 40,074,973	\$ 7,775,893	19%
FY 08 Actual	\$ 40,590,402	\$ 5,804,838	14%
FY 09 Estimated	\$ 45,390,472	\$ 6,328,090	14%
FY 10 Approved Budg	\$ 43,879,648	\$ 5,262,192	12%



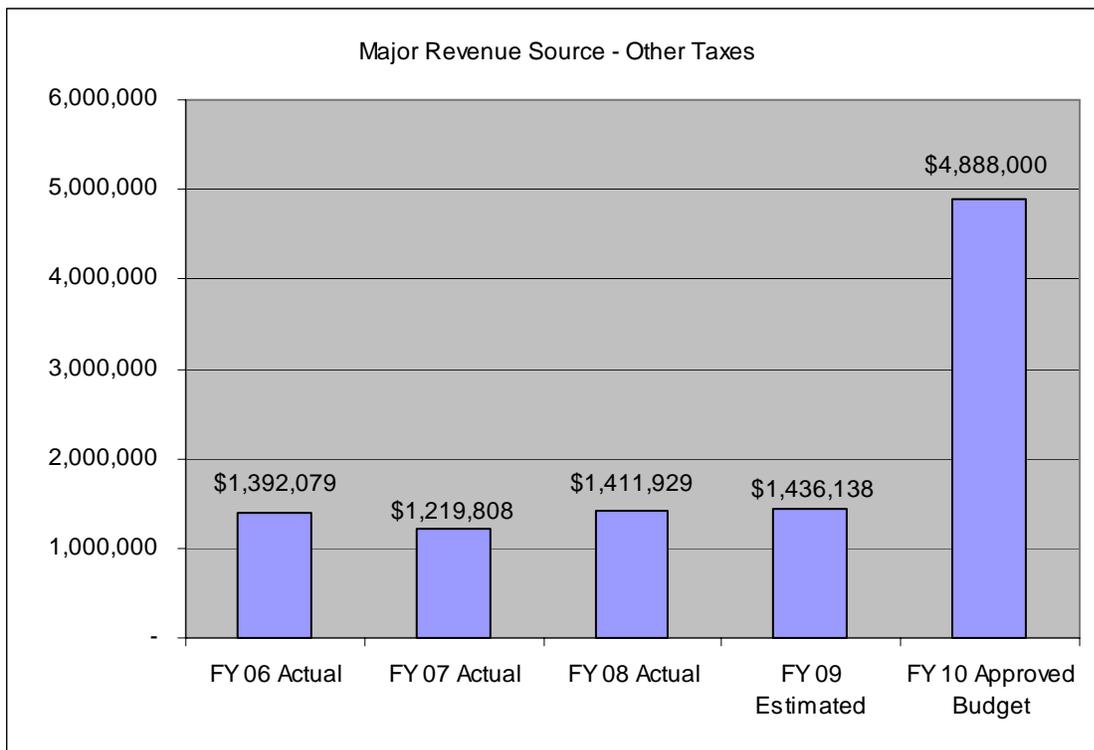
LANCASTER COUNTY

Major Revenue Sources – Other Taxes

Other Taxes is the third largest revenue source for Lancaster County with 11% of total revenues. The majority (\$3,500,000) of these anticipated revenues come from the new 1% capital project sales tax that was voted on in the November 2009 election. These funds will be used to pay for a new Justice Center for Lancaster County. Other revenues included in this category are road improvement taxes and E-911 taxes.

Major Revenue Source - Other Taxes

	Total Revenues (includes OFS)	Other Taxes	% Of Total Revenues
FY 06 Actual	\$37,276,053	1,392,079	4%
FY 07 Actual	\$40,074,973	1,219,808	3%
FY 08 Actual	\$40,590,402	1,411,929	3%
FY 09 Estimated	\$45,390,472	1,436,138	3%
FY 10 Approved Budg	\$43,879,648	4,888,000	11%



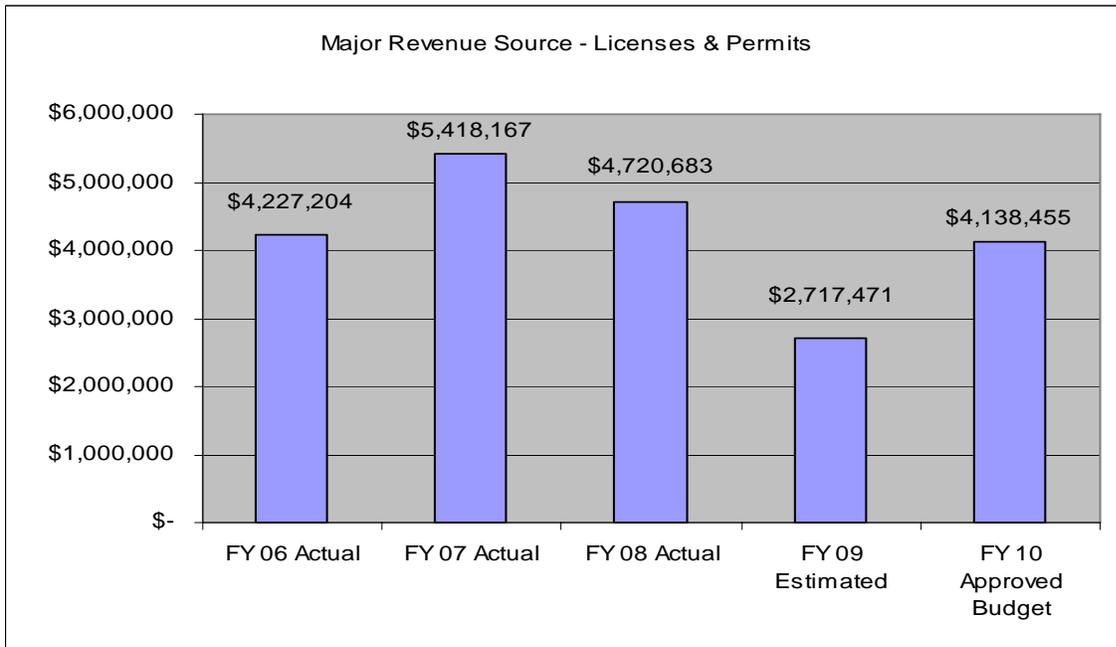
LANCASTER COUNTY

Major Revenue Sources – Licenses & Permits

Licenses & Permits is the fourth largest revenue source for Lancaster County with 9% of total projected revenues. These revenues are associated with land ownership transfers and new home construction. This area of growth was increasing at unprecedented rates with the real estate development boom that had been occurring in Lancaster County over the last several years, but the market slowed a considerable amount in fiscal year 2009. The County is still seeing growth in commercial building and expects the housing market to pick back up since the economy is beginning to improve.

Major Revenue Source - Licenses & Permits

	Total Revenues (includes OFS)	Licenses & Permits	% Of Total Revenues
FY 06 Actual	\$37,276,053	\$ 4,227,204	11%
FY 07 Actual	\$40,074,973	\$ 5,418,167	14%
FY 08 Actual	\$40,590,402	\$ 4,720,683	12%
FY 09 Estimated	\$45,390,472	\$ 2,717,471	6%
FY 10 Approved Budg	\$43,879,648	\$ 4,138,455	9%



County Debt Summary

Lancaster County General Obligation Debt Summary

Lancaster County is required by South Carolina law to keep general obligation debt within the legal debt limitation of 8% of the assessed value of real and personal property. The following table shows ten years of data on the legal debt margin, and it also shows a computation of the legal debt margin of the County as of June 30, 2008.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt Limit	\$ 9,299,974	\$ 10,017,006	\$ 13,121,019	\$ 13,388,515	\$ 13,291,536	\$ 13,550,321	\$ 13,926,453	\$ 14,586,682	\$ 18,405,935	\$ 18,474,600
Total net debt applicable to limit	2,500,000	7,140,000	11,075,000	10,850,000	10,600,000	10,325,000	9,975,000	9,550,000	9,115,000	15,737,402
Legal debt margin	6,799,974	2,877,006	2,046,019	2,538,515	2,691,536	3,225,321	3,951,453	5,036,682	9,290,935	2,737,198
Total net debt applicable to the limit as a percentage of debt limit	26.88%	71.28%	84.41%	81.04%	79.75%	76.20%	71.63%	65.47%	49.52%	85.18%

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed value (1)	\$ 229,370,429
Add back: exempt Merchant Inventory (2)	\$ 1,562,070
Total assessed value	<u>230,932,499</u>
Debt limit (8% of assessed value) (3)	18,474,600
Debt applicable to limit:	
General obligation bonds	<u>15,737,402</u>
Legal debt margin without a referendum (4)	<u>\$ 2,737,198</u>

Notes:

- (1) Property value data can be found in the Assessed Value and Estimated Actual Value of Taxable Property schedule. Fee-in-lieu, joint industrial park, & reimbursement assessments are not included in the assessed value for debt limit calculation.
- (2) Business inventory is exempt from tax, but its 1987 assessed value of \$1,562,070 is included in the computation of the legal debt margin.
- (3) The legal debt limit is 8 percent of total assessed value.
- (4) The legal debt margin is the government's available borrowing under SC Code of Laws and is calculated by subtracting the debt applicable to the legal debt limit from the legal debt limit.

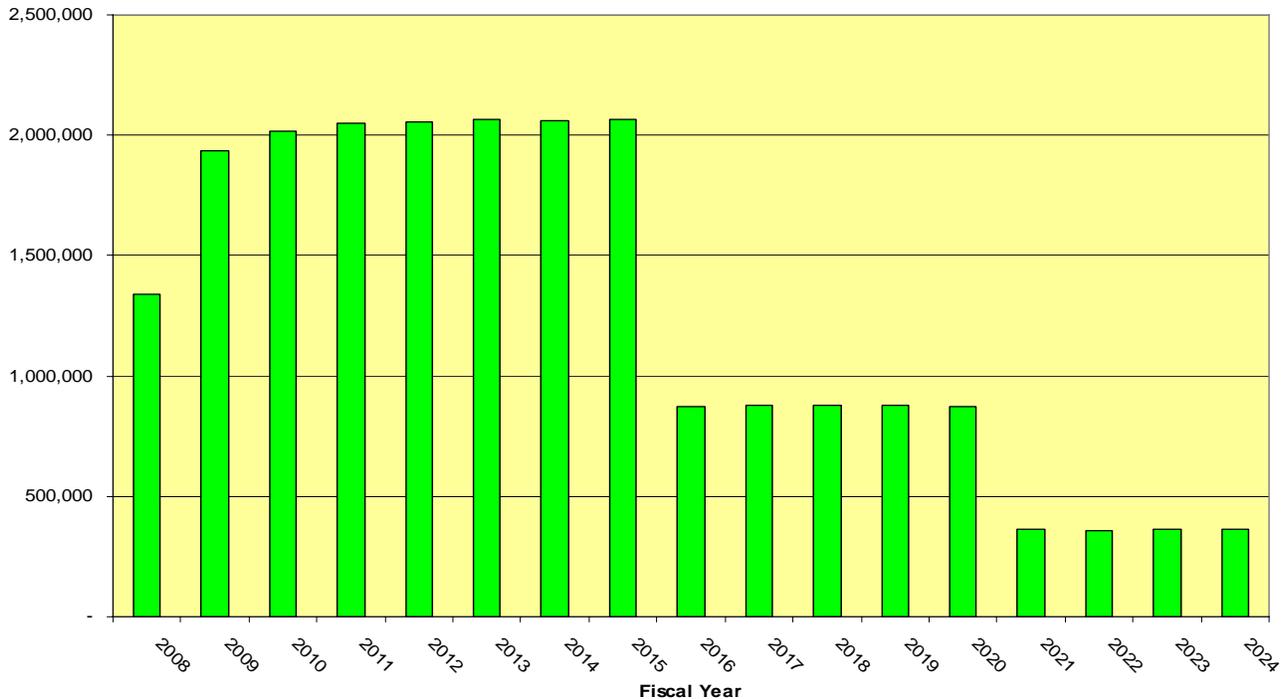
The County issued one General Obligation Bond during fiscal year 2009 totaling \$4,630,000. This bond was used to refund (pay-off) most of the 1996 and 1999 G.O. bonds. At the end of fiscal year 2009, the outstanding principal balance for general obligation bonds was \$14,764,409. Therefore, according to the 2008 assessed values, the County has a capacity to issue \$3,710,191 in general obligation debt without a referendum. The 2009 assessed values were not available at the time of preparing this publication, but it is anticipated to increase moderately.

The next few pages contain various schedules relating to general obligation debt of the County.

Lancaster County, South Carolina
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property (1)	Debt Per Capita (2)
1999	2,500,000	0.15%	42
2000	7,140,000	0.39%	116
2001	11,075,000	0.45%	180
2002	10,850,000	0.43%	176
2003	10,600,000	0.41%	170
2004	10,325,000	0.38%	165
2005	9,975,000	0.35%	158
2006	9,550,000	0.32%	151
2007	9,115,000	0.23%	143
2008	15,737,402	0.36%	247

Lancaster County Debt Service Payments - Principal & Interest



General Obligation Bonds - Principal Payments Required

FY	Series 1996	Series 1999	Series 2001	Series 2007	Series 2008	Series 2009	Total Payments	Principal
	Due March 1	Due March 1		Balance as of June 30				
2008	225,000.00	150,000.00	75,000.00	382,597.64			832,597.64	15,737,402.36
2009	250,000.00	165,000.00	75,000.00	347,993.60	450,000.00		1,287,993.60	14,764,408.76
2010		175,000.00	75,000.00	361,067.72	550,000.00	325,000.00	1,486,067.72	13,278,341.04
2011			75,000.00	374,633.04	585,000.00	500,000.00	1,534,633.04	11,743,708.00
2012			330,000.00	388,708.00	660,000.00	215,000.00	1,593,708.00	10,150,000.00
2013			345,000.00		1,050,000.00	270,000.00	1,665,000.00	8,485,000.00
2014			360,000.00		1,115,000.00	250,000.00	1,725,000.00	6,760,000.00
2015			365,000.00		1,190,000.00	240,000.00	1,795,000.00	4,965,000.00
2016			380,000.00			290,000.00	670,000.00	4,295,000.00
2017			390,000.00			310,000.00	700,000.00	3,595,000.00
2018			425,000.00			305,000.00	730,000.00	2,865,000.00
2019			450,000.00			310,000.00	760,000.00	2,105,000.00
2020			490,000.00			300,000.00	790,000.00	1,315,000.00
2021						310,000.00	310,000.00	1,005,000.00
2022						320,000.00	320,000.00	685,000.00
2023						335,000.00	335,000.00	350,000.00
2024						350,000.00	350,000.00	

General Obligation Bonds - Interest Payments Required

FY	Series 1996		Series 1999 Due March 1	Series 1999 Due Sept 1	Series 2001 Due March 1	Series 2001 Due Sept 1	Series 2007 Due March 1	Series 2009 Due March 1	Series 2009 Due Sept. 1	Total Interest Payments For FY
	Series 1996 Due March 1	Series 1996 Due September 1								
2008	25,981.25	25,981.25	120,158.13	120,158.13	96,378.13	96,378.13	20,714.12			505,749.14
2009	20,356.25	20,356.25	114,683.13	114,683.13	94,765.63	94,765.63	55,318.16			647,403.18
2010			4,637.50	4,637.50	93,115.63	93,115.63	42,244.04	78,536.25	39,268.12	530,179.67
2011					91,428.13	91,428.13	28,678.72	73,661.25	73,661.25	515,607.48
2012					89,703.13	89,703.13	14,603.76	66,161.25	66,161.25	464,070.02
2013					79,803.13	79,803.13		62,936.25	62,936.25	401,766.26
2014					69,453.13	69,453.13		58,548.75	58,548.75	338,166.26
2015					60,228.13	60,228.13		54,486.25	54,486.25	272,566.26
2016					51,559.38	51,559.38		50,586.25	50,586.25	204,291.26
2017					42,534.38	42,534.38		45,873.75	45,873.75	176,816.26
2018					33,271.88	33,271.88		40,836.25	40,836.25	148,216.26
2019					22,912.50	22,912.50		35,880.00	35,880.00	117,585.00
2020					11,943.75	11,943.75		30,765.00	30,765.00	85,417.50
2021								25,515.00	25,515.00	51,030.00
2022								19,780.00	19,780.00	39,560.00
2023								13,700.00	13,700.00	27,400.00
2024								7,000.00	7,000.00	14,000.00

Lancaster County, South Carolina
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Debt Service Fund

	Fiscal Year 2008 Actual	Fiscal Year 2009 Estimated	Fiscal Year 2010 Approved Budget
Revenues			
Property taxes	\$ 1,301,328	\$ 2,065,216	\$ 1,843,617
Interest income	10,240	2,132	12,000
Other			
Total revenues	<u>1,311,568</u>	<u>2,067,348</u>	<u>1,855,617</u>
Expenditures			
Debt Service	1,344,107	2,013,746	2,069,329
Capital Outlay			
Total expenditures	<u>1,344,107</u>	<u>2,013,746</u>	<u>2,069,329</u>
Excess of revenues over (under) expenditures	(32,539)	53,602	(213,712)
Other financing sources (uses)			
Bond proceeds		75,163	
Fund Balance			213,712
Transfers in (out)		8,709	
Total other fin. sources (uses)	<u>-</u>	<u>83,872</u>	<u>213,712</u>
Net change in fund balances	(32,539)	137,474	-
Fund balances beginning of fiscal year	450,682	418,143	555,617
Fund balances end of fiscal year	<u>\$ 418,143</u>	<u>\$ 555,617</u>	<u>\$ 555,617</u>

General Fund Budget Summary

LANCASTER COUNTY

Budget Summary – General Fund

Fiscal Year 2009-2010

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 total FY 2010 general fund budget for Lancaster County is \$31,383,525 compared to \$31,748,866 for FY 2009 and \$29,799,800 for FY 2008. The FY2010 budget was decreased by \$365,341 over the prior year’s budget.

The table below shows a seven year comparison of Original Budgets by Function for general funds. These figures are the amounts that were approved by County Council with the yearly Budget Ordinance.

**Lancaster County, South Carolina
General Fund
Original Budgets by Function**

Fiscal Year	General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	OFU	Total
2004	5,178,513	1,219,770	5,449,340	2,299,282	3,043,200	82,276	812,065	1,095,684	19,180,130
2005	5,773,595	1,330,118	7,100,426	2,509,400	3,441,095	82,276	971,630	1,102,922	22,311,462
2006	6,240,356	1,430,369	7,836,196	2,729,227	3,735,875	82,276	950,227	1,147,431	24,151,957
2007	6,833,738	1,488,075	8,202,305	3,167,070	4,077,172	182,276	832,570	1,531,844	26,315,050
2008	7,850,560	1,549,389	9,925,960	3,400,618	4,286,061	182,276	832,570	1,772,366	29,799,800
2009	9,225,419	1,597,809	9,877,975	3,805,633	4,862,663	186,936	261,000	1,931,431	31,748,866
2010	8,795,255	1,604,100	9,272,475	4,142,742	5,017,627	262,178	397,240	1,891,908	31,383,525

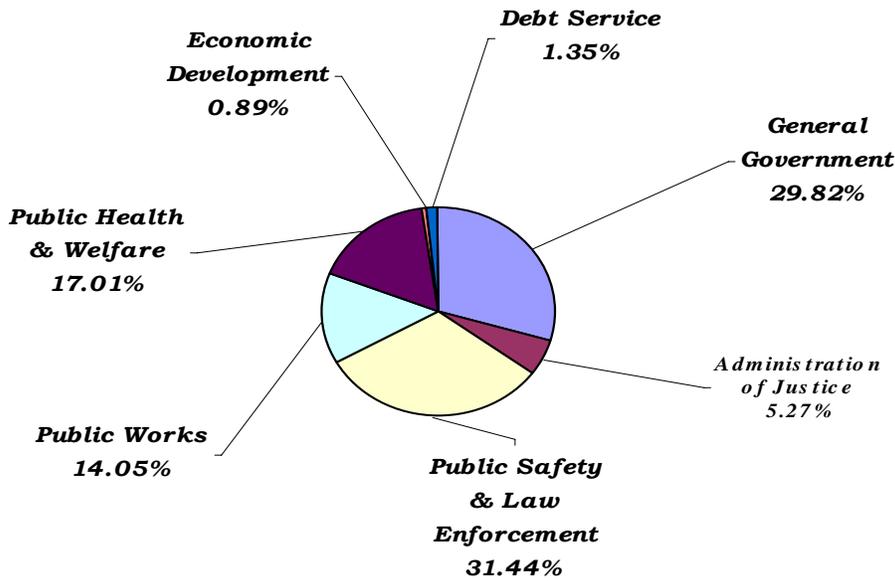
The chart on page 57 shows the FY 2010 Budget by function as a percentage of the total General Fund budget.

Individual departmental summaries are presented on pages 60 - 108. These summaries break down the appropriations in three categories: personal services, operating expenditures, and capitalized expenditures. 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 other funds.

Summary totals for the above-mentioned categories can be found on page 59 along with graphs depicting percent of totals for each category. Information on the two prior year's actual expenditures and estimated actual expenditures are also presented on pages 58 & 59.

