

Council Members

District 1: Terry Graham
District 2: Charlene McGriff
District 3: Billy Mosteller, Secretary
District 4: Jose Luis
District 5: Steve Harper, Chair
District 6: Allen Blackmon
District 7: Brian Carnes, Vice-Chair

**County Administrator**

Dennis E. Marstall

County Attorney

Ginny L. Merck-Dupont

Clerk to Council

Sherrie Simpson

April 10, 2024

1:00 PM

**101 North Main Street
Lancaster, SC 29720**

**LANCASTER COUNTY COUNCIL
County Council Chambers, County Administration
Building, 101 North Main Street, Lancaster, SC 29720**

BUDGET WORKSHOP AGENDA

1. **Call to Order - Chairman Steve Harper**
2. **Welcome and Recognition - Chairman Steve Harper**
3. **Pledge of Allegiance and Invocation - Council Member Billy Mosteller**
4. **Approval of the Agenda**
[deletion and additions of non-substantive matter]
5. **Discussion and Action Items**
 - a. Opening Budget Remarks - Dennis Marstall
 - b. Review of Audit - Sabrena Harris
 - c. Departmental Presentations for General Services
 1. **1:30 p.m. - Human Resources**
 2. **1:37 p.m. - Parks and Recreation**
 3. **1:44 p.m. - Information Technology / GIS**
 4. **1:51 p.m. - Communications and Marketing**
 5. **1:58 p.m. - Risk Management**
 6. **2:05 p.m. - Legal Services**
 - d. Departmental Presentations for Public Services
 1. **2:12 p.m. - Airport**
 2. **2:19 p.m. - Animal Shelter**
 3. **2:26 p.m. - Fleet Operations**
 4. **2:33 p.m. - Building Maintenance**
 5. **2:40 p.m. - Roads / CTC**
 6. **2:47 p.m. - Solid Waste**
 - e. **2:55 PM - 3:10 PM - MEETING BREAK**
 - f. Departmental Presentations for Development Services
 1. **3:10 p.m. - Stormwater**
 2. **3:17 p.m. - Building**

3. 3:24 p.m. - Planning/Zoning

g. Departmental Presentations for Financial Services and Other Services

1. 3:31 p.m. - Delinquent Tax

2. 3:38 p.m. - Assessor

3. 3:45 p.m. - Register of Deeds

4. 3:52 p.m. - Procurement

5. 3:59 p.m. - Treasurer

6. 4:06 p.m. - Auditor

7. 4:13 p.m. - Circuit Court/Clerk of Court/Family Court

8. 4:20 p.m. - Library

9. 4:27 p.m. - Economic Development

10. 4:34 p.m. - Finance

h. Discussion of Operating Budget - Dennis Marstall and Sabrena Harris

i. Transportation Funding Proposal Recommendations from the County Transportation Committee (CTC) - Jeff Catoe

6. Adjournment

Anyone requiring special services to attend this meeting should contact 285-1565 at least 24 hours in advance of this meeting. Lancaster County Council agendas are posted at the Lancaster County Administration Building and are available on the Website: www.mylancastersc.org

Agenda Item Summary

Ordinance # / Resolution #: N/A

Contact Person / Sponsor: Sabrena Harris / Finance Director

Department: Administration

Date Requested to be on Agenda: 4/10/2024

Council Action Requested:

Receive information related to the annual financial audit.

Strategic Plan Focus Area Alignment:

Points to Consider:

As a first step or kickoff to the annual budget process, the CFO will highlight findings from the annual audit that was presented in January with a look at fund balance and past budget expenditures.

The presentation will provide an overview, highlights, and recommendations from the annual audit. Key areas covered include the audit process, year-over-year financial performance, compliance, auditor recommendations, and future outlook.

The audit, once again, reveals the County is in a strong financial position with no concerns for the financial management or fiscal health of the County.

Funding and Liability Factors:

N/A

Recommendation:

Review the audit findings and provide any feedback.

ATTACHMENTS:

Description	Upload Date	Type
Power Point for Audit Overview	4/8/2024	Presentation
Auditor's Discussion and Analysis / Financial & Compliance Audit Summary June 30, 2023	2/29/2024	Backup Material



FY 2023 Annual Audit Summary Overview

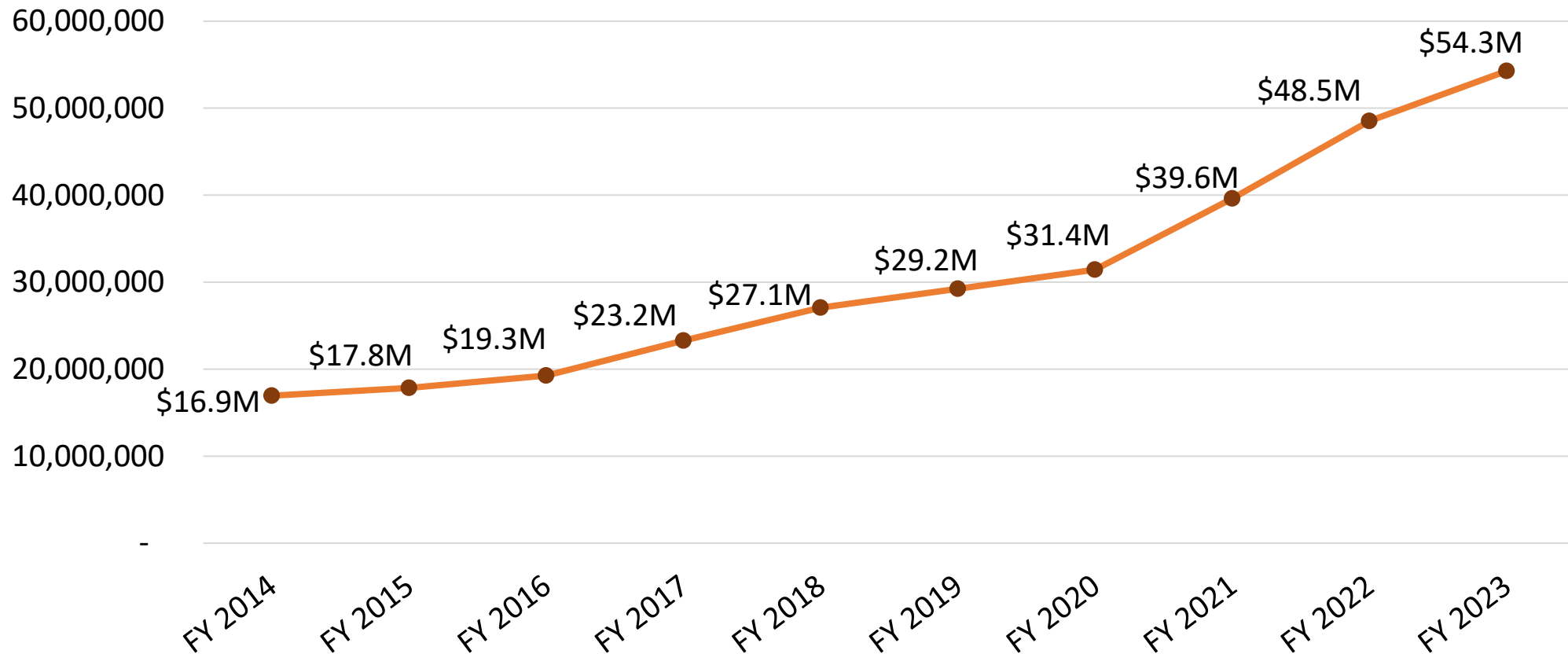
April 10, 2024
Sabrena Harris, CFO

1. Comparison to Prior Year
2. Financial Performance Highlights
3. Fund Balance
4. Future Outlook

COMPARISON TO PRIOR YEAR

General Fund	Fiscal Year 2023	Fiscal Year 2022	Change from Prior Year (\$)	Change from Prior Year (%)
Revenues	\$76.2M	\$74.2M	\$2M	2.7%
Expenses	\$66.8M	\$63.4M	\$3.4M	5.4%
Unassigned Fund Balance	\$54.3M	\$48.5M	\$5.8M	12.0%

GENERAL FUND UNASSIGNED FUND BALANCE



REVENUE HIGHLIGHTS

General Fund Revenue Source	Fiscal Year 2023	Fiscal Year 2022	Change from Prior Year (\$)	Change from Prior Year (%)
Property taxes	\$50.9M	\$47.2M	\$3.7M	7.8%
Sales & other taxes	\$3.8M	\$3.5M	\$.3M	8.6%
Licenses & permits	\$6.7M	\$11M	(\$4.3M)	(39.1%)
Intergovernmental	\$6.5M	\$5.8M	\$.7 M	12.1%
Charges for services	\$5.3M	\$4.6M	\$.7M	15.2%
Grants & Contributions	\$16.2M	\$12.7M	\$3.5M	27.6%

EXPENSE HIGHLIGHTS

Division/Department	Fiscal Year 2023	Fiscal Year 2022	Change from Prior Year (\$)	Change from Prior Year (%)
Public Safety	\$24.3M	\$22.5M	\$1.8M	8.0%
General Government	\$18.9M	\$19M	(\$0.1M)	(0.5%)
Public Health & Welfare	\$8.8M	\$8.7M	\$0.1M	1.1%
Public Works	\$6.2M	\$6.2M	-	0.0%
Culture & Recreation	\$4.8M	\$3.9M	\$0.9M	23.1%

PREPARING FOR FISCAL YEAR 2025

1. Tax increase to fund the increase in compensation and allocated \$3.6 million for one-time capital expenses.
2. Appropriated \$1 million in fund balance to cover recurring annual operating expenses (from the airport fund)

QUESTIONS



MAULDIN & JENKINS

mjcpa.com

508 Hampton Street
Columbia, SC 29201



Going Further.

Lancaster County, South Carolina

Auditor's Discussion & Analysis

Financial & Compliance Audit Summary

June 30, 2023

Presented by:

Grant Davis, CPA
(803) 799-5810

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION & ANALYSIS

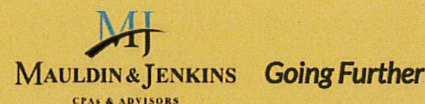
- ◆ Engagement Team and Firm Information:
 - The Governmental Practice
 - Additional Information Regarding Other Industries & Services
- ◆ Overview of:
 - Independent Auditor's Report
 - Overview of the Financial Statements, Footnotes, and Supplementary Information
 - Compliance Reports (Internal Controls and Laws & Regulations)
- ◆ Required Communications under *Government Auditing Standards*
- ◆ Accounting and Related Matters:
 - Other Matters for Communication
- ◆ Free Continuing Education and Newsletters
- ◆ Closing Thoughts
- ◆ Answering Your Questions

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

ABOUT US



CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.



100+ years

HISTORY
of QUALITY SERVICE



\$75M+
ANNUAL REVENUE



450+ EXPERIENCED PROFESSIONALS FIRMWIDE

PARTNERS & DIRECTORS **80+**

Located in
5
STATES

With
13
OFFICES



NATIONALLY FOCUSED

Serve 650+
GOVERNMENT CLIENTS



140+

TEAM MEMBERS DEDICATED
TO SERVING THE
GOVERNMENTAL INDUSTRY



135,000+
HOURS ANNUALLY
PROVIDED TO
GOVERNMENTAL CLIENTS

PROGRAMS
TO BE
PROUD OF



Engagement Team Leaders Include:

- Grant Davis - Engagement Lead Partner - 12 years' experience
- Brian Nicholson – Engagement Senior Manager – 8 years' experience
- Justin Elliott - Quality Assurance Partner - 13 years' experience



Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries & Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the U.S. economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agribusinesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-term Healthcare
- Construction & Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and not-so-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility

Our responsibility, as external auditors, is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Opinion

We have issued an unmodified audit report (i.e., "clean opinion"). The respective financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended.

Other Matters

Certain required supplementary information and other information is included in the financial report, and as directed by relevant auditing standards, we have not expressed an opinion or provided any assurance on the respective information.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

An Annual Comprehensive Financial Report (ACFR) goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. An ACFR includes at a minimum the following elements/sections:

- **Introductory Section:** general information on the County's structure and the services it provides.
 - Letter of Transmittal
 - Organizational Chart
 - Directory of Officials
 - Certificate of Achievement for Excellence in Financial Reporting
- **Financial Section:** basic financial statements, footnotes and required supplementary information along with the auditor's report.
 - Independent Auditor's Report
 - Management Discussion & Analysis (MD&A)
 - Financial Statements and Footnotes
- **Statistical Section:** broad range of financial, demographic information useful in assessing the County's economic condition, and this information covers multiple years.
 - Financial Trends Information
 - Revenue Capacity Information
 - Debt Capacity Information
 - Operating Information

An ACFR goes far beyond the basic requirements of annual financial reporting, and the County should be commended for going beyond the minimum and providing such a report.

Recognition and Award

Once completed, the fiscal year 2022 ACFR was submitted to the Government Finance Officers Association (GFOA) for determination if the report would merit the GFOA's Certificate of Achievement for Excellence in Financial Reporting. We are happy to inform everyone that the GFOA did indeed review the ACFR and awarded the County with the sought after Certificate.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

OVERVIEW OF FINANCIAL STATEMENTS

The County's basic financial statements include three components:

- 1) Government-wide financial statements;
- 2) Fund financial statements; and
- 3) Notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the County's funds. The *Statement of Net Position* presents information on all assets (and deferred outflows) and liabilities (and deferred inflows) of the County, with the resulting difference reported as net position. The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the County can be divided into three (3) categories: governmental funds (includes the General Fund), business-type funds, and fiduciary funds.

The County also includes, as part of the ACFR, the following information:

- 1) Uniform Schedule of Court Fines, Assessments and Surcharges, and
- 2) Single Audit schedules and reports.

Government-wide (Full-accrual) Financial Statements

As noted above, the financial report of the County includes two (2) entity-wide financial statements: a *Statement of Net Position*; and a *Statement of Activities*.

Highlights of the government-wide statements notes total assets (and deferred outflows of resources) of approximately \$326,020,000 offset by liabilities (and deferred inflows of resources) of approximately \$127,648,000. This results in the County reporting net position (or equity) of approximately \$198,372,000.

A substantial element of the net position is composed of the net investment in capital assets in the approximate amount of \$114,449,000. Restricted net position amounts to approximately \$52,382,000 leaving unrestricted net position of \$31,541,000.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

The *Statement of Activities* attempts to report expenses in the first column with direct offsetting program revenues to the adjacent columns to arrive a net cost of the functional areas of operation.

General revenues (primarily property taxes and sales taxes) come to the rescue of the net cost functional areas resulting in the County reporting an increase in net position of approximately \$30,449,000 for the fiscal year ended June 30, 2023.

General Fund

Of primary interest to the County is the **General Fund**, which accounts for the majority of revenues received and funds expended in the operations of the County, including:

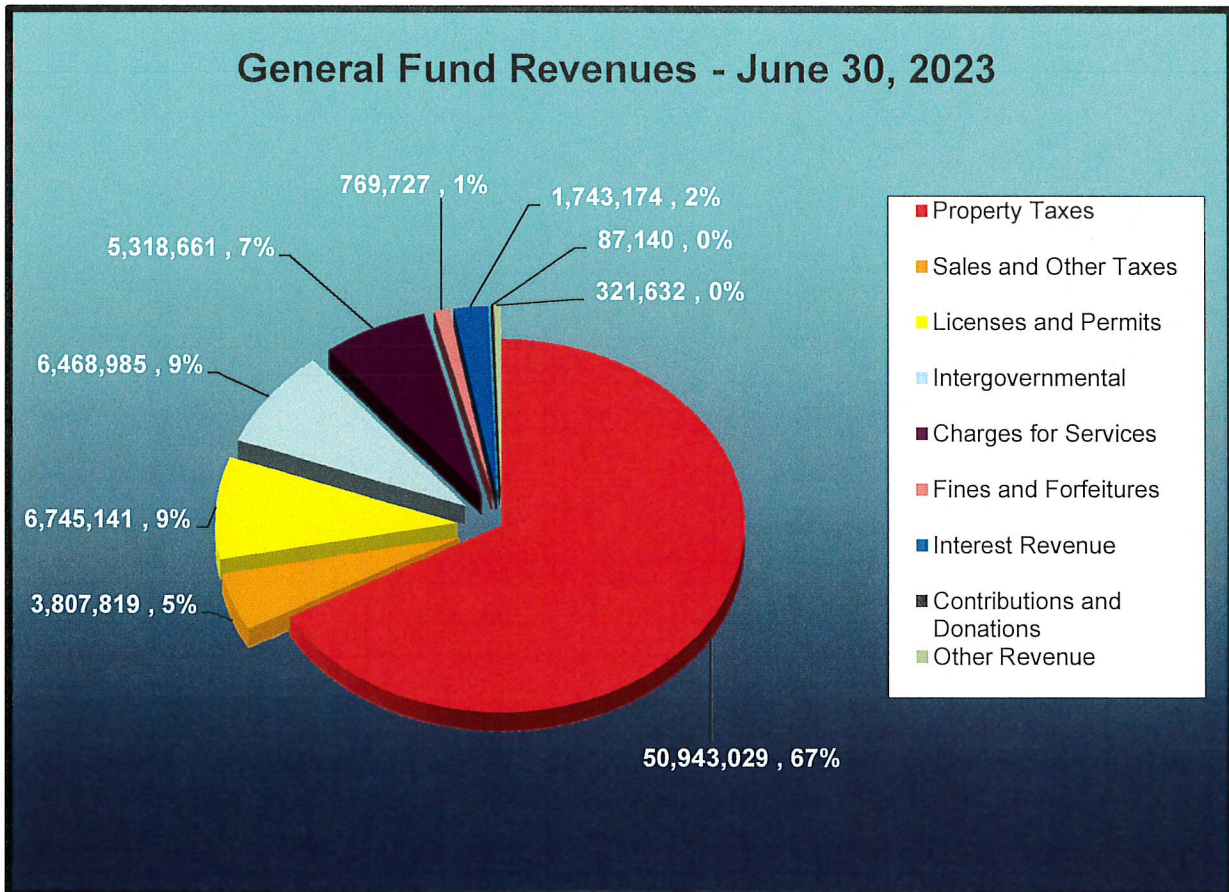
- General government
- Administration of Justice
- Public Safety
- Public Works
- Public Health and Welfare
- Culture and Recreation
- Economic Development
- Debt Service

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

General Fund Revenues: The following chart depicts the primary revenue sources of the General Fund for the year ended June 30, 2023. Property taxes and other taxes represent key components of revenue.

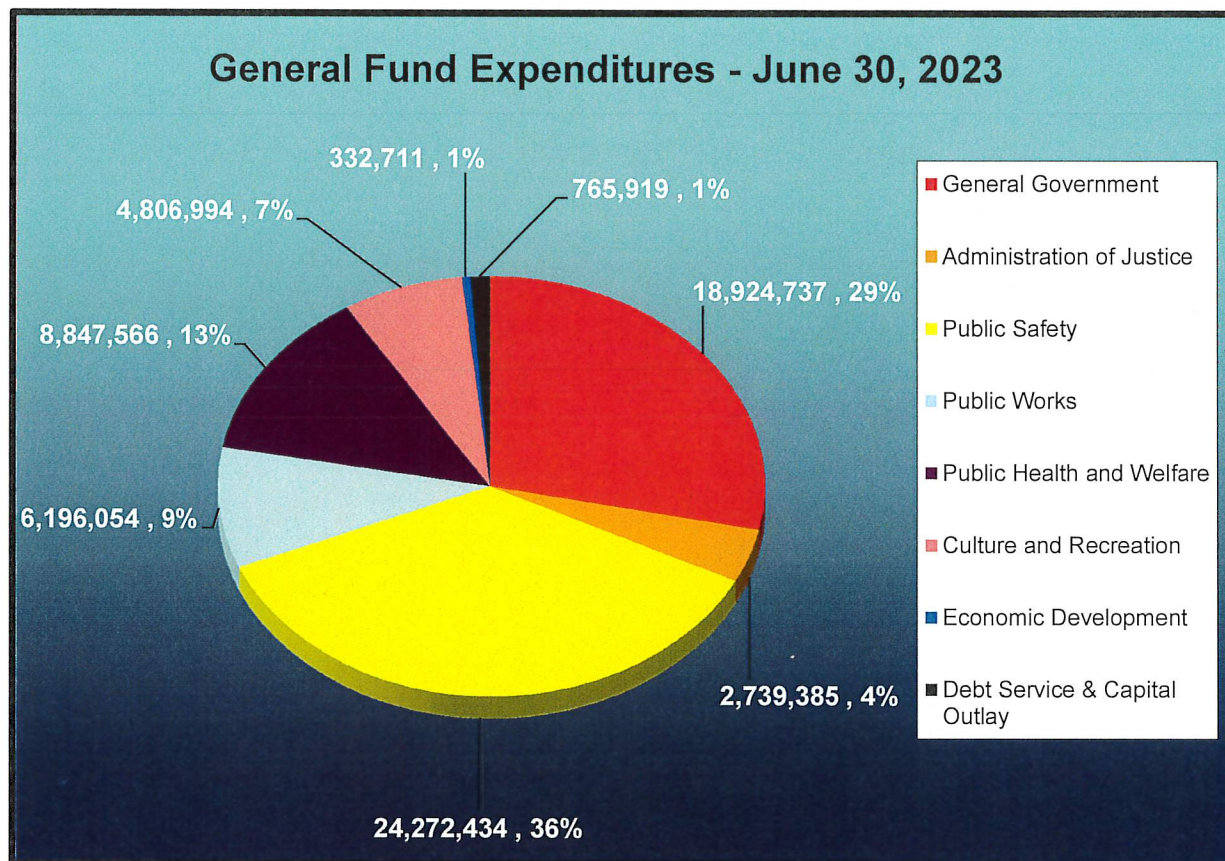


Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

General Fund Expenditures: The following chart presents the General Fund's expenditures by major function for the year ended June 30, 2023.



