

The Fiscal Impact of Selected State Mandates on County Governments 2012



**Strom Thurmond Institute
of Government & Public Affairs
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The Fiscal Impact of Selected State Mandates on County Governments

Executive Summary

The South Carolina Association of Counties (SCAC) enlisted the assistance of Clemson University’s Strom Thurmond Institute of Government and Public Affairs, Francis Marion University and the University of South Carolina’s Institute for Public Service and Policy Research to undertake a study to determine the financial impact certain state mandates have on county governments in South Carolina. The goal of this study is to provide meaningful and valid information on the cost of these mandates to counties.

Cost of Selected State Mandates in FY2009-10

- The estimated cost of selected state mandated functions and programs to county governments in South Carolina was \$604.2 million in FY2009-10, *capital costs excluded*.
- The estimated cost to county governments of office space and utilities provided to state agencies was \$20.4 million, *cost for providing court system office space excluded*.
- Revenues and statutory fees totaling \$494.4 million were used by counties to cover the cost of state mandated functions and programs, including state agency office space and utilities.
- **The estimated overall shortfall (unfunded cost) to counties after accounting for mandate-specific county revenues and the Local Government Fund was \$130.2 million in FY2009-10.**
- **Between FY1992-93 and FY2009-10 the net cost of state mandates to county governments increased by 3.98 percent a year on average, after adjusting for inflation. The increase to the Local Government Fund during this same period was only 0.48 percent, after adjusting for inflation.**

Mandate Costs:	
State Mandated Functions/Programs	\$604,233,006
Office Space and Utilities for State Agencies ^a	\$20,360,092
	\$624,593,098
Less State Revenues:	
Revenue from Statutory Fees and Mandate-Specific State Funds	-\$312,559,066
Local Government Fund ^b	-\$181,873,991
	-\$494,433,057
SHORTFALL (UNFUNDED COST) TO COUNTY GOVERNMENTS^c	\$130,160,041

^aThis figure is based on the square footage provided by responding counties and the S.C. State Budget and Control Board’s General Services’ Lease Cost of \$11.29 per square foot, which includes utilities.

^bThe portion of the Local Government Fund money that counties were required to pay for alcohol and drug abuse rehabilitation programs has been excluded from this figure.

^cEstimates do not include data from Allendale, Chesterfield and Union Counties. Capital costs of mandates and mandates adopted after FY2009-10 are excluded.

State Mandates Excluded From Estimated Shortfall Figure

It is important to note what is **NOT** reflected in the \$604.2 million cost figure for State Mandated Functions/Programs. **This figure does not include capital costs, any mandates adopted after FY2009-10, or any costs from Allendale, Chesterfield or Union counties. It also does not include the following:**

- Alcohol and Drug Abuse
- Auditor
- Coroner (*except office space*)
- Detention Center (*except medical care and housing of state inmates*)
- Emergency Management
- EMD Communications
- Health Department (*except office space*)
- Sheriff
- Solicitor
- Treasurer

State Mandates Included in Estimated Shortfall Figure

Listed below are the state mandates that are included in the study and are reflected in the \$604.2 million cost figure:

- Animal Shelter
- Assessors (Equipment/Software)
- Building Codes
- Circuit Court
- Clerk of Court
- Court Security
- DNA (Preservation/Storage)
- Elections and Voter Registration
- Emergency Medical Services (Electronic Data Submission Regulation)
- Jails – Medical Care
- Jails – Housing of State Inmates
- Juvenile Detention
- Libraries
- Magistrates
- Master-in-Equity
- Medically Indigent Assistance Program
- Probate Court
- Public Defender/Indigent Defense
- Records Management
- Register of Deeds
- Solid Waste (Collection, Disposal and Recycling)
- Stormwater Management
- Victims' Services

Revenue Challenges to Counties

- From its inception, State Aid to Subdivisions has been an integral part of funding operations at the county level and reducing the burden on property taxes. Aid to Subdivisions was approximately 10 percent of the state's General Fund from 1948 to 1975.
- Since 1991, the Local Government Fund (LGF), the largest component of State Aid to Subdivisions, was set at 4.5 percent of the prior year's General Fund revenue.
- Since 1998, General Fund revenue moved off budget to the Trust Fund for Tax Relief, has reduced the base on which the LGF is calculated. Loss of the base is estimated to reduce LGF revenue by \$24.7 million in FY2013-14.
- The LGF was last fully funded according to state statute in FY2007-08.
- The 2000 constitutional amendment reducing the assessment ratio on personal vehicles from 10.5 percent to 6.0 percent has reduced counties' property tax revenue share from personal vehicles from over 18 percent to below 10 percent.
- Act 388 of 2006 placed stringent limitations on local government millage increases.
- Act 402 of 2006 reduced the real property tax base by placing a 15 percent limitation on the increase in assessed value of any parcel over the reassessment period.
- South Carolina counties, challenged by the recent recession, held general fund budget growth to 1.3 percent between FY2007-08 and FY2011-12, compared to a 7.2 percent increase in the CPI. During this same time period, LGF allocations as a percent of county general fund budgets fell from 13.6 percent to 7.9 percent.

Introduction and Survey Methodology

The South Carolina Association of Counties (SCAC) enlisted the assistance of Clemson University's Strom Thurmond Institute of Government and Public Affairs, Francis Marion University and the University of South Carolina's Institute for Public Service and Policy Research to undertake a study to determine the financial impact certain state mandates have on county governments in South Carolina. The goal of this study is to provide meaningful and valid information on the cost of these mandates to counties.

Francis Marion University analyzed the survey data on the cost of mandates, which was collected by the SCAC. The University of South Carolina's Institute for Public Service and Policy Research provided information on the history of state mandates and the impact of the recession on county governments. Clemson University's Strom Thurmond Institute of Government and Public Affairs provided information on relevant changes to the South Carolina General Fund, the Local Government Fund (LGF) and the property tax.

The survey instrument used for this study was based on a review of state mandates and with input from numerous county officials. The survey was mailed and e-mailed to the chief administrative officers and finance directors in each of the 46 counties on July 19, 2012. Counties were asked to provide figures for FY2009-10, which was the last completed year for which a financial audit was available for all counties. The counties were asked to submit copies of their FY2009-10 budgets and financial reports. This information was used in reviewing the survey data. Where available, state data sources, such as information from the S.C. State Treasurer's Office and the S.C. State Library, were cross-referenced.

As part of this study, counties were asked to provide both operating and capital expenses for FY2009-10 for each of the mandates. Given the variations in the way counties account for capital expenditures, capital expenses that were reported by the responding counties have been excluded from the summary figures in this report. It is important to note that the net costs may be underreported as a result. The reported capital expenses have been listed in some charts for illustrative purposes.

In addition to the operating expenses for each mandate, counties were also asked to report any fines and fees collected as revenue. Any millage collected specifically for a county program or service required by a state mandate has been excluded as revenue in this study. Every attempt was made to include any state funds that were allocated to counties for specific functions in FY2009-10, such as Elections, State Aid to Libraries, etc. The net cost reported for each mandate was derived by subtracting the reported revenue from the operating expenses for the year.

Forty-three of 46 counties responded to the survey, yielding a 94 percent response rate. The list of responding counties can be found in Appendix C. All counties that responded to the survey were not able to provide information for all of the survey questions. The number of responding counties for each mandate varies and is noted at the bottom of the county data tables in the appendix.

History of Mandates

In a 1978 study of state mandating of local expenditures, the U.S. Advisory Commission on Intergovernmental Relations defined a mandate as a "legal requirement, constitutional provision, statutory provision, or administrative regulation that a local government undertake a specific activity or provide a service meeting minimum state standards."¹ Additionally, restrictive mandates can limit a local government's ability to raise revenue by imposing tax exemptions, fee bans or other limitations. Without funding from the state, local governments are forced to generate more own-source revenue to cover the costs of the mandates.

¹ U.S. Advisory Council on Intergovernmental Relations. (1978) *State Mandating of Local Expenditures*. Washington, DC. Page 2.

Most of the current state mandates have been enacted in the past fifty years. According to a 1986 study by the South Carolina Advisory Commission on Intergovernmental Relations, over 200 mandates were enacted between 1961 and 1986. The study found that 88 percent of state mandates had been imposed by the General Assembly, while the others were imposed administratively by state agencies.² While many of these mandates had no financial impact on county governments, others were quite costly to counties and their citizens.

Mandate Definition

The following definition was adopted for the purpose of this study:

Mandates are 1) requirements imposed by a higher level of government which require a lower level of government to provide certain services or to take certain actions without providing full funding to pay for the services or actions required; 2) limitations imposed by a higher level government on a lower level government's authority to generate own-source revenue to pay for services provided by the lower level of government; 3) exemptions granted by a higher level of government which reduce a lower level government's tax base; and 4) reductions in funds provided by a higher level of government to a lower level of government.

Cost of State Mandated Functions/Programs

Certain statutory mandates require county governments in South Carolina to serve as an arm of state government, while other mandates impact counties in their role as a local service provider. In FY2009-10, the responding counties spent \$604,233,006 on these state mandates. Some of the cost of these mandates can be offset by fees and other revenues received specifically from activities related to the mandates. For FY2009-10, the revenue from fees and other sources reported by the responding counties was \$312,559,066 (Figure 1).