**General Funds
Fiscal Year 2010 Approved Budget (excludes OFU)
Expenditures by Function**



General Government	Administration of Justice	Public Safety & Law Enforcement	Public Works	Public Health & Welfare	Economic Development	Debt Service	Total
8,795,255	1,604,100	9,272,475	4,142,742	5,017,627	262,178	397,240	29,491,617
29.82%	5.44%	31.44%	14.05%	17.01%	0.89%	1.35%	100.00%

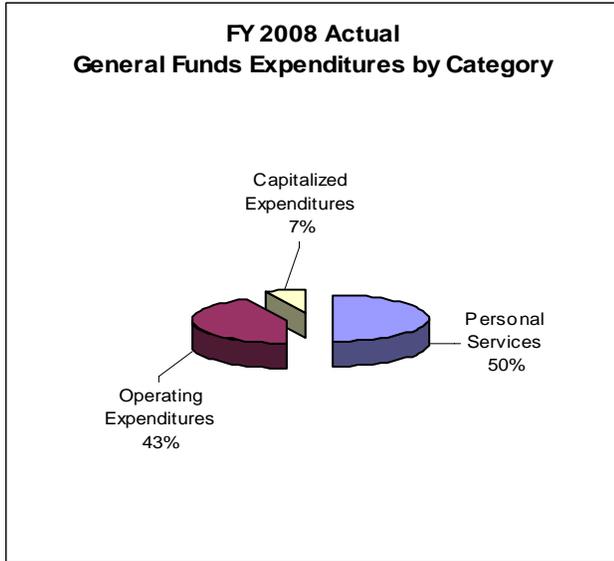
This chart breaks up the fiscal year 2010 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion, 31.44% or \$9,272,475, of the budget. This function includes the following departments: Coroner, Sheriff, Detention Center, Emergency Management, Fire Service, Rescue Squad, & E911. General government represents the second largest portion, 29.82% or \$8,795,255 of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Finance, Human Resources, MIS, Building & Zoning, Planning, Assessor, Auditor, Treasurer, Delinquent Tax, Registration & Election, Risk Management/ROD, Farmer's Market, Vehicle Maintenance and Building Maintenance are all part of the General Government function. Public Health & Welfare comes in third with 17.01% or \$5,017,627 of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs.

DEPARTMENTAL BUDGET TOTALS FOR GENERAL FUNDS

Department	FY 2008 Actual	% Of Total Budget	FY 2009 Estimated	% Of Total Budget	FY 2010 Approved Budget	% Of Total Budget
Administrator - 021	284,788	0.84%	379,957	1.15%	374,150	1.19%
Animal Control - 318	229,874	0.68%	251,563	0.76%	224,935	0.72%
Assessor - 041	704,333	2.08%	629,606	1.90%	695,436	2.22%
Auditor - 043	300,434	0.89%	325,292	0.98%	350,277	1.12%
Building & Zoning - 031	891,366	2.63%	933,493	2.82%	968,350	3.09%
Building Maintenance - 251	815,313	2.41%	856,520	2.58%	952,402	3.03%
*CERT Grants - 147		0.00%		0.00%		0.00%
Circuit Court - 061	46,629	0.14%	51,374	0.15%	70,943	0.23%
Circuit Court Judge - 062		0.00%		0.00%		0.00%
Clerk of Court - 063	191,754	0.57%	188,520	0.57%	198,227	0.63%
Coroner - 068	214,402	0.63%	212,227	0.64%	198,955	0.63%
Council Transfers - 012 (OFU)	1,688,054	4.98%	1,070,066	3.23%	928,060	2.96%
County Council - 011	1,931,895	5.70%	2,612,728	7.88%	806,842	2.57%
D.S.S. Family Independence - 602	44,445	0.13%	59,082	0.18%	59,080	0.19%
Delinquent Tax - 045	188,333	0.56%	193,431	0.58%	254,133	0.81%
Detention Center - 120	1,420,600	4.19%	1,453,888	4.38%	1,760,809	5.61%
Direct Assistance - 014 (partial OFU)	1,268,527	3.75%	1,805,088	5.44%	1,571,267	5.01%
Economic Development - 035	1,218,228	3.60%	418,607	1.26%	262,178	0.84%
EMD Grants - 146	10,762	0.03%		0.00%		0.00%
Emergency Management - 140	215,237	0.64%	302,560	0.91%	294,334	0.94%
Environmental Health - 320	1,862	0.01%	3,678	0.01%	6,025	0.02%
Family Court - 064	265,099	0.78%	304,177	0.92%	351,229	1.12%
Farmers Market - 095	2,451	0.01%	2,203	0.01%	3,100	0.01%
Finance - 023	362,347	1.07%	390,826	1.18%	449,591	1.43%
Fire Service - 141	2,150,453	6.35%	1,082,364	3.26%	1,024,831	3.27%
GIS - 027		0.00%	123,114	0.37%	140,793	0.45%
Health Services - 330	115,360	0.34%	86,124	0.26%	99,300	0.32%
Heath Springs EMS - 154		0.00%		0.00%		0.00%
*Highway Safety Grant - 119		0.00%		0.00%		0.00%
Homeland Security Grant - 145		0.00%		0.00%		0.00%
Human Resource - 024	170,145	0.50%	172,913	0.52%	196,523	0.63%
Indian Land Rescue Squad - 157	160,802	0.47%	33,015	0.10%	49,698	0.16%
Lancaster EMS - 153	3,986,202	11.77%	4,931,262	14.87%	4,553,737	14.51%
Lancaster Rescue Squad - 156	81,816	0.24%	56,436	0.17%	46,778	0.15%
Landfill-Solid Waste - 310	19,910	0.06%	12,890	0.04%	57,000	0.18%
Magistrate-Countywide - 070	677,860	2.00%	630,817	1.90%	674,211	2.15%
MIS - 026	261,810	0.77%	345,505	1.04%	452,516	1.44%
Non-Departmental - 005	935,757	2.76%	1,033,840	3.12%	1,050,045	3.35%
Planning - 032	259,672	0.77%	265,907	0.80%	280,764	0.89%
Probate Court - 069	263,325	0.78%	301,133	0.91%	309,490	0.99%
Registration & Election - 051	160,135	0.47%	200,581	0.60%	185,055	0.59%
Risk Management/ROD - 060	282,500	0.83%	280,971	0.85%	301,697	0.96%
Roads & Bridges - 202	3,135,884	9.26%	2,010,421	6.06%	1,954,942	6.23%
Sheriff - 110,111	5,169,825	15.26%	5,305,901	16.00%	5,327,997	16.98%
Sheriff- Town of Kershaw - 117	488,139	1.44%	454,314	1.37%	487,433	1.55%
School Resource Officers - 121	158,547	0.47%	106,440	0.32%		0.00%
Social Services & Food Stamps - 60	65,710	0.19%	64,037	0.19%	69,720	0.22%
Solid Waste Collections - 312	1,976,567	5.84%	2,165,826	6.53%	2,130,800	6.79%
*Teen Drug Court - 400	25,050	0.07%	101,853	0.31%	98,176	0.31%
Town of Kershaw - Fire - 142	44,107	0.13%	42,848	0.13%	43,425	0.14%
Treasurer - 044	338,187	1.00%	364,061	1.10%	380,071	1.21%
Used Oil Recycling Grant - 306		0.00%		0.00%		0.00%
Vehicle Maintenance Garage - 210	342,317	1.01%	343,785	1.04%	346,091	1.10%
Veterans Affairs - 610	124,061	0.37%	120,215	0.36%	133,654	0.43%
Victim's Assistance - 116	181,478	0.54%	79,088	0.24%	111,650	0.36%
Capital Leases		0.00%		0.00%	96,805	0.31%
	\$ 33,872,352	100.00%	33,160,547	100.00%	31,383,525	100.00%

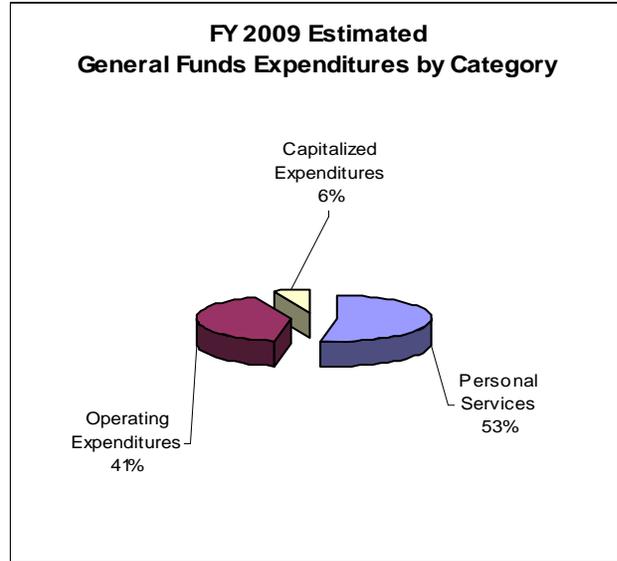
Fiscal Year 2008 Actual

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
\$ 16,899,639	14,646,615	2,326,098	\$33,872,352



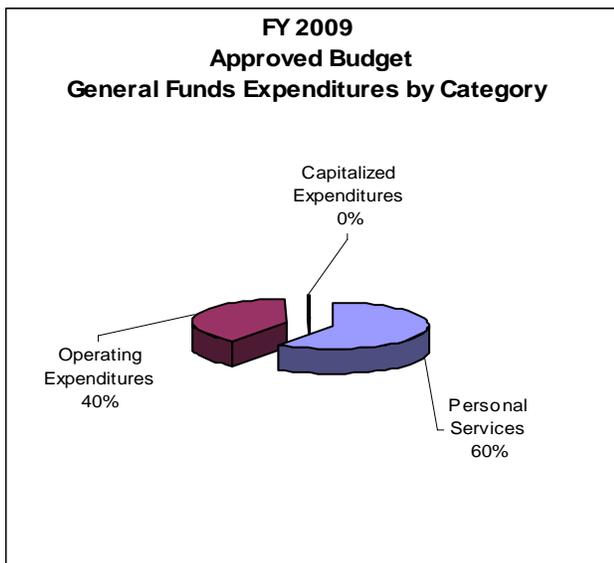
Fiscal Year 2009 Estimated

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
17,492,857	13,621,782	2,045,908	\$ 33,160,547



Fiscal Year 2010 Approved Budget

Personal Services	Operating Expenditures	Capitalized Expenditures	Total
18,715,656	12,582,869	85,000	\$31,383,525



Personal services is the largest category with 60% of expenditures. FY2009 was 53% and FY2008 was 50% of expenditures. Operating expenditures decreased by 1% from last year with 40% of budgeted expenditures. Capitalized expenditures will usually fluctuate from year to year. The majority of capital expenditures are not normally accounted for in the General Fund budget.

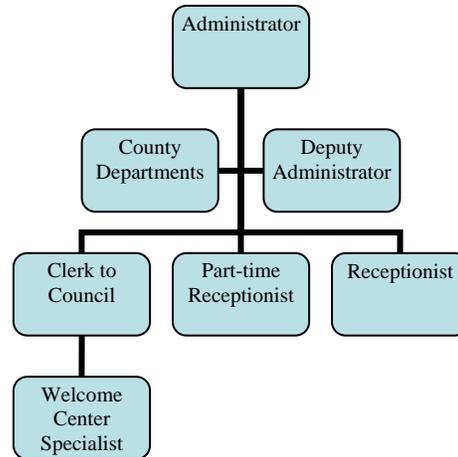
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Administrator – Department #021

Department Duties

The County Administrator ensures that all legislative actions, policy statements and other directives of County Council are implemented and are in compliance. The Administrator also prepares and recommends the implementation of the annual budget. Furthermore, the Administrator serves as facilitator and problem solver by supporting the County’s operating departments as they endeavor to fulfill their own individual missions.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$5,807) or -1.53% over FY 09 estimated expenditures. Personal Services expenditures increased mainly because two new positions were added for fiscal year 2010. A new Deputy Administrator was funded for half of the fiscal year and a new Welcome Center Specialist was funded for the entire year. This category also changed due to an increase in Lancaster County’s experience rating for worker’s compensation insurance. Operating expenditures decreased due to a decrease in contractual services.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	218,907	224,180	318,300	94,120
Operating Expenditures	50,366	155,777	55,850	-99,927
Capitalized Expenditures	15,515			
Total	284,788	379,957	374,150	-5,807
FTE Positions	3.0	3.0	4.5	1.5

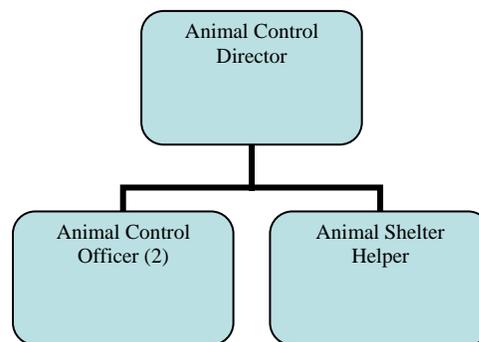
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Animal Control – Department #318

Department Duties

The primary function of the Lancaster County Animal Control department is to assist Lancaster County residents in resolving problems with stray or unrestrained animals. The department also operates an animal shelter where animals can be viewed for adoption or reclaimed by owners.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$26,628) or -10.59% over FY 09 estimated expenditures. Personal Services expenditures decreased by -7.51% primarily due to the transfer of the Litter Control Officer to the Sheriff’s department. This category also changed due to an increase in Lancaster County’s experience rating for worker’s compensation insurance.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	180,791	175,616	162,435	-13,181
Operating Expenditures	49,083	75,947	62,500	-13,447
Capitalized Expenditures				
Total	229,874	251,563	224,935	-26,628
FTE Positions	5.5	4.5	3.5	-1.0

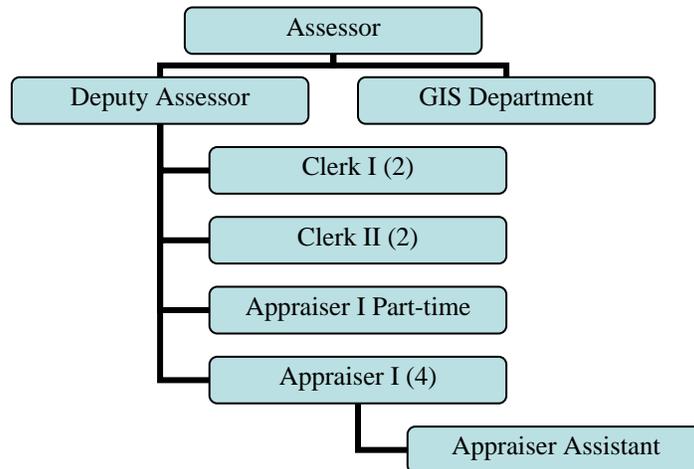
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Assessor – Department #041

Department Duties

The Assessor’s office maintains real property records (land, buildings, mobile homes, etc.), appraises real property for ad valorem tax purposes and maintains tax maps in accordance with State laws in a manner that is the most cost effective.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$65,830 or 10.46% over FY 09 estimated expenditures. Personal Services expenditures increased primarily due to an increase in Lancaster County’s experience rating for worker’s compensation insurance. Operating expenditures increased by \$56,032 chiefly for costs associated with property reassessment.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	622,298	561,042	576,800	15,758
Operating Expenditures	82,035	62,604	118,636	56,032
Capitalized Expenditures		5,960		-5,960
Total	704,333	629,606	695,436	65,830
FTE Positions	13.0	11.5	11.5	

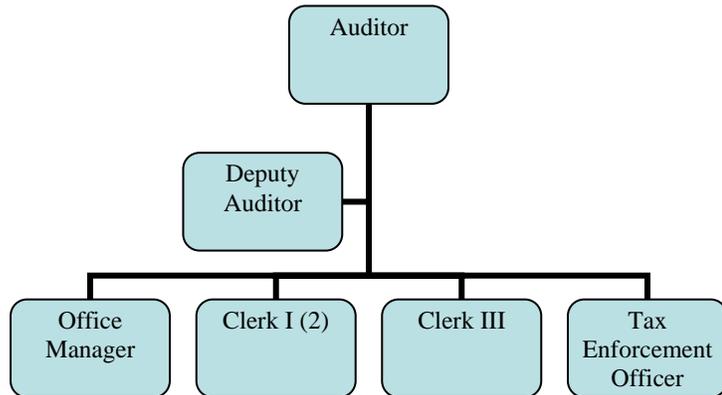
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Auditor – Department #043

Department Duties

The Auditor’s office keeps records of personal property (automobile, trucks, airplanes, boats, etc.) and Fee-in-Lieu’s, sends out tax bills, takes applications for Homestead Exemption, and issues temporary vehicle tags. The department also prepares records for all real and personal property, assembles real property and personal property, motor vehicle information, establishes fair market value, computes assessed values, and calculates and sets millage as mandated.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$24,985 or 7.68% over FY 09 estimated expenditures. Personal Services expenditures increased primarily due to an increase in Lancaster County’s experience rating for worker’s compensation insurance.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	245,971	279,258	288,777	9,519
Operating Expenditures	36,938	46,034	61,500	15,466
Capitalized Expenditures	17,525			
Total	300,434	325,292	350,277	24,985
FTE Positions	6.5	7.0	7.0	

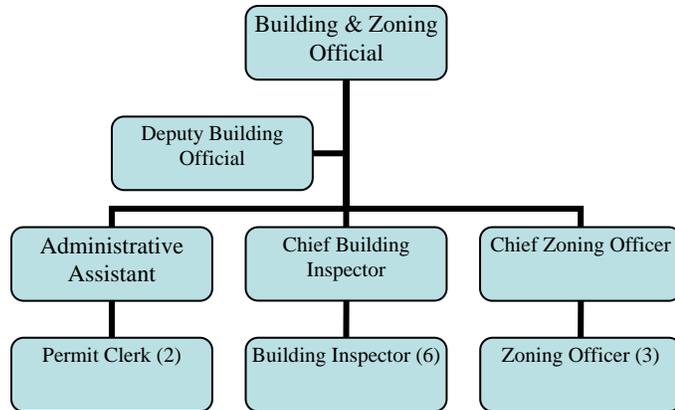
*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Building & Zoning – Department #031

Department Duties

The Building & Zoning department enforces compliance with the International Building Codes and Local Zoning regulations to assure the safety, health, public welfare, and quality of property for residents. The department issues building permits, zoning permits, sign permits, and mobile home permits.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$34,857 or 3.73% over FY 09 estimated expenditures. Personal Services expenditures increased primarily due to an increase in Lancaster County’s experience rating for worker’s compensation insurance. Operating expenditure increases were due to increases in vehicle maintenance, travel, and demolition expenses.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	792,269	844,991	852,400	7,409
Operating Expenditures	81,572	88,502	115,950	27,448
Capitalized Expenditures	17,525			
Total	891,366	933,493	968,350	34,857
FTE Positions	16.0	16.5	16.0	-.5

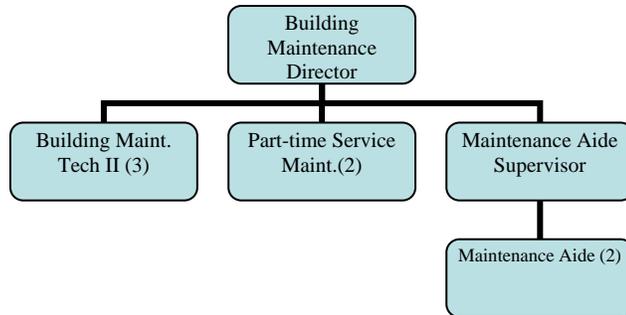
LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY

Building Maintenance – Department #251

Department Duties

The Building Maintenance department performs maintenance, renovations, repairs, and minor construction to all County facilities. The department ensures that County government agencies and departments have an effective working environment to carry out their responsibilities in meeting the needs of Lancaster County citizens.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$95,882 or 11.19% over FY 09 estimated expenditures. Personal Services expenditures increased primarily due to an increase in Lancaster County’s experience rating for worker’s compensation insurance. Operating expenditure increases were due to escalating fuel and utilities expenses as well as several maintenance service agreements. Equipment budgeted for FY 2010 includes a new lawn mower and rotor roter tool.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	324,479	319,918	331,702	11,784
Operating Expenditures	443,061	536,602	600,700	64,098
Capitalized Expenditures	47,773		20,000	20,000
Total	815,313	856,520	952,402	95,882
FTE Positions	7.5	8.0	8.0	

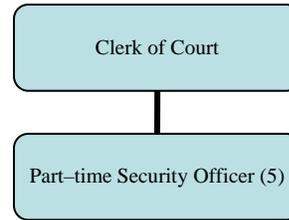
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Circuit Court – Department #061

Department Duties

This department maintains records of payments to jurors that serve on the Lancaster County Circuit Court. Also recorded are personnel, supplies, utilities, and rent expenditures for Lancaster County Circuit Court.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$19,569 or 38.09% over FY 09 estimated expenditures. The FY 10 budget continues funding at the same level as FY 09, however, not all of the FY 09 budget was expended.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	12,634	17,444	16,860	-584
Operating Expenditures	33,995	33,930	54,083	20,153
Capitalized Expenditures				
Total	46,629	51,374	70,943	19,569
FTE Positions	1.0	1.0	1.0	

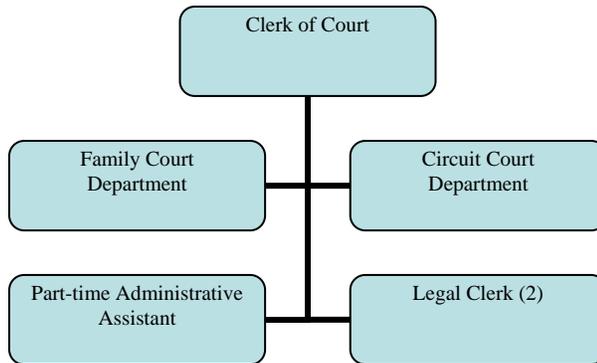
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Clerk of Court – Department #063

Department Duties

The Clerk of Court’s office provides administrative support for the 6th Judicial Circuit Court. This office maintains dockets of the courts, fines and costs, maintains court records, military discharges filed by service members, collects and disburses court-ordered monies, and maintains records of bond issues. The department also processes passport applications. The Clerk of Court oversees the Family Court and the Circuit Court departments.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$9,707 or 5.15% over FY 09 estimated expenditures. Personal Services expenditures increased primarily due to an increase in Lancaster County’s experience rating for worker’s compensation insurance.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	164,549	168,025	174,727	6,702
Operating Expenditures	27,205	20,495	23,500	3,005
Capitalized Expenditures				
Total	191,754	188,520	198,227	9,707
FTE Positions	3.5	3.5	3.5	

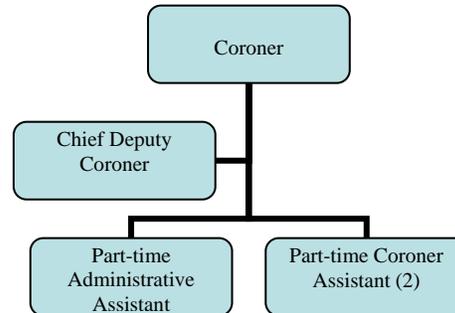
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Coroner – Department #068

Department Duties

The Coroner’s office is responsible for the coordination of independent death investigations for Lancaster County. This department investigates the cause and manner of violent, sudden, and unattended deaths.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$13,272) or -6.25% over FY 09 estimated expenditures. Personal Services expenditures increased primarily due to an increase in Lancaster County’s experience rating for worker’s compensation insurance. The FY10 adopted budget does not fund any capital expenditures.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	127,387	130,705	135,755	5,050
Operating Expenditures	62,265	60,072	63,200	3,128
Capitalized Expenditures	24,750	21,450		-21,450
Total	214,402	212,227	198,955	-13,272
FTE Positions	2.0	2.0	2.0	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Council Transfers – Department #012

Department Duties

This department maintains records of the transfer of funds from the General Fund to the Recreation Fund, Airport Fund and other accounting funds as required.