Other Governmental Funds

The County also maintains seventeen (17) *special revenue funds*. These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities. *Debt service funds* are used to account for the accumulation of resources for payment of the County's long-term debt. The County maintains one (1) debt service fund. *Capital projects funds* are used to account for revenues and expenditures related to the renovation and/or construction of major capital assets. Ten (10) capital projects funds are maintained by the County.

Business-type Funds

The County maintains one (1) *enterprise fund*, which are used to account for operations in a manner similar to private business enterprises. The enterprise fund maintained is the Airport Fund.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Business-type Statement of Net Position

Assets and Deferred Outflows of Resources: The County reports total assets (and deferred outflows of resources) related to its business-type activities of approximately \$7,076,000. Liabilities (and deferred inflows of resources) amounted to approximately \$482,000. This results in the County reporting net position (or equity) of approximately \$6,594,000. Also, a substantial element of the net position is composed of the net investment in capital assets in the approximate amount of \$6,871,000. Unrestricted net position amounts to a deficit of \$277,000.

Business-type Statement of Revenues, Expenses and Changes in Net Position

Total operating revenues of the County amounted to approximately \$324,000 while total operating expenses amounted to \$792,000 resulting in an operating loss before capital contributions and transfers of \$468,000. The Airport fund reported transfers of \$198,000. In total net position decreased by approximately \$270,000.

Business-type Statement of Cash Flows

The statement of cash flows is a very important statement for any enterprise, and the County is no different.

The "cash flows from operating activities" is the most important element in the statement of cash flows, because it should be the operations of an entity that provides a substantial portion of the capital needed in a growth environment. This section of the statement begins with operating income or loss (not net income as you see in the commercial sector) as reported in the statement of operations.

The County reported cash used in operations of approximately \$11,000. Cash received from transfers "comes to the rescue" of operating activities to provide approximately \$198,000. Ultimately the County reported no change in its cash balance as of June 30, 2023.

Other highlights from the statement of cash flows include:

- The County purchased capital assets in the amount of approximately \$187,000.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Fiduciary Funds

The County maintains seventeen (17) *custodial funds* which are used to account for the collection and disbursement of funds by the County on behalf of other governments and individuals.

COMPLIANCE REPORT

The financial reporting package contains two (2) compliance reports.

Yellow Book Report: The first compliance report is a report on our tests of the County's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the County's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is **not** intended to provide an opinion, but to provide a form of negative assurance as to the County's internal controls and compliance with applicable rules and regulations.

Single Audit Report: The second compliance report is a report on our tests of the County's internal controls and compliance with laws, regulations, etc. relative to certain Federal grant programs and the respective expenditures. One major program was selected for testing:

- COVID-19 State and Local Fiscal Recovery Fund

Our tests were performed on the County's major program (as defined by the relevant Federal guidelines), and were not applied to each and every Federal grant expended by the County. In accordance with the respective standards, we did provide an unmodified (or positive) opinion on the County's compliance based on our audit. However, we were not required to provide an opinion on the relevant internal controls, but to provide a form of negative assurance on such controls.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

AUDIT SCOPES AND PROCEDURES

1. Governmental audit programs were used in all areas.
2. We observed and made an independent count of inventory at the Airport at June 30, 2023. There were no differences noted between our counts and those of the County's. We also performed certain price tests to determine the propriety of valuation of inventory.
3. We confirmed trade accounts receivable. Due to the timing of the audit as compared to the fiscal year end, a poor response rate was noted. Therefore, we performed alternate procedures to verify existence of the amounts.
4. For purposes of assessing the adequacy of the allowance for doubtful accounts, we reviewed the aging of accounts receivable, and considered the current economic environment coupled with recent history of the County. We also reviewed subsequent collection activity.
5. We evaluated the assumptions used by actuaries relative to the County's various benefit plans, and tested the respective valuations associated with these plans.
6. We reviewed supporting documentation for a sample of additions to capital assets during the year ended June 30, 2023.
7. We performed a search for unrecorded liabilities via review of unpaid vouchers and subsequent disbursements.



Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

REQUIRED COMMUNICATIONS

The Auditor's Responsibility Under Government Auditing Standards and Auditing Standards Generally Accepted in the United States of America

Our audit of the financial statements of Lancaster County, South Carolina (the "County") for the year ended June 30, 2023, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the County's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the selection and use of appropriate accounting policies used by the County. During the current year, the Government implemented GASB Statement No. 96. In addition, there are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the County's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The County's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon Management's current judgment. The process used by Management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of Management's calculations in evaluating the County's significant accounting policies. Estimates significant to the financial statements include such items as: the estimated lives of depreciable assets; actuarial assumptions and concepts relative to the benefit plans; deferred revenues; valuation of financial and non-financial instruments; the estimated incurred-but-not-reported liabilities; conservation commitments; extraordinary items; and the estimated allowance for uncollectible accounts.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by Management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Disagreements with Management

We encountered no disagreements with Management over the application of significant accounting principles, the basis for Management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with Management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations Management had with us or other accountants about accounting or auditing matters. No major issues were discussed with Management prior to our retention to perform the aforementioned audit.

Audit Adjustments

During our audit of the County's basic financial statements as of and for the year ended June 30, 2023, there were several adjustments, proposed to the funds of the County. The details of all adjustments have been provided to management and are available to share with governing board members. All adjustments have been discussed with management, and their concurrence was duly noted and have been posted.

Uncorrected Misstatements

We had no passed adjustments.

Independence

We are independent of the County, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the County.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Required Supplementary Information

We applied certain limited procedures to the pension and other post-employment benefit plan schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

We were engaged to report on the summarized schedule of comparative financial information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

Item Cited as a Material Weakness in Internal Controls

1) Year-end Close and General Accounting Matters

Internal control is a process designed to provide reasonable assurance about the achievement of an entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Internal control is a process of safeguarding assets against unauthorized acquisition, use, or disposition, and includes controls related to financial reporting and operational objectives.

Generally accepted accounting principles require assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, and expenditures/expenses to be recognized in the accounting period in which they become measurable, and in certain instances, available. Further, a fundamental principle in accounting and financial reporting is the notion of timely recognition and recording of financial and non-financial transactions and activities.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

A significant amount of accounting, reporting, and reconciling activity was not properly performed and reviewed during the fiscal year. Adjustments amounting to over \$8.2 million across thirteen (13) County funds were required to be recorded after the start of the County audit in the months that followed June 30, 2023. Further, and throughout the course of the audit process, we noted there were instances of a lack of accurate accounting on a timely basis. We noted deficiencies in timeliness, completeness, and accuracy. Specifically, we noted a lack of timely and accurate financial information needed:

- to properly maintain general ledgers, subsidiary ledgers, reconciliations; and,
- to close-out and report activities, events, and transactions on a periodic basis.

We addressed these matters with County officials, who were able to ultimately determine the propriety of all respective details and reconciliations as of and for the fiscal year ended June 30, 2023.

The ultimate effect of the above condition is:

- a delayed conclusion to the 2023 fiscal year financial reporting process; and,
- the potential for errors and irregularities to occur and not be detected and corrected in a timely manner.

Certain internal controls and procedures were not adequately implemented during the fiscal year and the subsequent financial close process.

Recommendation for Improvement and Other Matters

During our audit of the financial statements as of and for the year ended June 30, 2023, we noted areas within the accounting and internal control systems that we believe can be improved. Our recommendations (also commonly referred to as management points) are presented in the following paragraphs. We believe consideration of these recommendations will help provide proper control over financial activities, and add effectiveness and efficiency to overall operations.

Management Point

1) Use of Audit Request Management Software

For the past several years, we have utilized an audit request management software (Suralink) to facilitate our audit requests to the County. We provide this application for use by the County's finance management personnel, free of charge, to assist in organizing our audit requests, to provide audit due dates and timelines, and to track the workflow of each requested item in a central location that can be accessed by both the County and Mauldin & Jenkins personnel. The

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

County is able to upload requested documents and information through this secure application for our use in conducting the annual audit. Months before we begin our audit work, we provide County personnel access to Suralink, and thus our audit requests, to ensure a smooth audit process. During our audit of the County for the fiscal year ended June 30, 2023, we noted that Suralink was not utilized by County personnel to the optimal extent possible. Finally, audit request due dates were not met. This ultimately leads to inefficiencies in the audit process and delays to audit completion. We recommend the County fully utilize Suralink's features to ensure an organized, timely, and ultimately smooth annual audit process.

ACCOUNTING AND RELATED MATTERS

Other Matters for Communication to the Board and Management

During our audit of the financial statements as of and for the year ended June 30, 2023, we noted other matters which we wish to communicate to you in an effort to keep the County abreast of accounting matters that could present challenges in financial reporting in future periods.

1) New Governmental Accounting Standards Board (GASB) Standards



As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) **Statement No. 100, *Accounting Changes and Error Corrections*** was issued in June 2022 and is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability,

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

- b) **Statement No. 101, *Compensated Absences*** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

c) **Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Re-examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates issuance of a final standard in late 2023 or early 2024.
- **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in mid-2027.
- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

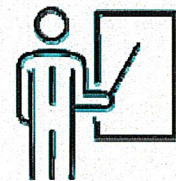
information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. An exposure draft on this topic is expected by mid-2025.

FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Free Continuing Education. We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.

"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career". Terry Nall, CPA, City of Dunwoody (GA) Council Member

"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



Governmental Newsletters. We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are intended to keep you informed of current developments in the government finance environment.

In the past several years, the following topics have been addressed in our monthly newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.

Wesley Ropp,
Charleston Water System,
Chief Financial Officer

Communication. In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at pvercoe@mjcpa.com (send corresponding copy to gdavis@mjcpa.com), and provide individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.

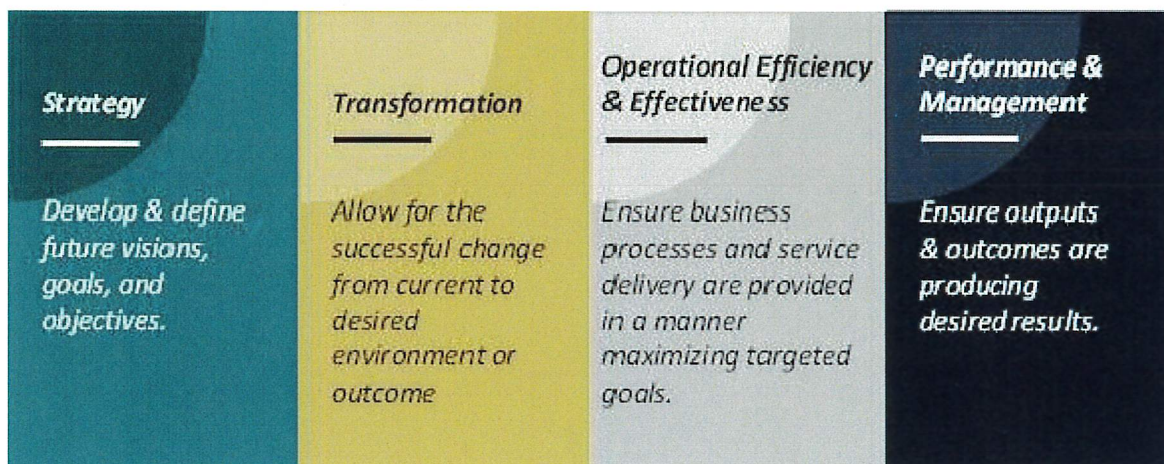
Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.



David Roberts Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.

David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.



Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

Lancaster County, South Carolina

Auditor's Discussion & Analysis (AD&A)

June 30, 2023

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low-income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

CLOSING

If you have any questions regarding any comments, suggestions or recommendations set forth in this memorandum, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the County's management, and others within the County's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve Lancaster County, South Carolina and look forward to serving the County in the future. Thank you.

Client: 0209987 - Lancaster County, South Carolina
Engagement: 0209987 - Lancaster County, South Carolina
Period Ending: 6/30/2023
Adjusting Journal Entry Report

Account	Description	W/P Ref	Debit	Credit
---------	-------------	---------	-------	--------

General Fund

Adjusting Journal Entries JE # 1

5005.100

To record Cannon lease activity

MJ 1 Lease	Lease Pricipal 87		14,444.00	
MJ 2 Lease	Lease Interest 87		71.00	
10-7-041-600-00	CONTRACTUAL SERVICES (CS)			14,515.00
Total			14,515.00	14,515.00

Adjusting Journal Entries JE # 2

5005.100

To record Indian land substation lease activity

MJ 1 Lease	Lease Pricipal 87		37,572.00	
MJ 2 Lease	Lease Interest 87		431.00	
10-7-110-581-00	RENT-BUILDING			38,003.00
Total			38,003.00	38,003.00

Adjusting Journal Entries JE # 3

5005.100

To record Midway con lease activity

MJ 1 Lease	Lease Pricipal 87		1,363.00	
MJ 2 Lease	Lease Interest 87		37.00	
10-7-312-580-00	RENT-LAND			1,400.00
Total			1,400.00	1,400.00

Adjusting Journal Entries JE # 4

5005.100

To record RH lease activity

MJ 1 Lease	Lease Pricipal 87		965.00	
MJ 2 Lease	Lease Interest 87		235.00	
10-7-312-580-00	RENT-LAND			1,200.00
Total			1,200.00	1,200.00

Adjusting Journal Entries JE # 5

5005.100

To record Tradesville lease activity

MJ 1 Lease	Lease Pricipal 87		691.00	
MJ 2 Lease	Lease Interest 87		59.00	
10-7-312-580-00	RENT-LAND			750.00
Total			750.00	750.00

Adjusting Journal Entries JE # 6

5005.100

To record Unity Site lease activity

MJ 1 Lease	Lease Pricipal 87		1,473.00	
MJ 2 Lease	Lease Interest 87		35.00	
10-7-312-580-00	RENT-LAND			1,508.00
Total			1,508.00	1,508.00

Adjusting Journal Entries JE # 7

5005.100

To record Pitney Bowes lease activity

MJ 1 Lease	Lease Pricipal 87		1,081.00	
MJ 2 Lease	Lease Interest 87		1.00	
10-7-005-593-00	MAINTENANCE-SERVICE AGREEMENT			1,082.00
Total			1,082.00	1,082.00

Adjusting Journal Entries JE # 8**5005.100**

To record sharp lease activity

MJ 1 Lease	Lease Pricipal 87	18,322.00	
10-7-007-750-00	LEASE- COPIERS		385.00
10-7-020-750-00	LEASE- COPIERS		356.00
10-7-021-750-00	LEASE- COPIERS		842.00
10-7-022-750-00	LEASE- COPIERS		113.00
10-7-023-750-00	LEASE- COPIERS		685.00
10-7-024-750-00	LEASE- COPIERS		600.00
10-7-026-750-00	LEASE- COPIERS		287.00
10-7-029-750-00	LEASE- COPIERS		356.00
10-7-031-750-00	LEASE- COPIERS		328.00
10-7-032-750-00	LEASE- COPIERS		527.00
10-7-041-750-00	LEASE- COPIERS		510.00
10-7-043-750-00	LEASE- COPIERS		433.00
10-7-044-750-00	LEASE- COPIERS		285.00
10-7-045-750-00	LEASE- COPIERS		300.00
10-7-051-750-00	LEASE- COPIERS		443.00
10-7-060-750-00	LEASE- COPIERS		769.00
10-7-063-750-00	LEASE- COPIERS		452.00
10-7-064-750-00	LEASE- COPIERS		456.00
10-7-068-750-00	LEASE- COPIERS		418.00
10-7-069-750-00	LEASE- COPIERS		874.00
10-7-070-750-00	LEASE- COPIERS		724.00
10-7-110-750-00	LEASE- COPIERS		3,709.00
10-7-120-750-00	LEASE- COPIERS		850.00
10-7-130-750-00	LEASE- COPIERS		475.00
10-7-141-750-00	LEASE- COPIERS		113.00
10-7-153-750-00	LEASE- COPIERS		739.00
10-7-202-750-00	LEASE- COPIERS		263.00
10-7-210-750-00	LEASE- COPIERS		248.00
10-7-318-750-00	LEASE- COPIERS		84.00
10-7-610-750-00	LEASE- COPIERS		287.00
10-7-801-750-00	LEASE- COPIERS		1,023.00
10-7-840-750-00	LEASE- COPIERS		388.00
Total		18,322.00	18,322.00

Adjusting Journal Entries JE # 9**PBC**

To record GASB 87 lease activity

10-2-000-260-40	DEF INCOME- GASB 87 LEASE	28,513.40	
10-4-011-490-60	RENTS - GENERAL	25,646.11	
10-1-000-130-50	A/R- GASB 87 LEASE		25,646.11
10-4-011-490-60	RENTS - GENERAL		28,513.40
Total		54,159.51	54,159.51

Adjusting Journal Entries JE # 13**1503.000**

To adjust EMS receivable to actual

10-1-000-130-15	A/R LANCASTER EMS	252,916.91	
10-2-000-260-05	DEF. LANCASTER EMS	1,092,000.89	
10-1-000-130-25	A/R ALLOW FOR DOUBTFUL ACC		1,091,236.68
10-4-153-458-00	CHARGES - AMBULANCE		253,681.12
Total		1,344,917.80	1,344,917.80

Adjusting Journal Entries JE # 14**PBC**

To adjust retainage payable to actual

10-7-011-560-00	EQUIPMENT - CAPITALIZED	13,112.00	
10-2-000-250-05	RETAINAGE PAYABLE		13,112.00
Total		13,112.00	13,112.00

Adjusting Journal Entries JE # 15

Remove Agency transactions

10-2-000-290-10	FORFEITED LAND COMM PAYABLE	359,741.16	
10-1-000-190-10	FORFEIT LAND COMMISSION		359,741.16
Total		359,741.16	359,741.16

PBC

Adjusting Journal Entries JE # 16

Remove Agency Taxes

10-2-000-255-00	TAX REBATE-CHESTER COUNTY	79.66	
10-2-000-257-00	VEHICLE TAX-KERSHAW	2,748.35	
10-2-000-257-02	FEE IN LIEU-KERSHAW	4,140.79	
10-2-000-258-00	VEHICLE TAX-CITY OF LANC.	31,313.61	
10-2-000-258-01	PROPERTY TAX-CITY OF LANC.	27,192.91	
10-2-000-258-02	FEE IN LIEU-CITY OF LA	46,473.55	
10-1-000-102-99	DUE FROM (TO) AGENCY FUND		111,071.18
10-2-000-254-50	TAX REBATE - CHESTERFIELD		332.18
10-2-000-257-01	PROPERTY TAX-KERSHAW		545.51
Total		111,948.87	111,948.87

PBC

Adjusting Journal Entries JE # 17

To record property tax accrual

10-1-000-139-00	A/R DEL PROPERTY TAX	64,984.93	
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	3,249.25	
10-4-011-410-00	AD VALOREM TAX-DELINQUENT	73,202.42	
10-1-000-139-01	ALLOW. UNCOLLECTABLE TAXES		3,249.25
10-2-000-260-00	DEF. DELINQUENT PROP. TAX		73,202.42
10-4-011-410-00	AD VALOREM TAX-DELINQUENT		64,984.93
Total		141,436.60	141,436.60

1501.000

Adjusting Journal Entries JE # 18

JE25724 To Correct AR for School Admin Fee

10-1-000-130-35	A/R - BILLING MODULE	100,000.00	
10-4-023-436-10	INTERGOVERNMENTAL REVENUE		100,000.00
Total		100,000.00	100,000.00

PBC

Adjusting Journal Entries JE # 19

JE25723 To record county match

10-7-011-760-00	CNT - GRANTS MATCH	257,521.94	
10-1-000-150-39	DUE FR 09 RESTRICTED GRANT		257,521.94
Total		257,521.94	257,521.94

PBC

Adjusting Journal Entries JE # 20

JE25735 Record Rebate

10-1-000-102-50	CASH BANK ACCOUNT	64,420.05	
10-4-023-436-10	INTERGOVERNMENTAL REVENUE		64,420.05
Total		64,420.05	64,420.05

PBC

Adjusting Journal Entries JE # 21

To record new lease proceeds GASB 87

MJ-10	Building right-to-use asset	11,055.90	
MJ-11	Clerk of Court right-to-use asset	11,055.90	
MJ-12	Communications right-to-use asset	11,055.90	
MJ-13	Coroner right-to-use asset	11,055.90	
MJ-14	Delinquent Tax right-to-use asset	11,055.90	
MJ-15	Detention Center right-to-use asset	22,111.80	
MJ-16	Economic Development right-to-use asset	11,055.90	
MJ-17	Family Court right-to-use asset	5,527.95	
MJ-18	Finance right-to-use asset	16,583.85	
MJ-19	Fire Service right-to-use asset	33,167.71	
MJ-20	Fleet Operations right-to-use asset	5,527.95	
MJ-21	Human Resources right-to-use asset	11,055.90	