To provide an accurate picture of the true cost of these mandates, the revenues reported by counties have been subtracted from the cost figures. Thus, the net cost of these activities in FY2009-10 for the 43 responding counties was \$291,673,940. This figure represents 16 percent of the General Fund Budgets of the reporting counties.

It is important to note that not all counties were able to provide all of the requested information. Please see the number of responding counties for each mandate in Figure 1. See Appendix A for the cost of state mandates for each of the responding counties.

Counties also reported capital costs of \$22,723,817 associated with 18 of the 24 selected mandates. As previously noted, these capital costs have not been included in the costs of the mandates.

In FY2009-10, the net cost of the twenty-four selected mandates was \$291,673,940. The average net cost of each mandate was \$12,153,081. Thirty-five percent of the mandates surveyed had a total net cost greater than ten million dollars. Two of the mandates, Master-in-Equity and Register of Deeds, were able to generate more money than the cost of the mandates through fees, fines and other revenue sources.

² Kelly, J. (1991). *South Carolina: Mandated Local Government Expenditures and Revenue Limitations*. U.S. Advisory Council on Intergovernmental Relations. Washington, DC. Page 16.

Figure 1

Cost of Selected Mandates					Capital Expense
	Responding Counties	Operating Expense	Revenue	Net Cost	
Animal Shelter	41	\$13,569,589	\$1,301,519	\$12,268,070	\$979,543
Assessors Equipment and Software	20	\$1,283,597	\$82,278	\$1,201,319	\$134,500
Building Codes	43	\$27,936,720	\$18,100,987	\$9,835,733	\$377,382
Circuit Court	26	\$669,888	\$84,339	\$585,549	\$0
Clerk of Court	42	\$33,954,481	\$16,457,145	\$17,497,336	\$784,165
Court Security	27	\$8,041,749	\$0	\$8,041,749	\$394,427
DNA	12	\$4,210,814	\$9,622	\$4,201,192	\$0
Elections and Voter Registration	38	\$10,924,801	\$1,419,342	\$9,505,459	\$684,076
Emergency Medical Services	16	\$748,775	\$0	\$748,775	\$1,673,931
Family Court	34	\$12,162,077	\$9,353,049	\$2,809,027	\$46,271
Jails: Housing of State Inmates	21	\$16,917,427	\$96,574	\$16,820,853	\$354,584
Jails: Medical Care	41	\$22,592,362	\$0	\$22,592,362	\$0
Juvenile Detention Act	34	\$3,213,892	\$0	\$3,213,892	\$0
Libraries	41	\$98,415,876	\$9,092,933	\$89,322,943	\$2,914,032
Magistrates	43	\$46,128,060	\$35,133,054	\$10,995,006	\$698,537
Master-in-Equity	24	\$4,708,413	\$14,011,905	(\$9,303,493)	\$9,853
Medically Indigent Assistance Program	42	\$14,848,430	\$0	\$14,848,430	\$0
Probate Court	42	\$16,229,466	\$9,228,844	\$7,000,622	\$98,889
Public Defender (PD)/ Indigent Defense	43	\$21,537,233	\$0	\$21,537,233	\$0
Records Management	19	\$4,619,162	\$1,064,482	\$3,554,680	\$9,472
Register of Deeds/RMC (if not under the Clerk of Court)	25	\$12,117,019	\$25,976,816	(\$13,859,797)	\$91,790
Solid Waste Collection, Disposal and Recycling	42	\$194,010,597	\$138,893,244	\$55,117,352	\$12,904,195
Stormwater Management & Sediment Reduction Act	24	\$25,815,938	\$25,302,171	\$513,767	\$545,169
Victims' Services	42	\$9,576,642	\$6,950,762	\$2,625,880	\$23,000
Total for Responding Counties		\$604,233,006	\$312,559,066	\$291,673,940	\$22,723,817

Cost of Provision for Office Space

County governments are required to provide office space for state agencies operating in the counties. As a part of this study, counties were asked to provide the square footage and associated costs for these state agencies, as well as costs for utilities, telephones and janitorial services where appropriate. Given the difficulty some counties had in providing this information, the costs in Figure 2 have been based on the S.C. State Budget and Control Board's General Services' Lease Cost of \$11.29 per square foot, which includes utilities. **For one year, the total cost for the 35 responding counties to provide the required office space was \$20,360,092. This does not include the \$12,805,072 cost these counties incurred for providing office space for the court system.**³

³ Counties were asked to provide the costs associated with providing office space to the court system in Part I - State Mandated Functions/Programs - of the SCAC survey. To avoid duplication, this has not been included in the office space total reported.

Figure 2

Office Space Cost by Agency		
Agency	Total Sq. Ft.	Total Cost Based on SC State price/sq. ft.
Administrative Law Judge (ALJ)	7,292	\$82,327
Armories	13,108	\$147,989
Clemson Cooperative Extension Service	67,544	\$762,572
Coroner	38,963	\$439,892
County Health Department/DHEC	574,882	\$6,490,418
Dept. Health and Human Services (DHHS)	97,360	\$1,099,194
Dept. of Employment and Workforce	31,270	\$353,038
Dept. of Juvenile Justice (DJJ) Offices	64,547	\$728,736
Dept. of Probation, Pardon and Parole (PPP)	116,037	\$1,310,058
Dept. of Social Services (DSS)	577,636	\$6,521,510
Guardian Ad Litem	4,442	\$50,150
Legislative Delegation	14,186	\$160,160
Mental Health Programs	15,333	\$173,110
Office on Aging/Senior Citizens Center	84,854	\$958,002
Other - Alcohol/Drug Abuse	1,300	\$14,677
Other - Libraries	5,827	\$65,787
Other - DMV	6,672	\$75,327
Other - DNR	415	\$4,685
Other - Central Carolina (Tech School)	10,000	\$112,900
Other - DHEC - Ridgeville	950	\$10,726
Other - Public Defender	826	\$9,326
Other - Solicitor	8,348	\$94,249
Other - Veterans Affairs	1,920	\$21,677
Other - Pre-Trial Intervention	1,000	\$11,290
Other - Behavioral Health Services	3,132	\$35,360
Soil and Water Conservation	8,213	\$92,725
Supreme Court/Court of Appeals	13,027	\$147,075
Vocational Rehabilitation	34,290	\$387,134
Total for 35 Counties	1,803,374	\$20,360,092

Figure 3

Court System Office Space Costs		
Agency	Total Sq. Ft.	Total Cost Based on State price/sq. ft.
Circuit Court	209,810	\$2,368,754
Clerk of Court	257,107	\$2,902,738
Family Court	181,315	\$2,047,046
Magistrate	362,730	\$4,095,222
Master-in-Equity	21,159	\$238,885
Probate Court	102,075	\$1,152,427
Total for 34 Counties	1,134,196	\$ 12,805,072

The Growing Cost of Unfunded Mandates to Local Governments

In 1995, the SCAC conducted a similar study to determine the financial impact of state mandates on county governments. Counties were asked during that study to provide financial information from FY1992-93 for state mandates. Comparing the information from this most current survey to a previous survey allows for an assessment of how the cost of these mandates has increased. Only counties that participated in both the survey conducted in 1995 and the current survey are compared. The following 30 counties are included in this analysis:

Aiken	Colleton	Laurens
Anderson	Darlington	Lexington
Bamberg	Dorchester	Marlboro
Beaufort	Florence	McCormick
Berkeley	Georgetown	Orangeburg
Calhoun	Greenville	Pickens
Charleston	Greenwood	Saluda
Cherokee	Horry	Spartanburg
Chester	Kershaw	Sumter
Clarendon	Lancaster	York

The current survey was designed to give the most objective understanding of the current net cost of the mandates, not necessarily to replicate the previous study. In an effort to accurately determine the change in the fiscal impact, only those state mandates that were in place for both survey periods and those mandates that have been added since 1995 have been included in this analysis. Listed below are the mandates that meet these criteria:

Figure 4. Mandates Included in Comparative Analysis⁴

Assessors Equipment and Software
Court System (Circuit Court, Clerk of Court, Family Court)
DNA
Elections and Voter Registration
Jails: Housing of State Inmates
Juvenile Detention Act
Libraries
Magistrates
Master-in-Equity
Probate Court
Public Defender/Indigent Defense
Records Management
Solid Waste Collection, Disposal and Recycling
Stormwater Management and Sediment Reduction Act