Budget Highlights

The FY 2010 Budget decreased by (\$142,006) or -13.27% over FY 09 estimated expenditures. The FY 09 expenditures included \$200,000 for the Pleasant Valley Fire District.

The FY10 adopted budget funds transfers for the following:

- Recreation - \$889,321 for operating expenses which includes the new Buford recreation center.
- Airport - \$38,739 for operating expenses

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	1,688,054	1,070,066	928,060	-142,006
Capitalized Expenditures				
Total	1,688,054	1,070,066	928,060	-142,006
FTE Positions				

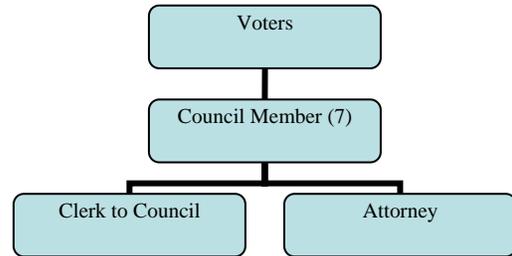
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

County Council – Department #011

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.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$1,805,886) or -69.12% over FY 09 estimated expenditures. This reduction was chiefly due to a decrease in special projects, county grants match, and contingency items.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	132,998	105,974	116,515	10,541
Operating Expenditures	1,099,897	1,576,059	690,327	-885,732
Capitalized Expenditures	699,000	930,695		-930,695
Total	1,931,895	2,612,728	806,842	-1,805,886
FTE Positions				

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

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

Department Duties

The State’s Department of Social Services and Family Independence provides family and child services. Lancaster County supplements the Department of Social Services and Family Independence with utilities and building rent.

Budget Highlights

The FY 2010 Budget reflects funding at a continuation level.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	44,445	59,082	59,080	-2
Capitalized Expenditures				
Total	44,445	59,082	59,080	-2
FTE Positions				

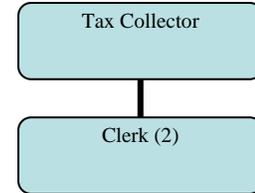
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Delinquent Tax – Department #045

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.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$60,702 or 31.38% over FY 09 estimated expenditures. The increase of \$54,649 in operating expenditures includes additional funding for employee training, increases in postage, advertising, and additional attorney fees. Also, expenditures related to implementing collections through the SC Debt Setoff Program were also included.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	117,972	123,880	129,933	6,053
Operating Expenditures	70,361	69,551	124,200	54,649
Capitalized Expenditures				
Total	188,333	193,431	254,133	60,702
FTE Positions	3.0	3.0	3.0	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Detention Center – Department #120

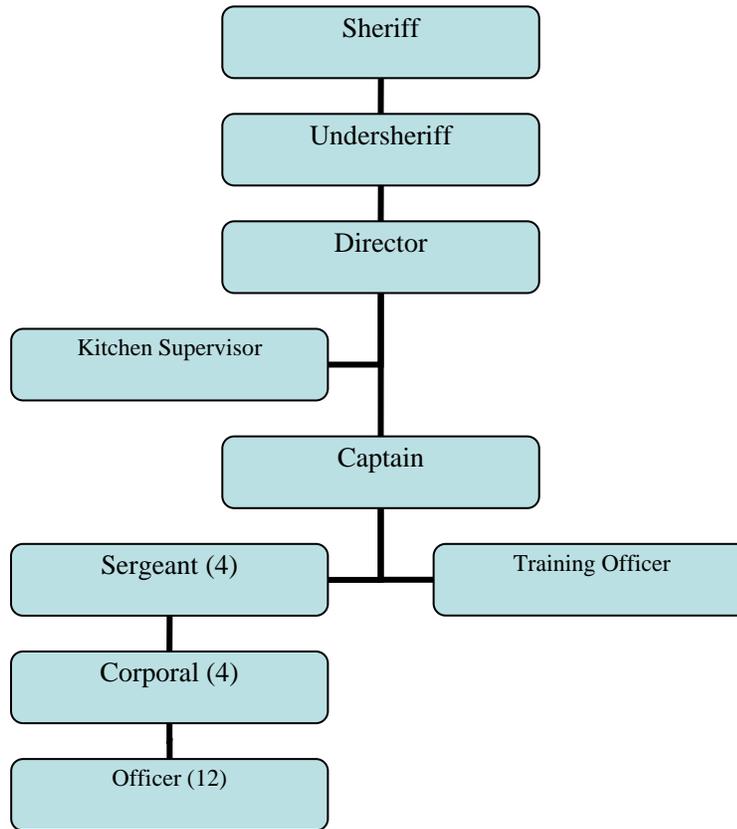
Department Duties

The Detention Center provides security to pre-trial and sentenced individuals. This department complies with all standards set by the State, DHEC, Fire Marshall, etc. to ensure that officers, detainees and the citizens of Lancaster County are given a safe environment in which to live and work.

Budget Highlights

The FY 2010 Budget increased by \$306,921 or 21.11% over FY 09 estimated expenditures. Personal Services expenditures increased by 27.87% primarily due to vacant staff positions in FY09. Also affecting this category was an increase in Lancaster County’s experience rating for worker’s compensation insurance. Funding is also provided for increases in food costs and inmate supplies.

Organization Chart



Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	983,942	975,866	1,247,809	271,943
Operating Expenditures	405,992	478,022	513,000	34,978
Capitalized Expenditures	30,666			
Total	1,420,600	1,453,888	1,760,809	306,921
FTE Positions	24.5	24.0	24.0	

**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

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
- 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 2010 Budget decreased by (\$233,821) or -12.95% over FY 09 estimated expenditures. These were for funding decreases to the Council on Aging and the Lancaster County Library. The FY09 budget included additional funding for books at the new Indian Land Library.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	1,268,527	1,805,088	1,571,267	-233,821
Capitalized Expenditures				
Total	1,268,527	1,805,088	1,571,267	-233,821
FTE Positions				

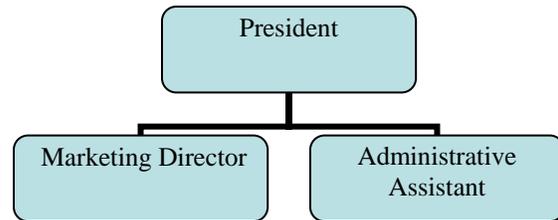
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Economic Development – Department #035

Department Duties

The Lancaster County Economic Development Corporation engages in the recruitment and retention of capital investment and jobs to the County of Lancaster and works to encourage, enhance, and foster economic development. The Corporation is a legally separate entity, but Lancaster County subsidizes the payroll of the Economic Development Corporation and also provides payroll & accounting services.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$156,429) or -37.37% over FY 09 estimated expenditures. This was mainly due to project completions in FY 09.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	178,640	183,208	184,602	1,394
Operating Expenditures	1,039,588	228,033	77,576	(150,457)
Capitalized Expenditures		7,366		(7,366)
Total	1,218,228	418,607	262,178	(156,429)
FTE Positions	3.0	3.0	3.0	

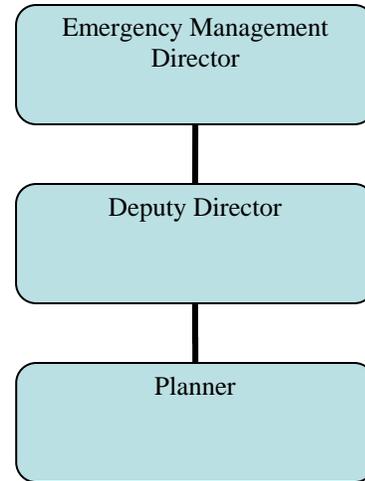
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Emergency Management – Department #140

Department Duties

The Lancaster County Emergency Management department is an integrated emergency management system that is the basis of Lancaster County’s emergency and disaster preparedness, response, recovery, and mitigation programs. Information is maintained on a variety of disaster related subjects and regulations. The department also conducts safety plans and drills for Industry, Public and Private Schools, Care Centers and performs public speaking on safety and hazard awareness. The department is also responsible for announcing impending inclement weather and hazards that may affect the public and for maintaining a Radiological Response team.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$24,796) or -2.72% over FY 09 estimated expenditures. Personal Services expenditures increased by or 5.25% due to an increase in Lancaster County’s experience rating for worker’s compensation insurance. Operating expenditures increased due to an increase in radio system maintenance costs. There were no capital expenditures budgeted for FY10.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	166,713	173,243	182,334	9,091
Operating Expenditures	48,524	104,521	112,000	7,479
Capitalized Expenditures		24,796		(24,796)
Total	215,237	302,560	294,334	(24,796)
FTE Positions	3.0	3.0	3.0	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Environmental Health – Department #320

Department Duties

The State’s Environmental Health Department provides environmental services. Lancaster County supplies the Environment Health Department with some operating items such as supplies, utilities, advertising and equipment.

Budget Highlights

The FY 2010 Budget reflects funding at a continuation level. The annual budget for FY 2010 remained the same as the FY 2009 budget. The FY 2009 budget was not fully expended.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	1,862	3,678	6,025	2,347
Capitalized Expenditures				
Total	1,862	3,678	6,025	2,347
FTE Positions				

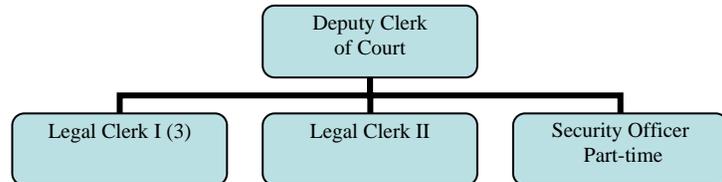
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Family Court – Department #064

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.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$47,052 or 15.47% over FY 09 estimated expenditures. Personal Services expenditures increased by 3.41% due to an increase in Lancaster County’s experience rating for worker’s compensation insurance. The majority of the increase in Operating Expenditures was because the DSS Incentive line item was budgeted at \$75,000 in FY09 & FY10, but only \$42,454 was expended in FY09.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	199,616	211,572	218,779	7,207
Operating Expenditures	65,483	92,605	132,450	39,845
Capitalized Expenditures				
Total	265,099	304,177	315,229	47,052
FTE Positions	5.5	5.5	5.5	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Farmers Market – Department #095

Department Duties

The Lancaster County Farmers Market works to improve market access for operators of small and medium-size farms, helping them to compete effectively.

Budget Highlights

The FY 2010 Budget reflects funding at a continuation level. Supplies, utilities and advertising are funded in the adopted budget.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	2,451	2,203	3,100	897
Capitalized Expenditures				
Total	2,451	2,203	3,100	897
FTE Positions				

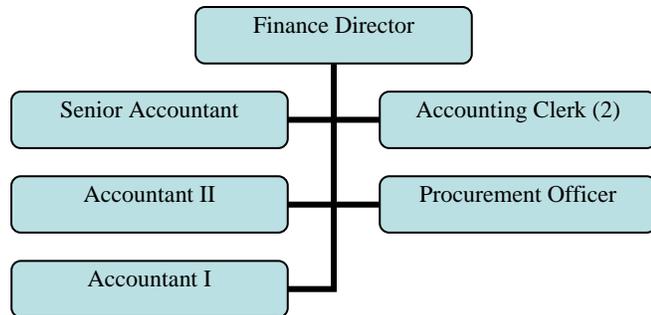
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Finance – Department #023

Department Duties

The Lancaster County Finance Department provides accounting, financial operations and reporting services to County departments, citizens and other users of the County’s financial information. The Finance department manages, directs, and safeguards the assets of Lancaster County in an efficient, effective and appropriate manner. Financial activities include Accounts Payable/Receivable, Payroll, Accounting and Purchasing. The department ensures that financial transactions are recorded properly and are in compliance with GAAP, GASB and State and Local Regulations/Ordinances.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$58,765 or 15.04% over FY 09 estimated expenditures. Personal Services expenditures increased by 18.07% or \$59,990 over FY 09 estimated expenditures. One new staff position, Accountant II, was added in FY 2010. Also included in the budget for FY 2010 is \$10,000 for capital items.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	326,733	331,901	391,891	59,990
Operating Expenditures	35,614	41,215	47,700	6,485
Capitalized Expenditures		17,710	10,000	(7,710)
Total	362,347	390,826	449,591	58,765
FTE Positions	6.0	6.0	7.0	1.0

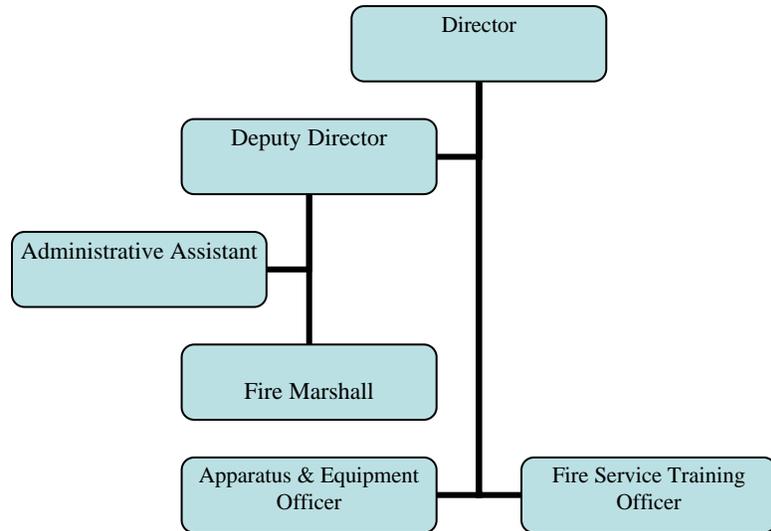
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Fire Service – Department #141

Department Duties

The Lancaster County Fire Service is comprised of 19 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.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$57,533) or -5.32% over FY 09 estimated expenditures. Operating expenditures decreased mainly due to a decrease in required capital lease payments.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	226,861	214,405	223,481	9,076
Operating Expenditures	1,042,279	867,959	801,350	(66,609)
Capitalized Expenditures	881,313			
Total	2,150,453	1,082,364	1,024,831	(57,533)
FTE Positions	5.0	4.5	4.5	

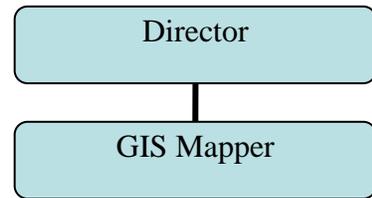
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

GIS – Department #027

Department Duties

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

Organization Chart



Budget Highlights

This was a new department beginning in FY09. These expenditures were previously reported under the Assessor’s departmental budget. The FY 2010 Budget reflects funding at a continuation level. The FY 2009 budget was not fully expended.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services		96,562	102,635	6,073
Operating Expenditures		26,552	38,158	11,606
Capitalized Expenditures				
Total		123,114	140,793	17,676
FTE Positions		2.0	2.0	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

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. Lancaster County supplements the Health Services Department with some operating expenditures such as supplies, maintenance, and utilities.

Budget Highlights

The FY 2010 Budget reflects funding at a continuation level. The FY 2009 budget was not fully expended.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	115,360	86,124	99,300	13,176
Capitalized Expenditures				
Total	115,360	86,124	99,300	13,176
FTE Positions				

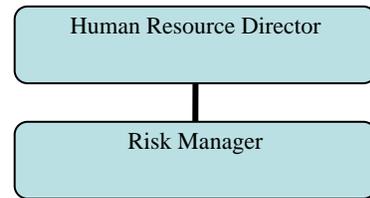
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Human Resources – Department #024

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, retirement benefits administration, records management, personnel law compliances and implementation, education of staff on personnel law, and other programs related to human resource issues. Risk Management functions are also handled in this department. Risk Management establishes a safe working environment for Lancaster County employees and keeps premises free of hazards for the general public while ensuring that adequate insurance is obtained to cover the County’s assets, liabilities, and employees.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$23,610 or 13.65% over FY 09 estimated expenditures. Operating expenditures increased by 11.82% mainly due to an increase in special projects to purchase safety items.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	110,103	102,709	118,023	15,314
Operating Expenditures	60,042	70,204	78,500	8,296
Capitalized Expenditures				
Total	170,145	172,913	196,523	23,610
FTE Positions	2.0	2.0	2.0	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Indian Land Rescue Squad – Department #157

Department Duties

The Indian Land Rescue Squad provides specialty rescue services such as extrication, water rescue, high-level rescue, and etc. to the citizens of Lancaster County in the Panhandle area of the County. This department also works in conjunction with Lancaster EMS to provide emergency out of hospital care.

Budget Highlights

There was an increase in the FY 2010 Budget over the prior year but the adopted budget actually reflects funding at a continuation level because the FY 2009 budget was not fully expended.

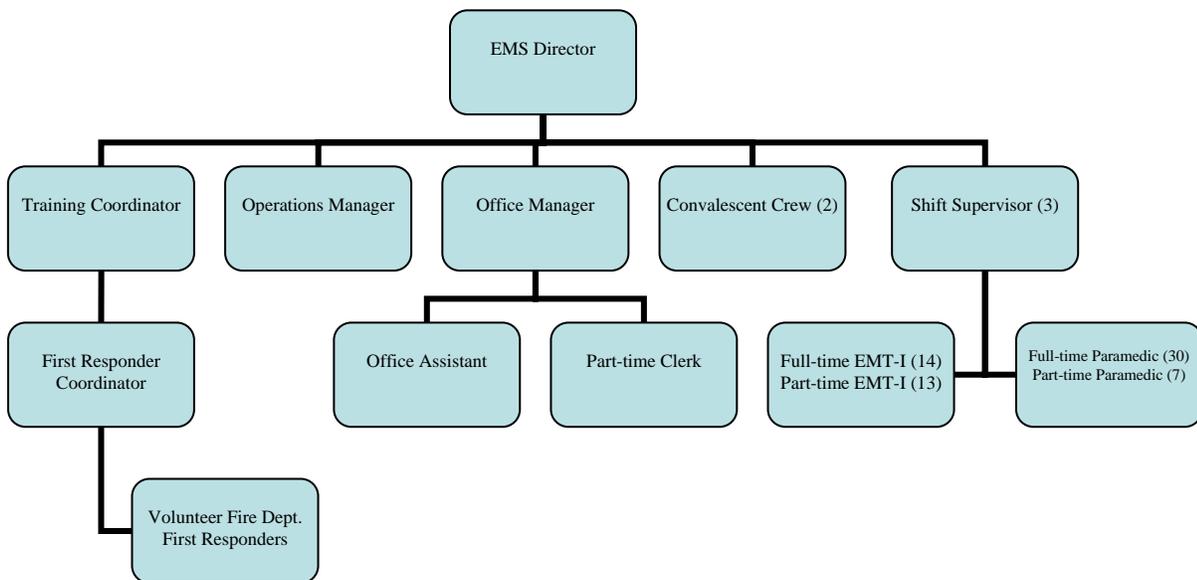
Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services		120	750	630
Operating Expenditures	59,688	24,121	48,948	24,827
Capitalized Expenditures	101,114	8,774		(8,774)
Total	160,802	33,015	49,698	16,683
FTE Positions				

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Lancaster EMS – Department #153

Organization Chart



Department Duties

The Lancaster County EMS department provides emergency out of hospital care to the people of Lancaster County 24 hours a day, seven days a week. EMS also provides a non-emergency transportation unit that is available Monday through Friday from 8a.m.-5p.m. The department trains and oversees 300 Medical First Responders who arrive quickly and begin treatment before the arrival of EMS. The EMS department also has a Bike Team that provides coverage at festivals and other events.