5005.100

MJ-22	Library right-to-use asset	38,695.66	
MJ-23	MAG County Wide right-to-use asset	16,583.85	
MJ-24	Probate Court right-to-use asset	16,583.85	
MJ-25	MIS right-to-use asset	11,055.90	
MJ-26	Non-departmental right-to-use asset	16,583.85	
MJ-27	Planning right-to-use asset	11,055.90	
MJ-28	Probate Court right-to-use asset	5,527.95	
MJ-29	Solid Waste right-to-use asset	5,527.95	
MJ-30	Recreation right-to-use asset	49,751.56	
MJ-31	Register of Deeds right-to-use asset	11,055.90	
MJ-32	Registration and election right-to-use asset	11,055.90	
MJ-33	Sheriff right-to-use asset	93,975.17	
MJ-34	Treasurer right-to-use asset	16,583.85	
MJ-35	Veterans Affairs right-to-use asset	11,055.90	
MJ-36	Zoning right-to-use asset	11,055.95	
MJ-6	Admin right-to-use asset	16,583.85	
MJ-7	Animal Control right-to-use asset	5,527.95	
MJ-8	Assesor right-to-use asset	11,055.90	
MJ-9	Auditor right-to-use asset	11,055.90	
MJ-5	Lease Proceeds GASB 87		530,683.30
Total		530,683.30	530,683.30

Adjusting Journal Entries JE # 22

To record pension allocation credit

10-2-000-231-30	PR-RETIREMENT/REG/POL/ER	214,710.62	
10-4-011-436-10	INTERGOVERNMENTAL REVENUE		213,994.71
10-4-011-490-25	MISCELLANEOUS INCOME		715.91
Total		214,710.62	214,710.62

PBC

Adjusting Journal Entries JE # 23

To record GASB 96

MJ-37	Debt Service Principal GASB 96	108,456.00	
10-7-060-600-00	CONTRACTUAL SERVICES (CS)		37,775.00
10-7-110-600-00	CONTRACTUAL SERVICES (CS)		70,681.00
Total		108,456.00	108,456.00

5006.100

Adjusting Journal Entries JE # 24

To adjust GL to bank balance

10-1-000-130-45	A/R RETURNED CHECKS	4,666.29	
10-2-000-200-05	ACCRUED ACCOUNTS PAYABLE	624,599.55	
10-2-000-231-00	PR-FICA/EE/ER	193,908.99	
10-2-000-231-02	PR-FEDERAL TAX W/H	109,892.40	
10-2-000-259-00	FINES - LAW ENFORCEMENT	58,048.97	
10-2-000-259-01	SURCH CRIMINAL JUST. ACAD	133.57	
10-2-000-259-05	FEES-PUBLIC DEFENDER APPL.	4,345.45	
10-2-000-259-08	FEES, FINES, FORFEITURES	108,704.06	
10-2-000-259-09	FEES-FILING MOTIONS	14,225.00	
10-2-000-259-10	DRUG SURCHARGES	7,852.57	
10-2-000-259-11	ASSESSMENTS	115,130.77	
10-2-000-259-12	ASSESSMENT - SPINAL CORD	1,199.66	
10-2-000-259-12	ASSESSMENT - SPINAL CORD	143.96	
10-2-000-259-13	D.U.S. PULLOUT 100	5,609.28	
10-2-000-259-14	TRAFFIC EDUCATION	3,433.37	
10-2-000-259-17	FEES- DVF MARRIAGE LICENSE	3,620.00	
10-1-000-102-50	CASH BANK ACCOUNT		1,255,513.89
Total		1,255,513.89	1,255,513.89

PBC

Restricted Grants

Adjusting Journal Entries JE # 1

To record retainage payable

09-7-461-600-00	CONTRACTUAL SERVICES(CS)	99,888.80	
09-2-000-250-05	RETAINAGE PAYABLE		99,888.80
Total		99,888.80	99,888.80

PBC

Adjusting Journal Entries JE # 2

To record deferred revenue

09-1-000-140-00	A/R - STATE / FED GRANTS	1,104,489.23	
09-2-000-260-10	DEF. REVENUE-GRANTS		1,104,489.23
Total		1,104,489.23	1,104,489.23

PBC

Adjusting Journal Entries JE # 3

JE25723 To record County Match

09-2-000-213-02	DUE TO GEN FD FR/RESTRICTED GRANT F	257,521.94	
09-4-543-430-00	STATE GRANTS		257,521.94
Total		257,521.94	257,521.94

PBC

Adjusting Journal Entries JE # 4

JE 25784 To record unearned revenue

09-4-273-430-00	STATE GRANTS	113,762.10	
09-4-274-430-00	STATE GRANTS	120.93	
09-4-275-430-00	STATE GRANTS	2,292.00	
09-2-000-260-15	UNEARNED GRANT REVENUE		113,762.10
09-2-000-260-15	UNEARNED GRANT REVENUE		120.93
09-2-000-260-15	UNEARNED GRANT REVENUE		2,292.00
Total		116,175.03	116,175.03

PBC

Adjusting Journal Entries JE # 5

To adjust bank balance to actual

09-7-417-600-00	CONTRACTUAL SERVICES(CS)	106,387.26	
09-7-418-600-20	CS - LANCASTER	71,488.40	
09-7-418-600-21	CS - CHESTER	19,200.00	
09-7-418-600-22	CS - UNION	57,530.78	
09-7-418-600-23	CS - YORK	16,171.08	
09-7-425-600-00	CONTRACTUAL SERVICES	43,963.05	
09-7-461-600-00	CONTRACTUAL SERVICES(CS)	275,161.55	
09-1-000-102-41	CDBG DSS BLD RENO BANK AC (#417)		106,387.26
09-1-000-102-42	RIA OLD BAILES CULVERT		275,161.55
09-1-000-102-51	COG PLANNING GRANT		43,963.05
09-1-418-120-40	CDBG-CV1 BANK ACCT		164,390.26
Total		589,902.12	589,902.12

PBC

Court Mandated Security

Adjusting Journal Entries JE # 1

To record property tax accrual

12-1-000-139-00	A/R - DELINQ PROPERTY TAX	2,661.32	
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	133.07	
12-4-011-410-00	AD VALOREM TAX - DELINQUENT	3,014.64	
12-1-000-139-01	ALLOW. UNCOLLECTABLE TAXES		133.07
12-2-000-260-00	DEF. DELINQ. PROPERTY TAX		3,014.64
12-4-011-410-00	AD VALOREM TAX - DELINQUENT		2,661.32
Total		5,809.03	5,809.03

1501.000

Hospitality Tax

Adjusting Journal Entries JE # 1		1705.000		
To accrue AR				
17-1-000-130-18	A/R OTHER FISCAL YEAR END	195,330.84		195,330.84
17-4-011-425-00	LOCAL HOSPITALITY TAX REV			
Total		195,330.84		195,330.84

Stormwater

Adjusting Journal Entries JE # 1		5005.100		
To reclass SW lease activity				
Mj 2	Lease interest	1,099.00		
MJ1	Lease Principal	53,162.00		
MJ1	Lease Principal	441.00		
19-7-203-581-00	RENT-BUILDING			54,261.00
19-7-203-750-00	LEASE- COPIERS			441.00
Total		54,702.00		54,702.00

Adjusting Journal Entries JE # 2		5005.100		
To record new GASB 87 Lease				
MJ-3	Stormwater Right-to-use asset	11,055.90		
MJ-4	Lease Proceeds GASB 87			11,055.90
Total		11,055.90		11,055.90

Transportation

Adjusting Journal Entries JE # 1		PBC		
To record retainage payable				
20-7-206-600-03	CS-STATE	3,200.00		
20-2-000-250-05	RETAINAGE PAYABLE			3,200.00
Total		3,200.00		3,200.00

Capital Improvements Fund

Adjusting Journal Entries JE # 1		1501.000		
To record property tax accrual				
11-1-000-139-00	A/R - DELINQ PROPERTY TAX	3,661.05		
11-4-011-410-00	DELINQ. TAX - EQUIP. FUND	183.05		
11-4-011-410-00	DELINQ. TAX - EQUIP. FUND	4,123.87		
11-1-000-139-01	ALLOW. UNCOLLECTABLE TAXES			183.05
11-2-000-260-00	DEF. DELINQ. PROPERTY TAX			4,123.87
11-4-011-410-00	DELINQ. TAX - EQUIP. FUND			3,661.05
Total		7,967.97		7,967.97

KEER

Adjusting Journal Entries JE # 1		5001.000		
To reclass for FS purposes.				
33-7-933-770-00	DS PRINCIPAL - GENERAL	577,297.91		
33-7-933-782-10	DISBURSEMENT TO KEER			577,297.91
Total		577,297.91		577,297.91

Reid Point Special Tax District

Adjusting Journal Entries JE # 1		1501.000		
To record property tax accrual				
34-4-884-410-00	AD VLOREM TAX -DELQ	289.11		
34-2-000-260-00	DEF. DELINQ. PROPERTY TAX			289.11
Total		<u>289.11</u>		<u>289.11</u>

Bond Projects

Adjusting Journal Entries JE # 1		PBC		
To record transfer of LGIP				
44-2-000-213-01	DUE TO GENERAL FUND	429,538.77		
44-1-000-120-24	#2610 LGIP 2019GO RECREATION PR			429,538.77
Total		<u>429,538.77</u>		<u>429,538.77</u>

Capital Projects Sales Tax 2

Adjusting Journal Entries JE # 1		PBC		
To record retainage payable				
61-7-891-600-02	CS - COUNTY PAVING	84,384.03		
61-7-891-600-02	CS - COUNTY PAVING	20,591.08		
61-2-000-250-05	RETAINAGE PAYABLE			84,384.03
61-2-000-250-05	RETAINAGE PAYABLE			20,591.08
Total		<u>104,975.11</u>		<u>104,975.11</u>

Debt Service

Adjusting Journal Entries JE # 1		1501.000		
To record property tax accrual				
30-1-000-139-00	A/R DEL PROPERTY TAX	15,950.18		
30-4-016-410-00	AD VALOREM TAX-DELINQUENT	797.51		
30-4-016-410-00	AD VALOREM TAX-DELINQUENT	15,320.79		
30-1-000-139-01	ALLOW. UNCOLLECTABLE TAXES			797.51
30-2-000-260-00	DEF. DELINQUENT PROP. TAX			15,320.79
30-4-016-410-00	AD VALOREM TAX-DELINQUENT			15,950.18
Total		<u>32,068.48</u>		<u>32,068.48</u>

Airport

Adjusting Journal Entries JE # 1		6203.000		
To adjust net pension liability to actual				
47-2-000-289-01	DEFERRED INFLOWS- PENSION	7,157.31		
47-7-215-781-00	MISCELLANEOUS EXPENSE	783.91		
47-1-000-189-00	DEF. OUTFLOWS - PENSION			1,121.49
47-2-000-289-00	NET PENSION LIABILITY			6,819.73
Total		<u>7,941.22</u>		<u>7,941.22</u>

Adjusting Journal Entries JE # 2		1560.100		
To adjust GASB 87 lease revenue to actual in the CY				
47-2-200-260-40	DEF INCOME- GASB 87 LEASE	11,289.97		
47-4-215-490-60	RENTS - GENERAL	11,573.77		
47-1-000-130-50	A/R- GASB 87 LEASE			11,573.77
47-4-215-490-60	RENTS - GENERAL			11,289.97
Total		<u>22,863.74</u>		<u>22,863.74</u>

Adjusting Journal Entries JE # 3		5005.100		
To record new GASB 87 Lease				
	MJ-7	Airport Right-to-use asset	11,055.90	
	MJ-8	Lease amortization expense	197.43	
	47-1-000-182-60	FIXED ASSET-ACCUM. DEPR/		197.43
	MJ-6	Lease Liability Current GASB 87		11,055.90
Total			<u>11,253.33</u>	<u>11,253.33</u>
Adjusting Journal Entries JE # 4		1550.000		
To adjust Due to/from to actual				
	47-4-215-436-10	INTERGOVERNMENTAL REVENUE	715.91	
	47-2-000-213-01	DUE TO GENERAL FUND		715.91
Total			<u>715.91</u>	<u>715.91</u>
Adjusting Journal Entries JE # 5		2002.000		
To adjust inventory to actual				
	47-7-215-590-05	GASOLINE	24,968.00	
	47-1-000-170-41	AVIATION FUEL		24,968.00
Total			<u>24,968.00</u>	<u>24,968.00</u>

Agenda Item Summary

Ordinance # / Resolution #: Not Yet Assigned

Contact Person / Sponsor: Dennis Marstall / Administration and Jamie Privuznak / Budget Director

Department: Finance

Date Requested to be on Agenda: 4/10/2024

Council Action Requested:

These presentations are for information only for Council and citizens.

Strategic Plan Focus Area Alignment:

Points to Consider:

Council will hear presentations from the following General Services departments: Human Resources, Parks and Recreation, Information Technology / GIS, Communications and Marketing, Risk Management, and Legal Services.

Funding and Liability Factors:

These requests will help formulate the Administrator's Recommended Budget for fiscal year 2024-2025.

Recommendation:

This item is for information only.

ATTACHMENTS:

Description	Upload Date	Type
General Services Departmental Presentations	4/8/2024	Presentation

HUMAN RESOURCES

Human Resources

Number of Employees:

Full-time:	4.00
Part-time:	0

Strategic Priority:

High Performance

Highlights & Impact Data

Performance Evaluation Program

Policy Manual Updates

Position Control in SmartFusion

Paid Parental Leave

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	786,855	72,862	859,717	9.26%
Operating	144,215	17,400	161,615	12.07%
Capital	-	-	-	0.00%
Total	931,070	90,262	1,021,332	9.69%

Human Resources

	FY25 Requested
Personnel	859,717
Operating	161,615
Capital	-
Total	1,021,332

Request	Amount (\$)	Strategic Alignment	Justification
HR Specialist	61,818	High Performance	Training and employee awareness; assist Risk Mgr w/ training and record-keeping.
Existing Staff Increases	5,744	High Performance	Raise three staff to minimum range.
Travel and Training	5,000	High Performance	Continuing education for payroll and FLSA.
Contractual Increases	10,000	High Performance	Increase for First Sun Employee Assistance Program and York Tech.

PARKS & RECREATION

Parks & Recreation (Operations)

Number of Employees:

Full-time:	28.00
Part-time:	52.00

Strategic Priority:

Infrastructure

Highlights & Impact Data

Opened Indian Land Annex
Improved Facility Rental Process
Enhanced Staff Development

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	1,922,725	662,496	2,585,221	34.46%
Operating	690,650	137,200	827,850	19.87%
Capital	1,076,619	(541,619)	535,000	(50.31%)
Total	3,689,994	258,077	3,948,071	6.99%

Parks & Recreation (Programs)

Number of Employees:

Full-time:	28.00
Part-time:	52.00

Strategic Priority:

Infrastructure

Highlights & Impact Data

Added Adult Sports

Revamped Athletic Division

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	589,930	-	589,930	0.00%
Operating	619,298	29,675	648,973	4.79%
Total	1,209,228	29,675	1,238,903	2.45%

Parks & Recreation

	FY25 Requested
Personnel	3,175,151
Operating	1,462,648
Capital	1,129,619
Total	5,767,418

Request	Amount (\$)	Strategic Alignment	Justification
Master Plan Funding	125,000	Infrastructure	Assess and address PRK facilities and open space facilities
Friends of Parks & Recreation	50,000	Infrastructure	Pursue non-profit partnerships in the community.
Seven New Positions	604,794	Infrastructure	Manage growing capacity and expand programming

Parks & Recreation

	FY25 Requested
Personnel	3,175,151
Operating	1,462,648
Capital	1,129,619
Total	5,767,418

Request	Amount (\$)	Strategic Alignment	Justification
Playground Maintenance	30,000	Infrastructure	Routine maintenance to ensure safety
Gymnasium Wall Padding	40,000	Infrastructure	Patron safety
Retrofit Lighting for Springdale and Buford Athletic Complexes	50,000	Infrastructure	Upgrade lighting system to eliminate need for staff to turn system on and off manually

INFORMATION TECHNOLOGY

Information Technology (formerly MIS)

Number of Employees:

Full-time:	19.00
Part-time:	0

Strategic Priority:

Resource Optimization
High Performance
Infrastructure
Public Safety

Highlights & Impact Data

Percent of positions filled	84%
Staff time spent on IT maintenance	45%
Staff time spent on administrative duties	26%

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	1,697,740	573,398	2,271,138	33.77%
Operating	2,236,731	664,374	2,901,105	29.70%
Capital	233,065	-	233,065	0.00%
Total	4,167,536	1,237,772	5,405,308	29.70%

Information Technology

	FY25 Requested
Personnel	2,271,138
Operating	2,901,105
Capital	233,065
Total	5,405,308

Item	Amount	Strategic Alignment	Justification
PERSONNEL			
Deputy Director of IT	169,118	High Performance	Succession planning and IT leadership
GIS Analyst	120,112	High Performance	Expand and enhance GIS presence
Jr. Security Analyst	108,310	High Performance	Improve security posture
IT Technician I	83,858	Public Safety	Support new DC and absorbed fire stations
Salary Adjustment	92,000	High Performance	\$70,000 for backfill position
OPERATING			
Training	29,500	High Performance	Certifications and training
Contractual Services	(22,000)	Resource Optimization	Moved service in-house
Utilities	(16,000)	Resource Optimization	Savings from rightsized circuits

Item	Amount	Strategic Alignment	Justification
Software Maintenance – removal	(95,000)		QS1 reallocation to correct departments
Software Maintenance – general	16,800		Yearly 3% increase
Software Maintenance – obligated	241,485		New multi-year software
IT Special Projects			
Feasibility Study (IT)	6,000	Infrastructure	Accommodate growth, enhance DR capabilities, and support business continuity
SIEM (IT)	89,000	Infrastructure	Real-time monitoring, threat detection, and incident response
County-Wide Wi-Fi (IT)	58,000	Infrastructure	Corporate Wifi ensures a more agile response to business needs and provides business continuity
Microsoft (IT)	82,000	High Performance	Microsoft Enterprise
IL/PV Equipment*	15,000	Infrastructure	Upgrade PCs, firewalls, and switches
Courthouse Camera Overhaul*	431,300	Infrastructure	Replace all cameras and viewing stations; Added to Fund 12 Court Mandated Security
Data Room Upgrade	250,000	Infrastructure	Upgrade power, reconstruction, and replace hardware
CAPITAL			
Hardware	233,065	Infrastructure	Yearly computer and peripheral replacement

Item	Amount	Strategic Alignment	Justification
Interdepartmental Requests – Renewal costs in notes 10 Departments 12 Requests			
Alertus Software (Risk Management)	17,150	Public Safety	Countywide notifications; \$9.4K annual
Neo Gov (Risk Management)	39,101	High Performance	Centralized training system; \$36.5K annual
AP Software (Finance)	25,000	Resource Optimization	Implementation of a digital workflow
Hardware-iPads (Zoning)	6,000	Infrastructure	Convert 4 desktop to laptops plus 1 iPad; (\$480)
Adobe Acrobat Pro (Planning)	378	Quality Development	For new staff if approved
GeoTab (Fleet Operations)	16,500	High Performance	71 more vehicles added to fleet monitoring
Laptop (Veterans Affair)	2,400	High Performance	Convert desktop to laptop for Amy Harper
iPads (Assessor)	2,400	Resource Optimization	In-person tablets for public application submittal
Hardware (Fire Rescue)	11,005	Public Safety	2 Toughbooks, 2 iPads, and 4 cell phones
iPads (Fire Rescue)	24,700	Public Safety	Replace 19 iPads with 12.9” and cellular iPads in all first out engines countywide
NeoGov (Human Resources)	31,703	High Performance	Performance evaluation software; \$30K annual
LinkedIn (Comm/Marketing)	15,000	High Performance	LinkedIn Business account for the County; \$15K annual

COMMUNICATIONS & MARKETING

Communications & Marketing

Number of Employees:

Full-time:	4.00
Part-time:	0

Strategic Priority:

High Performance
Resource Optimization

Highlights & Impact Data

Lancaster County Catch-Up Series
Community Engagement: Civics 101
Employee Engagement: Internal Events
Centralized Social Media
Enhanced media coverage
Department Collaboration

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	309,245	2,000	311,245	0.65%
Operating	109,200	53,500	162,700	48.99%
Total	418,445	55,500	473,945	13.26%

Communications & Marketing

	FY25 Requested
Personnel	311,245
Operating	162,700
Capital	-
Total	473,945

Request	Amount (\$)	Strategic Alignment	Justification
Branding Opportunities	40,000	High Performance	Enhance Lancaster County signage
Public Education Campaigns	10,000	High Performance	Educate residents
Employee Engagement	5,000	High Performance	Increase morale

RISK MANAGEMENT

Risk Management

Number of Employees:	
Full-time:	1.00
Part-time:	0

Strategic Priority:
High Performance
Public Safety

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	107,720	6,933	114,653	6.44%
Operating	34,500	-	34,500	0.00%
Capital	-	-	-	0.00%
Total	142,220	6,933	149,153	4.87%

Highlights & Impact Data	
23-24 Work Comp Data	15 claims
22-23 Work Comp Data	56 claims
23-24 Prop & Liability Data	33 claims
22-23 Prop & Liability Data	78 claims
Insurance modifier	Less than 1
SCAC Outstanding Safety Achievement Award	
2023 Sustained Excellence Award	

Risk Management

	FY25 Requested
Personnel	78,128
Operating	71,025
Capital	-
Total	149,153

Request	Amount (\$)	Strategic Alignment	Justification
Career Ladder for Director Position	6,933	High Performance	15 years of experience to minimum salary level (Amount includes base and fringe)
Alertus Emergency Notification software	IT	Public Safety	Install employee alert system for emergency situations (county-wide)
Learn Module – NeoGov	IT	High Performance	Partnership with Human Resources on employee training (county-wide)

LEGAL SERVICES

Legal Services

Number of Employees:

Full-time:	2.00
Part-time:	0

Strategic Priority:

Quality Development
Resource Optimization
High Performance

Highlights & Impact Data

Reduced outside counsel costs

Collected fees on approved economic development projects

Collected fees on Freedom of Information Act requests

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	259,990	-	259,990	0.00%
Operating	214,800	(3,800)	211,000	(1.77%)
Capital	-	-	-	0.00%
Total	474,790	(3,800)	470,990	(0.80%)

Legal Services

	FY25 Requested
Personnel	259,990
Operating	211,000
Capital	-
Total	470,990

Request	Amount (\$)	Strategic Alignment	Justification
Supplies – General	500	High Performance	Increased costs
Utilities – Telephone	200	High Performance	Increased costs

Agenda Item Summary

Ordinance # / Resolution #: Not Yet Assigned

Contact Person / Sponsor: Dennis Marstall / Administration and Jamie Privuznak / Budget Director

Department: Finance

Date Requested to be on Agenda: 4/10/2024

Council Action Requested:

These presentations are for information only for Council and citizens.