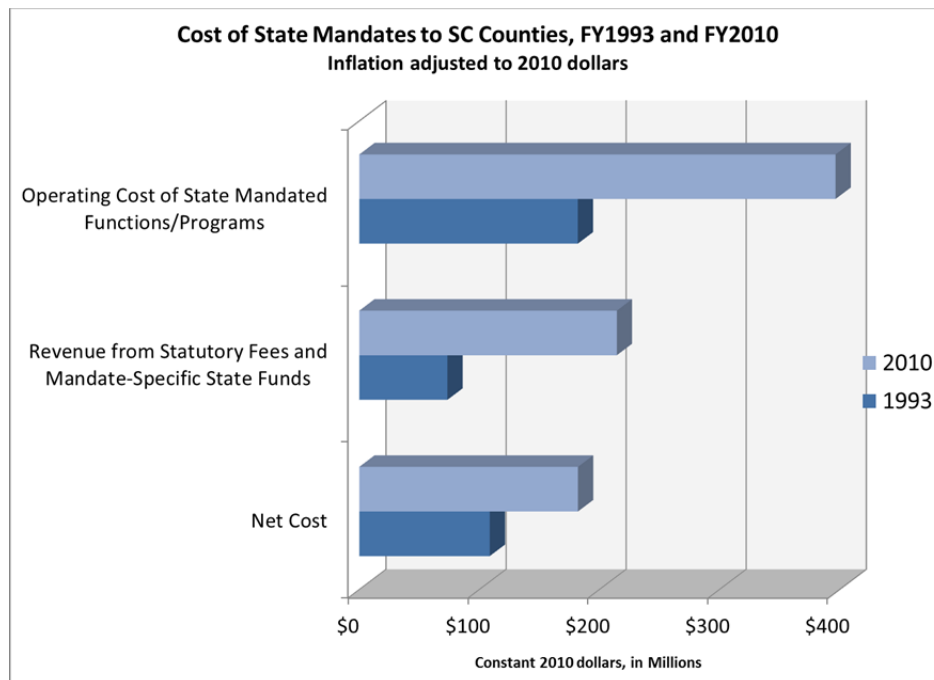
⁴ Twelve mandates selected for comparison were included in both surveys. Some mandates have been combined into categories to better compare over the two surveys. For example, the 2010 mandates Circuit Court, Clerk of Court, and Family Court, have been combined into one category named Court System for comparison to the 1993 mandate of the same name. Also in the 1993 survey, Solid Waste Collection Management: Collection, Solid Waste Management: Recycling, and Solid Waste Collection Management: Disposal are listed separately. They have been combined for comparison to the 2010 mandate category Solid Waste Collection, Disposal, and Recycling. Two new mandates that were not included in the 1995 survey are included in the 2010 totals encompass the collection and storage of DNA, and assessor's equipment and software. Both are included in the comparison because each represents an increase in the financial burden from state mandates.

For the 30 counties that responded to both the 1995 survey and the current survey, the operating expenses associated with funding these mandates increased from \$121,217,634 to \$396,566,201, an average annualized increase of over 13.4 percent. This is a significant increase when compared to an average annual inflation rate of 3 percent (Figures 5 and 6).

To compare these figures over time, the 1995 survey results are adjusted from nominal (non-inflation adjusted) to real dollars (adjusted for inflation). This information has been calculated using the Southern CPI-U⁵ provided by the U.S. Bureau of Labor Statistics. **Adjusting for inflation, \$141,131,914 more revenue was collected in FY2009-10 than in FY1992-93 to offset the rising cost of state mandates. This revenue is comprised in large part from fees collected directly from South Carolinians.**

Figures 5 and 6. Thirty-County Comparison of Net Costs and Revenues

		Nominal (Non-Adjusted)	Real 2010 Dollars (Adjusted for Inflation)
FY1992-93	State Mandated Functions/Programs	\$121,217,634	\$181,945,258
	Revenue from Statutory Fees and Mandate-Specific State Funds	\$48,847,474	\$73,319,087
	Net Costs	\$72,370,160	\$108,626,171
<hr/>			
FY2009-10	State Mandated Functions/Programs	\$396,566,201	\$396,566,201
	Revenue from Statutory Fees and Mandate-Specific State Funds	\$214,451,001	\$214,451,001
	Net Costs	\$182,115,200	\$182,115,200

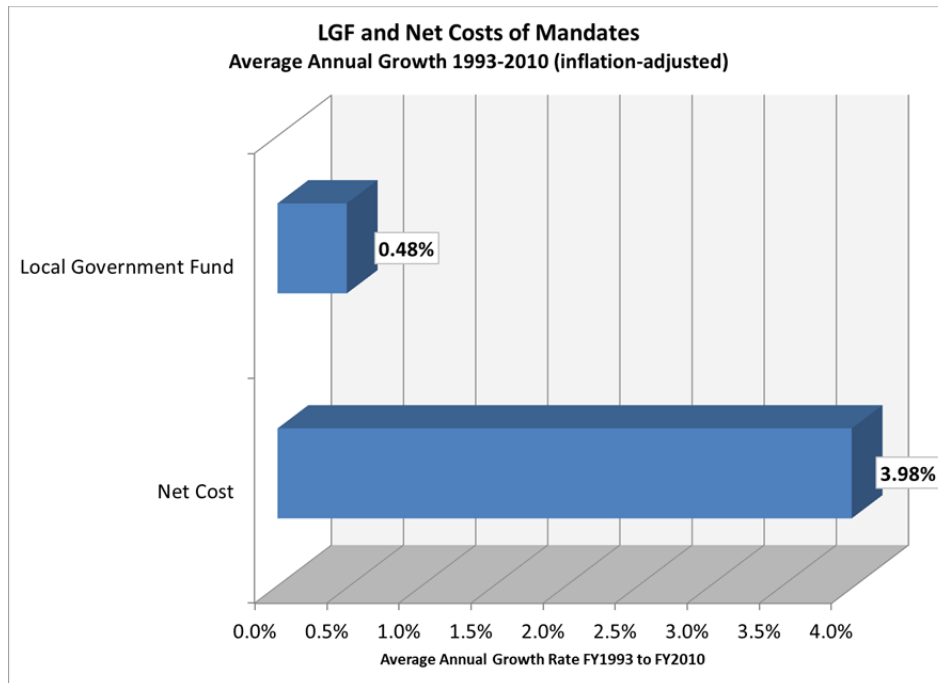


⁵ The BLS includes the following states in its calculation for the Southern CPI-U: Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.

The net cost of state mandates increased in nominal terms from \$72,370,160 to \$182,115,200, resulting in an increase of more than 150 percent. This means that while inflation was increasing on average three percent per year, from FY1992-93 to FY2009-10, the net expense of these mandates has increased by an average of 8.9 percent per year. Adjusting for inflation, the FY1992-93 net expense would be \$108,626,171 in 2010 dollars. **Thus, even after adjusting for inflation, the net cost of mandates increased by \$73,489,029, an annualized average increase of 3.98 percent. This increase is substantial when compared to the inflation-adjusted increase in the Local Government Fund of 0.48 percent over the same time period (Figures 7 and 8).**

Figures 7 and 8. Thirty-County Comparison of Net Costs and Local Government Fund

	<i>Net Costs</i>	<i>Local Government Fund</i>
<i>1993, Nominal</i>	\$72,370,160	\$94,437,382
<i>1993, in 2010 dollars</i>	\$108,626,171	\$141,748,632
<i>2010</i>	\$182,115,200	\$153,307,496
<i>Average Annual Growth Rate, Adjusted for Inflation</i>	3.98%	0.48%



State Aid to Subdivisions and the Local Government Fund

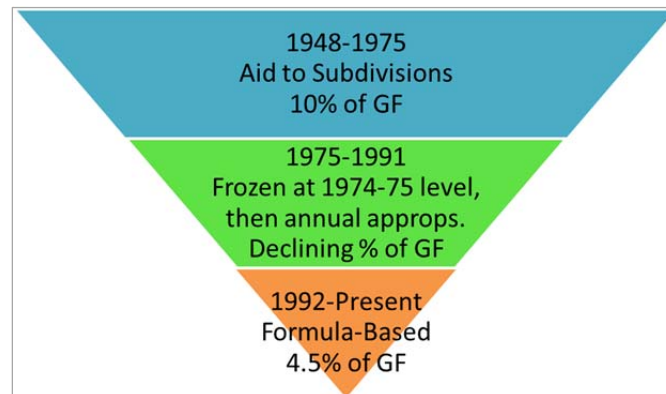
A study of the cost of state mandates to county governments in South Carolina would not be complete without considering State Aid to Subdivisions. The state has shared revenue with counties since at least 1925. State Aid to Subdivisions existed prior to Home Rule (when the legislative delegation controlled county government budgets) and first appeared as a distinct item in the state budget in 1947.

From its inception, State Aid to Subdivisions has been an integral part of funding operations at the county level and reducing the burden on property taxes. Aid to Subdivisions, as a formula-based distribution of eleven different state revenue sources to local governments, remained largely unchanged until 1975. Aid to Subdivisions was approximately ten percent of the state's General Fund from 1948 to 1975.

Since 1975, Aid to Subdivisions has been in regular decline as a share of the state's General Fund. In 1975, the General Assembly passed Act 283, the Home Rule Act. Perhaps unsurprisingly, the legislature froze Aid to Subdivisions at its FY1974-75 level in the 1975 budget. The General Assembly altered this revenue stream every fiscal year until the early 1990s. In FY1990-91 local governments received only 78.3 percent of their Aid to Subdivisions allocation.