**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Lancaster EMS – Department #153 (continued)

Budget Highlights

The FY 2010 Budget decreased by (\$377,525) or -7.66% over FY 09 estimated expenditures. This was mainly due to a decrease in budgeted capital expenditures. Personal Services expenditures increased by \$160,488 or 4.58%. Part of this increase is due to adjustments in Paramedic's and EMT's salaries to bring them up to a competitive level. The other item that increased in this category was worker's compensation insurance rates. Operating expenditures increased due to increases in capital lease payments.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	3,251,175	3,500,809	3,661,297	160,488
Operating Expenditures	693,734	799,084	837,440	38,356
Capitalized Expenditures	41,293	631,369	55,000	(576,369)
Total	3,986,202	4,931,262	4,553,737	(377,525)
FTE Positions	66.0	72.5	72.5	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Lancaster Rescue Squad – Department #156

Department Duties

Lancaster County Rescue Squad provides specialty rescue services such as extrication, water rescue, high-level rescue, and etc. to the citizens of Lancaster County.

Budget Highlights

The FY 2010 Budget decreased by (\$9,658) or -17.11% over FY 09 estimated expenditures. This was mainly due to a decrease in the contractual services and communications line items.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	53	780	750	(30)
Operating Expenditures	81,763	55,656	46,028	(9,628)
Capitalized Expenditures				
Total	81,816	56,436	46,778	(9,658)
FTE Positions				

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Landfill – Solid Waste – Department #310

Department Duties

This department maintains records for the Lancaster County Landfill post-closure expenditures.

Budget Highlights

The FY 2010 Budget reflects funding at a continuation level. The annual budget for FY 2010 remained the same as the FY09 budget; however, the FY09 budget was not fully expended.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	19,910	12,890	57,000	44,110
Capitalized Expenditures				
Total	19,910	12,890	57,000	44,110
FTE Positions				

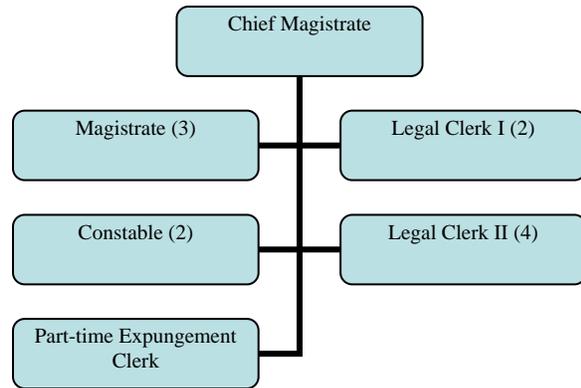
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Magistrates - Countywide – Department #070

Department Duties

The Magistrates’ Courts provide services for all cases not tried in the Circuit Courts. Salaries and fringes as well as supplies, utilities and rent are accounted for in this department. Magistrate Court jurors are also paid from this department.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$43,394 or 6.88% over FY 09 estimated expenditures.

Personal Services expenditures increased by \$10,457 due to the addition of one staff member, a part-time expungement clerk.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	579,129	574,574	607,511	32,937
Operating Expenditures	76,111	56,243	66,700	10,457
Capitalized Expenditures	22,620			
Total	677,860	630,817	674,211	43,394
FTE Positions	12.0	11.5	12.0	.5

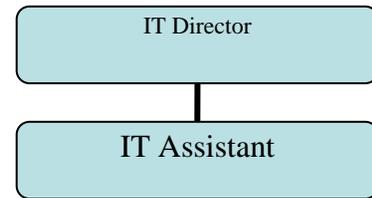
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

MIS – Department #026

Department Duties

The Lancaster County MIS Department provides technical support, hardware/software support, VoIP support, email support, and Internet support for all Lancaster County departments, approximately 350-400 users.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$107,011 or 30.97% over FY 09 estimated expenditures. Operating expenditures increased mainly due to increases in software maintenance. Also funded in the FY 2010 budget is \$72,000 for computer hardware.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	105,820	109,941	112,016	2,075
Operating Expenditures	155,990	235,564	340,500	104,939
Capitalized Expenditures				
Total	261,810	345,505	452,516	107,011
FTE Positions	2.0	2.0	2.0	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Non-Departmental – Department #005

Department Duties

This department maintains records for expenditures that are applicable to all county departments. Expenditures include unemployment compensation, audit fees, property & liability insurance and the County portion of retiree health insurance.

Budget Highlights

The FY 2010 Budget increased by \$16,205 or 1.57% over FY 09 estimated expenditures. This increase was mainly due to state mandated increases in the Medically Indigent Fund, and audit costs associated with SCAGO.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	180,676	233,755	330,185	96,430
Operating Expenditures	755,081	800,085	719,860	(80,225)
Capitalized Expenditures				
Total	935,757	1,033,840	1,050,045	16,205
FTE Positions				

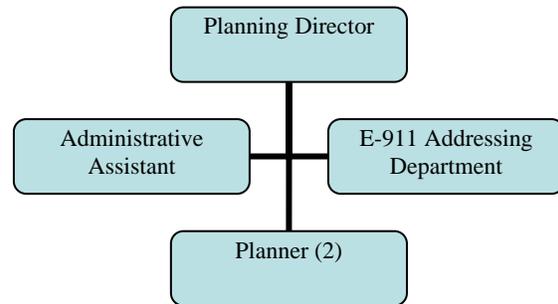
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Planning – Department #032

Department Duties

The Lancaster County Joint Planning Department is responsible for all of the planning activities that take place within Lancaster County. The department is responsible for writing all of the regulations which govern development and for providing technical support to various zoning councils and boards. The Planning Director also oversees the E-911 Addressing Department.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$14,857 or 5.59% over FY 09 estimated expenditures. Personal Services expenditures increased by 1.78% due to an increase in worker compensation insurance rates.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	230,466	231,826	235,964	4,138
Operating Expenditures	29,206	34,081	44,800	10,719
Capitalized Expenditures				
Total	259,672	265,907	280,764	14,857
FTE Positions	4.0	4.0	4.0	

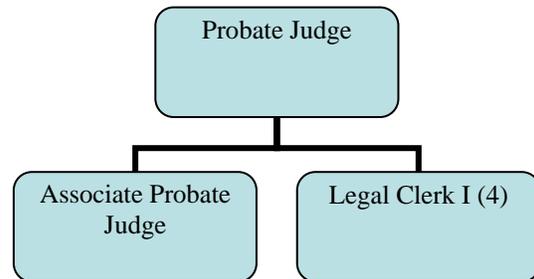
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Probate Court – Department #069

Department Duties

The Probate Court department provides assistance to the citizens of Lancaster County in the probating of estates of deceased persons. The Probate Court issues marriage license, appoints guardians and conservatories for minors and incapacitated adults, and monitors the administration of their estates.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$8,357 or 2.78% over FY 09 estimated expenditures. Personal Services expenditures increased by 3.71% mainly due to an increase in workers compensation rates.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	230,614	261,173	270,865	9,692
Operating Expenditures	32,711	39,960	38,625	(1,335)
Capitalized Expenditures				
Total	263,325	301,133	309,490	8,357
FTE Positions	5.0	6.0	6.0	

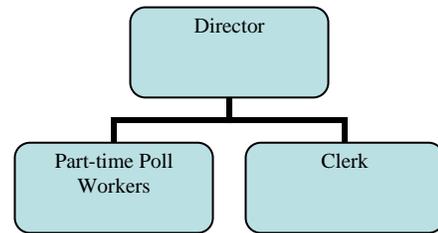
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Registration & Election – Department #051

Department Duties

The department of Registration and Election is responsible for ensuring that elections are carried out according to State & Federal laws and 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.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$15,526) or -7.74% over FY 09 estimated expenditures. FY 09 included costs associated with the 2008 general election.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	114,066	148,793	139,856	(8,937)
Operating Expenditures	46,069	51,788	45,199	(6,589)
Capitalized Expenditures				
Total	160,135	200,581	185,055	(15,526)
FTE Positions	2.0	2.0	2.0	

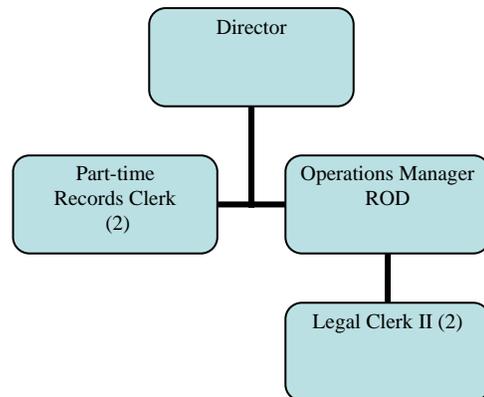
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Register of Deeds – Department #060

Department Duties

The Register of Deeds department records land titles, liens and other documents related to property transactions in Lancaster County ensuring that all recorded documents comply with the requirements of federal and state recording statutes and are available for public review. This department also performs record retention/archiving functions.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$20,726 or 7.38% over FY 09 estimated expenditures. Operating expenditures include increases in employee training and contractual services.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	189,405	197,553	204,947	7,394
Operating Expenditures	93,095	83,418	96,750	13,332
Capitalized Expenditures				
Total	282,500	280,971	301,697	20,726
FTE Positions	4.5	5.0	5.0	

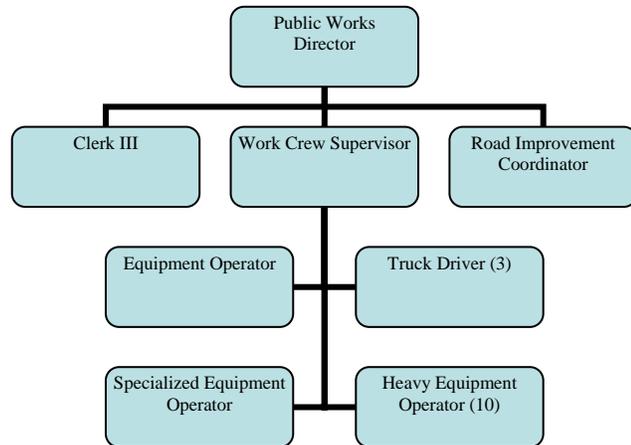
LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY

Roads and Bridges – Department #202

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.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$55,479) or -2.76% over FY 09 estimated expenditures. Personal Services expenditures increased by 7.35% mainly due to increases in workers compensation rates. FY 10 operating expenditures decreased primarily due to decreases in contractual services. Also, the FY 10 Budget does not include any funding for capital items in this department.

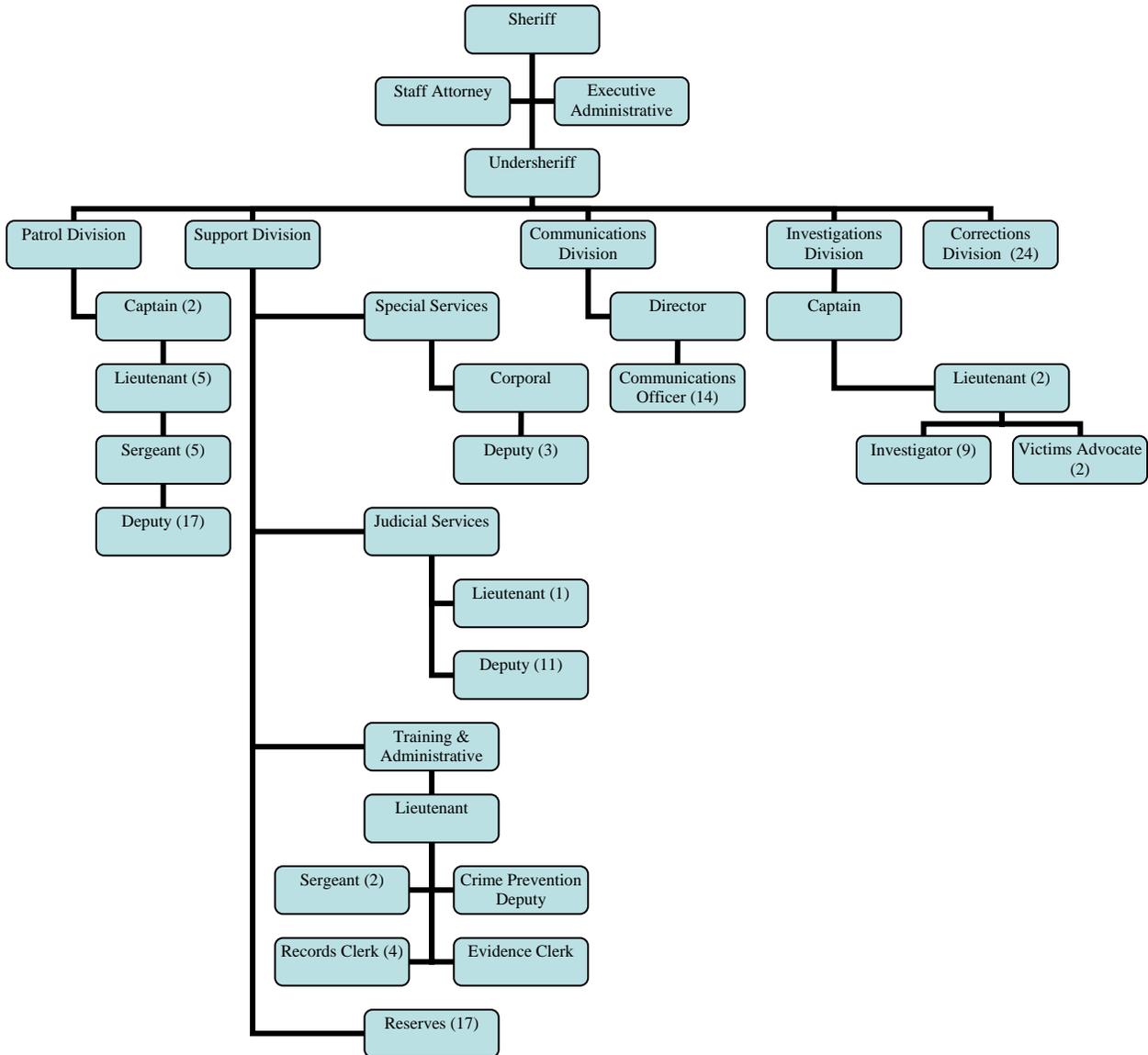
Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	716,677	835,086	896,442	61,356
Operating Expenditures	2,301,654	1,099,752	1,058,500	(41,252)
Capitalized Expenditures	117,553	75,583		(75,583)
Total	3,135,884	2,010,421	1,954,942	(55,479)
FTE Positions	16.0	18.5	18.5	

LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY

Sheriff – Department #110

Organization Chart



LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY

Sheriff – Department #110 (*continued*)

Department Duties

The Sheriff’s Department protects individuals and property through the fair and impartial enforcement of the laws of South Carolina and the ordinances of Lancaster County. The department promotes safety while maintaining respect for human dignity and the individual rights of citizens.

Budget Highlights

The FY 2010 Budget increased by \$22,096 or .42% over FY 09 estimated expenditures. Personal Services expenditures increased by \$321,803 or 7.65% due to increases in workers compensation rates and the addition of a Litter Control Officer who was moved from the Animal Control department to the Sheriff department. The FY 09 budget included \$300,000 for 10 new vehicles, but these capital items were moved to fund 11 in FY 10 budget.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	4,133,473	4,206,278	4,528,081	321,803
Operating Expenditures	767,376	805,842	799,916	(5,926)
Capitalized Expenditures	268,976	293,781		(293,781)
Total	5,169,825	5,305,901	5,327,997	22,096
FTE Positions	91.5	95.0	96.0	1.0

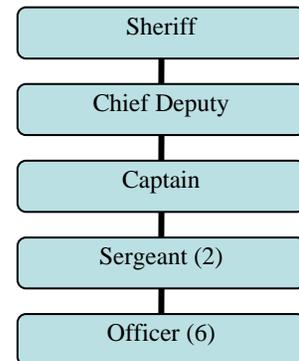
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Sheriff Department – Town of Kershaw – Department #117

Department Duties

The Kershaw Sheriff’s Department protects individuals and property through the fair and impartial enforcement of the laws of South Carolina and the ordinances of Lancaster County. The department promotes safety while maintaining respect for human dignity and the individual rights of citizens. Lancaster County is reimbursed at a contract rate for the services that are provided to the Town of Kershaw.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$33,119 or 7.29% over FY 09 estimated expenditures. This department’s budget is adopted based on the contract to provide police services to the Town of Kershaw.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	425,968	398,219	427,433	29,214
Operating Expenditures	62,171	56,095	60,000	3,905
Capitalized Expenditures				
Total	488,139	454,314	487,433	33,119
FTE Positions	10.0	9.0	9.0	

*LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY*

Social Services – Department #601

Department Duties

The State’s Social Services Department provides family and child services to Lancaster County citizens. Lancaster County supplements the Department of Social Services with utilities and building maintenance.

Budget Highlights

The FY 2010 Budget increased by \$5,683 or 8.87% over FY 09 estimated expenditures. Operating expenditures included funds for additional utility costs.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services				
Operating Expenditures	65,710	64,037	69,720	5,683
Capitalized Expenditures				
Total	65,710	64,037	69,720	5,683
FTE Positions				

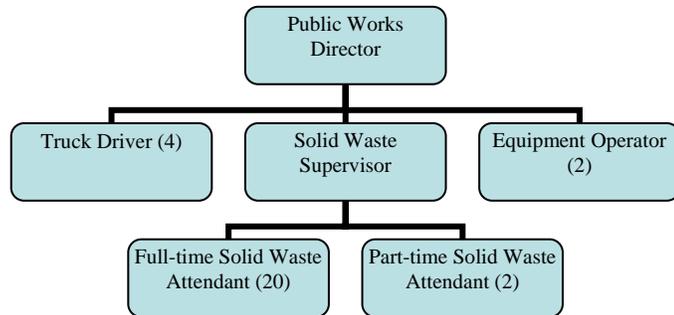
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Solid Waste Collections – Department #312

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 and tires.

Organization Chart



Budget Highlights

The FY 2010 Budget decreased by (\$35,026) or -1.62% over FY 09 estimated expenditures. Personal Services expenditures increased by 1.81% mainly due to increases in workers compensation rates.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	708,821	664,276	676,300	12,024
Operating Expenditures	1,249,255	1,501,550	1,454,500	(47,050)
Capitalized Expenditures	18,491			
Total	1,976,567	2,165,826	2,130,800	(35,026)
FTE Positions	25.5	24.0	24.0	

**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Teen Drug Court – Department #400

Department Duties

The Lancaster County Juvenile Drug Court works to reduce substance abuse and repeat criminal activity among offenders in the county's juvenile justice system. This intensive court-supervised comprehensive treatment program is for non-violent offenders and includes weekly appearances before a Juvenile Drug Court Judge, substance abuse counseling, and frequent random drug testing to monitor a juvenile's progress. All participants in the program have been adjudicated delinquent and are on probation with the Lancaster County Department of Juvenile Justice.