Strategic Plan Focus Area Alignment:

Points to Consider:

Council will hear presentations from the following Public Services departments: Airport, Animal Shelter, Fleet Operations, Building Maintenance, Roads / CTC, and Solid Waste.

Funding and Liability Factors:

These requests will help formulate the Administrator's Recommended Budget for fiscal year 2024-2025.

Recommendation:

This item is for information only.

ATTACHMENTS:

Description	Upload Date	Type
Public Services Departmental Presentations	4/8/2024	Presentation

AIRPORT

Airport

Number of Employees:	
Full-time:	2.00
Part-time:	1.00

Strategic Priority:
Infrastructure
High Performance

Highlights & Impact Data		
	2022	2023
Corporate Aircraft Visits	180	193
Fuel Sales	186,880	245,625

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	165,290	-	165,290	0.00%
Operating	211,448	57,000	268,448	26.96%
Capital	-	-	-	0.00%
Total	376,738	57,000	433,738	15.13%

Airport

	FY25 Requested
Personnel	165,290
Operating	268,448
Capital	-
Total	433,738

Request	Amount (\$)	Strategic Alignment	Justification
Gasoline	50,000	Infrastructure	Increased fuel costs
Maintenance - Building & Ground	5,000	Infrastructure	Extra mowing needed for FAA requirements
Supplies – General and Advertising	2,000	High Performance	New Terminal Supplies at \$1K for Supplies General and \$1K for Advertising

ANIMAL SHELTER

Animal Shelter

Number of Employees:	
Full-time:	6.00
Part-time:	0

Strategic Priority:
High Performance
Resource Optimization
Public Safety

Highlights & Impact Data	
2023 Save Rate	93.5%
2022 Save Rate	96.0%
2021 Save Rate	96.2%

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	362,585	58,382	420,967	16.10%
Operating	240,100	3,500	243,600	1.46%
Capital	75,000	-	75,000	0.00%
Total	677,685	61,882	739,567	9.13%

Animal Shelter

	FY25 Requested
Personnel	420,967
Operating	243,600
Capital	75,000
Total	739,567

Request	Amount (\$)	Strategic Alignment	Justification
1 Kennel Technician	53,882	High Performance	New position includes base salary and benefits
Existing Staff Increases	5,000	High Performance	Increase three employees' salaries to the minimum
Supplies – Medical	3,000	Public Safety	Increase in price of vaccines for dogs and cats

FLEET OPERATIONS

Fleet Operations

Number of Employees:	
Full-time:	9.00
Part-time:	0

Strategic Priority:
Resource Optimization
Public Safety

Highlights & Impact Data	
# of repairs completed	3,000
# of vehicles with Telematics installed	224

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	617,395	-	617,395	0.00%
Operating	253,600	13,000	266,600	5.13%
Capital	655,595	(310,231)	345,364	(47.32%)
Total	1,526,590	(297,231)	1,229,359	(19.47%)

Fleet Operations

	FY25 Requested
Personnel	617,395
Operating	266,600
Capital	345,364
Total	1,229,359

Request	Amount (\$)	Strategic Alignment	Justification
Vehicle Maintenance	10,000	Public Safety	Price increases on parts for vehicles (Total budget is \$75K)
Capital Improvement Fund	(310,231)	Public Safety	One-time cost back out for replacing County vehicles
Employee Training and Travel	3,000	Resource Optimization	Increased cost for conferences and employee training (Total budget is \$8.5K)

BUILDING MAINTENANCE

Building Maintenance

Number of Employees:

Full-time:	8.00
Part-time:	0

Strategic Priority:

Infrastructure

Highlights & Impact Data

# of work orders completed	1,275
Job Completed in 24 hours or less	95%

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	563,360	-	563,360	0.00%
Operating	1,539,448	145,500	1,684,948	9.45%
Capital	-	-	-	0.00%
Total	2,102,808	145,500	2,248,308	6.92%

Building Maintenance

	FY25 Requested
Personnel	563,360
Operating	1,684,948
Capital	-
Total	2,248,308

Request	Amount (\$)	Strategic Alignment	Justification
Maintenance – Service Agreements (Realignment and Increased costs)	149,000	Infrastructure	Realigning existing expenses (\$20K) to budget. Additional increases for various contracts.
Maintenance – Buildings and Grounds	(20,000)	Infrastructure	Realigning existing expense to Maintenance Service Agreements
Contractual Services	16,500	Infrastructure	Contract increase of 10 percent for supplies

ROAD MAINTENANCE & COUNTY TRANSPORTATION COMMITTEE ("CTC")

Road Maintenance

Number of Employees:		Strategic Priority:		Highlights & Impact Data	
Full-time:	30.00	High Performance		# of work orders completed	2,686
Part-time:	2.00	Infrastructure		# of miles administered for road resurfacing, preservation, and rehabilitation	12
		Resource Optimization			

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	1,987,736	60,500	2,048,236	3.04%
Operating	4,028,576	71,775	4,100,351	1.78%
Capital	240,100	516,000	756,100	214.91%
Total	6,256,412	648,275	6,904,687	10.36%

Road Maintenance

	FY25 Requested
Personnel	2,048,236
Operating	4,100,351
Capital	706,100
Total	6,854,687

Request	Amount (\$)	Strategic Alignment	Justification
1 Reclass FTE Director of Facilities	54,775	High Performance	Reclass existing position
NEW Part-time Position	11,500	High Performance	Grounds assistance at 30 hours/week
Supplies – Stone	50,000	High Performance	Price increases for stone

Road Maintenance

	FY25 Requested
Personnel	2,048,236
Operating	4,100,351
Capital	706,100
Total	6,854,687

Request	Amount (\$)	Strategic Alignment	Justification
Public Works Office Renovation	30,000	High Performance	Walls and sheetrock repair at Public Works office (Old EMS section). Total estimate is for wall/sheetrock repair and painting all offices (5)
Dump Truck Trade-in	5,000	High Performance	Vehicle maintenance (\$1K) is included in operating request.
F-750 Dump Truck Purchase	150,000	High Performance	Vehicle maintenance and gasoline (\$2K) including in operating request.

Road Maintenance

	FY25 Requested
Personnel	2,048,236
Operating	4,100,351
Capital	706,100
Total	6,854,687

Request	Amount (\$)	Strategic Alignment	Justification
1 NEW Trailer	15,000	High Performance	
1 NEW CAT D-4 Dozer Truck	265,000	High Performance	Vehicle Maintenance and Gasoline (\$2K) included in operating request
Traffic Calming Study	10,000	High Performance	Total professional services budget is \$50K

Capital Project Sales Tax 2 (CTC)

Number of Employees:

Full-time:	0
------------	---

Strategic Priority:

Infrastructure

Resource Optimization

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	-	-	-	0.00%
Operating	3,412,404	2,821,214	6,233,618	82.67%
Capital	-	-	-	0.00%
Total	3,412,404	2,821,214	6,233,618	82.67%

Capital Project Sales Tax 2

	FY25 Requested
Personnel	-
Operating	6,233,618
Capital	-
Total	6,233,618

Request	Amount (\$)	Strategic Alignment	Justification
Contractual Services	121,214	Infrastructure	Kimley Horn, Meed and Hunt, ICE. On-call engineering firms
County Road Paving	1,100,000	Infrastructure	Rise Lane (\$600K) per Council on the Provisio; Bid in April and complete in Spring 2024-2025. \$500K for Catawba Ridge.
State Road Paving	1,600,000	Infrastructure	Cleveland Street (State road in Town of Kershaw) will be bid in April or May. Engineering plus paving and moving utilities (ICE and low bidder)

Capital Project Sales Tax 3 (CTC)

Number of Employees:

Full-time:	0
------------	---

Strategic Priority:

Infrastructure

Resource Optimization

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	-	-	-	0.00%
Operating	6,850,000	580,000	7,430,000	8.46%
Capital	-	-	-	0.00%
Total	6,850,000	580,000	7,430,000	8.46%

Capital Project Sales Tax 3

	FY25 Requested
Personnel	-
Operating	7,430,000
Capital	-
Total	7,430,000

Request	Amount (\$)	Strategic Alignment	Justification
Contractual Services	250,000	Infrastructure	
County Road Paving	2,130,000	Infrastructure	All County roads on CPST ballot per Transportation Committee. July 1, 2024 start date
State Road Paving	(1,800,000)	Infrastructure	SC Dept of Transportation for HWY 5 Riverside Road Interchange.

SOLID WASTE

Solid Waste

Number of Employees:

Full-time:	16.00
Part-time:	30.00

Strategic Priority:

High Performance

Highlights & Impact Data

# of tons of solid waste material removed	6,000
# of centerline miles cleaned of trash and debris as part of Keep Lancaster County Beautiful	260

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	1,507,085	152,064	1,659,149	10.09%
Operating	2,443,408	172,600	2,616,008	7.06%
Capital	132,198	1,757,802	1,890,000	1329.67%
Total	4,082,691	2,082,466	6,165,157	51.01%

Solid Waste

	FY25 Requested
Personnel	1,659,149
Operating	2,616,008
Capital	1,890,000
Total	6,165,157

Request	Amount (\$)	Strategic Alignment	Justification
Two NEW Full-time positions and Overtime Pay	160,664	High Performance	1 Solid Waste Coordinator (\$83.8K) and 1 Maintenance Mechanic I (\$66.8K) position(s). Includes base salary and benefits. Overtime pay (\$10K) for existing staff.
Contract Services – Disposal	150,000	High Performance	Volume and price increases for contract
Refuse can replacement	60,000	High Performance	

Solid Waste

	FY25 Requested
Personnel	1,659,149
Operating	2,616,008
Capital	1,890,000
Total	6,165,157

Request	Amount (\$)	Strategic Alignment	Justification
1 NEW Refuse Truck	200,000	High Performance	Gasoline (\$1.5K) is included in the operating request
Overtime pay increase	10,000	High Performance	For existing staff
Convenience Site Upgrades	1,605,000	High Performance	Two site upgrades at Joshua Tree and Erwin Farm; reconfigured to handle additional volume including new compactors (5 total) and containers (8 total)

Agenda Item Summary

Ordinance # / Resolution #: Not Yet Assigned

Contact Person / Sponsor: Dennis Marstall / Administration and Kim Belk / Budget Director

Department: Finance

Date Requested to be on Agenda: 4/10/2024

Council Action Requested:

These presentations are for information only for Council and citizens.

Strategic Plan Focus Area Alignment:

Points to Consider:

Council will hear presentations from the following Development Services departments: Storm Water, Building, and Planning/Zoning.

Funding and Liability Factors:

These requests will help formulate the Administrator's Recommended Budget for fiscal year 2024-2025.

Recommendation:

This item is for information only.

ATTACHMENTS:

Description	Upload Date	Type
Development Services Departmental Presentations	4/8/2024	Presentation

STORMWATER

Stormwater

Number of Employees:

Full-time:	8.00
Part-time:	0

Strategic Priority:

Public Safety
Infrastructure
High Performance

Highlights & Impact Data

Lancaster County – SW residential fee	60.00
York County – SW residential fee	60.00
Sumter County – SW residential fee	60.00
Unincorporated Mecklenburg County – SW residential fee	78.84

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	799,350	28,275	827,625	3.54%
Operating	1,961,162	9,950	1,971,112	0.51%
Capital	65,000	(45,000)	20,000	(69.23%)
Total	2,825,512	(6,775)	2,818,737	(0.24%)

Stormwater

	FY25 Requested
Personnel	827,625
Operating	1,971,112
Capital	20,000
Total	2,818,737

Request	Amount (\$)	Strategic Alignment	Justification
1 ¾ Ton Pick-up Truck	10,000	High Performance	One-time equipment capitalized expense for truck
Staff pay increase	28,275	High Performance	Relates to existing staff
Henry Harris Rd Culvert	500,000	Infrastructure	Local match up to \$500K for project in Special Projects account line

BUILDING INSPECTIONS

Building Inspections

Number of Employees:

Full-time:	15.00
Part-time:	1.00

Strategic Priority:

Infrastructure
High Performance

Highlights & Impact Data

# Plan reviews completed	2,644
# permits issued	3,404
# inspections completed	25,530
# of multi-family apartment units approved for construction	1,442
# of residential vacant lots approved for construction	13,000

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	1,332,170	29,369	1,361,539	2.20%
Operating	262,350	-	262,350	0.00%
Capital	-	-	-	0.00%
Total	1,594,520	29,369	1,623,889	1.84%

Building Inspections

	FY25 Requested
Personnel	1,361,539
Operating	262,350
Capital	-
Total	1,623,889

Request	Amount (\$)	Strategic Alignment	Justification
Staff pay increases	29,369	High Performance	Existing staff wage increases plus fringe benefits a Permit Tech I (\$3,453) with relation to HR Pay study, Pay compaction includes Permit Tech 2 (\$2,250), Merit increase for Development Services Coordinator (\$2,250), Exam Certification (anticipates 8 at \$1,250/exam for \$10K total).

PLANNING/ZONING

Planning/Zoning

Number of Employees:

Full-time:	12.00
Part-time:	0

Strategic Priority:

Public Safety
Quality Development
Infrastructure

Highlights & Impact Data

Completed Comprehensive Plan update process

Received input on Comprehensive Plan from more than 2,000 residents

Partnered with Sheriff's Office on a grant to clean up blighted areas in the community

Began discussion on the Unified Development Ordinance

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	1,264,999	194,794	1,459,793	15.40%
Operating	940,693	11,448	952,141	1.22%
Capital	-	-	-	0.00%
Total	2,205,692	206,242	2,411,934	9.35%

Planning/Zoning

	FY25 Requested
Personnel	1,459,793
Operating	952,141
Capital	-
Total	2,411,934

Request	Amount (\$)	Strategic Alignment	Justification
1 NEW Full-time Grant Writer	99,643	High Performance	Individual would research and write Planning specific grants. Total includes base salary and fringe.
1 NEW Full-time Transportation Planner	105,525	High Performance	Replaces contract services/outside vendor (\$100K) with position to conduct traffic impact analyses (TIAs). Total includes base salary and fringe.

Agenda Item Summary

Ordinance # / Resolution #: Not Yet Assigned

Contact Person / Sponsor: Dennis Marstall / Administration and Jamie Privuznak / Budget Director

Department: Finance

Date Requested to be on Agenda: 4/10/2024

Council Action Requested:

These presentations are for information only for Council and citizens.

Strategic Plan Focus Area Alignment:

Points to Consider:

Council will hear presentations from the following departments under the Financial Services umbrella: Delinquent Tax, Assessor, Register of Deeds, Procurement, Treasurer, Auditor, and Finance. Due to conflicts, the following departments cannot present on the 17th and will be presenting on the 10th: Circuit Court/Clerk of Court/Family Court, Library, and Economic Development.

Funding and Liability Factors:

These requests will help formulate the Administrator's Recommended Budget for fiscal year 2024-2025.

Recommendation:

This item is for information only.

ATTACHMENTS:

Description	Upload Date	Type
Financial Services and Other Services Departmental Presentations	4/8/2024	Presentation

DELINQUENT TAX

Delinquent Tax

Number of Employees:

Full-time:	4.00
Part-time:	0

Strategic Priority:

High Performance

Highlights & Impact Data

Taxes/Bids Collected	\$2,209,700
Taxes Collected	\$201,127
# of properties sold	136
# of passport walk-in appointments	1,368
# of parcels posted	1,060

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	366,975	18,191	385,166	4.96%
Operating	144,520	-	144,520	0.00%
Capital	-	-	-	0.00%
Total	511,495	18,191	529,686	3.56%

Delinquent Tax

	FY25 Requested
Personnel	385,166
Operating	144,520
Capital	-
Total	529,686

Request	Amount (\$)	Strategic Alignment	Justification
1 Existing Position Reclass	18,191	High Performance	Deputy Delinquent Tax Collector promotion from within the department. Total includes increase in base salary plus fringe.

ASSESSOR

Assessor

Number of Employees:	
Full-time:	14.00
Part-time:	0

Strategic Priority:
Infrastructure
Resource Optimization

Highlights & Impact Data	
# of parcels reviewed	9,304
# of new construction parcels added (2023)	934
# of property transfers	5,120

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	999,400	-	999,400	0.00%
Operating	120,950	94,054	215,004	77.76%
Capital	-	-	-	0.00%
Total	1,120,350	94,054	1,214,404	8.40%

Assessor

	FY25 Requested
Personnel	999,400
Operating	215,004
Capital	-
Total	1,214,404

Request	Amount (\$)	Strategic Alignment	Justification
Mobile Home Audit Program	92,750	Resource Optimization	Relates to inspections of mobile homes for the purpose of reassessment
Contract Services - Dept software increases	1,304	Infrastructure	Assess Pro (\$920) and Sneider Geospatial (\$384) – contract renewal increases

REGISTER OF DEEDS

Register of Deeds

Number of Employees:

Full-time:	5.00
Part-time:	0

Strategic Priority:

Resource Optimization
High Performance

Highlights & Impact Data

E-filing recording	76%
Deed Stamps	\$1,658,091
Recording Fees	\$310,053

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	348,240	-	348,240	0.00%
Operating	107,510	-	107,510	0.00%
Capital	-	-	-	0.00%
Total	455,750	-	455,750	0.00%

PROCUREMENT

Procurement

Number of Employees:

Full-time:	3.00
Part-time:	0

Strategic Priority:

Resource Optimization
High Performance

Highlights & Impact Data

# of Pcard Transactions	13,476
# of Purchase Orders Entered	488
# of Purchase Orders Edited	106
# inventory tickets	329
# of solicitations	33
# of active contracts (as of March 2024)	319

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	247,160	-	247,160	0.00%
Operating	11,100	-	11,100	0.00%
Capital	-	-	-	0.00%
Total	258,260	-	258,260	0.00%

TREASURER

Treasurer

Number of Employees:

Full-time:	7.00
Part-time:	1.00

Strategic Priority:

High Performance

Highlights & Impact Data

Revenue collected	\$97,986,786
Vehicle/Watercraft	\$20,179,168
Delinquent	\$1,514,518
FILOT	\$10,699,052
Kershaw	\$206,862
Lancaster	\$3,744,670
USC-Lancaster	\$2,599,344

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	467,635	10,627	478,262	2.27%
Operating	130,500	(42,635)	87,865	(32.67%)
Capital	-	-	-	0.00%
Total	598,135	(32,008)	566,127	(5.35%)

Treasurer

	FY25 Requested
Personnel	478,262
Operating	87,865
Capital	-
Total	566,127

Request	Amount (\$)	Strategic Alignment	Justification
1 NEW PTE Administrative Assistant	10,627	High Performance	Assumes 20 to 25 hours per week for administrative and other duties as needed.
Realignment of Software contract service dollars	(46,135)	High Performance	Funding is realigned to correct department budget (Auditor) for PublicQ-Printing.
Lease – Copies	3,500	High Performance	Annual lease for copy and equipment.

AUDITOR

Auditor

Number of Employees:

Full-time:	7.00
Part-time:	0

Strategic Priority:

High Performance

Highlights & Impact Data

Office transactions increased on average 3% each year over past five years

Customer satisfaction is positive; 99% customer satisfaction rate

Revenue generated exceeds department expenditures

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	407,209	38,271	445,480	9.40%
Operating	29,500	177,600	207,100	602.03%
Capital	-	-	-	0.00%
Total	436,709	215,871	652,580	49.43%

Auditor

	FY25 Requested
Personnel	445,480
Operating	207,100
Capital	-
Total	652,580

Request	Amount (\$)	Strategic Alignment	Justification
Existing staff pay increase	38,271	High Performance	To increase Auditor and Deputy Auditor to the minimum pay grade. Total includes base salary increase plus fringe.
Realignment of software contract service dollars	175,000	High Performance	Funding is realigned to correct department budget (Treasurer) for PublicQ-Printing.
Accurint Software Contract	2,600	High Performance	Contract increase for upcoming fiscal year.