The unpredictability resulting from the legislature's budget allocations severely hampered local government's ability to effectively plan for budgetary needs throughout the later 1970s and 1980s. The legislature proposed and passed the State Aid to Subdivisions Act in the FY1991-92 budget. The act requires that the state appropriate 4.5 percent of General Fund revenues of the most recently completed fiscal year to the LGF. Counties receive 83.278 percent of the LGF and municipalities receive 16.722 percent based on a per capita basis according to the most recent census. The LGF is now the largest component of state-shared revenues to counties.

Figure 9.
In Decline: Aid to Subdivisions as Percent of S.C. General Fund



Since 1991, the LGF has been vulnerable to funding below the formula, especially during economic downturns when competition for lagging state revenues increases.

In response to the recession, in 2009 the General Assembly suspended the Aid to Subdivisions Act formula for FY2009-10 and the LGF was cut \$50 million. This cut to the LGF amounted to nearly \$11 per capita statewide. In FY2010-11, and FY2011-12, the General Assembly again suspended the provisions of S.C. Code §6-27-30 and §6-27-50 and did not fund the LGF at the statutorily mandated formula. In FY2012-13, despite a significant increase in state General Fund revenues, the legislature appropriated \$41 million less to the LGF than statutorily required. This did represent a \$30 million increase over the FY2011-12 appropriation (Figure 10).

Figure 10. Local Government Fund: Formula v. Appropriations

Fiscal Year	Fully Funded Formula (millions)	Actual Appropriation (millions)	Annual % Change	Actual v. Formula (millions)
1991-92	\$141.2	\$141.2		
1992-93	\$150.5	\$143.7	1.8%	(\$6.8)
1993-94	\$150.0	\$150.0	4.4%	\$0.0
1994-95	\$165.3	\$165.3	10.2%	\$0.0
1995-96	\$181.1	\$181.1	9.6%	\$0.0
1996-97	\$190.5	\$190.5	5.2%	\$0.0
1997-98	\$195.6	\$195.6	2.7%	\$0.0
1998-99	\$206.5	\$206.5	5.6%	\$0.0
1999-00	\$218.1	\$218.1	5.6%	\$0.0
2000-01	\$225.3	\$221.9	1.8%	(\$3.4)
2001-02	\$225.3	\$225.3	1.5%	\$0.0
2002-03	\$235.4	\$228.6	1.5%	(\$6.7)
2003-04	\$221.9	\$221.9	-2.9%	\$0.0
2004-05	\$223.6	\$223.6	0.8%	\$0.0
2005-06	\$230.2	\$230.2	3.0%	\$0.0
2006-07	\$249.3	\$249.3	8.3%	\$0.0
2007-08	\$280.2	\$280.2	12.4%	\$0.0
2008-09	\$299.6	\$280.2	0.0%	(\$19.5)
2009-10	\$280.2	\$230.2	-17.8%	(\$49.9)
2010-11	\$249.5	\$202.6	-12.0%	(\$46.9)
2011-12	\$235.9	\$182.6	-9.9%	(\$53.3)
2012-13*	\$253.5	\$212.6	16.4%	(\$40.9)

*Note – Actual appropriations included \$30 million in nonrecurring money.

Since 2000, annual LGF appropriations also have been reduced by changes to the state General Fund itself. In 1998, state General Fund revenue earmarked for the homestead exemption, the business inventory tax exemption, residential property tax relief and the manufacturing depreciation tax reimbursements was transferred into the Trust Fund for Tax Relief, which is separate from the state’s General Fund.

The transfer of funds off budget to the Trust Fund for Tax Relief reduced the state General Fund and the revenue base on which the LGF’s 4.5 percent annual share is calculated (Figures 11 and 12). In FY1998-99, the Trust Fund for Tax Relief reduced the state General Fund by \$381.5 million. This action resulted in a loss of \$17.2 million to the LGF in FY1999-00. In 2012, the Trust Fund for Tax Relief was at \$549.2 million, which will be a loss of \$24.7 million to the LGF in FY2013-14. Figure 12 shows the LGF as follows: fully funded by formula, fully funded with revenues allocated to the Trust Fund for Tax Relief, and actually funded.

Aid to Subdivisions has always served the same purpose – to blunt the impact of property taxes, especially when local government is serving as an administrative arm of the state. Full funding of the LGF would lessen the financial impact of state mandates on counties, and ultimately citizens.

Figure 11. Effect of Trust Fund for Tax Relief on General Fund Revenue Used to Calculate Local Government Fund

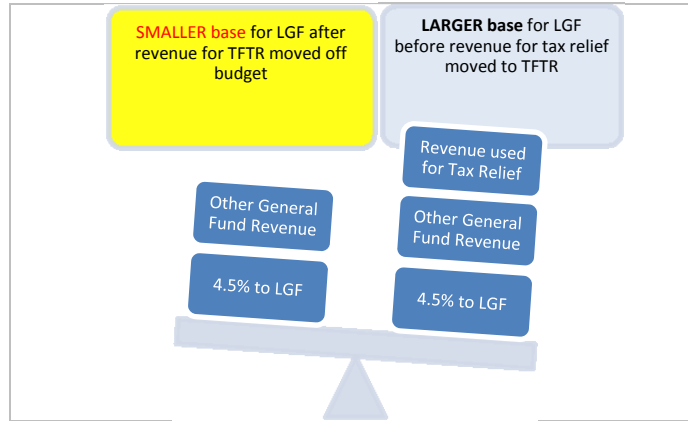
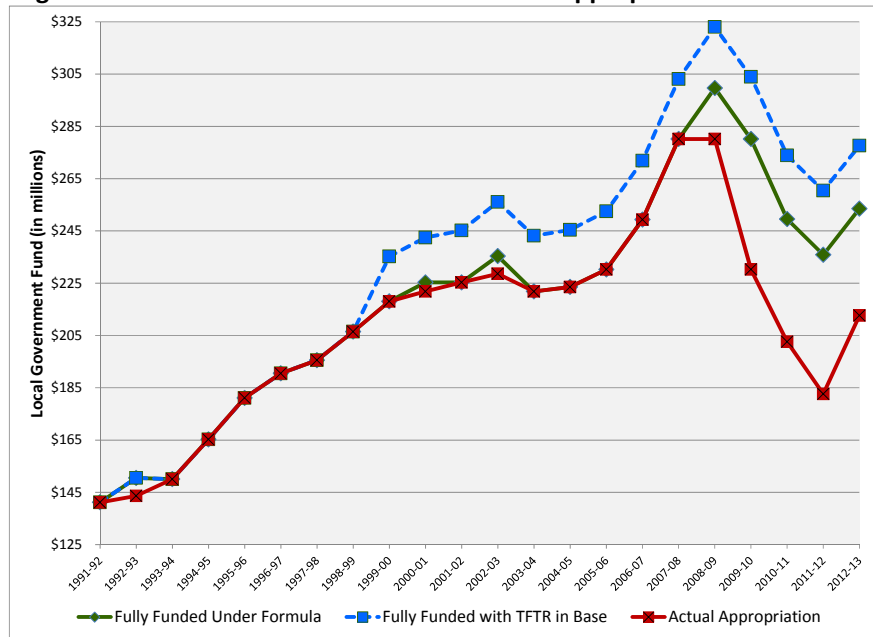


Figure 12. Local Government Fund: Formula v. Appropriations

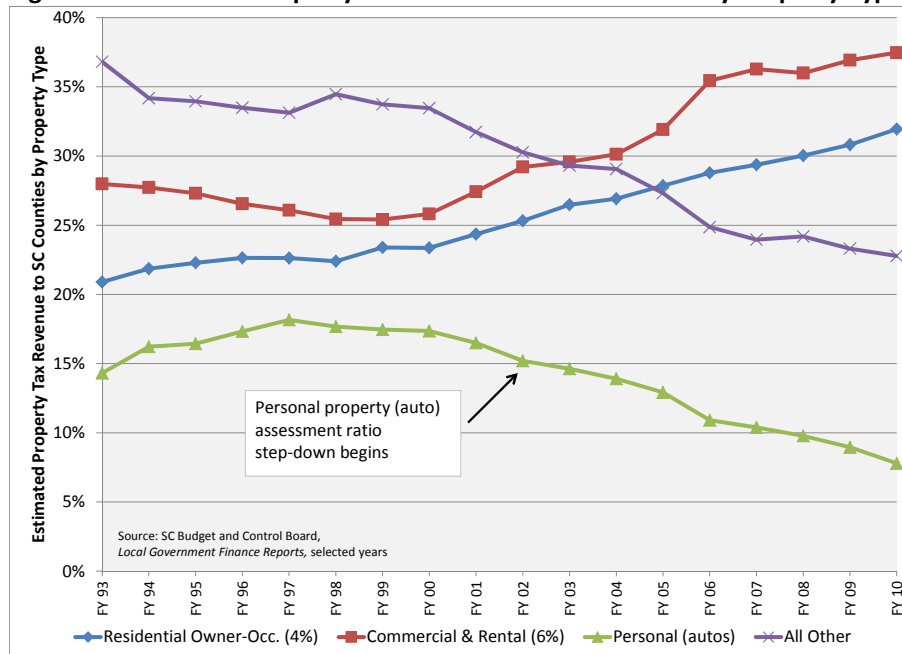


Additional County Revenue Challenges

County governments have experienced additional challenges in their ability to raise revenue since 2000. A constitutional amendment approved in the 2000 election reduced the assessment ratio on personal property (vehicles) from 10.5 percent of market value to 6.0 percent. This change was implemented beginning in tax year 2001 and was phased-in by annual half-percent drops in the assessment ratio. The revenue impact on local governments began in FY2001-02. The state did not reimburse local governments for the revenue loss experienced by the drop in assessment ratio on personal vehicles. In larger counties, steady growth in the value of residential and commercial property tended to offset the decline in the taxable value of vehicles. In some smaller counties with limited or no growth in other classes of property, however, growth in the value of personal vehicles was the primary growth sector in the property tax base.