Budget Highlights

The FY 2010 adopted budget decreased by (\$3,677) or -3.61% over FY 09 estimated expenditures. This was primarily due to a decrease in expenditures related to donations from the City of Lancaster.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	13,373	57,639	57,851	212
Operating Expenditures	5,208	44,214	40,325	(3,889)
Capitalized Expenditures	6,469			
Total	25,050	101,853	98,176	(3,677)
FTE Positions		1.0	1.0	

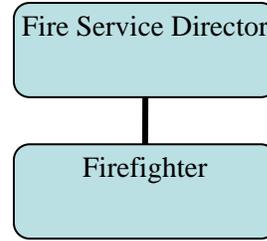
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Town of Kershaw-Fire– Department #142

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.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$577 or 1.35% over FY 09 estimated expenditures primarily due to increase in workers compensation rates. This department’s budget is adopted based on the contract to provide fire services to the Town of Kershaw.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	41,533	40,972	41,800	828
Operating Expenditures	2,574	1,876	1,625	(251)
Capitalized Expenditures				
Total	44,107	42,848	43,425	577
FTE Positions	1.0	1.0	1.0	

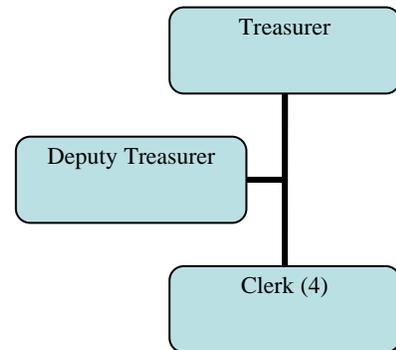
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Treasurer – Department #044

Department Duties

The Treasurer’s office collects real, personal, motor vehicle and other taxes; acts as a banking agent for County departments; safeguards county funds; disburses funds to taxing entities within Lancaster County (City of Lancaster, Lancaster County Schools, USCL, etc.); maintains records of revenues collected; and invests any funds not immediately needed for disbursement to maximize efficient use of taxpayer money.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$16,010 or 4.40% over FY 09 estimated expenditures. Personal Services expenditures increased by 2.94% primarily due to increases in workers compensation rates. Operating expenditures had increases in the postage and contractual services line items for FY10.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	250,323	255,588	263,096	7,508
Operating Expenditures	87,864	108,473	116,975	8,502
Capitalized Expenditures				
Total	338,187	364,061	380,071	16,010
FTE Positions	6.0	6.0	6.0	

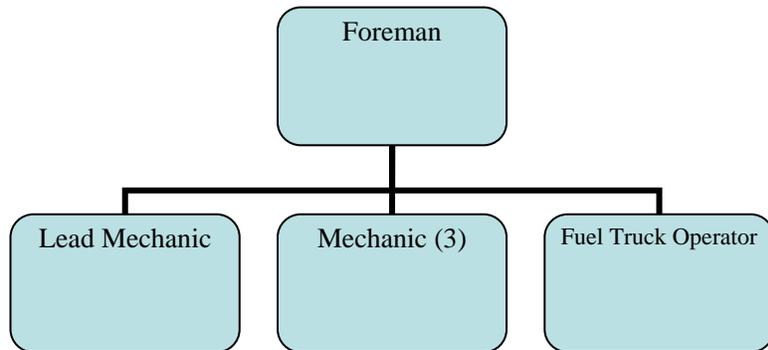
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Vehicle Maintenance – Department #210

Department Duties

The Vehicle Maintenance Garage department provides regular maintenance and performs repairs on all of the County’s vehicles. This includes the Sheriff, EMS, Roads & Bridges and Emergency Management departments.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$2,306 or .67% over FY 09 estimated expenditures. Personal Services expenditures increased by \$20,797 or 8.44% due to funding the entire year for positions that were unfilled for part of FY 09. Escalations in workers compensation rates also contributed to an increase in this category.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	232,970	246,328	267,125	20,797
Operating Expenditures	109,347	69,033	78,966	9,933
Capitalized Expenditures		28,424		(28,424)
Total	342,317	343,785	346,091	2,306
FTE Positions	5.0	6.0	6.0	

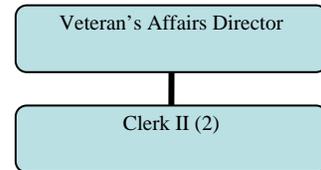
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Veteran's Affairs – Department #610

Department Duties

The Veteran's Affairs office assist former and present members of the United States Armed Forces and their dependents in preparing claims and securing benefits for compensation, hospitalization, education, vocational training and other benefits or privileges to which they may be entitled to under federal or state law or regulation by reason of their service in the military. This office also provides transportation to Dorn VA medical center when veterans have scheduled appointments.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$13,439 or 11.18% over FY 09 estimated expenditures. Operating Expenditures increased primarily due to an upgrade in the Vetrx program.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	111,622	109,848	118,179	8,331
Operating Expenditures	12,439	10,367	15,475	5,108
Capitalized Expenditures				
Total	124,061	120,215	133,654	13,439
FTE Positions	3.0	3.0	3.0	

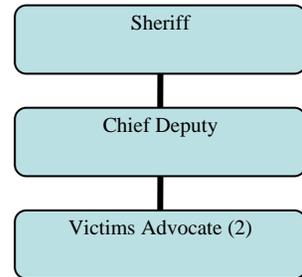
**LANCASTER COUNTY BUDGET FY 2009-2010
DEPARTMENTAL SUMMARY**

Victim's Assistance– Department #116

Department Duties

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.

Organization Chart



Budget Highlights

The FY 2010 Budget increased by \$32,562 or 41.17% over FY 09 estimated expenditures. Personal Services expenditures increased due to staff changes in the department. Operating expenditures increased primarily due to increases in vehicle maintenance.

Fiscal Plan

	FY 2008 Actual	FY 2009 Estimated	FY 2010 Adopted	Change From Prior Year
Personal Services	92,065	72,360	101,450	29,090
Operating Expenditures	73,898	6,728	10,200	3,472
Capitalized Expenditures	15,515			
Total	181,478	79,088	111,650	35,562
FTE Positions	2.0	1.5	1.5	

Budget Detail

COUNTY OF LANCASTER
 FY 2009-2010
 EXPENDITURE BUDGET REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10 GENERAL FUND	
005 NON-DEPARTMENTAL	
10-7-005-510-20 UNEMPL COMP EXP	45,000.00
10-7-005-520-00 WORKER'S COMP ASSESSMENT	20,000.00
10-7-005-520-40 CNT - RETIREMENT MATCH	10,000.00
10-7-005-520-45 GASB 45	255,185.00
10-7-005-593-00 MAINTENANCE-SERVICE AGREEMENT	8,000.00
10-7-005-604-01 AUDIT	50,000.00
10-7-005-625-04 DA-MED IND FUND	201,860.00
10-7-005-650-00 INSURANCE-GENERAL	454,500.00
10-7-005-781-00 MISCELLANEOUS EXPENSE	5,500.00
	1,050,045.00
011 COUNTY COUNCIL	
10-7-011-500-10 WAGES & SALARIES PART-TIME	75,000.00
10-7-011-510-00 FICA-EMPLOYERS CONTRIB.	6,000.00
10-7-011-510-05 SC RET EMPLOYERS CONTRIB	6,000.00
10-7-011-510-10 S.C. POLICE RET EMPLOYER	1,515.00
10-7-011-510-15 HEALTH/LIFE INS EMPLOYERS	25,000.00
10-7-011-510-25 WORKERS COMPENSATION	3,000.00
10-7-011-530-00 TRAVEL, TRAINING, DUES	35,000.00
10-7-011-540-00 SUPPLIES-GENERAL	12,500.00
10-7-011-571-00 UTILITIES-TELEPHONE	14,000.00
10-7-011-600-00 CONTRACTUAL SERVICES (CS)	308,000.00
10-7-011-604-04 PS-LEGAL/GENERAL	150,000.00
10-7-011-670-00 ADVERTISING	3,100.00
10-7-011-690-00 SPECIAL PROJECTS	84,327.00
10-7-011-691-01 SP - PROMOTIONS	30,900.00
10-7-011-781-27 BONDS - SURETY	2,500.00
10-7-011-781-90 CONTINGENCY- COUNCIL	50,000.00
	806,842.00
012 COUNCIL TRANSFERS	
10-9-012-950-15 TRANSFER-RECREATION	889,321.00
10-9-012-950-20 TRANSFER-AIRPORT	38,739.00
	928,060.00
014 DIRECT ASSISTANCE	
10-7-014-620-00 ASSOCIATION OF COUNTIES	13,041.00
10-7-014-625-03 DA-OLDE ENGLISH DISTRICT	9,077.00
10-7-014-625-06 DA-COUNTY AGENT	46,374.00
10-7-014-625-08 DA-HEALTH & WELLNESS COMM.	1,485.00
10-7-014-625-11 DA-COMMUNITY RELATIONS	2,475.00
10-7-014-625-12 DA-COUNSELING SERVICES	10,890.00
10-7-014-625-13 DA-PROBATION & PAROLE	8,068.00
10-7-014-625-14 DA-PUBLIC DEFENDER	127,000.00
10-7-014-625-17 DA-LANCASTER SOIL & WATER	37,724.00

10-7-014-625-19	DA-LANCASTER DISABILITIES	4,950.00
10-7-014-625-20	DA-CATAWBA MENTAL HEALTH	5,940.00
10-7-014-625-22	DA-CATAWBA RPC	53,748.00
10-7-014-625-29	DA - SC HIGHWAY PATROL	2,475.00
10-7-014-625-31	DA-L.C. COUNCIL ON AGING	14,850.00
10-7-014-625-32	DA-RED CROSS	8,910.00
10-7-014-625-33	DA-P.C.A. SEXUAL ASSAULT	24,750.00
10-7-014-625-35	DA-HISTORIC COMMISSION	7,920.00
10-7-014-625-36	DA-L.C. ARTS COUNCIL	7,920.00
10-7-014-625-37	DA-DEPARTMENT OF REVENUE	2,475.00
10-7-014-625-38	DA-SIXTH JUDICIAL CIRCUIT	128,837.00
10-7-014-625-42	CATAWBA RIVER TASK FORCE	4,950.00
10-7-014-625-47	DA- YORK TECHNICAL COLLEGE	67,720.00
10-7-014-625-49	DA- COMMUNITIES IN SCHOOLS	9,900.00
10-7-014-625-55	SOUTHSIDE ADULT LITERACY	5,940.00
10-9-014-950-14	DA-COUNTY LIBRARY	963,848.00
		<u>1,571,267.00</u>

021 ADMINISTRATOR

10-7-021-500-00	WAGES & SALARIES FULL TIME	240,000.00
10-7-021-500-05	SALARIES - OVERTIME	4,000.00
10-7-021-500-10	WAGES & SALARIES PART-TIME	2,100.00
10-7-021-510-00	FICA-EMPLOYERS CONTRIB.	18,800.00
10-7-021-510-05	SC RET EMPLOYERS CONTRIB	23,100.00
10-7-021-510-15	HEALTH/LIFE INS EMPLOYERS	26,000.00
10-7-021-510-25	WORKERS COMPENSATION	4,300.00
10-7-021-530-00	TRAVEL, TRAINING, DUES	10,000.00
10-7-021-540-00	SUPPLIES-GENERAL	6,000.00
10-7-021-590-00	MAINTENANCE - VEHICLES	250.00
10-7-021-590-05	GASOLINE	1,500.00
10-7-021-600-00	CONTRACTUAL SERVICES (CS)	5,000.00
10-7-021-690-00	SPECIAL PROJECTS	14,000.00
10-7-021-750-00	LEASE- COPIERS	19,100.00
		<u>374,150.00</u>

023 FINANCE

10-7-023-500-00	WAGES & SALARIES FULL TIME	307,500.00
10-7-023-500-05	SALARIES- OT	250.00
10-7-023-510-00	FICA-EMPLOYERS CONTRIB.	23,521.00
10-7-023-510-05	SC RET EMPLOYERS CONTRIB	28,870.00
10-7-023-510-15	HEALTH/LIFE INS EMPLOYERS	30,500.00
10-7-023-510-25	WORKERS COMPENSATION	1,250.00
10-7-023-530-00	TRAVEL, TRAINING, DUES	15,000.00
10-7-023-540-00	SUPPLIES-GENERAL	13,000.00
10-7-023-560-00	EQUIPMENT - CAPITALIZED	10,000.00
10-7-023-571-00	UTILITIES-TELEPHONE	13,250.00
10-7-023-593-00	MAINTENANCE-SERVICE AGREE.	1,000.00
10-7-023-605-00	CS - PRINTING	750.00
10-7-023-670-00	ADVERTISING	500.00
10-7-023-750-00	LEASE- COPIERS	4,200.00
		<u>449,591.00</u>

024 HR/ Risk Management

10-7-024-500-00	WAGES & SALARIES FULL TIME	81,273.00
10-7-024-510-00	FICA-EMPLOYERS CONTRIB.	6,300.00
10-7-024-510-05	SC RET EMPLOYERS CONTRIB	7,800.00
10-7-024-510-15	HEALTH/LIFE INS EMPLOYERS	15,700.00
10-7-024-510-25	WORKERS COMPENSATION	1,950.00
10-7-024-520-30	WORKERS COMP SMALL CLAIMS	5,000.00
10-7-024-530-00	TRAVEL, TRAINING, DUES	3,500.00
10-7-024-540-00	SUPPLIES-GENERAL	6,000.00
10-7-024-571-00	UTILITIES-TELEPHONE	2,000.00
10-7-024-600-00	CONTRACTUAL SERVICES (CS)	35,000.00
10-7-024-670-00	ADVERTISING	8,000.00
10-7-024-690-00	SPECIAL PROJECTS	20,000.00
10-7-024-750-00	LEASE- COPIERS	4,000.00
		<u>196,523.00</u>

026 MIS

10-7-026-500-00	WAGES & SALARIES FULL TIME	83,870.00
10-7-026-500-05	SALARIES- OVERTIME	1,500.00
10-7-026-510-00	FICA-EMPLOYERS CONTRIB.	6,530.00
10-7-026-510-05	SC RET EMPLOYERS CONTRIB	8,016.00
10-7-026-510-15	HEALTH/LIFE INS EMPLOYERS	9,000.00
10-7-026-510-25	WORKERS COMPENSATION	3,100.00
10-7-026-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-026-540-00	SUPPLIES-GENERAL	9,000.00
10-7-026-542-00	SUPPLIES - CLOTHING	1,000.00
10-7-026-550-00	MSA-DP HW MTN	72,000.00
10-7-026-571-00	UTILITIES-TELEPHONE	20,000.00
10-7-026-590-00	MAINTENANCE - VEHICLES	3,000.00
10-7-026-590-05	GASOLINE	1,500.00
10-7-026-605-02	MSA-DP SW MTN	225,000.00
10-7-026-750-00	LEASE- COPIERS	4,000.00
		<u>452,516.00</u>

027 GIS

10-7-027-500-00	WAGES & SALARIES FULLTIME	78,717.00
10-7-027-500-05	SALARIES- OVERTIME	1,000.00
10-7-027-510-00	FICA-EMPLOYERS CONTRIB	6,112.00
10-7-027-510-05	SC RET EMPLOYERS CONTRIB	7,490.00
10-7-027-510-15	HEALTH/LIFE INS EMPLOYERS	9,000.00
10-7-027-510-25	WORKERS COMPENSATION	316.00
10-7-027-530-00	TRAVEL	3,558.00
10-7-027-540-00	SUPPLIES - GENERAL	8,000.00
10-7-027-541-00	SUPPLIES-POSTAGE	100.00
10-7-027-571-00	UTILITIES-TELEPHONE	1,500.00
10-7-027-600-00	CONTRACTUAL SERVICES(CS)	15,000.00
10-7-027-690-00	SPECIAL PROJECTS	10,000.00
		<u>140,793.00</u>

031 BUILDING & ZONING

10-7-031-500-00	WAGES & SALARIES FULL TIME	650,250.00
10-7-031-500-05	SALARIES - OVERTIME	500.00
10-7-031-510-00	FICA-EMPLOYERS CONTRIB.	49,850.00

10-7-031-510-05	SC RET EMPLOYERS CONTRIB	61,100.00
10-7-031-510-15	HEALTH/LIFE INS EMPLOYERS	66,000.00
10-7-031-510-25	WORKERS COMPENSATION	24,700.00
10-7-031-530-00	TRAVEL, TRAINING, DUES	19,950.00
10-7-031-540-00	SUPPLIES-GENERAL	21,000.00
10-7-031-571-00	UTILITIES-TELEPHONE	13,000.00
10-7-031-590-00	MAINTENANCE-VEHICLES	12,800.00
10-7-031-590-05	GASOLINE	10,200.00
10-7-031-593-00	MAINTENANCE-SERVICE AGREE.	3,000.00
10-7-031-613-00	DEMOLITION EXPENSE	30,000.00
10-7-031-670-00	ADVERTISING	250.00
10-7-031-750-00	LEASE- COPIERS	5,500.00
10-7-031-782-00	OVER/SHORT	250.00
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		968,350.00
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032 PLANNING

10-7-032-500-00	WAGES & SALARIES FULL TIME	178,289.00
10-7-032-500-05	SALARIES - OVERTIME	3,100.00
10-7-032-510-00	FICA-EMPLOYERS CONTRIB.	13,900.00
10-7-032-510-05	SC RET EMPLOYERS CONTRIB	17,200.00
10-7-032-510-15	HEALTH/LIFE INS EMPLOYERS	17,700.00
10-7-032-510-25	WORKERS COMPENSATION	5,775.00
10-7-032-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-032-540-00	SUPPLIES-GENERAL	11,000.00
10-7-032-571-00	UTILITIES-TELEPHONE	4,800.00
10-7-032-600-00	CONTRACTUAL SERVICES (CS)	4,000.00
10-7-032-605-00	CS-PRINTING	2,500.00
10-7-032-670-00	ADVERTISING	8,500.00
10-7-032-750-00	LEASE- COPIERS	10,000.00
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		280,764.00
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035 ECONOMIC DEVELOPMENT

10-7-035-500-00	WAGES & SALARIES FULL TIME	146,500.00
10-7-035-500-05	SALARIES- OVERTIME	250.00
10-7-035-510-00	FICA-EMPLOYERS CONTRIB.	11,202.00
10-7-035-510-05	SC RET EMPLOYERS CONTRIB	13,750.00
10-7-035-510-15	HEALTH/LIFE INS EMPLOYERS	12,300.00
10-7-035-510-25	WORKERS COMPENSATION	600.00
10-7-035-540-00	SUPPLIES- GENERAL	2,576.00
10-7-035-690-00	SPECIAL PROJECTS	75,000.00
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		262,178.00
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041 ASSESSOR

10-7-041-500-00	WAGES & SALARIES FULL TIME	417,700.00
10-7-041-500-05	SALARIES - OVERTIME	6,000.00
10-7-041-500-10	WAGES & SALARIES PART-TIME	23,700.00
10-7-041-510-00	FICA-EMPLOYERS CONTRIB.	34,000.00
10-7-041-510-05	SC RET EMPLOYERS CONTRIB	41,750.00
10-7-041-510-15	HEALTH/LIFE INS EMPLOYERS	42,750.00
10-7-041-510-25	WORKERS COMPENSATION	10,900.00
10-7-041-530-00	TRAVEL, TRAINING, DUES	13,500.00
10-7-041-540-00	SUPPLIES-GENERAL	5,000.00
10-7-041-541-00	SUPPLIES-POSTAGE	2,500.00

10-7-041-571-00	UTILITIES-TELEPHONE	8,000.00
10-7-041-590-00	MAINTENANCE-VEHICLES	3,900.00
10-7-041-590-05	GASOLINE	3,100.00
10-7-041-593-00	MAINTENANCE-SERVICE AGREE.	23,436.00
10-7-041-600-00	CONTRACTUAL SERVICES (CS)	4,500.00
10-7-041-670-00	ADVERTISING	200.00
10-7-041-690-00	SPECIAL PROJECTS	50,000.00
10-7-041-750-00	LEASE- COPIERS	4,500.00
		<u>695,436.00</u>

043 AUDITOR

10-7-043-500-00	WAGES & SALARIES FULL TIME	222,802.00
10-7-043-500-05	SALARIES- OT	200.00
10-7-043-500-10	WAGES & SALARIES PARTTIME	2,500.00
10-7-043-510-00	FICA-EMPLOYERS CONTRIB.	17,250.00
10-7-043-510-05	SC RET EMPLOYERS CONTRIB	20,950.00
10-7-043-510-15	HEALTH/LIFE INS EMPLOYERS	23,000.00
10-7-043-510-25	WORKERS COMPENSATION	2,075.00
10-7-043-530-00	TRAVEL, TRAINING, DUES	5,366.00
10-7-043-540-00	SUPPLIES-GENERAL	12,000.00
10-7-043-542-00	SUPPLIES - CLOTHING	134.00
10-7-043-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-043-590-00	MAINTENANCE - VEHICLES	550.00
10-7-043-590-05	GASOLINE	2,450.00
10-7-043-600-00	CONTRACTUAL SERVICES (CS)	25,500.00
10-7-043-670-00	ADVERTISING	3,000.00
10-7-043-690-00	SPECIAL PROJECTS	5,000.00
10-7-043-750-00	LEASE- COPIERS	2,500.00
		<u>350,277.00</u>

044 TREASURER

10-7-044-500-00	WAGES & SALARIES FULL TIME	193,146.00
10-7-044-500-05	SALARIES - OVERTIME	4,000.00
10-7-044-510-00	FICA-EMPLOYERS CONTRIB.	15,100.00
10-7-044-510-05	SC RET EMPLOYERS CONTRIB	18,525.00
10-7-044-510-15	HEALTH/LIFE INS EMPLOYERS	30,150.00
10-7-044-510-25	WORKERS COMPENSATION	2,175.00
10-7-044-530-00	TRAVEL, TRAINING, DUES	4,500.00
10-7-044-540-00	SUPPLIES-GENERAL	6,000.00
10-7-044-541-00	SUPPLIES-POSTAGE	50,000.00
10-7-044-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-044-600-00	CONTRACTUAL SERVICES (CS)	14,000.00
10-7-044-605-00	CS-PRINTING	29,500.00
10-7-044-670-00	ADVERTISING	425.00
10-7-044-690-00	SPECIAL PROJECTS	1,800.00
10-7-044-750-00	LEASE- COPIERS	1,550.00
10-7-044-781-20	BANK CHARGES	3,000.00
10-7-044-781-26	BONDS EXPENSE	500.00
10-7-044-782-00	OVER/SHORTAGE	200.00
		<u>380,071.00</u>