CIRCUIT COURT CLERK OF THE COURT FAMILY COURT

Circuit Court

Number of Employees:

Full-time:	0
Part-time:	3.00

Strategic Priority:

Public Safety

Highlights & Impact Data

# criminal case filings	2,848
# criminal cases disposed (closed)	2,368
# civil case filings	1,707
# civil cases disposed (closed)	1,847

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	38,875	-	38,875	0.00%
Operating	50,000	-	50,000	0.00%
Total	88,875	-	88,875	0.00%

Clerk of Court

Number of Employees:

Full-time:	7.00
Part-time:	0

Strategic Priority:

Public Safety

Highlights & Impact Data

Data on Circuit Court Slide

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	404,520	-	404,520	0.00%
Operating	31,500	-	31,500	0.00%
Capital	544,533	-	544,533	0.00%
Total	980,553	-	980,553	0.00%

Family Court

Number of Employees:

Full-time:	4.00
Part-time:	2.00

Strategic Priority:

Public Safety

Highlights & Impact Data

# of cases filed	931
# of cases disposed (closed)	947

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	356,045	-	356,045	0.00%
Operating	79,232	4,300	83,532	5.43%
Capital	-	-	-	0.00%
Total	435,277	4,300	439,577	0.99%

Family Court

	FY25 Requested
Personnel	356,045
Operating	83,532
Capital	-
Total	439,577

Request	Amount (\$)	Strategic Alignment	Justification
Equipment – General	4,300	Public Safety	Amount was not budgeted/missed in current fiscal year

LIBRARY

Library

Number of Employees:	
Full-time:	13.00
Part-time:	10.00

Strategic Priority:
Infrastructure
Quality Development

Highlights & Impact Data
48,911 card holders in Lancaster
Over 250 new cards per month
18, 240 people attended programs last year

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	1,027,430	-	1,027,430	0.00%
Operating	455,485	-	455,485	0.00%
Total	1,482,915	-	1,482,915	0.00%

ECONOMIC DEVELOPMENT

Economic Development

Number of Employees:

Full-time:	3.00
Part-time:	1.00

Strategic Priority:

Quality Development

Highlights & Impact Data

of new job announcements
(2018 to 2023)

2,500

Total new investments in
community

\$300M

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	369,494	-	369,494	0.00%
Operating	177,035	-	177,035	0.00%
Capital	-	-	-	0.00%
Total	546,529	-	546,529	0.00%

FINANCE

Finance

Number of Employees:

Full-time:	8.00
Part-time:	1.00

Strategic Priority:

Resource Optimization
High Performance

Highlights & Impact Data

FY 2019 vs FY 2023 (5-year comparison)

% Chg

General Fund YTD Expense	29.09%
Grants YTD Expense	361.67%
# PCard Transactions	4.63%
\$ PCard Transactions	129.61%
# AP Vouchers Processed	-5.13%
\$ AP Vouchers Processed	37.93%

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Personnel	837,745	268,086	1,105,831	32.00%
Operating	107,360	56,175	163,535	52.32%
Capital	5,500	-	5,500	0.00%
Total	950,605	324,261	1,274,866	34.11%

Finance

	FY25 Requested
Personnel	1,105,831
Operating	163,535
Capital	5,500
Total	1,274,866

Request	Amount (\$)	Strategic Alignment	Justification
1 FTE - Deputy/Assistant CFO	170,368	Resource Optimization High Performance	Support growth and improved oversight over financial functions
1 FTE - Grants Coordinator	128,893	Resource Optimization High Performance	Support increase of grant applications, funding, monitoring and reporting requirements
AP Automation Software	IT	Resource Optimization High Performance	Streamline invoice payment process to improve timeliness and accuracy of payments; \$25K in IT budget.

Non-departmental

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Total	2,259,717	211,634	2,471,351	9.37%

Adjustments based on the following contributing factors:

- Prior 3 year's actual spend - workers compensation, retiree insurance, retirement match
- Projected rate increases - contracted services for the annual audit, enterprise-wide postage, medical insurance for detention center detainees, and property and liability insurance
- Employees eligible for retirement – retiree insurance

Debt Service

	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year
Principal	3,445,000	1,911,529	5,356,529	55.49%
Interest	1,061,750	4,528,728	5,590,478	426.53%
Fees	5,000	-	5,000	0.00%
Lease	50,000	-	50,000	0.00%
Total	4,561,750	6,440,257	11,002,007	141.18%

Contributing Factors: Increase in principal and interest payments for due to Installment Purchase Revenue Bonds (IPRB), 2023 Series

Agenda Item Summary

Ordinance # / Resolution #: N/A

Contact Person / Sponsor: Dennis Marstall / Administration and Jamie Privuznak / Budget Director

Department: Finance

Date Requested to be on Agenda: 4/10/2024

Council Action Requested:

Receive preliminary budget information for the FY25 fiscal year.

Strategic Plan Focus Area Alignment:

Points to Consider:

Departments submitted budget requests in early March which included operating items. These are recurring costs which support current services as well as potential expansion of services. They may include items such as contractual services, technology needs, on-going maintenance agreements, increased training for staff, etc. This presentation is meant to summarize initial request information.

There will also be a few follow-up items presented from the March 29 workshop on Capital at the end of the operating discussion.

This information will be utilized to begin budget conversations, but the final recommendations of the County Administrator will not be presented until May 8,2024.

Funding and Liability Factors:

These requests will help formulate the Administrator's Recommended Budget for fiscal year 2024-2025.

Recommendation:

Review the initial budget information and provide initial feedback related to the operating components of the budget.

ATTACHMENTS:

Description	Upload Date	Type
Power Point Presentation for Operating Budget	4/8/2024	Presentation
Supplemental Handouts for Operating Budget	4/8/2024	Backup Material

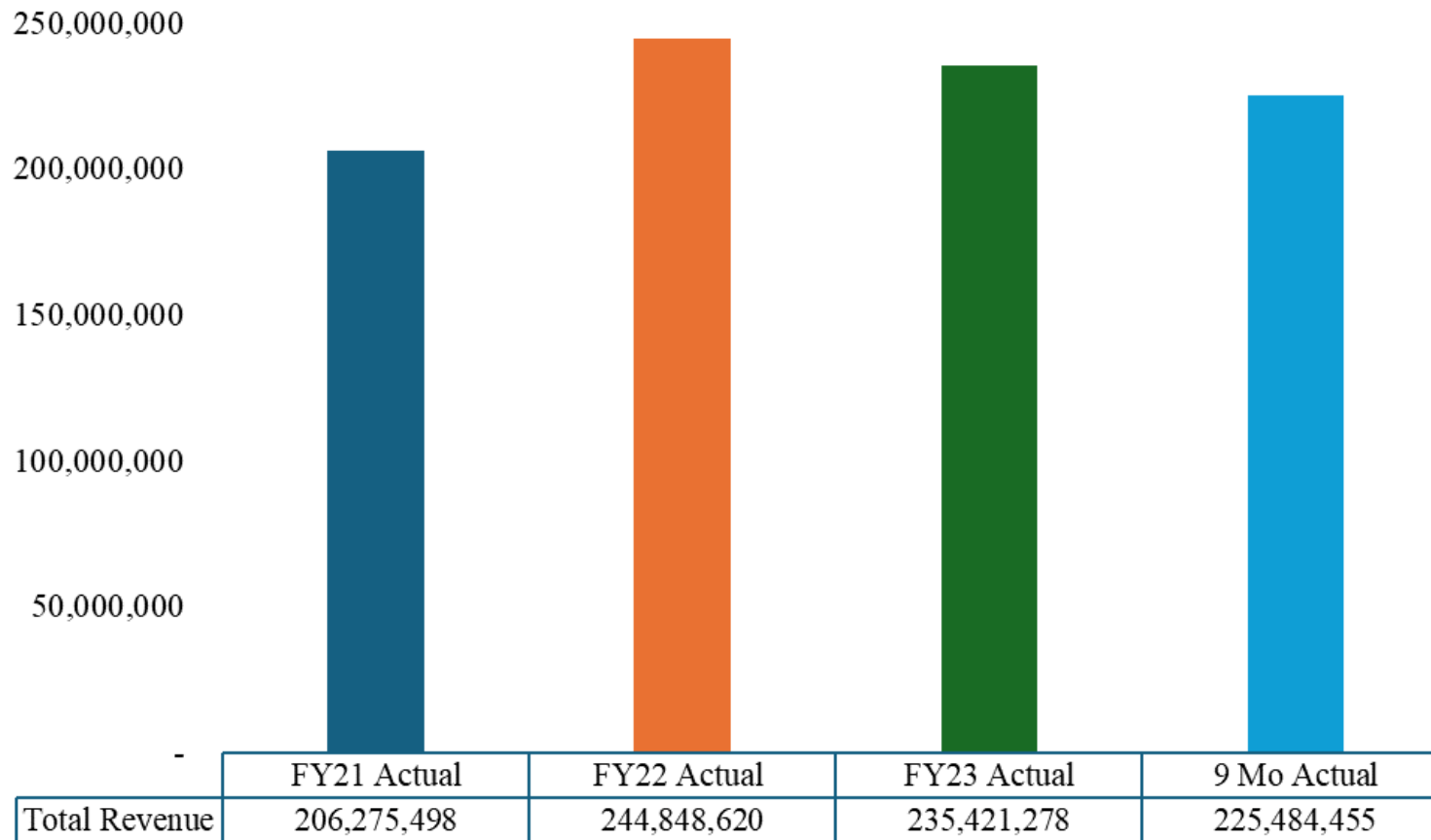


Discussion of Operating Budget

Council Workshop
April 10, 2024

- Revenue Update
- FY25 Budget Request Summary
 - Non-personnel Requests
 - Personnel Requests
 - Other Funds Requests
 - Outside/External Agency Requests
- Other Factors
- Next Steps

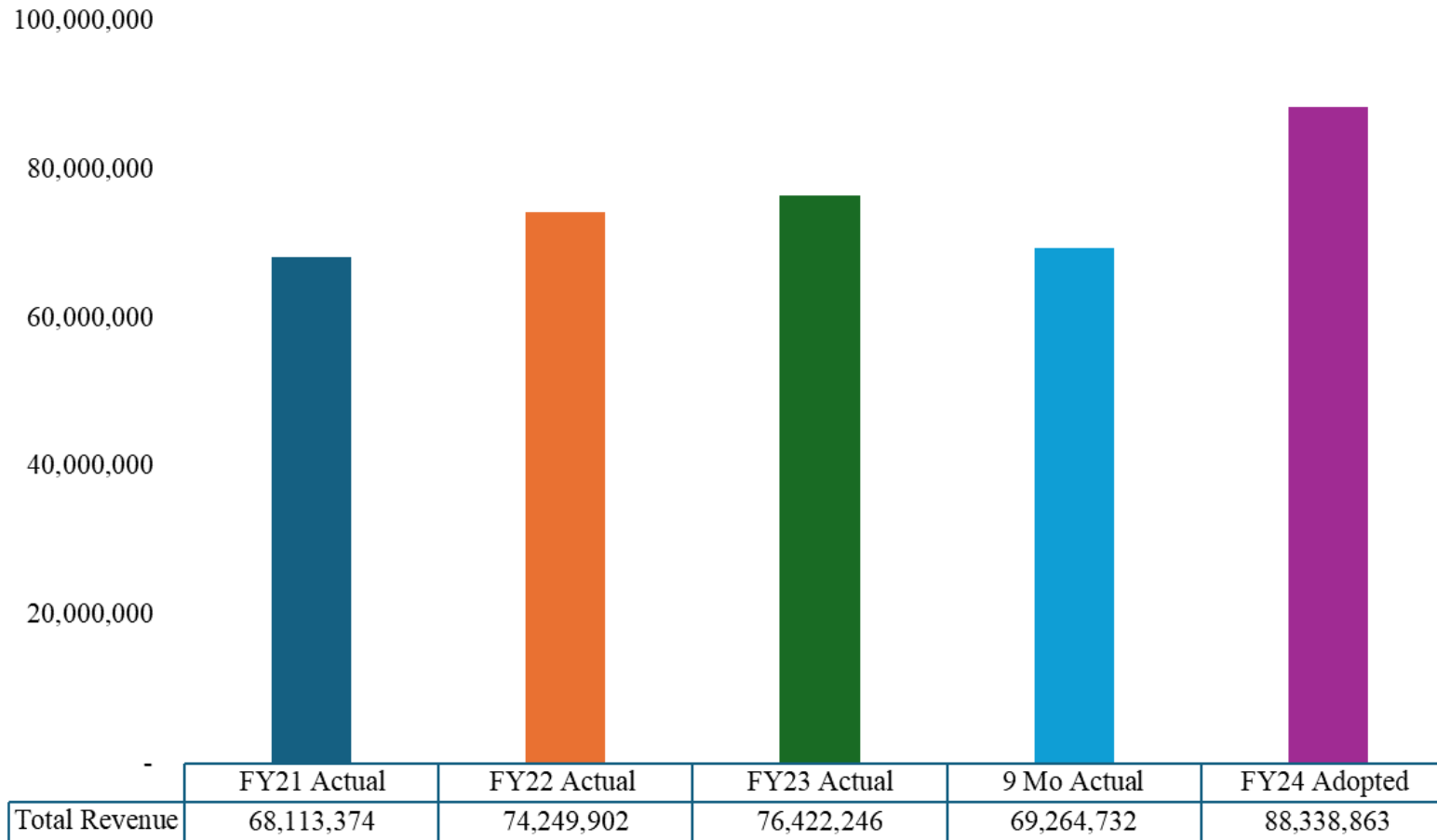
COUNTY REVENUE - ALL FUNDS



Top 3 Revenue Sources (in order):

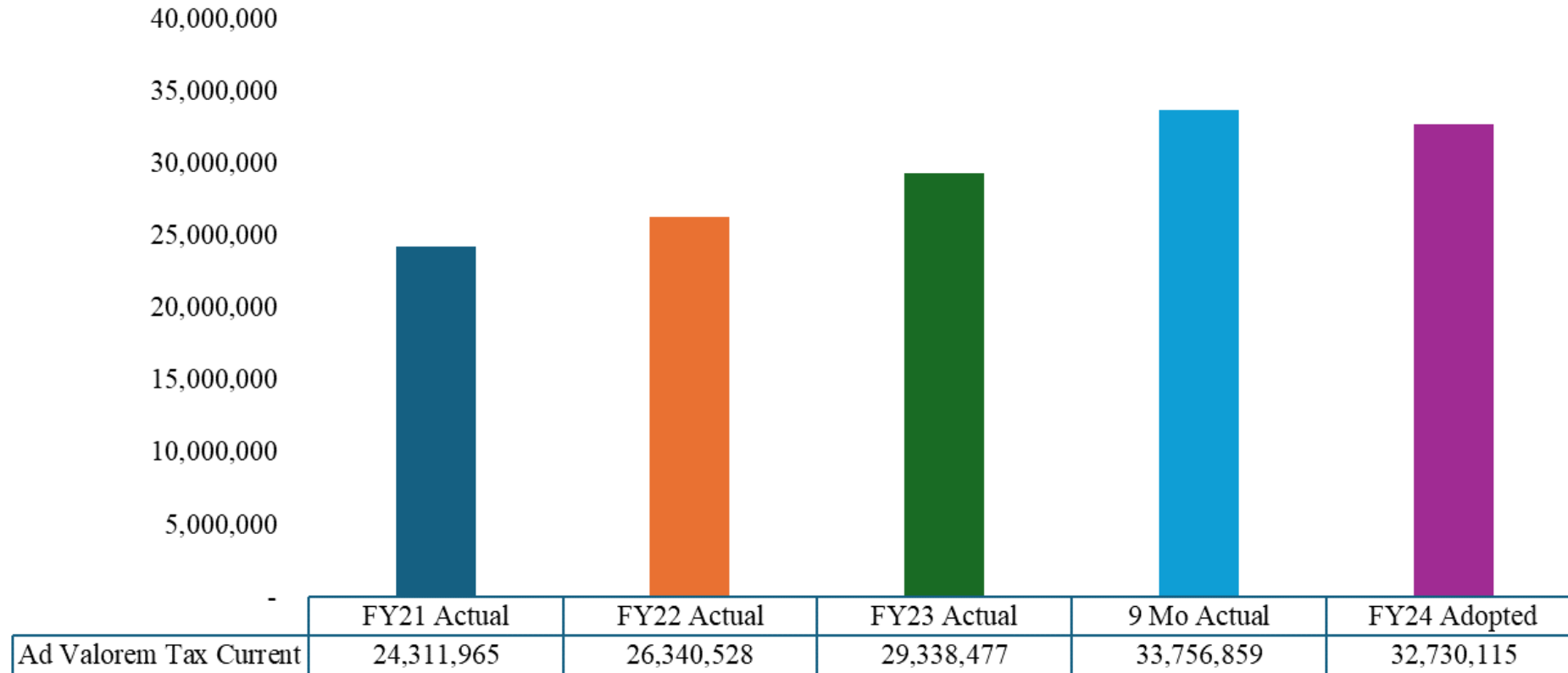
- 1) Ad Valorem Tax (Real Property)
- 2) Capital Project Sales Tax 3 – 1% Local Option
- 3) 1% Local Option Rollback
- 4) Fund Balance

GENERAL FUND REVENUE



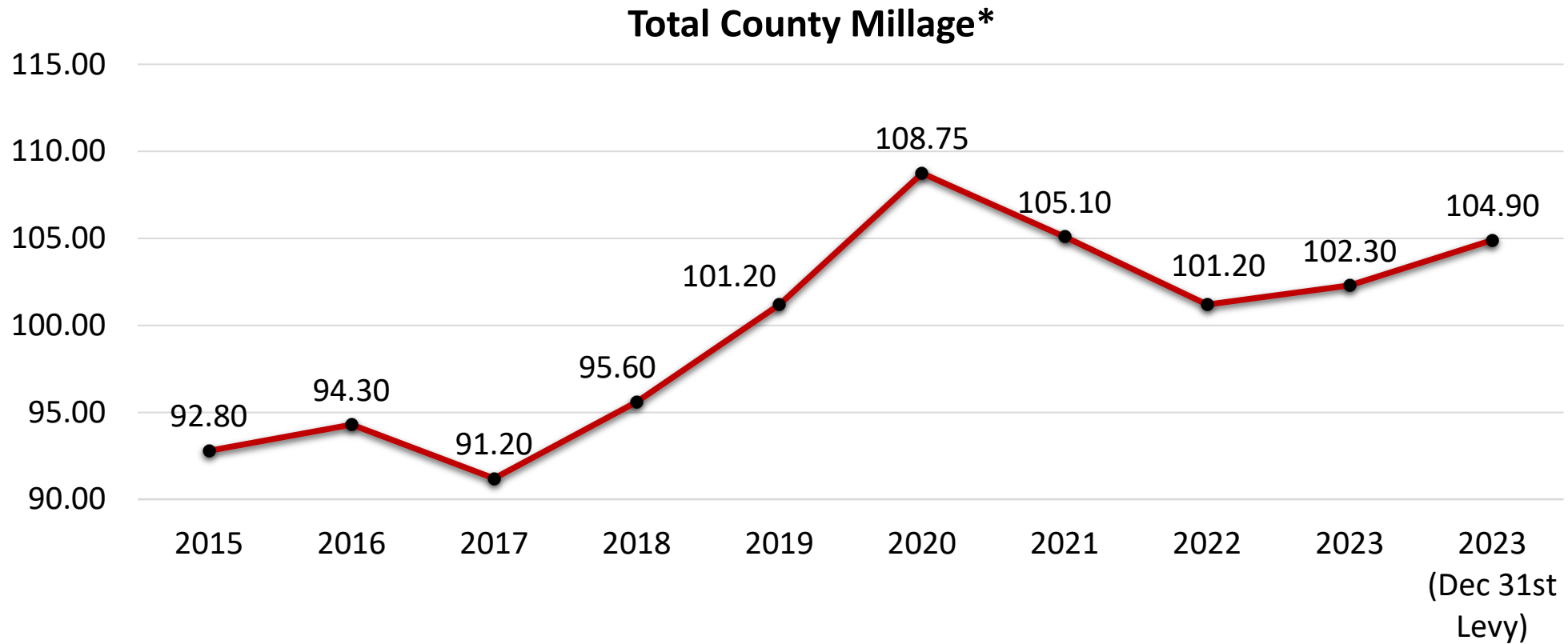
- Top 3 Revenue Sources (in order):
- 1) Ad Valorem Tax (Real Property)
 - 2) 1% Local Option Rollback
 - 3) Personal Property Tax (i.e., vehicle)

AD VALOREM TAX



Millage	2022 Rate	2023 Rate
County Operating	84.3	88.8
County Debt	9.6	6.9
Capital Improvement	4.8	5.3
Courthouse Security	3.6	3.9
TOTAL COUNTY	102.3	104.9
USC – Lancaster	4.6	4.6
Lancaster School District	236.0	236.0
TOTAL COUNTYWIDE MILLAGE	342.9	345.5

Current Year Mill Value - \$480,415



*Total millage comprised of operating, debt, capital improvement, and courthouse security millage rates.
See historical millage table in Supplemental Handout section of binder.