In FY1996-97, estimated revenue to South Carolina counties from personal vehicles was 18.2 percent of total property tax revenue. Since FY2007-08, the property tax on vehicles has contributed less than 10 percent of total property tax revenues to counties. Over the past two decades, changes in the property tax base and property assessment have shifted the overall tax burden more heavily on owner-occupied residential and commercial and rental property (Figure 13).

Figure 13: Estimated Property Tax Revenue to S.C. Counties by Property Type



Two pieces of legislation adopted in 2006 made it more difficult for counties—and other local governments—to raise revenue from the property tax. Act 388 of 2006 is best known for its substitution of state retail sales tax revenue for property tax revenue for school operations from owner-occupied residential property. However, Act 388 also placed additional limitations on local government millage increases.

First, Act 388 deleted the portion of existing law that provided a general override mechanism for the millage limitation. Now, there is no override vote by a positive majority of council after a public hearing. Second, Act 388 revised specific exceptions to the millage rate limitation and made them temporary exceptions. These exceptions do not become part of the base millage upon which an increase could be applied. To utilize one of the exceptions, a super-majority two-thirds vote of council was added to the revised code section as well.

Act 402 of 2006 affected the property tax base itself. Real property reassessment in South Carolina takes place in most counties every five years, with different counties reassessing in different years. Act 402 placed a 15 percent limitation on the increase in assessed value of any parcel over this five-year period. In areas experiencing rapid growth in the value of real property, the “15 percent cap” effectively transfers some of the tax burden from rapidly appreciating property to more slowly appreciating property through higher mill rates.

The negative impact of the 15 percent cap on assessed property value growth and revenue derived from the property tax is becoming apparent as counties go through periodic reassessment. For example, Anderson County estimated that since 2008, the county has lost over \$11 million dollars a year in property tax revenue as a result of the 15 percent cap. Beaufort County went through reassessment in 2010 and estimated that

\$1.1 billion in assessed property value was not taxed as a result of the 15 percent cap. At current mill rates, this would amount to a loss of more than \$50 million dollars in one year. **To make up needed revenue not collected due to the 15 percent cap, counties must maintain higher tax rates and/or raise their tax rates more often.**

Both Act 388 and Act 402 of 2006 were implemented shortly before the state and nation descended into a major recession, which caused declines in many state revenue sources and negative effects on the value of real estate. As a result of the recession and the timing of county reassessments, it remains difficult to assess the overall impact of Act 388 and Act 402 on county revenues.

Impact of the Recession on County Governments

Local governments across the nation for the past few years have struggled in the face of declining revenues and increased expenses. While the Great Recession was officially deemed over in June 2009, many county budgets continue to feel the impact of the economic downturn that began in December 2007. During this period, local governments have faced rising health insurance costs, retirement costs, and operating costs, such as fuel.

According to a three-year study conducted by the University of South Carolina's Institute for Public Service and Policy Research (IPSPR), South Carolina counties have experienced a net change of 1.33 percent in general fund budgets since FY2007-08. Over the same four-year period, the seasonally adjusted Consumer Price Index increased 7.21 percent.⁶ This inability to keep up with rising costs led counties to reduce services in areas such as fire, law enforcement, building inspections, and road maintenance.

High unemployment and the struggling real estate market have resulted in reduced consumer spending and fewer business transactions with county governments. One illustrative indication of this is the significant decline in the number of commercial and residential building permits for new construction since FY2007-08. Data from the IPSPR study indicate that, since FY2007-08, county building permit revenue has declined by more than 42 percent. Other revenue sources also have shrunk, as displayed in Figure 14.

During this same time period, LGF allocations as a percent of the total general fund budget of a county fell from 13.64 percent to 7.95 percent on average.⁷ In the IPSPR study, counties reported responding to the reduction in state aid by staff reductions and furloughs, cancellation of capital projects, and decreases in supplies and equipment. Counties also reported raising taxes, increasing current fees or initiating new fees as a result in reductions in the LGF and shortfalls in other revenue.⁸

⁶ Institute for Public Service and Policy Research. (2012) *State of Local Government Fiscal Conditions in South Carolina*. Research Brief, Columbia, SC p.3; twenty-four counties participated in the study.

⁷ Information provided by the South Carolina Association of Counties.

⁸ Retrieved from data not previously published. (2012) Institute for Public Service and Policy Research. *State of Local Government Fiscal Conditions in South Carolina*.

Figure 14. Percent Change in Selected County Revenues from FY2007-08 to FY2011-12⁹

<i>Revenue Category</i>	<i>Counties with Populations less than 100,000</i>	<i>Counties with Populations more than 100,000</i>	<i>Total</i>
Property Taxes	13.58%	12.35%	12.96%
Permit Fees	-39.61%	-45.10%	-42.36%
Business License Fees ¹⁰	N/A	-30.07%	-30.07%
Other License Fees/Taxes	-12.81%	-1.40%	-7.11%
Fines/Forfeitures	-11.26%	-26.49%	-18.88%
User Fees/Charges for Services	28.93%	3.04%	15.99%
Franchise Fees	8.18%	-14.92%	-3.37%

Figures 15 and 16 illustrate counties' greater dependence on property tax revenue – and lesser dependence on state aid – during the past four years. To increase revenue, more than 68 percent of the counties surveyed raised property taxes at least once between 2008 and 2012, and 37.5 percent initiated new fees during that same period.¹¹

Still other actions were required to balance budgets. According to the IPSPR study, 87 percent of the counties reported using their unassigned fund balances at least once between FY2007-08 and FY2010-11. Most of the counties used the unassigned fund balance to cover budget shortfalls.¹²

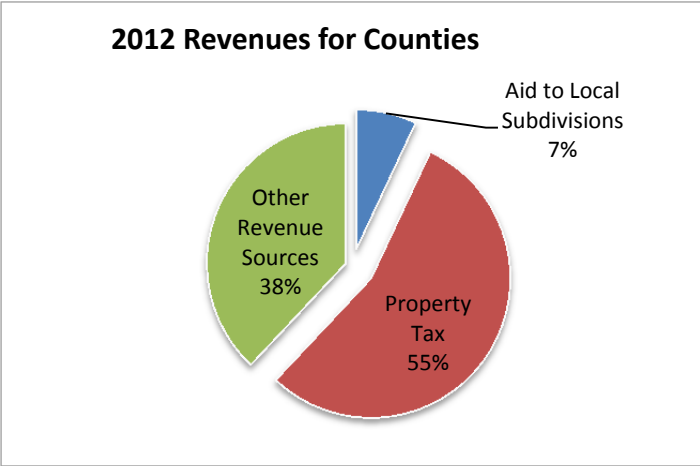
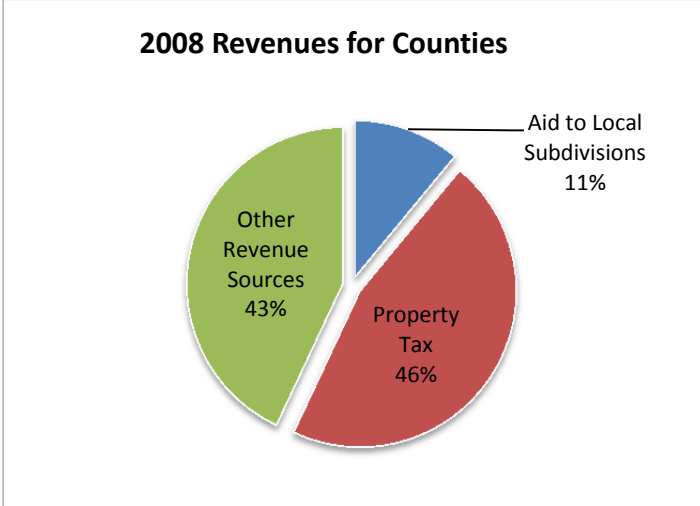
⁹ Institute for Public Service and Policy Research. (2012) *State of Local Government Fiscal Conditions in South Carolina*. Research Brief, Columbia, SC, p.9.

¹⁰ Only eight counties in South Carolina have a business license fee.

¹¹ Institute for Public Service and Policy Research. (2012) *State of Local Government Fiscal Conditions in South Carolina*. Research Brief, Columbia, SC, p.11.

¹² Tomes, W. and Bassett. M. (2011) *Using the Unassigned Fund Balance*. Research Report. Institute for Public Service and Policy Research, University of South Carolina, Columbia, SC, p.2.