045 DELINQUENT TAX

10-7-045-500-00	WAGES & SALARIES FULL TIME	88,051.00
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10-7-045-500-10	WAGES & SALARIES PART-TIME	4,131.00
10-7-045-510-00	FICA-EMPLOYERS CONTRIB.	7,047.00
10-7-045-510-05	SC RET EMPLOYERS CONTRIB	8,648.00
10-7-045-510-15	HEALTH/LIFE INS EMPLOYERS	20,461.00
10-7-045-510-25	WORKERS COMPENSATION	1,595.00
10-7-045-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-045-540-00	SUPPLIES-GENERAL	4,347.00
10-7-045-541-00	SUPPLIES-POSTAGE	65,000.00
10-7-045-571-00	UTILITIES-TELEPHONE	2,900.00
10-7-045-600-00	CONTRACTUAL SERVICES(CS)	2,000.00
10-7-045-604-00	PROFESSIONAL SERVICES	10,000.00
10-7-045-670-00	ADVERTISING	35,000.00
10-7-045-750-00	LEASE- COPIERS	1,300.00
10-7-045-781-26	BONDS EXPENSE	300.00
10-7-045-782-00	OVER/SHORTAGE	353.00
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		254,133.00
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051 REGISTRATION & ELECTION

10-7-051-500-00	WAGES & SALARIES FULL TIME	68,287.00
10-7-051-500-10	WAGES & SALARIES PART-TIME	44,000.00
10-7-051-510-00	FICA-EMPLOYERS CONTRIB.	7,929.00
10-7-051-510-05	SC RET EMPLOYERS CONTRIB	7,390.00
10-7-051-510-15	HEALTH/LIFE INS EMPLOYERS	11,500.00
10-7-051-510-25	WORKERS COMPENSATION	750.00
10-7-051-530-00	TRAVEL, TRAINING, DUES	5,599.00
10-7-051-540-00	SUPPLIES-GENERAL	5,500.00
10-7-051-541-00	SUPPLIES- POSTAGE	1,000.00
10-7-051-571-00	UTILITIES-TELEPHONE	2,500.00
10-7-051-593-00	MAINTENANCE-SERVICE AGREEMENT	20,000.00
10-7-051-605-00	CS-PRINTING	2,500.00
10-7-051-670-00	ADVERTISING	1,500.00
10-7-051-690-00	SPECIAL PROJECTS	4,100.00
10-7-051-750-00	LEASE- COPIERS	2,500.00
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		185,055.00
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060 Register of Deeds

10-7-060-500-00	WAGES & SALARIES FULL TIME	131,047.00
10-7-060-500-05	SALARIES- OT	1,000.00
10-7-060-500-10	WAGES & SALARIES PARTTIME	25,750.00
10-7-060-510-00	FICA-EMPLOYERS CONTRIB.	12,500.00
10-7-060-510-05	SC RET EMPLOYERS CONTRIB	15,000.00
10-7-060-510-15	HEALTH/LIFE INS EMPLOYERS	17,250.00
10-7-060-510-25	WORKERS COMPENSATION	2,400.00
10-7-060-530-00	TRAVEL, TRAINING, DUES	6,500.00
10-7-060-540-00	SUPPLIES-GENERAL	10,000.00
10-7-060-571-00	UTILITIES-TELEPHONE	7,000.00
10-7-060-600-00	CONTRACTUAL SERVICES (CS)	56,000.00
10-7-060-690-00	SPECIAL PROJECTS	4,000.00
10-7-060-750-00	LEASE- COPIERS	13,000.00
10-7-060-782-00	OVER/SHORT	250.00
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		301,697.00
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061 CIRCUIT COURT

10-7-061-500-10	WAGES & SALARIES PARTTIME	15,000.00
10-7-061-510-00	FICA-EMPLOYERS CONTRIB	1,200.00
10-7-061-510-25	WORKERS COMPENSATION	660.00
10-7-061-540-00	SUPPLIES-GENERAL	3,500.00
10-7-061-570-00	UTILITIES - GENERAL	7,500.00
10-7-061-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-061-581-00	RENT-BUILDING	10,083.00
10-7-061-780-05	PDC-JURORS	30,000.00
		<u>70,943.00</u>

063 CLERK OF COURT

10-7-063-500-00	WAGES & SALARIES FULL TIME	132,800.00
10-7-063-510-00	FICA-EMPLOYERS CONTRIB.	10,342.00
10-7-063-510-05	SC RET EMPLOYERS CONTRIB	12,500.00
10-7-063-510-15	HEALTH/LIFE INS EMPLOYERS	16,385.00
10-7-063-510-25	WORKERS COMPENSATION	2,700.00
10-7-063-530-00	TRAVEL, TRAINING, DUES	1,000.00
10-7-063-540-00	SUPPLIES-GENERAL	7,500.00
10-7-063-571-00	UTILITIES-TELEPHONE	7,500.00
10-7-063-593-00	MAINTENANCE-SERVICE AGREE.	1,000.00
10-7-063-600-00	CONTRACTUAL SERVICES (CS)	1,500.00
10-7-063-750-00	LEASE- COPIERS	5,000.00
		<u>198,227.00</u>

064 FAMILY COURT

10-7-064-500-00	WAGES & SALARIES FULL TIME	149,154.00
10-7-064-500-10	SALARIES- PART TIME	8,400.00
10-7-064-510-00	FICA-EMPLOYERS CONTRIB.	13,675.00
10-7-064-510-05	SC RET EMPLOYERS CONTRIB	16,000.00
10-7-064-510-10	S.C. POLICE RET EMPLOYER	500.00
10-7-064-510-15	HEALTH/LIFE INS EMPLOYERS	30,000.00
10-7-064-510-25	WORKERS COMPENSATION	1,050.00
10-7-064-540-00	SUPPLIES-GENERAL	32,000.00
10-7-064-570-00	UTILITIES-GENERAL	11,750.00
10-7-064-571-00	UTILITIES-TELEPHONE	9,200.00
10-7-064-593-00	MAINTENANCE-SERVICE AGREE.	500.00
10-7-064-690-12	SP-DSS INCENTIVE	75,000.00
10-7-064-750-00	LEASE- COPIERS	4,000.00
		<u>351,229.00</u>

068 CORONER

10-7-068-500-00	WAGES & SALARIES FULL TIME	90,850.00
10-7-068-500-10	WAGES & SALARIES PARTTIME	12,005.00
10-7-068-510-00	FICA-EMPLOYERS CONTRIB.	7,900.00
10-7-068-510-05	SC RET EMPLOYERS CONTRIB	9,000.00
10-7-068-510-15	HEALTH/LIFE INS EMPLOYERS	12,000.00
10-7-068-510-25	WORKERS COMPENSATION	4,000.00
10-7-068-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-068-540-00	SUPPLIES-GENERAL	4,500.00
10-7-068-551-30	EQUIPMENT-COMMUNICATIONS	1,000.00
10-7-068-571-00	UTILITIES-TELEPHONE	3,500.00
10-7-068-590-00	MAINTENANCE - VEHICLES	1,000.00
10-7-068-590-05	GASOLINE	3,000.00

10-7-068-600-00	CONTRACTUAL SERVICES (CS)	3,600.00
10-7-068-604-10	PS-MEDICAL	40,000.00
10-7-068-750-00	LEASE- COPIERS	1,600.00
		<u>198,955.00</u>

069 PROBATE COURT

10-7-069-500-00	WAGES & SALARIES FULL TIME	201,325.00
10-7-069-510-00	FICA-EMPLOYERS CONTRIB.	15,400.00
10-7-069-510-05	SC RET EMPLOYERS CONTRIB	12,775.00
10-7-069-510-10	SC POLICE RET EMPLOYERS CO	7,215.00
10-7-069-510-15	HEALTH/LIFE INS EMPLOYERS	31,250.00
10-7-069-510-25	WORKERS COMPENSATION	2,900.00
10-7-069-530-00	TRAVEL, TRAINING, DUES	8,000.00
10-7-069-540-00	SUPPLIES-GENERAL	9,500.00
10-7-069-571-00	UTILITIES-TELEPHONE	6,500.00
10-7-069-593-00	MAINTENANCE-SERVICE AGREE.	175.00
10-7-069-600-00	CONTRACTUAL SERVICES (CS)	9,500.00
10-7-069-670-00	ADVERTISING	250.00
10-7-069-750-00	LEASE- COPIERS	4,000.00
10-7-069-781-26	BONDS EXPENSE	700.00
		<u>309,490.00</u>

070 MAG-COUNTYWIDE

10-7-070-500-00	WAGES & SALARIES FULL TIME	457,750.00
10-7-070-500-10	WAGES & SALARIES PART-TIME	10,000.00
10-7-070-510-00	FICA-EMPLOYERS CONTRIB.	35,100.00
10-7-070-510-05	SC RET EMPLOYERS CONTRIB	30,200.00
10-7-070-510-10	SC POLICE RET EMPLOYERS CO	15,161.00
10-7-070-510-15	HEALTH/LIFE INS EMPLOYERS	44,500.00
10-7-070-510-25	WORKERS COMPENSATION	14,800.00
10-7-070-530-00	TRAVEL, TRAINING, DUES	6,500.00
10-7-070-540-00	SUPPLIES-GENERAL	12,500.00
10-7-070-570-00	UTILITIES-GENERAL	27,500.00
10-7-070-590-00	MAINTENANCE-VEHICLES	1,600.00
10-7-070-590-05	GASOLINE	4,100.00
10-7-070-593-00	MAINTENANCE-SERVICE AGREE.	1,500.00
10-7-070-750-00	LEASE- COPIERS	5,000.00
10-7-070-780-05	PDC-JURORS	8,000.00
		<u>674,211.00</u>

095 FARMERS MARKET

10-7-095-540-00	SUPPLIES-GENERAL	200.00
10-7-095-570-00	UTILITIES-GENERAL	1,800.00
10-7-095-670-00	ADVERTISING	1,100.00
		<u>3,100.00</u>

110 SHERIFF

10-7-110-500-00	WAGES & SALARIES FULL TIME	3,124,147.00
10-7-110-500-05	SALARIES - OVERTIME	185,500.00
10-7-110-500-10	WAGES & SALARIES PART-TIME	52,000.00
10-7-110-510-00	FICA-EMPLOYERS CONTRIB.	259,922.00
10-7-110-510-05	SC RET EMPLOYERS CONTRIB	59,384.00
10-7-110-510-10	SC POLICE RET EMPLOYERS CO	302,128.00
10-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	415,000.00

10-7-110-510-25	WORKERS COMPENSATION	130,000.00
10-7-110-530-00	TRAVEL, TRAINING, DUES	51,000.00
10-7-110-540-00	SUPPLIES-GENERAL	32,000.00
10-7-110-542-00	SUPPLIES-CLOTHING	70,000.00
10-7-110-551-00	EQUIPMENT-GENERAL	4,000.00
10-7-110-551-30	COMMUNICATIONS	30,000.00
10-7-110-551-45	PROTECTIVE CLOTHING	18,066.00
10-7-110-551-65	LAW ENFORCEMENT	48,100.00
10-7-110-571-00	UTILITIES-TELEPHONE	80,000.00
10-7-110-590-00	MAINTENANCE-VEHICLES	113,000.00
10-7-110-590-05	GASOLINE	262,000.00
10-7-110-591-00	MAINTENANCE-GENERAL	2,500.00
10-7-110-593-00	MAINTENANCE-SERVICE AGREE.	55,000.00
10-7-110-600-00	CONTRACTUAL SERVICES (CS)	2,000.00
10-7-110-604-10	PS - MEDICAL	10,750.00
10-7-110-670-00	ADVERTISING	2,000.00
10-7-110-690-00	SPECIAL PROJECTS	9,000.00
10-7-110-690-03	SP-CRIME PREVENTION	3,000.00
10-7-110-750-00	LEASE- COPIERS	6,500.00
10-7-110-781-26	BONDS EXPENSE	1,000.00
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		5,327,997.00
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116 VICTIM'S ASSISTANCE

10-7-116-500-00	WAGES & SALARIES FULL TIME	73,000.00
10-7-116-500-05	SALARIES-OVERTIME	1,000.00
10-7-116-510-00	FICA-EMPLOYERS CONTRIB	6,000.00
10-7-116-510-05	SC RET EMPLOYERS CONTRIB	6,950.00
10-7-116-510-15	HEALTH/LIFE INS EMPLOYERS	11,500.00
10-7-116-510-25	WORKERS COMPENSATION	3,000.00
10-7-116-530-00	TRAVEL, TRAINING, DUES	2,000.00
10-7-116-540-00	SUPPLIES-GENERAL	2,500.00
10-7-116-542-00	SUPPLIES - CLOTHING	1,700.00
10-7-116-590-00	MAINTENANCE - VEHICLES	1,000.00
10-7-116-590-05	GASOLINE	3,000.00
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		111,650.00
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117 SHERIFF DEPT-TOWN OF KERS

10-7-117-500-00	WAGES & SALARIES FULL TIME	290,696.00
10-7-117-500-05	SALARIES- OVERTIME	19,500.00
10-7-117-510-00	FICA-EMPLOYERS CONTRIB	24,015.00
10-7-117-510-10	SC POLICE RET EMPLOYERS CONT	34,222.00
10-7-117-510-15	HEALTH/LIFE INS EMPLOYERS	46,000.00
10-7-117-510-25	WORKERS COMPENSATION	13,000.00
10-7-117-530-00	TRAVEL, TRAINING, DUES	2,000.00
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	3,500.00
10-7-117-590-00	MAINTENANCE- VEHICLES	24,000.00
10-7-117-590-05	GASOLINE	26,000.00
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		487,433.00
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120 DENTENTION CENTER

10-7-120-500-00	WAGES & SALARIES FULL TIME	823,652.00
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10-7-120-500-05	SALARIES - OVERTIME	36,000.00
10-7-120-510-00	FICA-EMPLOYERS CONTRIB.	65,971.00
10-7-120-510-05	SC RET EMPLOYERS CONTRIB	2,650.00
10-7-120-510-10	SC POLICE RET EMPLOYERS CO	92,536.00
10-7-120-510-15	HEALTH/LIFE INS EMPLOYERS	172,500.00
10-7-120-510-25	WORKERS COMPENSATION	39,500.00
10-7-120-520-25	PERSONNEL DISEASE PREV.	15,000.00
10-7-120-530-00	TRAVEL, TRAINING, DUES	15,000.00
10-7-120-540-00	SUPPLIES-GENERAL	27,000.00
10-7-120-541-10	SUPPLIES-MEDICAL	48,000.00
10-7-120-542-00	SUPPLIES-CLOTHING	17,000.00
10-7-120-543-00	SUPPLIES-LAUNDRY	4,500.00
10-7-120-543-05	SUPPLIES-FOOD/BEVERAGE	175,000.00
10-7-120-543-15	SUPPLIES-BOARD/LODGING	25,000.00
10-7-120-551-00	EQUIPMENT-GENERAL	2,000.00
10-7-120-570-00	UTILITIES-GENERAL	95,000.00
10-7-120-571-00	UTILITIES-PHONE	5,000.00
10-7-120-600-00	CONTRACTUAL SERVICES	5,000.00
10-7-120-604-10	PS-MEDICAL	72,000.00
10-7-120-690-00	SPECIAL PROJECTS	3,000.00
10-7-120-750-00	LEASE- COPIERS	4,500.00
10-7-120-781-50	DYS SERVICE CONTRACT	15,000.00
		<u>1,760,809.00</u>

140 EMERGENCY MANAGEMENT

10-7-140-500-00	WAGES & SALARIES FULL TIME	129,140.00
10-7-140-500-10	WAGES & SALARIES PARTTIME	3,020.00
10-7-140-510-00	FICA-EMPLOYERS CONTRIB.	10,351.00
10-7-140-510-05	SC RET EMPLOYERS CONTRIB	3,500.00
10-7-140-510-10	S.C. POLICE RET EMPLOYER	11,073.00
10-7-140-510-15	HEALTH/LIFE INS EMPLOYERS	12,250.00
10-7-140-510-25	WORKERS COMPENSATION	13,000.00
10-7-140-530-00	TRAVEL, TRAINING, DUES	4,000.00
10-7-140-540-00	SUPPLIES-GENERAL	1,500.00
10-7-140-542-00	SUPPLIES- CLOTHING	1,500.00
10-7-140-570-00	UTILITIES-GENERAL	13,000.00
10-7-140-571-00	UTILITIES-TELEPHONE	24,200.00
10-7-140-593-00	MAINTENANCE-SERVICE AGREE	45,800.00
10-7-140-600-00	CONTRACTUAL SERVICES	7,000.00
10-7-140-690-02	SP-NUCL. PLANNING	15,000.00
		<u>294,334.00</u>

141 FIRE SERVICE

10-7-141-500-00	WAGES & SALARIES FULL TIME	134,881.00
10-7-141-500-05	SALARIES- OVERTIME	6,000.00
10-7-141-500-10	WAGES & SALARIES PARTTIME	18,600.00
10-7-141-510-00	FICA-EMPLOYERS CONTRIB.	12,200.00
10-7-141-510-05	SC RET EMPLOYERS CONTRIB	11,500.00
10-7-141-510-10	S.C. POLICE RET EMPLOYER	5,000.00
10-7-141-510-15	HEALTH/LIFE INS EMPLOYERS	21,800.00
10-7-141-510-25	WORKERS COMPENSATION	12,000.00
10-7-141-520-25	PERSONNEL DISEASE PREV.	1,500.00

10-7-141-530-00	TRAVEL, TRAINING, DUES	27,000.00
10-7-141-540-00	SUPPLIES-GENERAL	28,000.00
10-7-141-542-00	SUPPLIES-CLOTHING	4,000.00
10-7-141-551-00	EQUIPMENT-GENERAL	127,000.00
10-7-141-551-30	COMMUNICATIONS	30,000.00
10-7-141-570-00	UTILITIES-GENERAL	88,000.00
10-7-141-590-00	MAINTENANCE-VEHICLES	80,000.00
10-7-141-590-05	GASOLINE	60,000.00
10-7-141-591-00	MAINTENANCE-GENERAL	25,000.00
10-7-141-600-00	CONTRACTUAL SERVICES (CS)	32,000.00
10-7-141-604-10	PS-MEDICAL	30,000.00
10-7-141-650-00	INSURANCE-GENERAL	33,000.00
10-7-141-690-00	SPECIAL PROJECTS	133,915.00
10-7-141-760-00	MATCHING FUNDS	30,000.00
10-7-141-771-00	DS - LEASE PURCHASE	73,435.00
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		1,024,831.00
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142 TOWN OF KERSHAW- FIRE

10-7-142-500-00	WAGES & SALARIES FULLTIME	29,850.00
10-7-142-500-10	WAGES & SALARIES PARTTIME	3,000.00
10-7-142-510-00	FICA-EMPLOYERS CONTRIB	2,500.00
10-7-142-510-05	SC RET EMPLOYERS CONTRIB	500.00
10-7-142-510-10	S.C. POLICE RET EMPLOYER	3,400.00
10-7-142-510-15	HEALTH/LIFE INS EMPLOYERS	50.00
10-7-142-510-25	WORKERS COMPENSATION	2,500.00
10-7-142-542-00	SUPPLIES - CLOTHING	575.00
10-7-142-551-00	EQUIPMENT-GENERAL	800.00
10-7-142-571-00	UTILITIES-TELEPHONE	250.00
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		43,425.00
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153 LANCASTER EMS

10-7-153-500-00	WAGES & SALARIES FULL TIME	2,286,607.00
10-7-153-500-05	SALARIES - OVERTIME	195,500.00
10-7-153-500-10	WAGES & SALARIES PART-TIME	150,000.00
10-7-153-510-00	FICA-EMPLOYERS CONTRIB.	200,136.00
10-7-153-510-05	SC RET EMPLOYERS CONTRIB	245,654.00
10-7-153-510-15	HEALTH/LIFE INS EMPLOYERS	254,400.00
10-7-153-510-25	WORKERS COMPENSATION	310,000.00
10-7-153-520-25	PERSONNEL DISEASE PREV.	19,000.00
10-7-153-530-00	TRAVEL, TRAINING, DUES	40,000.00
10-7-153-540-00	SUPPLIES-GENERAL	45,000.00
10-7-153-541-00	SUPPLIES- POSTAGE	14,000.00
10-7-153-541-10	SUPPLIES-MEDICAL	160,000.00
10-7-153-542-00	SUPPLIES-CLOTHING	40,000.00
10-7-153-543-00	SUPPLIES-LAUNDRY	14,000.00
10-7-153-551-00	EQUIPMENT-GENERAL	33,940.00
10-7-153-551-30	COMMUNICATIONS	8,000.00
10-7-153-560-00	EQUIPMENT - CAPITALIZED	55,000.00
10-7-153-570-00	UTILITIES-GENERAL	33,000.00
10-7-153-571-00	UTILITIES-TELEPHONE	33,000.00
10-7-153-590-00	MAINTENANCE-VEHICLES	37,000.00
10-7-153-590-05	GASOLINE	93,000.00

10-7-153-591-00	MAINTENANCE-GENERAL	20,000.00
10-7-153-593-00	MAINTENANCE-SERVICE AGREE.	30,000.00
10-7-153-650-01	INSURANCE- OTHER	5,000.00
10-7-153-750-00	LEASE- COPIERS	4,500.00
10-7-153-771-00	DS - LEASE PURCHASE	227,000.00
		<hr/> 4,553,737.00

156 LANCASTER RESCUE SQUAD

10-7-156-510-25	WORKERS COMPENSATION	550.00
10-7-156-520-25	PERSONNEL DISEASE PREV.	200.00
10-7-156-530-00	TRAVEL, TRAINING, DUES	3,500.00
10-7-156-551-00	EQUIPMENT-GENERAL	1,000.00
10-7-156-551-30	COMMUNICATIONS	2,000.00
10-7-156-590-00	MAINTENANCE-VEHICLES	3,500.00
10-7-156-590-05	GASOLINE	7,000.00
10-7-156-600-00	CONTRACTUAL SERVICES (CS)	1,528.00
10-7-156-650-00	INSURANCE-GENERAL	4,500.00
10-7-156-690-00	SPECIAL PROJECTS	23,000.00
		<hr/> 46,778.00