SUMMARY OF FY25 REQUESTS GENERAL FUND

Non-Personnel Category	FY25 Request
Contractual Services	945,248
Direct Assistance	204,361
Equipment	2,086,472
Grants Match	250,000
Insurance	203,968
Maintenance Service Agreements	281,884
Miscellaneous	22,225
Rent	1,175
Special Projects	742,078
Supplies	191,930
Training	72,673
Utilities	25,975
Contingency	100,000
TOTAL	5,127,989

Major Requests:

- Sheriff/Detention Center - \$2.2M - New & replacement vehicles, vendor contracts, flock cameras (\$750K earmark)
- Fire Service - \$353K - Equipment, ballistic vests
- Solid Waste - \$173K - Tires, supplies, equipment
- Building Maint. - \$146K - Maintenance agreements
- EMS - \$137K - Bullet/stab proof vests, vendor contracts
- Technology - \$664K - Interdepartmental Requests

NEW POSITION REQUESTS

New Personnel Costs	FY25 Request
67.75 FTEs - includes salary, benefits, and one-time costs for positions + other pay adjustments	11,149,985

Major Requests*

- Indian Land Consolidated Fire = 26 (contingent upon new fire station)
- Park & Recreation = 7.60
- Sheriff & Detention Center = 8.00
- Information Technology = 4
- New grants function = 2
- Reclass/convert existing positions = 3
- Separate Fire Rescue from Emergency Mgt.
- Town of Kershaw request

SUMMARY OF FY25 REQUESTS OTHER FUNDS

Fund	Request	Justification
Capital Improvement	1,716,095	Refuse trucks & cans, site redesign, gym flooring, trailer, alternate fleet site upgrades
Court Mandated Security	512,874	Recruitment & retention, camera replacements
E-911	(902,585)	Equipment + back out of one-time special projects
Stormwater	(6,775)	Relocation, salary + back out of one-time special projects
Lancaster City Transportation Comm	(17,979,024)	State funding adjustment
Debt Service	6,440,257	Principal & interest payments for IPRB bonds
Airport	57,000	Fuel & supplies for new terminal
Van Wyck Fire Protection District	137,459	Firefighter, equipment, supplies
Indian Land Consolidated Fire	19,254,372	Staff, station reconstruction, vehicles, equipment, supplies

EXTERNAL AGENCY REQUESTS

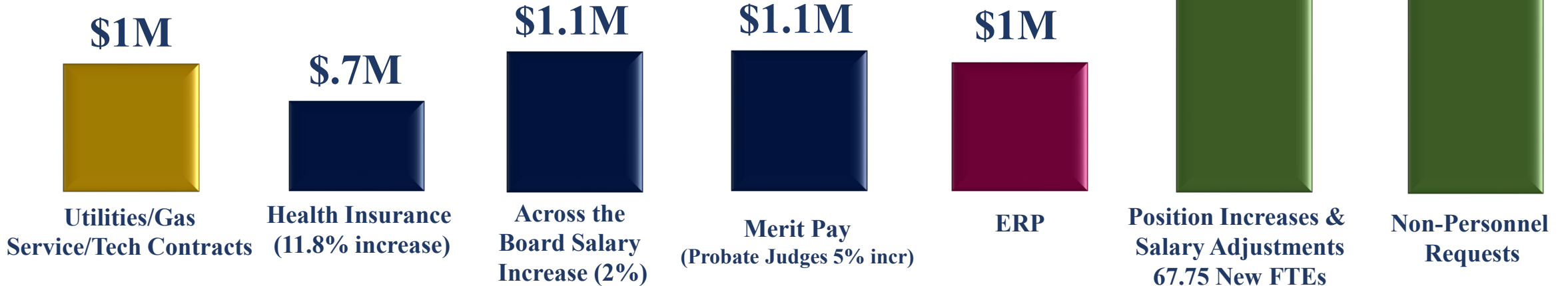
Organization Name	2023-2024 Budget	Inc/Decr Amount	2024-2025 Request	% Chg from Prior Year	Justification
Catawba Community Mental Health Center	-	-	-	-	Temporary placement during renovation
Catawba Regional Council of Government	58,147	(2,183)	55,964	-3.75%	COG membership fee formula based upon per capita
Clemson Extension	27,000	500	27,500	1.85%	Janitorial service contract
Health and Wellness Commission	1,400	3,600	5,000	257.14%	Team building and event planning
Keystone Substance Abuse Services	-	10,000	10,000	100.00%	Withdrawal Management/Detox; differs from LEAD
Lancaster County Council on Aging	40,000	60,000	100,000	150.00%	LARS - public transportation program
Lancaster County Historical Commission	6,050	2,705	8,755	44.71%	Paid intern and historic marker repair
Olde English District Tourism Commission	-	17,591	17,591	100.00%	For advertising and marketing for tourism
Public Defender	448,109	41,994	490,103	9.37%	New salary structure implementation
SC Sesquicentennial Local Committee	-	30,000	30,000	100.00%	Promote activities to celebrate SC 250 th
Soil and Water Conservation District	122,866	21,989	144,855	17.90%	New part-time pay for education and outreach
Solicitor (Sixth Judicial Circuit)	1,033,056	55,599	1,088,655	5.38%	Attorney career ladder, COLA and new career ladder for Vic Service and Investigator positions
Town of Kershaw - Pool Agreement	-	40,000	40,000	100.00%	Approved by Council in February 2024. To be reviewed in Year 2 & Year 3 during budget process
Total:	1,784,669	271,795	2,056,464	148.5.23%	

- 11.8% health insurance increase
- 5% COLA increase for Probate Judges
- Monitoring of state legislation affecting funding for law enforcement and other state employees

- Transportation sales tax proposal
- Fire millage for capital
- Evaluation of Indian Land Fire District Roof top fee or millage
- Capital requests impact on operating in out years
- Capital Project Sales Tax 2
- Capital Project Sales Tax 3
- ARPA funding spend down, close out, and reporting

FY 2025 BUDGET IMPACT

**\$1.7M - \$20.7M
Increase**



- April 17 – Council Workshop – Elected Officials/Department Director Council Presentations
- April 24 – Council Workshop – Personnel Budget Discussion
- May 8 – Council Workshop – County Administrator presents FY25 Recommended
- May 15 – Committee of the Whole Budget Deliberation
- May 28 – 1st Reading of Budget Ordinance
- June 10 – 2nd Reading of Budget Ordinance
- June 24 – 3rd Reading of Budget Ordinance



SUPPLEMENTAL HANDOUTS

Lancaster County Millage History	1
New Positions Requested Summary	2
Proposed Fee Schedule	3

Lancaster County, South Carolina
Property Tax Millage Rates of Direct & Overlapping Governments
Last Ten Fiscal Years + Current Year December 31st Levy

Lancaster County							Overlapping Rates								
							Lancaster County School District								
Fiscal Year	County Operating	County Debt	County Capital Improv.	County Total	County Court Security	County LOST Credit Factor	School Operating	School Debt	USCL	Town of Heath Springs	Town of Van Wyck*	Town of Kershaw	Kershaw LOST Credit Factor	City of Lancaster	City of Lancaster LOST Credit Factor
2011	68.40	7.60	4.10	80.1	3.50	0.000461	136.75	38.50	3.40	0.00	n/a	70.90	0.002256	143.50	0.001895
2012	68.40	7.20	4.10	79.7	3.30	0.000532	140.00	43.50	3.60	0.00	n/a	69.90	0.002217	143.50	0.001895
2013	71.40	6.10	4.30	81.8	3.30	0.000644	140.00	47.00	3.80	0.00	n/a	72.10	0.002288	149.70	0.001976
2014	75.65	7.20	4.30	87.2	3.30	0.000706	145.00	43.00	3.95	0.00	n/a	75.00	0.002281	154.70	0.002200
2015	78.00	7.00	4.40	89.4	3.40	0.000704	149.50	43.00	4.10	0.00	n/a	75.00	0.002531	156.90	0.002500
2016	80.80	5.30	4.60	90.7	3.60	0.000639	149.50	53.00	4.30	0.00	n/a	75.00	0.002533	164.40	0.002900
2017	76.00	7.00	4.60	87.6	3.60	0.000698	149.50	68.00	4.30	0.00	n/a	77.00	0.002999	176.40	0.004000
2018	80.10	7.10	4.80	92.0	3.60	0.000732	149.50	68.00	4.50	0.00	n/a	82.00	0.003075	178.50	0.004500
2019	84.20	8.30	5.00	97.5	3.70	0.000572	154.50	65.00	4.70	0.00	0.00	85.00	0.003100	172.90	0.003900
2020	88.70	11.25	5.00	105.0	3.80	0.000723	159.50	65.00	4.90	0.00	0.00	85.00	0.003100	172.90	0.003723
2021	88.70	7.60	5.00	101.3	3.80	0.000868	163.50	65.00	4.90	0.00	0.00	95.00	0.003520	174.70	0.003746
2022	84.30	8.50	4.80	97.6	3.60	0.000869	168.50	65.00	4.60	0.00	0.00	95.90	0.003520	175.90	0.003608
2023	84.30	9.60	4.80	98.7	3.60	0.000784	171.00	65.00	4.60	0.00	0.00	95.60	0.003520	178.80	0.003728
2023 (Dec 31st Levy)	88.80	6.90	5.30	101.0	3.90	0.000866	171.00	65.00	4.60	0.00	0.00	100.00	0.006014	202.00	0.005240

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

FY25 Budget: New Positions Requested

Department	Positions Requested	Position Title	Amount*
Administration	1.00	Int'l City/County Management Assoc. Fellow	49,933
Animal Shelter	1.00	Kennel Technician	53,882
Coroner	1.00	Deputy Coroner	142,928
	0.50	Data Entry/Case Manager	
Emergency Management	1.00	Planner/Technician	110,002
Finance	1.00	Deputy CFO	290,258
	1.00	Grant Coordinator	
Fire Rescue	4.00	Firefighters	393,240
Human Resources	1.00	HR Specialist	61,818
Indian Land Consolidated Fire	1.00	Administrative Assistant	2,649,714
	7.00	Captain	
	6.00	Engineers	
	6.00	Firefighter I	
	6.00	Firefighter II	
IT (formerly MIS)	1.00	Deputy IT Director	481,398
	1.00	GIS Analyst	
	1.00	IT Technician I (for Sheriff's Office)	
	1.00	Jr. Security Analyst	
Lancaster EMS		Deputy Director- Position Reclass	61,761
Park & Recreation	2.00	Assistant Facility Manager	604,794
	2.00	Park Ranger I	
	1.00	Athletic Coordinator	
	1.00	Recreation Coordinator	
	1.00	Maintenance Crew Worker	
	0.60	Part-time Program Activity Leader	
Planning & Zoning	1.00	Grant Writer	205,168
	1.00	Transportation Planner	
Public Safety Communications	2.00	Telecommunicators	231,120
Road Maintenance		Director of Facilities - Position Reclass	66,275
	0.30	Part-time Grounds Worker	
Detention Center	1.00	Maintenance Technician	248,652
	2.00	Correction Officers	
Sheriff	1.00	Communications & Marketing Officer	464,174
	2.00	Civilian Clerks	
	2.00	Crime Prevention Deputies	
Solid Waste	1.00	Solid Waste Coordinators	150,664
	1.00	Maintenance Mechanic I	
Treasurer	0.25	Part-time Administrative Assistant	10,627
Town of Kershaw Fire	1.00	Firefighter	98,310
Van Wyck Fire District (Fund 20)	1.00	Firefighter	130,079
	0.10	Part-time (coverage when full-time staff is unavailable)	
Veterans Affairs	1.00	1 FTE Benefits Counselor	79,273
Total:	66.75		6,584,070
*Includes salary, associated fringe benefits, and applicable one-time costs			

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE
FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

1.00 ANIMAL SHELTER FEES

Medical Services Rendered			
	Altered Dog	Per animal	\$90.00
	Altered Cat	Per animal	\$70.00
1.01	Unaltered Dog	Per animal	\$25.00
	Unaltered Cat	Per animal	\$30.00
	Unaltered Puppy (6 months & below)	Per animal	\$10.00 (Max. \$50.00)
	Unaltered Kitten (6 months & below)	Per animal	\$15.00 (Max. \$50.00)
	Microchip	Per animal	\$10.00
Redemption Fees			
	1st Offense with microchip (<i>must also pay applicable daily shelter fee</i>)*		\$20.00
	1st Offense without microchip** (<i>must also pay applicable daily shelter fee</i>)*		\$30.00
1.02	2nd Offense (<i>must also pay applicable daily shelter fee</i>)		\$50.00
	3rd Offense (<i>must also pay applicable daily shelter fee</i>)		\$100.00
	4th/ Subsequent Offenses (<i>must also pay applicable daily shelter fee</i>)		\$200.00
	*First 24 hours free; **includes mandatory microchip		

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

2.00 ASSESSOR FEES

	Line maps		\$5.00
	Overlay maps		\$15.00

3.00 AUDITOR FEES

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

4.00 BUILDING DEPARTMENT FEES

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

Building Permits			
	Description	Fee Amount	
	<u>Residential Decks</u>	<u>\$25.00 per square foot</u>	
4.01	<u>Permit</u>	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by the National Building Valuation Data and Modifiers dated April 15, 1994 and thereafter by the updated revisions. <u>Minimum \$25.00 permit fee</u>	
	No Inspection Exception for AG	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by \$10 per sq. ft. for Agricultural structures by land/use classification which require or not subsequent electrical, gas, mechanical, plumbing, or structural inspection. Zoning permits are required for all structures.	
	Plan Review	When a set of plans is required by Section 107 of the International Building Code or by the building official and a plan review thereof, a plan review fee shall be equal to one-tenth (1/10) of the building permit fee as set forth above.	
	<u>Resubmittal Fee*</u>	<u>A plan re-review fee shall be equal to one-tenth (1/10) of the building permit fee as set forth above</u>	
	1st Re-inspection	\$50.00	
	2nd Re-inspection	\$100.00	
	3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)	\$250.00	

***Administrator reserves the right to waive resubmittal fees for resubmittals contemplating very minor corrections that will require minimal plan review by County staff. (Resubmittal fee collected for Commercial Plans)**

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE
FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

4.02	Electrical Permit Fees (Schedule of fees for individual permits for particular jobs)			
	Minimum Permit Fee		\$30.00	
	Valuation From/To		Fee Amount	
	\$0	\$1,000	\$30.00	
	\$1,000	150,000	\$30.00 for the first one thousand, plus \$2.50 for each additional thousand or fraction thereof	\$1,001.00
	\$151,000	Or More	\$372.00 for the first \$150,000.00, plus \$3.00 for each additional thousand or fraction thereof	\$150,001.00
	1st Additional Inspection		\$50.00	
	2nd Additional Inspection		\$100.00	
	3rd/ Subsequent Additional Inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)		\$250.00	
4.03	Gas Permit Fees			
	Minimum Permit Fee		\$30.00	
	Inspection Fees	Gas piping at one location - \$7.50 for 1-4 plus \$1.00 each additional outlet		
		Burners/furnaces/incinerators - \$7.50 for 1 plus \$1.00 each additional unit		
		Boilers/heating/air conditioning - \$7.50 for 1 plus \$1.00 each additional unit		
		Vented wall furnaces/water heaters - \$7.50 for 1 plus \$1.00 each additional		
	1st Re-inspection		\$50.00	
	2nd Re-inspection		\$100.00	
	3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)		\$250.00	
4.04	Mechanical Permit Fees			
	Minimum Permit Fee		\$30.00	
	Valuation of \$1,000 or Greater		\$30 plus \$5 per thousand or fraction thereof	
	Inspection Fees			
	Inspection - Heating/ventilating/ductwork/AC and refrigeration systems			
	- First \$1,000 or fraction thereof of valuation			\$30.00
	- Each additional \$1,000 or fraction thereof of valuation			\$5.00
	Inspection - Repair/alterations/additions to an existing system			
	- First \$1,000 or fraction thereof of valuation			\$15.00
	- Each additional \$1,000 or fraction thereof of valuation			\$5.00
	Inspection - Boilers (based on BTU input / 1 KJ = 1.055 BTU / 1 BHp = 33,475 BTU)			
	- 33,000 to 165,000 BTU			\$15.00
	- 165,001 to 330,000 BTU			\$20.00
	- 330,001 to 1,165,000 BTU			\$25.00
	- 1,165,001 to 3,300,000 BTU			\$35.00
	- 3,300,001 or more			\$45.00
	1st Re-inspection		\$50.00	
	2nd Re-inspection		\$100.00	
	3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)		\$250.00	
4.05	Mobile Home Permit Fees			
	Mobile Home - de-title	Per Instance	\$50.00	
	Mobile Home - placement and set-up	Per Instance	\$225.00	
	1st Re-inspection		\$50.00	
	2nd Re-inspection		\$100.00	
	3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)		\$250.00	
4.06	Plumbing Permit Fees			
	Water Heater Changeout		\$20.00	
	Minimum Permit Fee		\$25.00	
	Valuation From/To		Fee Amount	
	\$0	\$1,000	\$25.00	
	\$1,001	\$5,000	\$35.00	
	\$5,001	Or More	\$35.00 for the first \$5,000.00, plus \$4.00 for each additional thousand or fraction thereof	
	1st Re-inspection		\$50.00	
	2nd Re-inspection		\$100.00	
	3rd/ Subsequent Re-inspections (<i>reinspection fee increases \$250.00 per additional inspection after 3rd</i>)		\$250.00	
4.07	Swimming Pool Permit Fees			
	Valuation From/To		Fee Amount	
	\$0	Or More	Three fourths of one percent (0.0075) of estimated value. Valuation shall be determined by the National Building Valuation Data and Modifiers dated April 15, 1994 and thereafter by the updated revisions.	

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE
FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

4.08	Building Department Miscellaneous Fees		Unit	Amount	
	Appeal from action of building official		Per Instance	\$200.00	
	Moving fee - any building or structure		Per Instance	\$50.00	
	Inspections for Commercial R-2 & I Occupancy Types		Per Instance	5% addition to affected Building permit fees	
	Change of Contractor fee		Per Instance	\$25.00	Add

5.00 **CLERK OF COURT FEES***

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

Bonds			\$10.00	
Bondsmen	In county		\$150.00	
	Out of county		\$100.00	
Copies	Certified Copies		\$2.50	
Common pleas fees:				
	Appeals		\$150.00	
	Arbitration		\$10.00	
	Confession		\$10.00	
	Filing summons and complaint		\$150.00	
	Foreign judgment		\$100.00	
	Judgment		\$10.00	
	Lis Pendens		\$10.00	
	Motion		\$25.00	
	Transcript		\$35.00	
Peddlers License			\$150.00	
Enrolling notary public			\$10.00	
Expungement			\$35.00	
Mechanic's lien if a bond is involved			\$10.00	
Issuing an official certificate under the seal of the court not otherwise specified in this section			\$10.00	
Filing a first complaint or petition, including an application for a remedial and prerogative writ and bond in a civil action or proceeding			\$100.00	
Order for the Destruction of Arrest Records	Per order		\$35.00	
Order for bail, whether or not surety must be justified			\$10.00	

**Pursuant to State law, fee changes are effective August 1, 2020*

6.00 **CORONER FEES**

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

Permit Fees				
6.02	Cremation Permits		\$25.00	

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

6.03	Autopsy Reports		\$150.00	
	Coroner's Reports		\$100.00	
	Photographs		\$2.00	
	Toxicology Reports		\$150.00	

Storage Fees*				
6.04	Funeral Home Per Day Storage		\$50.00	

**Implemented at the Coroner's discretion*

7.00 **EMERGENCY MANAGEMENT/ FIRE SERVICE FEES**

Fire Marshal/Fire Service Fees				
7.01	1st Additional Inspection		\$50.00	
	2nd Additional Inspection		\$100.00	
	3rd Additional Inspection		\$250.00	
	Inspection fee increase per inspection following 3rd inspection		\$250.00	
	Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00	
	Fire Alarm Plan Review		\$100.00	
	Fire Sprinkler Plan Review Fee		\$100.00	
	Alternate Fire Suppression Plan Review Fee		\$25.00	

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE
FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

Hazardous Materials Fees			
	Application for operational permit	\$1,000.00	
	Emergency response to hazardous materials incident	Initial Charge	\$500.00
7.02	Emergency response to hazardous materials incident	Career Personnel	Actual Costs
	Emergency response to hazardous materials incident	Volunteer Personnel	20.58 per hr.
	Emergency response to hazardous materials incident	Materials Cost	Actual Costs
	Commercial Fireworks Display Standby Fee	Per Instance	\$500.00
	Emergency response to hazardous materials incident	Apparatus & Equipment Costs	FEMA Schedule of Rates
Special Tax District Uniform Service Charge			
7.03	Pleasant Valley Fire District & Indian Land Fire District Equivalent Residential Unit fee	\$175.00	
	Van Wyck Fire District Equivalent Residential Unit fee	\$90.00	
8.00	EMERGENCY MEDICAL SERVICE FEES		
	ALS Emerg Treat/No Transport	\$175.00	
	ALS Unit, Urgent, No ALS Tx	\$600.00	
	ALS Emerg Treat - Helicopter at ER	\$150.00	
	Medical Records	\$25.00	
	Mileage, ground	\$10.00	
	Standby Service (per employee)	Per hour	\$30.00
	Response to false alarms in excess of 3 in any calendar year	per instance	\$100.00
	ALS with Treatment and Emergency Transport	Base Fee	\$700.00
	BLS A0429	Base Fee	\$600.00
	ALS 2 A0433	Base Fee	\$800.00
9.00	FARMERS MARKET FEES		
	Rental Fee		
	Seasonal Vendor Fee	One Time	\$20.00
	Seasonal Booth rental	Per day Per Table	\$2.00
	Daily Booth rental (includes 1 table)	Per Day	\$8.00
	Additional Tables*	Each	\$2.00
	*Maximum 3 tables per site		
10.00	FINANCE DEPARTMENT FEES		
	Departmental Fees		
	Dealer tag fee	Per tag	Same as Road Maintenance Fee
	Tax billing	Per bill	\$1.00
11.00	GIS MAPPING FEES		
	Black and White Plotter Maps		
	Letter (8-1/2 x11)	\$1.00	
	Legal (8-1/2 x14)	\$2.00	
	Tabloid (11x17)	\$5.00	
11.01	24 by 36 (line map – no aerial)	REMOVE ALL	\$5.00
	24 by 36		\$7.00
	36 by 44		\$10.00
	36 by 60		\$15.00
	Poster up to 72		\$20.00
	Color Plotter Maps		
	Letter (8-1/2 x11)	\$2.00	
	Legal (8-1/2 x14)	\$3.00	
	Tabloid (11x17)	\$5.00	
11.02	24 by 36	REMOVE ALL	\$10.00
	36 by 44		\$15.00
	36 by 60		\$20.00
	Poster up to 72	\$20.00	Text revision
	Poster up to 72 Change to "Up to 36 by 50"	\$20.00	Text revision
	Digital Data Fees		
	aerial photo (entire county)	\$1,500.00	
	CAMA data in text format	\$500.00	
11.03	Parcel layer with attributes (entire county)	Remove ALL	\$500.00
	Parcel layer without attributes (entire county)		\$250.00
	GIS Road centerline layer		\$250.00
	Other digital data Change to "Digital data requests"	Per hour, 1 hour min.	\$50.00
			Text revision