Figures 15 and 16. Change in County General Fund Revenue



Impact of Recent Legislation on County Government Revenues and Expenditures

Legislation enacted since 2009 has further affected county government budgets. Act 76 of 2009 exempts the value of a new home from property taxes until either the home is sold, or occupied, or until six years have passed since the certificate of occupancy is issued. Act 179 of 2012 applies to land under development and expanded the multiple lot discount, which treats developed property as raw undeveloped land for a set period of time or until the developer sells the property.

Another example of an unfunded mandate for county governments is the change that has occurred in e-waste recycling. Consumer electronics were banned from landfills by 2010 Act No. 178.¹³ This did not initially pose a significant problem for counties because participation in the state's electronics recycling contract had no cost. However, in 2012, the statewide electronics recycling contract was changed by the vendor and the S.C. State Budget and Control Board.

Rates for state agencies' electronics waste collection did not change in the contract; however, counties were significantly impacted. Before the contract change, counties were not charged for disposal/collection of TV's and monitors. Beginning July 1, 2012, counties began incurring rates for these items as outlined in Figure 17.

Counties have difficulty paying for these costs because Act No. 178 prohibited counties from charging a fee for electronics waste at collection centers. DHEC regulations requiring electronics manufacturer fees and penalties would have helped fund county electronics recycling programs, but these regulations were not approved by the legislature.

The landfill ban has caused a 44 percent increase in electronics materials and an increase of 2,900 percent in the costs of disposal. The annual processing cost increase for 25 of the 46 counties that have been able to provide estimates is \$903,356. Counties are now incurring these greatly increased costs associated with e-waste disposal in addition to the costs for state mandated services and programs reflected earlier in this report.

Figure 17

County Rates for CRT TVs and Monitors, FY2012-13	
Intact units	\$0.155/lb
Units with some components missing, but intact CRT tubes	\$0.25/lb
Crushed units	\$0.50/lb*

*\$0.50/lb equates to \$1,000 per ton of this material, compared to an average cost of \$35 per ton across the state for municipal solid waste.

Figure 18

Estimated Annual E-Waste Recycling Processing Costs, FY2012-13	
Abbeville	\$14,164
Aiken	\$23,147
Allendale	\$4,103
Anderson	\$79,629
Beaufort	\$13,118
Chester	\$5,763
Chesterfield	\$15,345
Clarendon	\$20,351
Colleton	\$63,453
Darlington	\$22,302
Dorchester	\$28,016
Fairfield	\$17,224
Greenwood	\$16,827
Hampton	\$13,217
Horry	\$125,615
Jasper	\$22,653
Kershaw	\$18,265
Lexington	\$47,781
Newberry	\$33,423
Orangeburg	\$44,671
Pickens	\$58,207
York	\$188,351
Tri-County*	\$27,731
Total Annual Costs for 25 Responding Counties	\$903,356

*Edgefield, McCormick and Saluda counties

¹³ Because this change took effect in July 2012, the cost for e-waste recycling was not included in the SCAC mandates survey.

Conclusion

The impact of unfunded and underfunded mandates has had a tremendous impact on county governments. **In FY2009-10, county governments in South Carolina expended a reported \$604,233,006 to comply with state directives. Revenue from statutory fees and state-shared revenue only partially covered these costs, leaving counties to shoulder an unfunded mandates burden of \$130,160,041 in FY2009-10 alone.**

The combination of the recession, reduction in the LGF, and the restrictions on raising revenue has had a significant impact on county governments' abilities to provide services and programs to citizens. **While the inflation-adjusted net cost to counties to provide state functions and services has risen, on average, 3.98 percent annually since 1993, the Local Government Fund increased just 0.48 percent a year, on average. Moreover, the local government fund, which traditionally has been used to offset costs associated with state mandates, has not been fully funded according to statutory formula since 2008, and current funding is on par with FY1999-00 levels.**

Changes to the tax code imposed by the General Assembly present further fiscal challenges to local governments. Statutory changes – such as the drop in the personal vehicle assessment ratio from 10.5 percent to six percent, the millage and assessment caps, the six-year exemption for new, unsold and unoccupied homes, and the expanded multiple lot discount – continue to erode the county tax base.

In addition to the fiscal impact of selected mandates included in this study, counties are burdened by federal mandates and other state mandated functions not included in this study (e.g., Americans with Disabilities Act, Family and Medical Leave Act, Subtitle D of the Resource Conservation and Recovery Act and the Clean Air Act, and Act 178 of 2010). While state and federal mandates continue to flow down to local government, counties are hampered by rising costs to provide services, eroding tax bases, and a Local Government Fund that is not fully funded.

It is hoped that this report will serve as a starting point for further discussion of the cost of state mandates to county governments and the availability of revenues to fund those mandates.

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Cost of Selected Mandates by County				
County	Operating Expense	Revenue	Net Cost	Capital Expense
Abbeville	\$1,596,639	\$604,058	\$992,581	\$270,652
Aiken	\$18,560,689	\$8,094,710	\$10,465,979	\$0
Anderson	\$16,512,804	\$10,149,966	\$6,362,838	\$1,389,777
Bamberg	\$2,367,177	\$760,955	\$1,606,222	\$16,330
Barnwell	\$2,761,683	\$947,563	\$1,814,120	\$121,280
Beaufort	\$26,468,634	\$11,015,010	\$15,453,624	\$302,653
Berkeley	\$24,864,600	\$15,374,093	\$9,490,507	\$2,616,306
Calhoun	\$1,658,034	\$710,171	\$947,863	\$124,242
Charleston	\$77,841,966	\$47,938,857	\$29,903,109	\$2,130,856
Cherokee	\$4,918,586	\$396,038	\$4,522,548	\$88,410
Chester	\$4,683,416	\$1,920,185	\$2,763,231	\$50,000
Clarendon	\$4,224,592	\$1,564,016	\$2,660,576	\$0
Colleton	\$5,205,803	\$2,312,019	\$2,893,784	\$391,841
Darlington	\$7,595,757	\$4,434,711	\$3,161,046	\$0
Dillon	\$6,518,225	\$2,068,586	\$4,449,639	\$0
Dorchester	\$14,587,628	\$12,611,050	\$1,976,578	\$49,484
Edgefield	\$3,618,562	\$716,228	\$2,902,334	\$0
Fairfield	\$4,268,914	\$948,914	\$3,320,000	\$1,510,744
Florence	\$16,052,112	\$6,615,940	\$9,436,172	\$604,556
Georgetown	\$9,864,433	\$4,650,253	\$5,214,180	\$1,283,553
Greenville	\$42,901,032	\$24,094,652	\$18,806,380	\$0
Greenwood	\$7,848,257	\$4,821,987	\$3,026,270	\$742,917
Hampton	\$2,916,023	\$890,795	\$2,025,228	\$0
Horry	\$52,878,860	\$36,761,245	\$16,117,615	\$4,785,605
Jasper	\$3,052,852	\$957,580	\$2,095,272	\$0
Kershaw	\$7,141,025	\$2,804,937	\$4,336,088	\$22,416
Lancaster	\$6,287,804	\$3,844,015	\$2,443,789	\$80,920
Laurens	\$5,334,797	\$4,176,332	\$1,158,465	\$135,347
Lee	\$1,462,604	\$1,106,484	\$356,120	\$46,552
Lexington	\$26,420,907	\$9,284,102	\$17,136,805	\$2,586,314
Marion	\$3,783,365	\$2,025,622	\$1,757,743	\$0
Marlboro	\$2,676,576	\$93,104	\$2,583,472	\$680,450
McCormick	\$1,331,936	\$378,873	\$953,063	\$0
Newberry	\$5,482,885	\$1,900,782	\$3,582,103	\$0
Oconee	\$10,716,521	\$3,382,765	\$7,333,756	\$198,664
Orangeburg	\$13,128,748	\$3,462,224	\$9,666,524	\$914,539
Pickens	\$10,128,428	\$3,236,031	\$6,892,397	\$180,103
Richland	\$64,939,081	\$37,240,717	\$27,698,364	\$0
Saluda	\$1,633,380	\$549,807	\$1,083,573	\$0
Spartanburg	\$36,204,164	\$15,363,556	\$20,840,608	\$1,346,305
Sumter	\$12,056,294	\$7,175,450	\$4,880,844	\$48,000
Williamsburg	\$4,478,679	\$992,935	\$3,485,744	\$5,000
York	\$27,258,534	\$14,181,748	\$13,076,786	\$0
Summary:				
43 Counties	\$604,233,006	\$312,559,066	\$291,673,940	\$22,723,817

*Note – These capital expenses have not been included in the net cost calculation.