157 INDIAN LAND RESCUE SQUAD

10-7-157-520-25	PERSONNEL DISEASE PREV.	750.00
10-7-157-530-00	TRAVEL, TRAINING, DUES	12,000.00
10-7-157-540-00	SUPPLIES-GENERAL	3,000.00
10-7-157-542-00	SUPPLIES-CLOTHING	3,000.00
10-7-157-551-00	EQUIPMENT-GENERAL	13,498.00
10-7-157-551-30	COMMUNICATIONS	6,000.00
10-7-157-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-157-590-00	MAINTENANCE-VEHICLES	2,000.00
10-7-157-590-05	GASOLINE	3,200.00
10-7-157-591-00	MAINTENANCE-GENERAL	1,750.00
10-7-157-750-00	LEASE- COPIERS	1,500.00
		<hr/> 49,698.00

202 ROADS & BRIDGES

10-7-202-500-00	WAGES & SALARIES FULL TIME	632,647.00
10-7-202-500-05	SALARIES - OVERTIME	10,000.00
10-7-202-510-00	FICA-EMPLOYERS CONTRIB.	49,250.00
10-7-202-510-05	SC RET EMPLOYERS CONTRIB	60,345.00
10-7-202-510-15	HEALTH/LIFE INS EMPLOYERS	91,000.00
10-7-202-510-25	WORKERS COMPENSATION	52,000.00
10-7-202-520-25	PERSONNEL DISEASE	1,200.00
10-7-202-530-00	TRAVEL, TRAINING, DUES	2,500.00
10-7-202-540-00	SUPPLIES-GENERAL	7,500.00
10-7-202-542-00	SUPPLIES-CLOTHING	13,000.00
10-7-202-544-00	SUPPLIES-CONSTRUCTION PIPE	100,000.00
10-7-202-544-05	SUPPLIES-SIGN MAKING	17,500.00
10-7-202-544-10	SUPPLIES-STONE	220,000.00
10-7-202-544-20	SUPPLIES-ASPHALT/TOPSOIL	55,000.00
10-7-202-548-00	SUPPLIES-HAND TOOLS	2,000.00
10-7-202-570-00	UTILITIES-GENERAL	10,000.00
10-7-202-571-00	UTILITIES-TELEPHONE	14,000.00
10-7-202-590-00	MAINTENANCE-VEHICLES	189,000.00

10-7-202-590-05	GASOLINE	81,000.00
10-7-202-591-00	MAINTENANCE-GENERAL	500.00
10-7-202-600-00	CONTRACTUAL SERVICES (CS)	95,000.00
10-7-202-690-00	SPECIAL PROJECTS	250,000.00
10-7-202-750-00	LEASE- COPIERS	1,500.00
		<u>1,954,942.00</u>

210 VEHICLE MAINT GARAGE

10-7-210-500-00	WAGES & SALARIES FULL TIME	181,250.00
10-7-210-500-05	SALARIES - OVERTIME	5,700.00
10-7-210-510-00	FICA-EMPLOYERS CONTRIB.	14,450.00
10-7-210-510-05	SC RET EMPLOYERS CONTRIB	17,725.00
10-7-210-510-15	HEALTH/LIFE INS EMPLOYERS	37,000.00
10-7-210-510-25	WORKERS COMPENSATION	11,000.00
10-7-210-530-00	TRAVEL, TRAINING, DUES	3,500.00
10-7-210-540-00	SUPPLIES-GENERAL	4,246.00
10-7-210-542-00	SUPPLIES-CLOTHING	3,120.00
10-7-210-548-00	SUPPLIES-HAND TOOLS	8,500.00
10-7-210-570-00	UTILITIES-GENERAL	15,500.00
10-7-210-571-00	UTILITIES-TELEPHONE	5,000.00
10-7-210-590-00	MAINTENANCE-VEHICLES	20,000.00
10-7-210-590-05	GASOLINE	12,000.00
10-7-210-593-00	MAINTENANCE- SERVICE AGREEMENT	4,000.00
10-7-210-690-00	SPECIAL PROJECTS	1,500.00
10-7-210-750-00	LEASE- COPIERS	1,600.00
		<u>346,091.00</u>

251 BUILDING MAINTENANCE

10-7-251-500-00	WAGES & SALARIES FULL TIME	187,221.00
10-7-251-500-05	SALARIES - OVERTIME	46,500.00
10-7-251-500-10	WAGES & SALARIES PART-TIME	14,000.00
10-7-251-510-00	FICA-EMPLOYERS CONTRIB.	19,020.00
10-7-251-510-05	SC RET EMPLOYERS CONTRIB	21,961.00
10-7-251-510-15	HEALTH/LIFE INS EMPLOYERS	26,500.00
10-7-251-510-25	WORKERS COMPENSATION	16,500.00
10-7-251-530-00	TRAVEL, TRAINING, DUES	250.00
10-7-251-540-00	SUPPLIES-GENERAL	300.00
10-7-251-542-00	SUPPLIES-CLOTHING	2,800.00
10-7-251-545-00	SUPPLIES-CUSTODIAL	8,700.00
10-7-251-551-00	EQUIPMENT-GENERAL	11,000.00
10-7-251-560-00	EQUIPMENT - CAPITALIZED	20,000.00
10-7-251-570-00	UTILITIES-GENERAL	232,000.00
10-7-251-571-00	UTILITIES-PHONES	3,500.00
10-7-251-590-00	MAINTENANCE-VEHICLES	9,000.00
10-7-251-590-05	GASOLINE	14,000.00
10-7-251-591-00	MAINTENANCE-GENERAL	10,000.00
10-7-251-593-00	MAINTENANCE-SERVICE AGREEMENTS	70,000.00
10-7-251-594-00	MAINTENANCE-BLDG & GROUNDS	55,000.00
10-7-251-600-00	CONTRACTUAL SERVICES (CS)	111,900.00
10-7-251-608-01	SC DEPT OF CORRECTIONS	12,000.00
10-7-251-690-00	SPECIAL PROJECTS	60,000.00

10-7-251-781-73	LICENSES/PERMITS/FEES	250.00
		<u>952,402.00</u>
310 LANDFILL-SOLID WASTE		
10-7-310-540-00	SUPPLIES-GENERAL	1,000.00
10-7-310-600-00	CONTRACTUAL SERVICES (CS)	56,000.00
		<u>57,000.00</u>
10-7-312-500-00	WAGES & SALARIES FULL TIME	210,000.00
10-7-312-500-05	SALARIES - OVERTIME	51,500.00
10-7-312-500-10	WAGES & SALARIES PART-TIME	249,000.00
10-7-312-510-00	FICA-EMPLOYERS CONTRIB.	39,500.00
10-7-312-510-05	SC RET EMPLOYERS CONTRIB	23,500.00
10-7-312-510-10	S.C. POLICE RET EMPLOYER	4,000.00
10-7-312-510-15	HEALTH/LIFE INS EMPLOYERS	38,000.00
10-7-312-510-25	WORKERS COMPENSATION	60,500.00
10-7-312-520-25	PERSONNEL DISEASE PREVENTION	300.00
10-7-312-530-00	TRAVEL, TRAINING, DUES	2,000.00
10-7-312-540-00	SUPPLIES-GENERAL	3,000.00
10-7-312-542-00	SUPPLIES-CLOTHING	5,000.00
10-7-312-570-00	UTILITIES-GENERAL	22,500.00
10-7-312-571-00	UTILITIES-TELEPHONE	10,500.00
10-7-312-580-00	RENT-LAND	12,500.00
10-7-312-590-00	MAINTENANCE-VEHICLES	106,000.00
10-7-312-590-05	GASOLINE	95,000.00
10-7-312-591-00	MAINTENANCE-GENERAL	700.00
10-7-312-600-00	CONTRACTUAL SERVICES (CS)	14,000.00
10-7-312-612-00	CS - DISPOSAL CONTRACT	1,167,800.00
10-7-312-670-00	ADVERTISING	500.00
10-7-312-690-00	SPECIAL PROJECTS	15,000.00
		<u>2,130,800.00</u>
318 ANIMAL CONTROL		
10-7-318-500-00	WAGES & SALARIES FULL TIME	110,000.00
10-7-318-500-05	SALARIES - OVERTIME	2,500.00
10-7-318-510-00	FICA-EMPLOYERS CONTRIB.	8,600.00
10-7-318-510-05	SC RET EMPLOYERS CONTRIB	7,026.00
10-7-318-510-10	SC POLICE RET EMPLOYERS CO	4,259.00
10-7-318-510-15	HEALTH/LIFE INS EMPLOYERS	24,450.00
10-7-318-510-25	WORKERS COMPENSATION	3,600.00
10-7-318-520-25	PERSONNEL DISEASE PREV.	2,000.00
10-7-318-530-00	TRAVEL, TRAINING, DUES	3,000.00
10-7-318-540-00	SUPPLIES-GENERAL	6,000.00
10-7-318-541-10	SUPPLIES-MEDICAL	2,500.00
10-7-318-542-00	SUPPLIES-CLOTHING	3,000.00
10-7-318-547-00	SUPPLIES-ANIMAL FOOD	1,000.00
10-7-318-570-00	UTILITIES-GENERAL	20,000.00
10-7-318-571-00	UTILITIES-TELEPHONE	5,500.00
10-7-318-590-00	MAINTENANCE-VEHICLES	6,000.00
10-7-318-590-05	GASOLINE	8,000.00
10-7-318-600-00	CONTRACTUAL SERVICES (CS)	7,500.00
		<u>224,935.00</u>

320 ENVIRONMENTAL HEALTH

10-7-320-540-00	SUPPLIES-GENERAL	2,250.00
10-7-320-551-00	EQUIPMENT-GENERAL	200.00
10-7-320-571-00	UTILITIES-TELEPHONE	3,300.00
10-7-320-670-00	ADVERTISING	275.00
		<u>6,025.00</u>

330 HEALTH SERVICES

10-7-330-540-00	SUPPLIES-GENERAL	3,700.00
10-7-330-570-00	UTILITIES-GENERAL	50,000.00
10-7-330-594-00	MAINTENANCE-BLDG & GROUNDS	8,700.00
10-7-330-600-00	CONTRACTUAL SERVICES (CS)	36,900.00
		<u>99,300.00</u>

400 JUVENILE DRUG COURT

10-7-400-500-00	WAGES & SALARIES FULLTIME	45,300.00
10-7-400-510-00	FICA-EMPLOYERS CONTRIB	3,465.00
10-7-400-510-05	SC RET EMPLOYERS CONTRIB	4,260.00
10-7-400-510-10	S.C. POLICE RET EMPLOYER	626.00
10-7-400-510-15	HEALTH/LIFE INS EMPLOYERS	3,700.00
10-7-400-510-25	WORKERS COMPENSATION	500.00
10-7-400-530-00	TRAVEL, TRAINING, & DUES	1,200.00
10-7-400-540-00	SUPPLIES - GENERAL	1,200.00
10-7-400-571-00	UTILITIES-TELEPHONE	250.00
10-7-400-600-00	CONTRACTUAL SERVICES(CS)	32,675.00
10-7-400-786-15	DONATIONS - MUSC	5,000.00
		<u>98,176.00</u>

601 DEPT. OF SOCIAL SERVICES

10-7-601-570-00	UTILITIES-GENERAL	57,420.00
10-7-601-600-00	CONTRACTUAL SERVICES (CS)	12,300.00
		<u>69,720.00</u>

602 D.S.S. FAMILY INDEP

10-7-602-570-00	UTILITIES-GENERAL	9,180.00
10-7-602-581-00	RENT-BUILDING	45,000.00
10-7-602-600-00	CONTRACTUAL SERVICES(CS)	4,900.00
		<u>59,080.00</u>

610 VETERANS AFFAIRS

10-7-610-500-00	WAGES & SALARIES FULL TIME	93,707.00
10-7-610-510-00	FICA-EMPLOYERS CONTRIB.	7,169.00
10-7-610-510-05	SC RET EMPLOYERS CONTRIB	8,800.00
10-7-610-510-15	HEALTH/LIFE INS EMPLOYERS	8,000.00
10-7-610-510-25	WORKERS COMPENSATION	503.00
10-7-610-530-00	TRAVEL, TRAINING, DUES	5,000.00
10-7-610-540-00	SUPPLIES-GENERAL	3,000.00
10-7-610-551-00	EQUIPMENT-GENERAL	1,700.00
10-7-610-571-00	UTILITIES-TELEPHONE	3,000.00
10-7-610-593-00	MAINTENANCE-SERVICE AGREEMENT	525.00
10-7-610-750-00	LEASE- COPIERS	2,250.00
		<u>133,654.00</u>

999 LEASES

10-7-999-771-16	LEASE PMTS-ENERGY MGT PRO	96,805.00
		<u>96,805.00</u>
10 GENERAL FUND		<u>31,383,525.00</u>
11 CAPITAL IMPROVEMENT FUND		
011 COUNTY COUNCIL		
11-7-011-560-00	EQUIPMENT - CAPITALIZED	522,150.00
041 ASSESSOR		
11-7-041-560-00	EQUIPMENT - CAPITALIZED	40,000.00
		<u>40,000.00</u>
110 SHERIFF		
11-7-110-560-00	EQUIPMENT - CAPITALIZED	300,000.00
		<u>300,000.00</u>
141 FIRE SERVICE		
11-7-141-560-00	EQUIPMENT - CAPITALIZED	48,000.00
		<u>48,000.00</u>
153 LANCASTER EMS		
11-7-153-560-00	EQUIPMENT - CAPITALIZED	40,000.00
		<u>40,000.00</u>
202 ROADS & BRIDGES		
11-7-202-560-00	EQUIPMENT - CAPITALIZED	355,000.00
		<u>355,000.00</u>
318 ANIMAL CONTROL		
11-7-318-560-00	EQUIPMENT - CAPITALIZED	80,000.00
		<u>80,000.00</u>
999 LEASES		
11-7-999-771-00	DS - LEASE PURCHASE	157,000.00
		<u>157,000.00</u>
11 CAPITAL IMPROVEMENT FUND		<u>1,542,150.00</u>
12 COURT MANDATED SECURITY		
110 SHERIFF		
12-7-110-500-00	WAGES & SALARIES FULLTIME	501,500.00
12-7-110-500-05	SALARIES - OVERTIME	20,000.00
12-7-110-510-00	FICA-EMPLOYERS CONTRIB	41,000.00
12-7-110-510-10	S.C. POLICE RET EMPLOYER	58,000.00
12-7-110-510-15	HEALTH/LIFE INS EMPLOYERS	100,000.00
12-7-110-510-25	WORKERS COMPENSATION	20,000.00
12-7-110-530-00	TRAVEL, TRAINING, DUES	10,000.00
12-7-110-540-00	SUPPLIES - GENERAL	7,500.00
12-7-110-542-00	SUPPLIES - CLOTHING	15,000.00
12-7-110-551-00	EQUIPMENT-GENERAL	20,000.00
12-7-110-551-30	EQUIPMENT-COMMUNICATIONS	10,000.00
12-7-110-551-45	PROTECTIVE CLOTHING	10,000.00
12-7-110-551-65	EQUIPMENT-LAW ENFORCEMENT	15,000.00
12-7-110-590-00	MAINTENANCE - VEHICLES	10,000.00
12-7-110-590-05	GASOLINE	20,000.00

12-7-110-600-00	CONTRACTUAL SERVICES(CS)	25,000.00
		<u>883,000.00</u>
12 COURT MANDATED SECURITY		883,000.00

15 E-911 FUND
034 E-911

15-7-034-500-00	WAGES & SALARIES FULL TIME	26,000.00
15-7-034-500-05	SALARIES- OVERTIME	1,500.00
15-7-034-510-00	FICA-EMPLOYERS CONTRIBUTION	2,000.00
15-7-034-510-05	SC RET EMPLOYERS CONTRIBUTION	2,500.00
15-7-034-510-15	HEALTH/LIFE INS EMPLOYERS	3,750.00
15-7-034-510-25	WORKERS COMPENSATION	250.00
15-7-034-530-00	TRAVEL, TRAINING, & DUES	8,000.00
15-7-034-540-00	SUPPLIES-GENERAL	8,000.00
15-7-034-571-00	UTILITIES- TELEPHONE	12,000.00
15-7-034-582-00	RENT-EQUIPMENT	95,000.00
15-7-034-590-00	MAINTENANCE- VEHICLES	1,900.00
15-7-034-590-05	GASOLINE	600.00
15-7-034-593-00	MAINTENANCE-SERVICE AGREE	126,500.00
15-7-034-600-00	CONTRACTUAL SERVICES(CS)	50,000.00
15-7-034-690-00	SPECIAL PROJECTS	92,500.00
		<u>430,500.00</u>

15 E-911 FUND **430,500.00**

20 LANC CTY TRANSP COMM FUND
206 CTY TRANSPORTATION COMM

20-7-206-600-02	CS-COUNTY PAVING	932,000.00
20-7-206-600-03	CS-STATE	325,000.00
20-7-206-670-00	ADVERTISING	500.00
		<u>1,257,500.00</u>

20 LANC CTY TRANSP COMM FUND **1,257,500.00**

22 SUN CITY/ BELAIR SP TAX D
927 SUN CITY SPECIAL TAX DIST

22-7-927-500-00	WAGES & SALARIES FULLTIME	57,000.00
22-7-927-500-05	SALARIES-OVERTIME	1,300.00
22-7-927-500-10	WAGES & SALARIES PARTTIME	5,000.00
22-7-927-510-00	FICA-EMPLOYERS CONTRIB	5,200.00
22-7-927-510-05	SC RET EMPLOYERS CONTRIB	1,000.00
22-7-927-510-10	S.C. POLICE RET EMPLOYER	7,500.00
22-7-927-510-15	HEALTH/LIFE INS EMPLOYERS	13,000.00
22-7-927-510-25	WORKERS COMPENSATION	4,500.00
22-7-927-530-00	TRAVEL , TRAINING, DUES	1,000.00
22-7-927-540-00	SUPPLIES - GENERAL	1,000.00
22-7-927-542-00	SUPPLIES - CLOTHING	2,000.00
22-7-927-551-00	EQUIPMENT-GENERAL	1,000.00
22-7-927-571-00	UTILITIES-TELEPHONE	500.00
		<u>100,000.00</u>

22 SUN CITY/ BELAIR SP TAX D **100,000.00**

29 LOCAL ACCOMMODATIONS TAX		
011 COUNTY COUNCIL		
29-7-011-540-00	SUPPLIES - GENERAL	3,000.00
29-7-011-690-00	SPECIAL PROJECTS	8,000.00
29-9-011-950-05	TRANSFER TO/FROM OTHER FD	25,000.00
		<u>36,000.00</u>
014 DIRECT ASSISTANCE		
29-7-014-625-56	DA-BUNDY PERFORMING ARTS	14,000.00
		<u>14,000.00</u>
29 LOCAL ACCOMMODATIONS TAX		<u>50,000.00</u>
30 DEBT SERVICE FUND		
016 COUNTY DEBT		
30-7-016-770-00	DS PRINCIPAL - GENERAL	1,411,068.00
30-7-016-770-05	DS FEES	10,000.00
30-7-016-770-10	DS INTEREST - GENERAL	648,261.00
		<u>2,069,329.00</u>
30 DEBT SERVICE FUND		<u>2,069,329.00</u>
31 CAPITAL PROJECT SALES TAX		
015 CAPITAL PROJECT SALES TAX		
31-7-015-759-00	BASE LEASE PMTS SCAGO	784,736.00
31-9-015-961-00	FUND BALANCE-UNDESIGNATED	2,715,264.00
		<u>3,500,000.00</u>
31 CAPITAL PROJECT SALES TAX		<u>3,500,000.00</u>
45 RECREATION FUND		
801 RECREATION, OPERATIONS		
45-7-801-500-00	WAGES & SALARIES FULL TIME	409,013.00
45-7-801-500-10	WAGES & SALARIES PART-TIME	78,630.00
45-7-801-500-15	WAGES & SAL. P/T - OTHER	13,600.00
45-7-801-510-00	FICA-EMPLOYERS CONTRIB.	40,100.00
45-7-801-510-05	SC RET EMPLOYERS CONTRIB	38,994.00
45-7-801-510-15	HEALTH/LIFE INS EMPLOYERS	75,900.00
45-7-801-510-20	UNEMPL COMP EXP	50.00
45-7-801-510-25	WORKERS COMPENSATION	15,000.00
45-7-801-530-00	TRAVEL, TRAINING, DUES	8,690.00
45-7-801-540-00	SUPPLIES-GENERAL	20,000.00
45-7-801-546-00	SUPPLIES-MATERIALS/BLDG.	42,000.00
45-7-801-570-00	UTILITIES-GENERAL	160,870.00
45-7-801-590-00	MAINTENANCE-VEHICLES	7,500.00
45-7-801-590-05	GASOLINE	47,500.00
45-7-801-591-00	MAINTENANCE-GENERAL	15,000.00
45-7-801-594-00	BUILDING RENOVATIONS	10,000.00
45-7-801-594-05	MAINT-BUILDING CLEANING	50,000.00
45-7-801-595-00	MAINTENANCE-PARKS	10,000.00
45-7-801-650-00	INSURANCE-GENERAL	2,500.00
45-7-801-750-00	LEASE- COPIERS	3,600.00