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE
FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

12.00 LIBRARY FEES

12.01	Overdue and Lost Fees		
	Overdue book fee (<i>maximum charge of \$2.00</i>)	Per day	\$0.15
	Copies- self serve	Per Copy	\$0.10
	Lost book fee	Per book	Replacement cost
Miscellaneous Fees			
12.02	Out of state library membership	Per year	\$25.00
	Duplication machine reproduction fee - general/color	Per Page	\$0.25
	Facsimile charge	First page	\$0.50
	Facsimile charge	Subsequent pages	\$0.50

13.00 911 FEES

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

14.00 PLANNING FEES

14.01	Ordinance Fees		
	Left Blank Intentionally		
14.02	Development Fees		
	Development Agreements		
	Per acre of highland proposed		\$25.00 not to exceed \$20,000
	Planned Development Districts *in addition to Development Agreement Fee		
	Rezoning		\$2,000.00
	Amendment to Mixed Use District		\$2,000.00
14.03	Development Review Application Fee		
	Sketch Plan Review application	Per review	\$75.00 \$100.00
14.04	Subdivision Fees		
	Preliminary plat - 1 to 40 lots- 5 lots	Per lot	\$25.00
	Preliminary plat 44 or more lots- 6 or more lots	per lot	\$300 plus \$25 for each lot
	Final plat - up to 10 lots	Per plat	\$100 plus \$25 for each lot
	Final plat - 11 or more lots		\$300 plus \$25 for each lot
	Amendment of a final plat		\$100.00
	Minor Plat	Per Plat	\$25 for each lot
	Miscellaneous Plat	Per Plat	\$25.00
	Civil Construction Plan Review-Subdivision	Per plat	\$300 plus \$25 for each lot
	Amendment of Construction Plan		\$300.00 \$500.00
	Resubmittal Fee*	Per instance-First	\$300.00
	Resubmittal Fee*	Per instance after second	\$500.00
	*Administrator reserves the right to waive resubmittal fees for resubmittals contemplating very minor corrections that will require minimal plan review by County staff. Resubmittal fee collected for Civil Construction Plans (subdivisions and non-sf-residential development), preliminary plats, and final plats).		
	Rezoning & Text Amendment Fees*		
14.05	Rezoning application- single parcel- Less than 1.0 acre		\$435.00 \$250.00
	Rezoning application - 1.0-10.0 acres		\$435.00
	Rezoning application- multi-parcel- Greater than 10 acres (capped at \$10,000)		\$610.00 \$435.00 plus \$50 for every add'l acre
	Rezoning applications-Mixed use district		\$2000.00 \$2,000 plus \$50 per acre
	Rezoning applications-Flex District**		
	Base Fee (all sites)**		\$650.00 plus applicable per acre fee
	Sites greater than 5 acres in size		\$25.00 per acre (or fraction thereof)
	Approved Flex District Modification Fee (unless major modification requiring new application and full fee)		\$650.00
	Future Land Use Map Amendment Fee		\$1000.00
	Text amendment & Future Land Use Map Amendment Fee		\$435.00 \$1000.00
	Conditional Use Permit		\$325.00 \$500.00

*Does not include TIA review fee (if applicable)

**No per acre fee for sites 5 acres or less in size and maximum fee \$2,500--*Does not include Traffic Impact Analysis (TIA) review fee (if applicable)

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE
FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

Miscellaneous Fees			
Item	Unit	Amount	
Civil Construction Plan Review-Non-Subdivision	Per Instance	\$300 plus \$100 per acre	
Sketch Plan	Per Instance	\$75.00	\$100.00
Comprehensive plan - picked up	Each	\$25.00	
Comprehensive plan - mailed	Each	\$30.00	
Road name change	Per road	\$250.00	
Telecommunication Towers Review	Per Instance	\$1,500.00	
Telecommunication Antenna-Colocation Review	Per Instance	\$500.00	
14.06 Zoning map (2 parts; northern & southern) - picked up	Per part	\$25.00	\$50.00
	Per part	\$30.00	\$75.00
Traffic Impact Analysis	Per Instance	Cost of engineer + 10%	
Traffic Impact Analysis Resubmittal	Per Instance	Cost of engineer + 10%	Add
Asbuilt review	Per Instance	\$250.00	Add
Mixed Use/Master Plan Review (without rezoning)	Each	\$500.00	
Surety Fees (new and release)	Per Instance	\$300.00	
Floodplain Development Permit - LC review - no adverse impact	Per Instance	\$100.00	
Floodplain Development - FEMA LOMA, SFR w/ local review	Per FEMA app	\$250.00	
Floodplain Development - LOMA, multiple lots MT-EZ application	Per FEMA app	\$500.00	
Floodplain Development - CLOMR and LOMR: MT-1 application package	Per FEMA app	\$1,500.00	
Floodplain Development - PMR: MT-2 application package	Per FEMA app	\$1,000.00	
Carolina Heelsplitter Mitigation Fee	Per Credit (formula in UDO)	\$9,500.00	Add
15.00 PROBATE COURT FEES			
Cost of Court: Estate Fees - Regular Estate and Conservatorships			
Property valuation less than \$5,000 (Due at initial opening informal only)		\$25.00	
Property valuation of \$5,000 but less than \$20,000		\$45.00	
15.01 Property valuation \$20,000 but less than \$60,000		\$67.50	
		\$95.00	
Property valuation \$60,000 but less than \$100,000		\$95.00	
Property valuation of \$100,000 but less than \$600,000	\$95.00 plus 0.0015 in excess of \$100,000		
Property valuation \$600,000 or more	\$845.00 plus 0.0025 in excess of \$600,000		
Cost of Court: Estate Fees - Small Estate or Affidavit of Collection for Personal Property			
Property valuation less than \$100.00		\$12.50	
15.02 Property valuation of \$100 but less than \$5,000		\$25.00	
		\$45.00	
		\$67.50	
Property valuation of \$20,000 but less than \$25,000		\$67.50	
Reissuing an unexecuted Small Estate Affidavit		\$5.00	Add
Miscellaneous Fees			
Legal advertisement - cost of advertisement is in addition to prescribed court costs and are due and payable prior to			
15.03 CD copy of hearing		\$10.00	
		\$7.00	
Search fee		\$7.00	
Plain Copy	Per Page	\$0.10	
Replacement Forms	Per Page	\$0.50	
Faxing Documents		\$5.00	
Probate Court Fees			
Appointment of Special Administrator or temporary fiduciary		\$22.50	
Application for Successor Personal Representative		\$22.50	Add
Affidavit for Access to Safe Deposit Box		\$22.50	Add
Affidavit to Obtain Bank Balance		\$22.50	Add
Special Certificates		\$10.00	
Certified marriage certificates		\$5.00	
Certifying appeal record		\$10.00	
Certified copy of Information to Heirs and Devisee Form 1st form free		\$0.50 each	Text Revision
Additional Certificates of Appointment		\$0.50 each	
Filing - any summons, complaint, or petition		\$150.00	
15.04 Filing any Motion		\$20.00	Add
		\$10.00	
Filing conservatorship accounting		\$10.00	
Filing demand for notice		\$5.00	
Filing of will only		\$10.00	
Probate of Will Only (Information to Heirs and Devisee Form - fee calculated separately)		\$10.00	Add
Advertising Fee-Will filed Only		\$10.00	Add
Issuing certified copies	Per Document	\$5.00	
Order Issued without a Hearing		\$25.00	Add
Issuing exemplified/ authenticated copies		\$20.00	
Recording authenticated or certified copies.		\$20.00	
Reforming or correcting marriage record		\$6.75	
Reopening closed estates		\$22.50	

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE

FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

15.05	Weddings		
	Marriage license - at least one party in-state (includes \$20.00 state fee)	\$75.00	
	Marriage license - out of state (includes \$20.00 state fee)	\$90.00	
	Marriage license-Reprint copy	\$5.00	
	Marriage ceremony - w/out use of courthouse camera	\$100.00	Text revision
	Marriage ceremony - w/ use of courthouse camera*	\$120.00	

*Marriage couple to obtain own photographer - will be required to use on-site camera and flash drive to comply with courthouse policy--

16.00 PUBLIC WORKS FEES

Driveway pipe - 2nd driveway		\$500.00 or actual cost, whichever is greater	
Single Family Residential Encroachment Permit Review Fees		Per Review	\$50.00
Non-residential/New development		Per Review	Actual cost (\$500 min)
Road/bridge design review by outside engineer			Actual cost
Road testing fee		Actual cost plus 20%	
Road proof roll - initial reinspection		Per project	\$250.00
Road proof roll - additional reinspection		Per reinspection	\$500.00
Roadway sign - production/ installation		actual cost plus 10%	
Tire disposal - agricultural		Per tire	\$35.00
Tire disposal - undocumented		Per ton	\$150.00

17.00 RECREATION FEES

Participant Fees-Youth Sports				
	Sport	Ages	Amount	
17.01	Youth Basketball	5 to 15	\$75.00	5 to 17
	Dixie Softball	7 to 18	\$75.00	6 to 18
	Cheerleading	7 to 15	\$75.00	4 to 17
	Youth Baseball	6 to 12	\$75.00	6 to 17
	Youth Soccer	5 to 15	\$75.00	5 to 17
	Instruction Sports	3 to 6	\$60.00	Add
	Flag Football	7 to 15	\$75.00	6 to 17
	Tackle Football	7 to 12	\$75.00-	
	Girls Volleyball	8 to 13	\$75.00	7 to 17
	Swim Team	5 to 18	\$75.00	
	Knockerball	13 to 17	\$75.00	Add
	Sports Clinics	5 to 17	\$35.00	Add

Participant Fees-Adult Sports				
	Sport	Ages	Unit	Amount
17.02	Knockerball Tournament	18 & up	Per team	\$125.00
	Adult/Senior League	18 & up/55 & up	Per Individual	\$75.00-
	Basketball	18 & up	Per Individual/Team	\$425.00
	Softball	18 & up	Per Individual/Team	\$500.00
	Volleyball	18 & up	Per Individual/Team	\$200.00
	Kickball	18 & up	Per Individual/Team	\$300.00
	Pickleball	18 & up	Per Team Individual	\$80.00
	Adult League	18 & up	Per Team Individual	\$425.00
	Soccer	18 & up	Per Team Individual	\$500.00

After School and Summer Day Camp				
	Item	Unit	Amount	
17.03	After School Registration Fee	Per Child Individual-	\$20.00-	\$150.00
	After School Attendance-Registration Fee (add'l child) (Month)	Per Day Per Child	\$12.00-	\$140.00
	After School Attendance-Fee (add 'l child)-	Per Day Per Child	\$10.00	
	After School Attendance-Fee (half day)-	Per Day Per Child	\$13.00	
	After School Attendance-Fee (all day)-	Per Day Per Child	\$14.00	
	After School Attendance-Fee (all day, add 'l child)-	Per Day Per Child	\$12.00	
	After School Attendance-Fee (half day, add 'l child)-	Per Day Per Child	\$11.00	
	Summer Day Camp Registration Fee-(Field trips included)	Individual-Per Week	\$25.00	\$95.00
	Summer Day Camp Attendance-Fee	Per Day Per Child	\$19.00	
	Summer Day Camp Attendance Fee (add 'l child)	Per Week Day-Per Child	\$41.00	\$90.00
	Late Pick up for After School and Summer Day Camp	First 10 minutes	\$10.00	Add
	Late Pick up for After School and Summer Day Camp	Per min after 10 Min	\$5.00	Add
	Field Trip Fees (optional)	Varies		

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE

FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

17.04	Swimming Pool Fees			
	Activity	Ages	Unit	Amount
	Swim Lessons	3 to 18	Per Person Per Lesson	\$50.00
	Nursery/Camp Daily fee	4 to 12	Per Individual	\$2.00
	Public Swim Daily Fee	All Ages	Per Person	\$3.00
	Mid-Season Pass (7/6/22)	All Ages	Per Person	\$40.00
	Single Season Pass	All Ages	Per Person	\$75.00
	Group Mid-Season Pass (7/6/22)	All Ages	Per Family*	\$85.00
	Family Weekly Pass	All Ages	Per Family*	\$75.00
	Family Season Pass	All Ages	Per Family*	\$150.00
	Pool Party (0-25 People)	All Ages	Per Hour	\$60.00
	Pool Party (26-50 People)	All Ages	Per Hour	\$80.00
	Pool Party (51-75 People)	All Ages	Per Hour	\$125.00
	Pool Party (76-100 People)	All Ages	Per Hour	\$150.00

*Maximum of 5 per family

17.05	Facility Rental			
	All Sites	Unit	Amount	
	Gym (Regular Rental)	Per Hour-4 Hours	\$300.00	\$150.00
	Gym (Regular Rental) All day	12 Hours-6 Hours	\$450.00	\$1800.00
	Gym (Regular Rental)	All Day	\$750.00	Remove
	Gym (For Non Profit) (Include Churches)	4 Hours-Per Hour	\$600.00	\$100.00
	Gym (For Non Profit) (Include Churches)	12 Hours-All Day	\$1500.00	\$1200.00
	Gym- Half	Per Hour	\$50.00	Add
	Gym- Half (Non Profit)	12 hours	\$600.00	Add
	Open Basketball	Entry Fee/Per Class/Per Occurrence	\$3.00	
	Open Pickleball	Entry Fee/Per Class/Per Occurrence	\$3.00	
	Activities/Fitness	Entry Fee/Per Class/Per Occurrence	\$3.00	
	Small Activity Room (Regular Rental)	Per Hour-4 Hours	\$250.00	\$50.00
	Large Activity Room (Regular Rental)	Per Hour-6 Hours	\$400.00	\$75.00
	Small Activity Room (For Non Profit) (Includes Churches)	4 Hours-Per Hour	\$500.00	\$25.00
	Large Activity Room (For Non Profit) (Includes Churches)	All Day-Per Hour	\$1000.00	\$50.00
	Independent Instructor Fee	Per Hour Per Day	\$20.00	\$25.00
	Historical Court House (Rental)	Per Hour	\$100.00	Add
	Historic Court house Security Deposit	Per Rental	\$250.00	Add
	Courthouse Event Setup and Breakdown fee (non-refundable)	Per Rental	\$75.00	Add
	Annex Building Rental	Per Hour	\$150.00	Add
	Annex Building Room Rental	Per Hour	\$75.00	Add
	Annex Building Rental (For Non Profit) (Includes Churches)	Per Hour	\$100.00	Add
	Annex Building Room Rental (For Non-Profit) (Includes Churches)	Per Hour	\$50.00	Remove
	Church Lease - Gym	Per Hour-Per Day	\$65.00	Remove
	Staff Overtime	Per hour	\$75.00	\$40.00
	Security Deposit	Per Rental	\$150.00	

*\$100.00-refundable, \$50.00-non-refundable set-up fee, Rental rates may be negotiable for tournaments and/or large events

17.06	Outdoor Field/Court Rentals			
	Item	Unit	Amount	
	Field Practice (Non-LCPR teams) without lights	Per hour-Per Team-Per field	\$30.00	Remove
	Natural Turf - Small	Per Hour	\$30 - Resident \$45 - Non-Resident	Add
	Natural Turf - Mid-Size	Per Hour	\$50 - Resident \$75 - Non-Resident	Add
	Natural Turf - Full Field	Per Hour	\$75 - Resident \$110 - Non-Resident	Add
	Synthetic Turf - Small	Per Hour	\$30 - Resident \$45 - Non-Resident	Add
	Synthetic Turf - Mid-Size	Per Hour	\$60 - Resident \$90 - Non-Resident	Add
	Synthetic Turf - Full Field	Per Hour	\$90 - Resident \$135 - Non-Resident	Add
	Pickleball Court/Tennis Court	Per Hour	\$10 - Resident \$15 - Non-Resident	Add
	Shelter/Picnic Area	Per Hour	\$40 - Resident \$60 - Non-Resident	Add
	Diamond Fields	Per Hour	\$15 - Resident \$25 - Non-Resident	Add
	Harrisburg Athletic Complex Rental	Per field Per day (12 hour max)	\$1500 - Resident \$2250 - Non-Resident	Add
	Heath Springs Athletic Complex Rental	Per field Per day (12 hour max)	\$1500 - Resident \$2250 - Non-Resident	Add
	Natural Turf Athletic Complex Rental - Rectangular	Per field Per day (12 hour max)	\$750 - Resident \$1125 - Non-Resident	Add

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE

FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

Natural Turf Athletic Complex Rental - Diamond	Per field Per day (12 hour max)	\$500 - Resident \$750 - Non-Resident	Add
Field Prep Fee - Natural Turf Rectangular	Per Rental	\$150 - Resident \$225 - Non-Resident	Add
Field Prep Fee - Natural Turf Diamond	Per Rental	\$100 - Resident \$150 - Non-Resident	Add
Field Practice (Non-LCPR teams) with lights	Per hour Per Team Per field	\$40.00	
Turf Field Practice	Per hour Per Team Per Field	\$50.00	
Court Practice (Non-LCPR teams)	Per hour Per Team Per court	\$40.00	
Tournament Field Rental (11:30pm curfew)	Per field Per day	\$350	
*Rental rates may be negotiable for tournaments and/or large events-			
Other Recreation Fees			
Item	Unit	Amount	
Sponsorship Fee - Platinum Level	Individual	\$3,600.00	Remove
Sponsorship Fee - Gold Level	Individual	\$1,800.00	Remove
Sponsorship Fee - Silver Level	Individual	\$1,200.00	Remove
Sponsorship Fee - Bronze Level	Individual	\$300.00	Remove
Sponsorship Fee - Movie in the Park	Each Occurrence	\$600.00	Remove
Extra Sponsor Banner	Each	\$100.00	
Additional Team Sponsor	Each	\$300.00	
8x10 Team/Sponsor Picture/Plaque	Each	\$30.00	
Membership Dues (includes open gym and Pickleball)	Per Month	\$15.00	
Food Truck - Local Athletics-Department Athletic Events	Each Occurrence	\$30.00	\$50.00
Food Truck - Friday Event	Each Occurrence	\$30.00	Remove
Food Truck - Daily Farmer's Market	Each Occurrence	\$30.00	
Food Truck - Pool	Each Occurrence	\$30.00	Remove
Food Truck - Small Special Events (350 ppl or less)	Each Occurrence	\$50.00	
Food Truck - Large Special Events (More than 350 people)	Each Occurrence	\$100.00	Add
Food Truck - Tournaments	Each Occurrence	\$50.00	\$100.00
Program Registration Late Fee	Per Participant	\$15.00	Remove
Light Fee	Per hour	\$30.00	Add
Non-Resident Fee	Per Person	\$25.00	Add
Late Pick-up for After School and Summer Day Camp	Per Minute	\$1.00	Remove
After School Bus Fee	Per Family Per Day	\$2.00	Remove

18.00 REGISTER OF DEEDS FEES

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

19.00 ROAD FEES

County Road Improvement and Maintenance Fee			
Per County Code section 26-34	Per Vehicle	\$40.00	

20.00 SHERIFFS FEES

Miscellaneous Fees			
Item	Unit	Amount	
Fingerprinting (non-LCDC)	Per Set	\$5.00	
Response to false alarms in excess of 3 in any calendar year	Per Instance	\$100.00	
FOIA Search, Retrieval, & Redaction*	Per Hour	\$13.50	
Hard Copies	Per Page	\$0.22	
* "In accordance with SC FOIA, the fee for the search, retrieval, or redaction of records shall be posted online and shall not exceed the prorated hourly salary of the lowest paid employee with the necessary skill and training to perform the request." Add			
Storage Discs	Per Disc	\$1.25	

21.00 DETENTION CENTER FEES

Per Diem for municipal court prisoners	Solely Municipal Charges	\$62.52	
--	--------------------------	---------	--

22.00 STORMWATER FEES

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

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

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE
FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

23.00 DELINQUENT TAX/RECORDS MANAGEMENT FEES

Tax Collection fee	170.00 or actual cost, whichever is greater	
Passport Fee	\$25.00	\$35.00