Office Space Cost by County (Excluding Court Costs)		
County	Total Sq. Ft.	Total Cost Based on SC State price/sq. ft.
Abbeville	19,720	\$222,639
Anderson	132,295	\$1,493,611
Bamberg	11,437	\$129,124
Barnwell	21,300	\$240,477
Beaufort	46,617	\$526,306
Berkeley	58,876	\$664,710
Calhoun	21,482	\$242,532
Charleston	167,316	\$1,888,998
Chester	36,223	\$408,958
Clarendon	288	\$3,252
Colleton	79,807	\$901,021
Dorchester	72,872	\$822,725
Edgefield	31,151	\$351,695
Fairfield	36,633	\$413,587
Florence	3,909	\$44,133
Georgetown	53,719	\$606,488
Greenville	160,100	\$1,807,529
Hampton	44,251	\$499,594
Horry	32,746	\$369,702
Jasper	12,300	\$138,867
Kershaw	46,758	\$527,898
Lancaster	33,137	\$374,117
Laurens	40,652	\$458,961
Lee	22,748	\$256,825
Lexington	76,482	\$863,482
Marion	28,162	\$317,949
McCormick	14,530	\$164,044
Newberry	16,020	\$180,866
Oconee	65,457	\$739,010
Orangeburg	113,937	\$1,286,349
Pickens	32,823	\$370,572
Saluda	32,508	\$367,015
Spartanburg	72,010	\$812,993
Sumter	80,688	\$910,968
York	84,420	\$953,102
35 Counties	1,803,374	\$20,360,093

Court System Office Space Cost by County		
County	Total Sq. Ft.	Total Cost Based on SC State price/sq. ft.
Abbeville	3,020	\$34,096
Anderson	40,875	\$461,479
Bamberg	4,000	\$45,160
Barnwell	10,500	\$118,545
Beaufort	40,040	\$452,052
Berkeley	45,211	\$510,432
Calhoun	11,900	\$134,351
Charleston	114,259	\$1,289,984
Chester	32,400	\$365,796
Clarendon	7,364	\$83,140
Colleton	23,845	\$269,210
Dorchester	35,170	\$397,069
Edgefield	7,000	\$79,030
Fairfield	17,845	\$201,470
Florence	26,568	\$299,953
Georgetown	24,300	\$274,347
Greenville	153,800	\$1,736,402
Hampton	16,656	\$188,046
Horry	100,445	\$1,134,024
Jasper	23,900	\$269,831
Kershaw	23,375	\$263,904
Lancaster	5,038	\$56,879
Laurens	21,510	\$242,848
Lee	9,689	\$109,389
Lexington	83,101	\$938,210
Marion	9,095	\$102,683
McCormick	5,560	\$62,772
Newberry	16,486	\$186,127
Oconee	17,694	\$199,765
Orangeburg	18,900	\$213,381
Pickens	34,703	\$391,797
Saluda	7,066	\$79,775
Spartanburg	45,966	\$518,956
Sumter	29,400	\$331,926
York	67,515	\$762,244
35 Counties	1,134,196	\$ 12,805,073

Responding Counties	Population*
Abbeville	25,417
Aiken	160,099
Anderson	187,126
Bamberg	15,987
Barnwell	22,621
Beaufort	162,233
Berkeley	177,843
Calhoun	15,175
Charleston	350,209
Cherokee	55,342
Chester	33,140
Clarendon	34,971
Colleton	38,892
Darlington	68,681
Dillon	32,062
Dorchester	136,555
Edgefield	26,985
Fairfield	23,956
Florence	136,885
Georgetown	60,158
Greenville	451,225
Greenwood	69,661
Hampton	21,090
Horry	269,291
Jasper	24,777
Kershaw	61,697
Lancaster	76,652
Laurens	66,537
Lee	19,220
Lexington	262,391
Marion	33,062
Marlboro	28,933
McCormick	10,233
Newberry	37,508
Oconee	74,273
Orangeburg	92,501
Pickens	119,224
Richland	384,504
Saluda	19,875
Spartanburg	284,307
Sumter	107,456
Williamsburg	34,423
York	226,073

*2010 Census Population

Animal Shelter				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$26,269		\$26,269	
Aiken	\$498,829	\$58,055	\$440,774	
Anderson	\$788,166	\$141,796	\$646,370	
Bamberg	\$20,000		\$20,000	
Barnwell	\$62,648	\$10,087	\$52,561	
Beaufort	\$899,340	\$53,650	\$845,690	
Berkeley	\$265,000		\$265,000	
Calhoun	\$86,846	\$375	\$86,471	
Charleston	\$876,574	\$23,015	\$853,559	
Cherokee		\$4,306	(\$4,306)	
Chester	\$132,887	\$200	\$132,687	
Clarendon	\$37,000		\$37,000	
Colleton	\$402,473		\$402,473	\$267,513
Darlington	\$82,270		\$82,270	
Dillon	\$128,300		\$128,300	
Dorchester	\$149,844		\$149,844	
Edgefield	\$99,078		\$99,078	
Fairfield	\$206,264		\$206,264	\$221,396
Florence	\$606,189		\$606,189	\$32,594
Georgetown	\$80,000		\$80,000	
Greenville	\$910,717	\$265,404	\$645,313	
Greenwood	\$240,300		\$240,300	
Hampton	\$56,002		\$56,002	
Horry	\$814,263	\$70,124	\$744,139	\$27,000
Jasper	\$145,000		\$145,000	
Kershaw	\$273,315		\$273,315	\$22,416
Lancaster	\$212,320	\$9,728	\$202,592	\$80,920
Laurens	\$35,463	\$16,901	\$18,562	
Lee	\$39,824	\$2,615	\$37,209	
Lexington	\$657,280	\$40,684	\$616,596	\$23,392
Marion	\$58,079	\$5,000	\$53,079	
Marlboro	\$75,001		\$75,001	
Newberry	\$325,998	\$60,000	\$265,998	
Oconee	\$378,509	\$74,550	\$303,959	\$15,539
Orangeburg	\$260,398	\$1,800	\$258,598	\$288,773
Pickens	\$340,710		\$340,710	
Richland	\$1,271,877	\$361,109	\$910,768	
Spartanburg	\$675,000		\$675,000	
Sumter	\$68,275	\$3,944	\$64,331	
Williamsburg	\$100,081		\$100,081	
York	\$1,183,200	\$98,176	\$1,085,024	
Summary:				
41 Counties	\$13,569,589	\$1,301,519	\$12,268,070	\$979,543

Description: § 47-3-30 – Pick up and impound or quarantine animals running at large. Counties are authorized to establish and fund a shelter for quarantining animals. § 47-3-10 – Shelters are any premises designated by the county for impound, care, adoption and euthanasia of dogs or cats held under authority of this article.

*Note – These capital expenses have not been included in the net cost calculation.

Assessors Equipment and Software			
County	Operating Expense	Revenue	Net Cost
Anderson			\$0
Bamberg			\$0
Barnwell	\$6,000		\$6,000
Berkeley	\$855,478	\$3,448	\$852,030
Calhoun	\$17,278	\$1,986	\$15,292
Cherokee	\$191,427		\$191,427
Colleton		\$1,090	(\$1,090)
Dillon	\$50,000		\$50,000
Fairfield	\$18,706	\$14,509	\$4,197
Greenville		\$17,815	(\$17,815)
Kershaw		\$15,841	(\$15,841)
Lancaster	\$25,450	\$6,175	\$19,275
Laurens	\$23,391		\$23,391
Lee		\$2,473	(\$2,473)
McCormick		\$1,111	(\$1,111)
Newberry	\$95,867		\$95,867
Oconee		\$1,966	(\$1,966)
Orangeburg		\$5,470	(\$5,470)
Richland		\$10,394	(\$10,394)
Williamsburg			\$0
Summary:			
20 Counties	\$1,283,597	\$82,278	\$1,201,319

Capital Expense*
\$13,317
\$9,809
\$103,579
\$2,795
\$5,000
\$134,500

Description: Cost of equipment to comply with new assessment statutes and regulations, if applicable. Counties may have incurred costs to meet this requirement in a different fiscal year.

*Note – These capital expenses have not been included in the net cost calculation.

Building Codes				
County	Operating	Revenue	Net Cost	Capital Expense*
Abbeville	\$67,188	\$108,225	(\$41,037)	
Aiken	\$579,133	\$812,406	(\$233,273)	
Anderson	\$791,588	\$505,914	\$285,674	
Bamberg	\$43,853		\$43,853	\$4,072
Barnwell	\$41,653	\$38,746	\$2,907	
Beaufort	\$1,311,688	\$478,901	\$832,787	
Berkeley	\$1,389,392	\$8,070	\$1,381,322	
Calhoun	\$115,911	\$44,214	\$71,697	
Charleston	\$1,323,166	\$1,123,175	\$199,991	
Cherokee	\$224,335		\$224,335	
Chester	\$264,101	\$169,609	\$94,492	
Clarendon	\$298,733	\$121,558	\$177,175	
Colleton	\$385,973	\$139,284	\$246,689	\$6,750
Darlington	\$227,266	\$215,662	\$11,604	
Dillon	\$130,423		\$130,423	
Dorchester	\$430,413	\$1,049,314	(\$618,901)	
Edgefield	\$186,730	\$106,467	\$80,263	
Fairfield	\$265,774	\$137,246	\$128,528	
Florence	\$732,039	\$597,598	\$134,441	\$149,571
Georgetown	\$412,195	\$569,232	(\$157,037)	
Greenville	\$2,331,318	\$960,131	\$1,371,187	
Greenwood	\$336,225		\$336,225	\$215,710
Hampton	\$131,774	\$65,430	\$66,344	
Horry	\$2,659,078	\$2,338,830	\$320,248	
Jasper	\$226,640	\$175,000	\$51,640	
Kershaw	\$176,526	\$195,531	(\$19,005)	
Lancaster	\$926,839	\$1,857,593	(\$930,754)	
Laurens	\$326,170	\$360,795	(\$34,625)	
Lee	\$48,339		\$48,339	
Lexington	\$1,871,962	\$1,169,861	\$702,101	\$1,279
Marion	\$179,036	\$76,204	\$102,832	
Marlboro	\$133,981		\$133,981	
McCormick	\$151,978	\$89,158	\$62,820	
Newberry	\$172,450	\$153,413	\$19,037	
Oconee	\$594,873	\$463,168	\$131,705	
Orangeburg	\$622,892	\$193,345	\$429,547	
Pickens	\$435,333	\$216,430	\$218,903	
Richland	\$3,349,928	\$1,609,887	\$1,740,041	
Saluda	\$120,883	\$76,029	\$44,854	
Spartanburg	\$1,226,131	\$342,184	\$883,947	
Sumter	\$440,454	\$228,870	\$211,584	
Williamsburg	\$108,695	\$103,283	\$5,412	
York	\$2,143,660	\$1,200,224	\$943,436	
Summary:				
43 Counties	\$27,936,720	\$18,100,987	\$9,835,733	\$377,382