45-7-801-780-10	PDC-OTHER	19,540.00
45-7-801-781-20	BANK CHARGES	420.00
		<u>1,068,907.00</u>

810 RECREATION, PROJECTS

45-7-810-551-00	EQUIPMENT - GENERAL	53,551.00
45-7-810-740-25	CP - PARK DEVELOPMENT	53,551.00
45-7-810-781-72	CNT - SPECIAL	53,551.00
		<u>160,653.00</u>

815 RECREATION, PROGRAMS

45-7-815-500-10	WAGES & SALARIES PART-TIME	442,210.00
45-7-815-510-00	FICA-EMPLOYERS CONTRIB.	35,377.00
45-7-815-510-05	SC RET EMPLOYERS CONTRIB	3,000.00
45-7-815-510-10	S.C. POLICE RET EMPLOYER	500.00
45-7-815-510-25	WORKERS COMPENSATION	7,750.00
45-7-815-700-55	PROGRAM EXP. RECREATION	428,633.00
		<u>917,470.00</u>

45 RECREATION FUND 2,147,030.00

47 AIRPORT FUND

215 LANCASTER COUNTY AIRPORT

47-7-215-530-00	TRAVEL, TRAINING, DUES	2,500.00
47-7-215-540-00	SUPPLIES-GENERAL	1,000.00
47-7-215-570-00	UTILITIES-GENERAL	27,500.00
47-7-215-590-00	MAINTENANCE - VEHICLES	1,500.00
47-7-215-591-00	MAINTENANCE-GENERAL	1,500.00
47-7-215-593-00	MAINTENANCE-SERVICE AGREE.	2,500.00
47-7-215-594-00	MAINTENANCE-BLDG & GROUNDS	33,715.00
47-7-215-600-00	CONTRACTUAL SERVICES (CS)	2,500.00
47-7-215-650-00	INSURANCE-GENERAL	4,500.00
47-7-215-690-00	SPECIAL PROJECTS	31,000.00
47-9-215-961-00	FUND BALANCE-UNDESIGNATED	23,259.00
		<u>131,474.00</u>

47 AIRPORT FUND 131,474.00

50 PLEASANT VALLEY FIRE PROT

928 PLEASANT VALLEY FIRE DIST

50-7-928-520-35	SALARIES & FRINGE - PVFD	43,000.00
50-7-928-530-00	TRAVEL	3,140.00
50-7-928-540-00	SUPPLIES - GENERAL	2,500.00
50-7-928-542-00	SUPPLIES - CLOTHING	1,500.00
50-7-928-551-00	EQUIPMENT-GENERAL	8,000.00
50-7-928-570-00	UTILITIES - GENERAL	3,000.00
50-7-928-590-00	MAINTENANCE - VEHICLES	1,000.00
50-7-928-591-00	MAINTENANCE - GENERAL	1,500.00
50-7-928-600-00	CONTRACTUAL SERVICES(CS)	500.00
50-7-928-604-00	PROFESSIONAL SERVICES	116,000.00
50-7-928-650-00	INSURANCE - GENERAL	2,000.00
50-7-928-690-00	SPECIAL PROJECTS	10,000.00

50-7-928-740-30 CP-LAND/BLDG ACQUISITION	190,000.00
50-7-928-760-00 MATCHING FUNDS	3,000.00
	<u>385,140.00</u>
50 PLEASANT VALLEY FIRE PROT	<u>385,140.00</u>
GRAND TOTAL ALL FUNDS	<u><u>43,879,648.00</u></u>

COUNTY OF LANCASTER
 FY 2009-2010
 REVENUE BUDGET REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10 GENERAL FUND	
011 COUNTY COUNCIL	
10-4-011-400-00 AD VALOREM TAXES - CURRENT	11,228,974.00
10-4-011-400-05 VEHICLE TAXES - COUNTY	1,600,000.00
10-4-011-400-10 MOBILE HOME TAXES	2,500.00
10-4-011-400-15 ROLLBACK TAX - CURRENT	31,000.00
10-4-011-400-20 PENALTIES - CURRENT TAXES	45,000.00
10-4-011-400-75 PAYMENTS IN LIEU OF TAX	650,000.00
10-4-011-410-00 AD VALOREM TAX-DELINQUENT	750,000.00
10-4-011-410-05 ROLLBACK TAX - DELINQUENT	2,500.00
10-4-011-410-10 PENALTIES - DELINQUENT TAX	95,000.00
10-4-011-417-00 HOMESTEAD TAX-STATE REIMB.	750,000.00
10-4-011-417-05 INVENTORY TAX-STATE REIMB.	80,447.00
10-4-011-417-15 MANUFACT EXEMP-STATE REIMB	200,000.00
10-4-011-417-20 MOTOR CARRIER IRP	62,500.00
10-4-011-418-00 1% LOCAL OPTION ROLLBACK	2,850,000.00
10-4-011-418-05 1% LOCAL OPTION REVENUE	1,100,000.00
10-4-011-434-20 STATE ACCOMODATIONS TAX	93,500.00
10-4-011-434-50 STATE AID TO SUB DIV	2,996,206.00
10-4-011-440-05 CHARGES - FOSTER STP.	8,000.00
10-4-011-441-00 LICENSES - CABLE FRANCHISE	350,000.00
10-4-011-441-05 LICENSE - COIN TELEPHONES	36,000.00
10-4-011-459-25 VENDING MACHINE INCOME	500.00
10-4-011-480-05 INTEREST INCOME	250,000.00
10-4-011-490-25 MISCELLANEOUS INCOME	20,000.00
10-4-011-490-35 OTHER INCOME	96,805.00
10-4-011-490-50 TRUST FUND OVRAGE	10,000.00
10-4-011-490-60 RENTS - GENERAL	3,360.00
10-8-011-801-18 TRANSFER FROM LOCAL ACCOM	25,000.00
10-8-011-810-05 FUND BALANCE - DESIGNATED	250,000.00
	<u>23,587,292.00</u>
023 FINANCE	
10-4-023-459-50 CHARGES - TAX BILLING	12,500.00
	<u>12,500.00</u>
031 BUILDING & ZONING	
10-4-031-442-00 PERMITS - BUILDING	1,950,000.00
10-4-031-442-01 PERMITS - MOBILE HOME	35,000.00
10-4-031-442-02 PERMITS SIGN	300.00
10-4-031-442-03 FEES - RE-INSPECTION	20,000.00
10-4-031-442-50 PERMITS-ELECTRICAL	3,500.00
10-4-031-442-51 PERMITS-PLUMBING	100.00
10-4-031-442-52 PERMITS-MECHANICAL	2,500.00
10-4-031-442-53 PERMITS-GAS	500.00
10-4-031-442-54 PERMITS-MOBILE HOME MOVING	2,500.00

10-4-031-442-55	PERMITS-ZONING	75,000.00
10-4-031-442-57	PERMITS - ALARMS	4,000.00
10-4-031-456-00	SALE OF COPIES	750.00
		<u>2,094,150.00</u>
032 PLANNING		
10-4-032-444-00	CHARGES - REZONINGS	6,000.00
10-4-032-444-01	CHARGES - SUBDIVISION VARIANCES	1,000.00
10-4-032-444-02	CHARGES - PDD REZONINGS	2,100.00
10-4-032-444-03	CHARGES - PLATS	7,000.00
10-4-032-456-00	SALE OF COPIES	2,500.00
		<u>18,600.00</u>
041 ASSESSOR		
10-4-041-456-00	SALE OF COPIES	15,000.00
		<u>15,000.00</u>
043 AUDITOR		
10-4-043-460-10	FEES - TEMP. VEHICLE TAGS	3,000.00
		<u>3,000.00</u>
044 TREASURER		
10-4-044-434-35	STATE COMPROLLER GENERAL	1,983.00
10-4-044-455-05	CONV. FEE (DMV STICKER)	55,000.00
10-4-044-461-45	FEES OR PENALTIES	3,000.00
		<u>59,983.00</u>
045 DELINQUENT TAX		
10-4-045-455-00	COSTS - DELINQUENT TAX	90,000.00
		<u>90,000.00</u>
051 REGISTRATION & ELECTION		
10-4-051-434-75	STATE ELECTION COMMISSION	23,000.00
		<u>23,000.00</u>
060 Register of Deeds		
10-4-060-446-00	COUNTY FEES	345,000.00
10-4-060-446-01	STATE FEES RETAINED (3%)	26,750.00
10-4-060-446-03	FEES - R.M.C.	155,000.00
10-4-060-456-00	SALE OF COPIES	11,500.00
		<u>538,250.00</u>
063 CLERK OF COURT		
10-4-063-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-063-461-45	FEES OR PENALTIES	115,000.00
10-4-063-461-55	FEES-3% COST OF COLLECTION	3,000.00
10-4-063-462-05	ASSESS. - VICTIMS OF CRIME	7,500.00
10-4-063-462-15	CONVICTION SURCHARGE	27,000.00
10-4-063-480-05	INTEREST INCOME	1,000.00
		<u>155,075.00</u>
064 FAMILY COURT		
10-4-064-434-56	DSS 4D CHILD SUPPORT-COST	85,000.00
10-4-064-434-57	DSS 4D CHILD SUPPORT-INCEN	30,000.00
10-4-064-434-61	DSS 4D CHILD SUPPORT-F.FEE	10,000.00
10-4-064-461-15	FINES - FAMILY COURT	500.00
10-4-064-461-80	FEES - FAMILY COURT	165,000.00

10-8-064-810-09	FB RESERVED- DSS INCENTIVE	45,000.00
		<u>335,500.00</u>
068 CORONER		
10-4-068-434-00	STATE SALARY PARTICIPATION	1,575.00
		<u>1,575.00</u>
069 PROBATE COURT		
10-4-069-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-069-456-00	SALE OF COPIES	2,000.00
10-4-069-457-00	LICENSES - MARRIAGE	12,500.00
10-4-069-459-50	FEES-MARRIAGE	3,000.00
10-4-069-461-00	COSTS OF COURT	67,500.00
10-4-069-461-60	FEES - PROBATE	17,500.00
10-4-069-461-65	FEES-REIMB/MENTAL HEALTH	1,000.00
10-4-069-461-85	FEES- REIMB/CHARTER RIVERS	500.00
		<u>105,575.00</u>
070 MAG-COUNTYWIDE		
10-4-070-461-05	FINES-MAGISTRATES	385,000.00
10-4-070-461-70	FEES-ADM. COST FRAUD CHECK	10,000.00
10-4-070-461-95	FEES-CIVIL PAPERS	110,000.00
10-4-070-462-05	ASSESS. - VICTIMS OF CRIME	45,000.00
10-4-070-462-15	CONVICTION SURCHARGE	35,000.00
		<u>585,000.00</u>
095 FARMERS MARKET		
10-4-095-459-00	CHARGES - FARMERS MARKET	350.00
		<u>350.00</u>
110 SHERIFF		
10-4-110-434-00	STATE SALARY PARTICIPATION	1,575.00
10-4-110-434-60	DSS - PROCESS SERVICE FEES	10,000.00
10-4-110-436-10	Intergovernmental Revenue	23,500.00
10-4-110-464-00	FEES-SEX OFFENDER REGISTRY	4,000.00
10-4-110-466-00	FEES - CIVIL PAPERS	14,000.00
		<u>53,075.00</u>
117 SHERIFF DEPT-TOWN OF KERS		
10-4-117-436-05	REIMB.- TOWN OF KERSHAW	491,000.00
		<u>491,000.00</u>
120 DENTENTION CENTER		
10-4-120-459-20	SALE OF MEALS	1,250.00
10-4-120-490-35	OTHER INCOME	1,000.00
		<u>2,250.00</u>
140 EMERGENCY MANAGEMENT		
10-4-140-470-10	DONATIONS NUC/PLANNING	15,000.00
		<u>15,000.00</u>
141 FIRE SERVICE		
10-4-141-490-35	OTHER INCOME	25,000.00
		<u>25,000.00</u>
142 TOWN OF KERSHAW- FIRE		
10-4-142-436-05	REIMB - TOWN OF KERSHAW	43,000.00
		<u>43,000.00</u>

153 LANCASTER EMS		
10-4-153-458-00	CHARGES - AMBULANCE	1,950,000.00
		<u>1,950,000.00</u>
202 ROADS & BRIDGES		
10-4-202-422-00	ROAD IMPROVEMENT FEES	905,000.00
10-4-202-422-05	ROAD IMPROVEMENT FEE-OTHER	3,000.00
10-4-202-450-25	SALES - SIGNS	750.00
10-4-202-450-65	SALE - METAL	1,000.00
10-4-202-480-05	INTEREST INCOME	1,000.00
		<u>910,750.00</u>
312 SOLID WASTE COLLECTIONS		
10-4-312-434-40	STATE TIRE DISP. FEES	25,000.00
10-4-312-450-00	CHARGES - LANDFILL	80,000.00
10-4-312-450-10	CHARGES - SOLID WASTE COLL	6,000.00
10-4-312-450-15	CHARGES- CONTAINER RENTAL	3,500.00
10-4-312-450-30	SALES-ALUMINUM CANS	4,000.00
10-4-312-450-40	SALES-PAPER	25,000.00
10-4-312-450-60	SALES-BATTERIES	2,500.00
10-4-312-450-70	SALES-METAL	15,000.00
10-4-312-450-75	SALE- USED MOTOR OIL	5,000.00
		<u>166,000.00</u>
318 ANIMAL CONTROL		
10-4-318-459-45	FEES - ANIMAL	8,000.00
		<u>8,000.00</u>
330 HEALTH SERVICES		
10-4-330-459-10	SALES - VITAL STATISTICS	20,000.00
		<u>20,000.00</u>
400 JUVENILE DRUG COURT		
10-4-400-470-25	DONATIONS- CITY	3,000.00
10-4-400-470-35	DONATIONS - MUSC	5,000.00
		<u>8,000.00</u>
601 DEPT. OF SOCIAL SERVICES		
10-4-601-434-58	DSS IN LIEU OF RENT	60,000.00
		<u>60,000.00</u>
610 VETERANS AFFAIRS		
10-4-610-434-45	STATE VETERANS AFFAIRS	6,600.00
		<u>6,600.00</u>
10 GENERAL FUND		<u>31,383,525.00</u>
11 CAPITAL IMPROVEMENT FUND		
011 COUNTY COUNCIL		
11-4-011-400-00	CUR. AD VALOREM TAX - EQUIP FUND	785,000.00
11-4-011-400-05	VEHICLE TAX - EQUIP. FUND	100,000.00
11-4-011-400-10	MOBILE HOME TAXES	150.00
11-4-011-400-15	ROLLBACK TAXES - CURRENT	500.00
11-4-011-400-20	PENALTIES - CURRENT TAXES	3,000.00
11-4-011-400-75	PAYMENTS IN LIEU OF TAX	30,000.00
11-4-011-410-00	DELINQ. TAX - EQUIP. FUND	60,000.00

11-4-011-410-10	PENALTIES - DELINQ TAX	8,500.00
11-4-011-417-00	STATE REIMB-HOMESTEAD TAX	44,000.00
11-4-011-417-15	STATE REIMB-MANUF EXEMPT	11,000.00
		<u>1,042,150.00</u>
999 LEASES		
11-8-999-810-04	FUND BALANCE-UNDESIGNATED	500,000.00
		<u>500,000.00</u>
11 CAPITAL IMPROVEMENT FUND		<u>1,542,150.00</u>
12 COURT MANDATED SECURITY		
011 COUNTY COUNCIL		
12-4-011-400-00	AD VALOREM TAXES - CURRENT	676,000.00
12-4-011-400-05	VEHICLE TAXES - COUNTY	78,000.00
12-4-011-400-15	ROLLBACK TAXES - CURRENT	1,000.00
12-4-011-400-20	PENALTIES - CURRENT TAXES	3,000.00
12-4-011-400-75	PAYMENTS IN LIEU OF TAX	25,000.00
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	45,000.00
12-4-011-410-10	PENALTIES - DELINQ TAX	5,000.00
12-4-011-417-00	STATE REIMB-HOMESTEAD TAX	42,000.00
12-4-011-417-15	STATE REIMB-MANUF EXEMPT	8,000.00
		<u>883,000.00</u>
12 COURT MANDATED SECURITY		<u>883,000.00</u>
15 E-911 FUND		
034 E-		
911		
15-4-034-423-00	E-911 TARIFF	330,000.00
15-4-034-423-05	E-911 CMRS SURCHARGE	100,000.00
15-4-034-480-05	INTEREST INCOME	500.00
		<u>430,500.00</u>
15 E-911 FUND		<u>430,500.00</u>
20 LANC CTY TRANSP COMM FUND		
206 CTY TRANSPORTATION COMM		
20-4-206-434-30	STATE 'C' FUNDS-RD. IMPR.	1,250,000.00
20-4-206-480-05	INTEREST INCOME	7,500.00
		<u>1,257,500.00</u>
20 LANC CTY TRANSP COMM FUND		<u>1,257,500.00</u>
22 SUN CITY/ BELAIR SP TAX D		
926 BELAIR SPECIAL TAX DISTRI		
22-4-926-454-00	EMERGENCY SERVICES FEE	9,500.00
		<u>9,500.00</u>
927 SUN CITY SPECIAL TAX DIST		
22-4-927-454-00	EMERGENCY SERVICES FEE	90,500.00
		<u>90,500.00</u>
22 SUN CITY/ BELAIR SP TAX D		<u>100,000.00</u>

29 LOCAL ACCOMMODATIONS TAX	
011 COUNTY COUNCIL	
29-4-011-421-00 LOCAL ACCOM. TAX REVENUE	50,000.00
	<u>50,000.00</u>

29 LOCAL ACCOMMODATIONS TAX	50,000.00
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30 DEBT SERVICE FUND	
016 COUNTY DEBT	
30-4-016-400-00 AD VALOREM TAXES - CURRENT	1,393,252.00
30-4-016-400-05 VEHICLE TAXES - COUNTY	150,000.00
30-4-016-400-10 MOBILE HOME TAXES	250.00
30-4-016-400-15 ROLLBACK TAX - CURRENT	4,500.00
30-4-016-400-20 PENALTIES - CURRENT TAXES	6,000.00
30-4-016-400-75 PAYMENTS IN LIEU OF TAX	55,000.00
30-4-016-410-00 AD VALOREM TAX-DELINQUENT	90,000.00
30-4-016-410-10 PENALTIES - DELINQUENT TAX	11,000.00
30-4-016-417-00 HOMESTEAD TAX-STATE REIMB.	99,600.00
30-4-016-417-05 INVENTORY TAX-STATE REIMB.	11,715.00
30-4-016-417-15 MANUFACT EXEMP-STATE REIMB	22,000.00
30-4-016-417-20 MOTOR CARRIER IRP	300.00
30-4-016-480-05 INTEREST INCOME	12,000.00
30-8-016-810-05 FUND BALANCE - DESIGNATED	213,712.00
	<u>2,069,329.00</u>

30 DEBT SERVICE FUND	2,069,329.00
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31 CAPITAL PROJECT SALES TAX	
015 CAPITAL PROJECT SALES TAX	
31-4-015-424-00 1% LOCAL OPT. REV CAPITAL PROJECTS	3,500,000.00
	<u>3,500,000.00</u>

31 CAPITAL PROJECT SALES TAX	3,500,000.00
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45 RECREATION FUND	
801 RECREATION, OPERATIONS	
45-8-801-801-01 TRANSFER FROM GENERAL FUND	889,321.00
45-8-801-810-01 FUND BALANCE - RESERVED	53,551.00
	<u>942,872.00</u>

810 RECREATION, PROJECTS	
45-4-810-436-40 FEES - LANCASTER	97,778.00
45-4-810-436-41 FEES - KERSHAW	5,325.00
45-4-810-436-43 FEES - HEATH SPRINGS	4,000.00
	<u>107,103.00</u>

815 RECREATION, PROGRAMS	
45-4-815-451-00 PROGRAM REV. RECREATION	1,097,055.00
	<u>1,097,055.00</u>

45 RECREATION FUND	2,147,030.00
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47 AIRPORT FUND	
215 LANCASTER COUNTY AIRPORT	

47-4-215-459-15	SALES- FUEL	2,000.00
47-4-215-490-60	RENTS - GENERAL	40,000.00
47-4-215-490-61	RENTS - BUILDING	20,100.00
47-8-215-801-01	TRANSFER FROM GENERAL FUND	38,739.00
47-8-215-810-01	FUND BALANCE - RESERVED	30,635.00
		<u>131,474.00</u>

47 AIRPORT FUND		<u>131,474.00</u>
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50 PLEASANT VALLEY FIRE PROT		
928 PLEASANT VALLEY FIRE DIST		
50-4-928-453-00	FIRE DISTRICT FEE	265,000.00
50-8-928-810-04	FUND BALANCE-UNDESIGNATED	120,140.00
		<u>385,140.00</u>

50 PLEASANT VALLEY FIRE PROT		<u>385,140.00</u>
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Grand Total All Funds		<u>43,879,648.00</u>
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Appendix

GLOSSARY OF TERMS

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

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

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

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.

Full Time Equivalent (FTE): Number of staff positions calculated on the basis that one FTE equates to the normal full time hours required for a particular job type.

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.