24.00 TREASURER FEES

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

25.00 ZONING FEES

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

Miscellaneous Fees			
Item	Unit	Amount	
Appeal from action of zoning official		\$325.00	
Use permitted on review		\$150.00	
Variance		\$275 SF Residential, \$375.00 Commercial	
Variance involving a floodplain		\$2500.00	Add
Zoning Verification Letter	Per Instance	\$100.00	
25.02 Power Authorization Letter/Zoning Verification Permit	Per Instance	\$50.00	\$100.00
Home Occupation Permit- minor-renewed annually	Per Instance	\$75.00	Text revision
Temporary Use	Per Instance	\$100.00	
Special Exception	Per Instance	\$400.00	
Food Truck - Permit-renewed annually	Per Instance	\$150.00	Text revision
Demolition fee - any building or structure less than 5000 SF GFA	Per Instance	\$50.00	
Demolition Fee - any building or structure 5000 SF GFA or greater	Per Instance	\$100.00	
Moving fee - any non mobile home building or structure	Per Instance	\$50.00	
Sign Permit - Permanent	Per Application	\$100.00	
Sign Permit - Temporary	Per Application	\$50.00	

Permit			
25.03 Commercial Zoning (including upfits) Permit fee*	Per Instance	\$100.00	
Residential Zoning Permit fee	Per Instance	\$50.00	

*Includes multi-family residential

26.00 OTHER COUNTY FEES AND CHARGES

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

Miscellaneous County Fees			
Item	Unit	Amount	
Open Airport hangar rental	Per Month	\$150.00	
Airport Callout Fee	Per Hour, minimum 3	\$100.00	
Ramp Tie Down Over Night		\$20.00	
Ramp Tie Down Monthly		\$75.00	
Small-Medium Turboprops/Light Jets Facility Fee	Per Day	\$75.00	
Large Turboprops/Medium Jets Facility Fee	Per Day	\$150.00	
Large Jets Facility Fee	Per Day	\$250.00	
Lavatory Services Fee		\$100.00	
Airplane Ramp Fee	Per Airplane Per Day	\$150.00	
Airport Vehicle Fee (proof of insurance required)	Per Vehicle Per Day	\$100.00	
Airport Manager After Hours	Per Hour	\$100.00	
Bad Check fee	Per Instance	\$30.00	
26.02 Cable television franchise fee	Per Year	5%	
Duplication machine reproduction fee - general	Per Page	\$0.10	
Duplication machine reproduction fee - general (color)	Per Page	\$1.15	
Audio Recordings of Meetings	Per Copy	\$5.00	

COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE

FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

FOIA Research Time	Per Hour	In accordance with SC FOIA, the fee for the search, retrieval, or redaction of records shall be posted online and shall not exceed the prorated hourly salary of the lowest paid employee with the necessary skill and training to perform the request.	Add
Private ambulance service - franchise application fee	Per Instance	\$100.00	
Impact Fees-County The development impact fees established by Ordinance 2021-1722 (the "Fire Development Impact Fee"), Ordinance 2021- 1723 (the "EMS Development Impact Fee"), Ordinance No. 2021-1724 (the "Sheriff Development Impact Fee"), and Ordinance 2021-1725 (the "Parks and Recreation Development Impact Fee"), collectively the "County Impact Fee Ordinances", are hereby updated, adjusted and amended, pursuant to the terms of the County Impact Fee Ordinances. Section V of the County Impact Fees Ordinances provides that the development impact fees shall be adjusted annually to reflect the effects of inflation on the costs for facilities set forth in the Development Impact Fee Study and updated CIP dated July 19, 2021. The fee schedule shall be adjusted using the Construction Cost Index calculated by the Engineering News Record (ENR). For each such adjustment, the development impact fees shall be multiplied by a fraction, the numerator of which is the ENR Construction Cost Index for the most recent month for which figures are available, and the denominator of which is the ENR Construction Cost Index for the period one year prior to the period reflected in the numerator. The impact fee schedule annual adjustment update will become effective on July 1st of each year. If July 1st falls on a weekend or county holiday, the fee adjustment will become effective on the next business day thereafter. The Construction Cost Index calculated for the period of May 2021 to May 2022 results in an eight and a half percent (8.5%) increase calculated for the period of March 2023 to March 2024 results in a 2.7% increase in the County Impact Fee Ordinances. Therefore, pursuant to the terms of the County Impact Fee Ordinances, those fees are adjusted, updated and amended as set forth in the following schedules.			Text revision
Item	Unit	Amount	
Fire Impact Fees			
Greater Panhandle Service Area-Residential			
Single Family Detached	Per housing unit	\$1,025.00-	\$1,053.00
Single Family Attached	Per housing unit	\$870.00-	\$893.00
Multifamily	Per housing unit	\$728.00-	\$748.00
Pleasant Valley Fire District-Residential			
Single Family Detached	Per housing unit	\$841.00-	\$864.00
Single Family Attached	Per housing unit	\$714.00-	\$733.00
Multifamily	Per housing unit	\$597.00-	\$613.00
Greater Panhandle Service Area-Nonresidential			
Retail	Per 1,000 square feet	\$1,638.00-	\$1,682.00
Office	Per 1,000 square feet	\$556.00-	\$571.00
Industrial	Per 1,000 square feet	\$283.00-	\$291.00
Warehouse	Per 1,000 square feet	\$100.00-	\$103.00
Healthcare	Per 1,000 square feet	\$612.00-	\$629.00
Institutional	Per 1,000 square feet	\$1,114.00-	\$1,144.00
Pleasant Valley Fire District-Nonresidential			
Retail	Per 1,000 square feet	\$1,511.00-	\$1,552.00
Office	Per 1,000 square feet	\$513.00-	\$527.00
Industrial	Per 1,000 square feet	\$262.00-	\$269.00
Warehouse	Per 1,000 square feet	\$92.00-	\$94.00
Healthcare	Per 1,000 square feet	\$564.00-	\$579.00
Institutional	Per 1,000 square feet	\$1,027.00-	\$1,055.00
EMS Impact Fees			
Residential			
Single Family Detached	Per housing unit	\$125.00-	\$128.00
Single Family Attached	Per housing unit	\$106.00-	\$109.00
Multifamily	Per housing unit	\$90.00-	\$92.00
Nonresidential			
Retail	Per 1,000 square feet	\$111.00-	\$114.00
Office	Per 1,000 square feet	\$38.00-	\$39.00
Industrial	Per 1,000 square feet	\$19.00-	\$20.00
Warehouse	Per 1,000 square feet	\$7.00-	\$7.00
Healthcare	Per 1,000 square feet	\$42.00-	\$43.00
Institutional	Per 1,000 square feet	\$75.00-	\$77.00

26.03

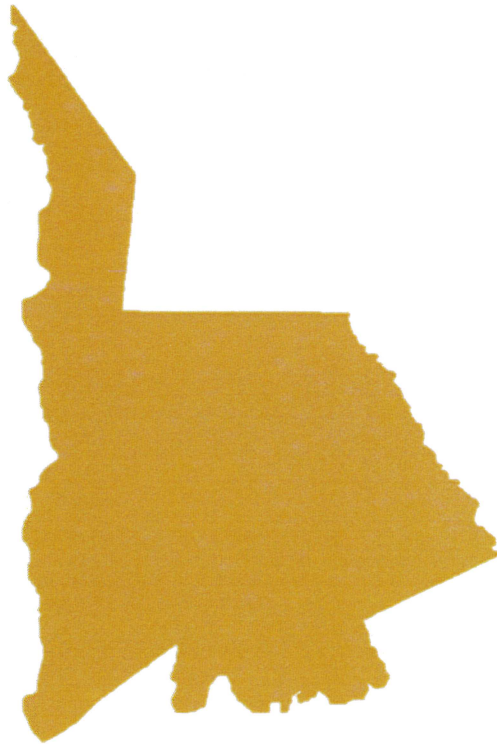
COUNTY OF LANCASTER, SC - SCHEDULE OF FEES AND CHARGES FOR SERVICE

FISCAL YEAR: 2024-2025 ATTACHMENT TO ORDINANCE NO: 2024-XXXX

FY25 Proposed

Sheriff Impact Fees			
Residential			
	Single Family Detached	Per housing unit	\$134.00-
	Single Family Attached	Per housing unit	\$114.00
Multifamily		Per housing unit	\$95.00
Nonresidential			
Retail		Per 1,000 square feet	\$207.00-
Office		Per 1,000 square feet	\$70.00-
Industrial		Per 1,000 square feet	\$35.00-
Warehouse		Per 1,000 square feet	\$12.00-
Healthcare		Per 1,000 square feet	\$78.00-
Institutional		Per 1,000 square feet	\$141.00-
Parks & Recreation Impact Fees			
Residential			
	Single Family Detached	Per housing unit	\$869.00
	Single Family Attached	Per housing unit	\$738.00
Multifamily		Per housing unit	\$617.00-
Impact Fees-School District The development impact fee established by Ordinance 2021-1761 (the "School Development Impact Fee"), is hereby adjusted, updated and amended, pursuant to the terms of Ordinance 2021-1761. Section 5(c) of the School Development Impact Fee provides that the development impact fees shall be adjusted annually to reflect the effects of inflation on the costs for facilities set forth in the updated Development Impact Fee Study and updated CIP dated November 24, 2021. The fee schedule shall be adjusted using the Construction Cost Index calculated by the Engineering New Record (ENR). For each such adjustment, the development impact fees shall be multiplied by a fraction, the numerator of which is the ENR Construction Cost Index for the most recent month for which figures are available, and the denominator of which is the ENR Construction Cost Index for the period one year prior to the period reflected in the numerator. The impact fee schedule annual adjustment update will become effective on July 1st of each year. If July 1st falls on a weekend or county holiday, the fee adjustment will become effective on the next business day thereafter. The Construction Cost Index calculated for the period of May-2021 to May-2022 March 2023 to March 2024 results in an eight and a half percent (8.5%) increase 2.7% increase in the School Development Impact Fee. Therefore, pursuant to the terms of Ordinance 2021-1761, the School Development Impact Fee is adjusted, updated and amended as set forth in the following schedules.			
Item	Unit	Amount	
School District Impact Fees			
Residential			
Single Family	Per housing unit	\$9,091.00-	\$9,336.00
Multifamily	Per housing unit	\$9,644.00-	\$9,904.00

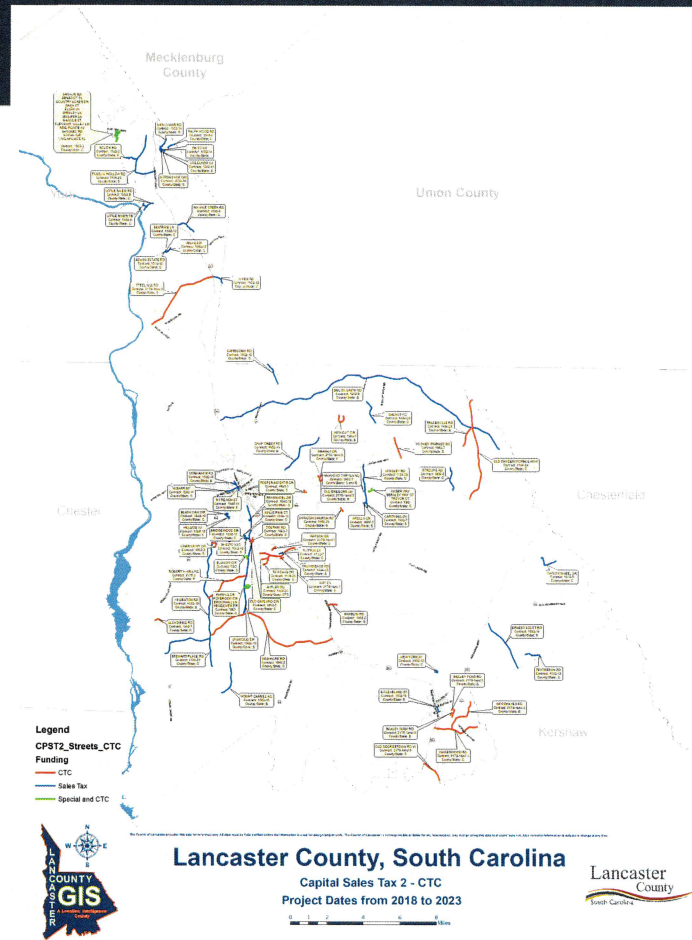
26.04



LANCASTER COUNTY ROAD FUNDING PROPOSAL

- Lancaster County has roughly 1,400 miles of publicly maintained roadway (900 SCDOT miles, 500 county/other municipality miles)
- From 2018 through 2024, over 94 miles have been improved.
- Funding for these improvements are Capital Sales Project 2, Capital Project Sales Tax 2 Proviso, Lancaster County Transportation Committee (C-funds/gas tax), and a Road Fee (Preservation/Contractual projects).

LANCASTER COUNTY ROAD FUNDING PROPOSAL



- Current Funding estimates:
 - CPST 2 Proviso - \$9,000,000 to be completed by 2025
 - CTC - \$1,400,000 per year
 - Road Fee - \$800,000 per year (remaining fee total offsets Road Maintenance budget)
- Only option to complete future road needs is a dedicated funding stream.

- Subject to successful referenda, a County can have the Capital Penny Sales Tax pursuant to SC Code 4-10-300 and a Transportation Penny pursuant to 4-37-10.
- Potentially, Lancaster Co could have 3 sales taxes. The SC Attorney General has provided an opinion that Lancaster Co can have the Local Option Sales Tax, the Capital Project Sales Tax and the Transportation Sales Tax subject to a successful referendum.
- Legislation provides up to 1% that can run concurrently with other sales tax.
- Can impose for no more than 25 years in the aggregate, or in smaller increments
- Sales Tax ends when years or authorized revenue amount is reached, whichever is first.
- Revenue estimated at \$15,000,000 per year (\$375,000,000 total at a full 1%, \$281,250,000 at .75%, and \$187,500,000 at .5%)

Major Widenings (Total Preliminary Estimate \$210 million)

- 521 (Highway 75 to NC state line) – Major contribution to widening/improving 521.
 - CPST 3 has programmed \$10 million already and the sales tax could include an additional **\$60 million**, which would include burying powerlines, landscaping, and a possible multipurpose trail/sidewalk in the ROW. Latest preliminary estimates from RFATS/SCDOT was \$150 million. **Total concept estimate: \$60 million - Recommend**
- Harrisburg Road (Barberville Road to NC state line) – 3 lane Harrisburg road, incorporating any improvements from recent developments, possibly including pedestrian connectivity. **Total concept estimate: \$30,000,000.00 – CTC Recommend 20,000,000**
- Barberville Road (Highway 160 to NC state line) – 3 lane Barberville Road, which could include sidewalks/multipurpose trail in ROW. **Total concept estimate: \$21,000,000.00. – Recommend from Highway 160 to Harrisburg Road**
- Henry Harris Road (Highway 521 to Marvin Road) – 3 lane Henry Harris Road. **Total concept estimate: \$20,000,000.00 –Denial Recommendation**
- Riverside Road – Widening Riverside Road- **Total concept estimate: \$10,000,000. – Recommend**
- Calvin Hall Road (SC 160 to NC state line) – 3 lane Calvin Hall Road – **Denial Recommendation**

Intersection Improvements (Total Preliminary Estimate: \$28 million)

Recommend All at 3/14/2024 CTC meeting

- Shiloh Unity @ Unity Church (added 3/7/2024)
- US 601 @ 265 (added 3/7/2024)
- New Hope Road @ Solar Road (added 3/7/2024)
- Gillsbrook Road / Highway 9 – Extend turn lane
- Shiloh Unity @ 522 (added 3/7/2024)
- Shelly Mullis Road / US 521- Turn lane (added 1/24/2024)
- Henry Harris Road / Stacie Howie Road- Configuration/alignment (added 1/24/2024)
- Sun City @ Promenade (added 3/7/2024)
- SC 9 @ Potter Road (added 3/7/2024)

Intersection Improvements (continued)

- Van Wyck Road @ 521 (added 3/7/2024) – *Recommend Denial*
- Doby's Bridge Road / School / Signal intersection (added 3/7/2024) – *Recommend Denial*
- Camp Creek Road / Rocky River Road (added 2/16/2024) – *Recommend*
- Grace Avenue / Bethel Road- "yield at the church" (added 2/16/2024) – *Recommend*

Roundabouts (Total Preliminary Cost Estimate \$15 million)

Recommend all at 3/14/2024 CTC meeting

- Henry Harris Road / Marvin Road
- Steel Hill Road / Van Wyck Road
- University Drive / Hubbard Drive
- Shiloh Unity Road @ 200
- Shiloh Unity Road @ Camp Creek Road

Lancaster County - Maintained Road Priorities (\$5 million)

Recommend all at 3/14 CTC meeting

- Vance Baker Road- Total concept estimate \$1,500,000.00
- Calvin Hall Road (County portion)
- Sandra Lane- **discussed at 1/24 meeting and added 2/16/2024.** Total concept estimate: \$1,163,000,000.
- County owned business park road improvements
- Reece Road / Lymon Reece Road

**Resurfacing / Rehabilitation of County / SCDOT / Local Municipality
Roads (Total Preliminary Estimate: \$100 million)**

Recommend reduced amount of \$75 million

- Lancaster County
- City of Lancaster
- Town of Kershaw
- Town of Van Wyck
- Town of Heath Springs
- SCDOT lower volume / rural intersections

SCDOT Secondary Resurfacing (Total Preliminary Cost Estimate \$25 million)

Recommend all

- Lynwood Drive
- W Shiloh Unity Road
- Doc Garris Road
- S Potter Road
- McCardell Street
- Heyward Hough Road
- Camp Creek Road
- Beacon Road
- Country Club Road
- Airport Road
- McIlwain Road

Economic Development (Total Preliminary Estimate: \$7 million)

Recommend \$8 million

- Air Rail Park – Road connectivity for lot 6.
- Land Acquisition for future collector roads (***added 1/24/2024***)

**Greenways / Sidewalk Repairs / Sidewalk Additions to SCDOT ROW
(Total Preliminary Estimate: \$7 million)**

Partially recommend \$5 million

- Lindsay Pettus Greenway – ***Recommend at \$2.5 million***
- Indian Land Trail – ***Recommend at \$2.5 million***
- Sidewalk repairs/additions/extensions Countywide in SCDOT Right of Way / SCDOT ownership – ***Recommend Denial***
- Pedestrian improvements – Crosswalks, trails, etc. – ***Recommend Denial***

Signage (Total Preliminary Estimate: \$5 million)

Recommend Denial

- Mast arm possibilities at signalized intersections County wide.
- Consideration of recurring costs and responsibilities to be considered **(added 2/16)**

Safety Improvements (\$5 million)

- Multiyear guard rail program, including rehabilitation to existing areas. **Removed as SCDOT stated they will administer guard rail program.**
- Passing Lanes 903, 9, 5, 521 south of Lancaster *(added 1/24/2024), but removed as SCDOT stated not in favor of passing lanes/*

Miscellaneous (\$22 million)

- Bethel Road & Bethel Boat Landing – **Recommend at \$2 million**
- Green Pond Road – **Denied**
- Administration / Contingency / Matching (Staff Requested \$50 million) - **Recommend at \$20 million**

Summary of Recommendations

Major Widenings -- \$111 million

Intersection Improvements -- \$28 million

Roundabouts -- \$15 million

Lancaster County - Maintained Road Priorities -- \$5 million

Resurfacing / Rehabilitation of County / SCDOT / Local Municipality Roads -- \$75 M

SCDOT Secondary Resurfacing -- \$25 million

Economic Development -- \$8 million

Greenways / Sidewalk Repairs / Sidewalk Additions to SCDOT ROW -- \$5 million

Miscellaneous -- \$22 million

Total Recommended -- \$294 million

- 4 counties have Transportation Sales Tax
 - Berkeley
 - Charleston
 - Dorchester
 - Richland
 - ** Horry discussing
- 2 Counties have three local sales taxes
 - Berkeley
 - Charleston
 - ** potentially Horry

LANCASTER COUNTY ROAD FUNDING PROPOSAL

2023 Sales Tax by County

Abbeville	7%	Chesterfield	8%	Hampton	7%	Newberry	7%
Aiken	8%	Clarendon	8%	Horry	8%	Oconee	6%
Allendale	8%	Colleton	8%	Horry-Myrtle Beach	9%	Orangeburg	7%
Anderson	7%	Darlington	8%	Jasper	8%	Pickens	7%
Bamberg	8%	Dillon	8%	Kershaw	8%	Richland	8%
Barnwell	8%	Dorchester	7%	Lancaster	8%	Saluda	8%
Beaufort	7%	Edgefield	8%	Laurens	8%	Spartanburg	7%
Berkeley	9%	Fairfield	7%	Lee	8%	Sumter	7%
Calhoun	8%	Florence	8%	Lexington	7%	Union	7%
Charleston	9%	Georgetown	6%	McCormick	8%	Williamsburg	8%
Cherokee	8%	Greenville	6%	Marion	8%	York	7%
Chester	8%	Greenwood	7%	Marlboro	8%		

- Future Transportation plan is a necessity and growth will dictate.
- Large Transportation projects take time and funding so it will be critical to locate and utilize a dedicated funding stream.
- C funds, Road fees, and portions of capital sales dedicated to roads will not be close to enough for our future transportation infrastructure needs and traffic solutions.
- ***A dedicated sales tax for roads will provide consistent funding to address the growing road needs throughout the County.***

Timeline

January – April 2024

Determine potential projects and recommend to County Council with estimated costs

May 28, 2024

First reading of ordinance to set referendum and provide ballot question (latest date)

August 1, 2024

Voter's Registration needs approved Ordinance

September – October 2024

Education Campaign

November 2024

General Election