Description: §6-9-10(A) and §6-9-30 – Enforce all building codes. Promulgate county regulations to implement enforcement and appoint a building inspector and staff (or contract with another political subdivision).

*Note – These capital expenses have not been included in the net cost calculation.

Circuit Court				
County	Operating Expense	Revenue	Net Cost	Capital Expense
Anderson	\$107,689		\$107,689	
Barnwell	\$4,500		\$4,500	
Calhoun	\$2,000		\$2,000	
Charleston	\$48,362		\$48,362	
Chester	\$3,553		\$3,553	
Clarendon	\$21,000		\$21,000	
Colleton	\$537		\$537	
Darlington	\$16,340		\$16,340	
Dillon	\$10,000		\$10,000	
Edgefield	\$581		\$581	
Florence	\$16,017		\$16,017	
Georgetown	\$15,200		\$15,200	
Greenwood	\$2,060		\$2,060	
Hampton	\$2,420		\$2,420	
Kershaw	\$22,159		\$22,159	
Lancaster	\$59,443		\$59,443	
Laurens	\$2,694		\$2,694	
Lexington	\$78,116	\$50,441	\$27,675	
Marion	\$20,579		\$20,579	
Orangeburg	\$9,866		\$9,866	
Pickens	\$4,607		\$4,607	
Richland	\$2,949		\$2,949	
Saluda		\$33,898	(\$33,898)	
Sumter	\$14,732		\$14,732	
Williamsburg	\$2,187		\$2,187	
York	\$202,297		\$202,297	
Summary:				
26 Counties	\$669,888	\$84,339	\$585,549	\$0

Description: Proviso 44.2 – Provide office, utilities and private phone for circuit court judge residing within county.

Clerk of Court				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$230,946	\$135,039	\$95,907	
Aiken	\$1,910,765	\$994,880	\$915,885	
Anderson	\$544,944	\$266,717	\$278,227	
Bamberg	\$186,372		\$186,372	
Barnwell	\$329,777	\$168,094	\$161,683	
Beaufort	\$1,442,436	\$328,819	\$1,113,617	
Berkeley	\$1,548,559	\$767,225	\$781,334	
Calhoun	\$247,229		\$247,229	\$65,200
Charleston	\$1,796,917	\$654,204	\$1,142,713	
Cherokee	\$257,793		\$257,793	
Chester	\$345,203	\$130,348	\$214,855	
Clarendon	\$178,586	\$137,035	\$41,551	
Colleton	\$393,352	\$193,442	\$199,910	\$13,999
Darlington	\$544,767	\$155,691	\$389,076	
Dillon	\$282,240		\$282,240	
Dorchester	\$573,837	\$172,599	\$401,238	\$1,574
Edgefield	\$362,305	\$266,943	\$95,362	
Fairfield	\$277,985	\$84,991	\$192,994	
Florence	\$969,245	\$725,134	\$244,111	\$919
Georgetown	\$531,087		\$531,087	
Greenville	\$1,924,394	\$1,885,710	\$38,684	
Greenwood	\$411,950		\$411,950	\$519,565
Hampton	\$233,248	\$162,042	\$71,206	
Horry	\$3,005,079	\$688,061	\$2,317,018	
Jasper	\$449,100	\$130,000	\$319,100	
Kershaw	\$304,016	\$351,680	(\$47,664)	
Lancaster	\$193,300	\$113,963	\$79,337	
Laurens	\$637,097	\$736,738	(\$99,641)	
Lee	\$221,465	\$130,051	\$91,414	\$46,552
Lexington	\$1,127,809	\$315,577	\$812,232	\$12,932
Marion	\$390,458	\$197,309	\$193,149	
Marlboro	\$324,800		\$324,800	\$114,782
McCormick	\$99,062	\$3,878	\$95,184	
Newberry	\$341,225	\$226,142	\$115,083	
Oconee	\$619,310	\$545,883	\$73,427	
Orangeburg	\$246,784	\$84,374	\$162,410	
Pickens	\$611,335	\$248,782	\$362,553	
Richland	\$3,548,159	\$530,162	\$3,017,997	
Saluda	\$221,716	\$75,535	\$146,181	
Spartanburg	\$2,324,948	\$1,733,763	\$591,185	\$8,642
Sumter	\$589,752	\$8,969	\$580,783	
Williamsburg	\$727,147	\$285,884	\$441,263	
York	\$2,447,982	\$2,821,482	(\$373,500)	
Summary:				
42 Counties	\$33,954,481	\$16,457,145	\$17,497,336	\$784,165

Description: This is a constitutionally mandated function. Counties were asked to report the total departmental budget for clerk of court.

*Note – These capital expenses have not been included in the net cost calculation.

Court Security				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$35,000		\$35,000	
Aiken	\$566,012		\$566,012	
Anderson	\$252,187		\$252,187	
Barnwell	\$60,000		\$60,000	
Calhoun	\$35,468		\$35,468	\$29,373
Charleston	\$1,155,835		\$1,155,835	
Chester	\$38,500		\$38,500	
Clarendon	\$11,775		\$11,775	
Colleton	\$165,720		\$165,720	
Dillon	\$65,000		\$65,000	
Edgefield	\$37,771		\$37,771	
Florence	\$458,295		\$458,295	
Georgetown	\$586,049		\$586,049	
Hampton	\$111,458		\$111,458	
Horry	\$1,082,638		\$1,082,638	
Laurens	\$245,910		\$245,910	\$20,000
Marion	\$41,875		\$41,875	
McCormick	\$37,277		\$37,277	
Newberry	\$43,575		\$43,575	
Oconee	\$284,143		\$284,143	
Orangeburg	\$33,928		\$33,928	\$345,054
Pickens	\$100,000		\$100,000	
Richland	\$559,585		\$559,585	
Spartanburg	\$1,149,625		\$1,149,625	
Sumter	\$563,728		\$563,728	
Williamsburg	\$11,070		\$11,070	
York	\$309,325		\$309,325	
Summary:				
27 Counties	\$8,041,749	\$0	\$8,041,749	\$394,427

Description: Supreme Court Order dated July 10, 2001 – Provide Law Enforcement Officer for Family Court (unless excused by Judge) and Probate and Circuit Courts (upon request). Provide adequate equipment/personnel for physical screening of individuals entering courtroom.

*Note – These capital expenses have not been included in the net cost calculation.

DNA				
County	Operating Expense	Revenue	Net Cost	Capital Expense
Aiken	\$998,896		\$998,896	
Anderson	\$4,641		\$4,641	
Beaufort	\$258,235		\$258,235	
Calhoun	\$2,741		\$2,741	
Edgefield	\$2,509		\$2,509	
Greenville	\$1,954,906		\$1,954,906	
Horry	\$64,892		\$64,892	
Kershaw	\$740		\$740	
Laurens	\$455		\$455	
Pickens	\$66,253	\$9,622	\$56,631	
Spartanburg	\$699,443		\$699,443	
York	\$157,102		\$157,102	
Summary:				
12 Counties	\$4,210,814	\$9,622	\$4,201,192	\$0

Description: § 17-28-320 – Preserve all physical and biological material collected during a criminal investigation that is related to the conviction or adjudication of a person for certain enumerated crimes. Many counties were unable to separate out the costs associated with DNA preservation.

Elections and Voter Registration				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$59,572		\$59,572	
Aiken	\$10,500	\$10,500	\$0	
Anderson	\$195,636	\$114,911	\$80,724	
Bamberg	\$87,777		\$87,777	\$500
Barnwell	\$123,756	\$35,185	\$88,571	
Beaufort	\$693,762		\$693,762	
Berkeley	\$414,319	\$80,262	\$334,057	
Calhoun	\$9,026		\$9,026	\$9,493
Charleston	\$1,294,185	\$248,611	\$1,045,574	
Cherokee	\$118,767		\$118,767	\$11,197
Clarendon	\$129,772		\$129,772	
Colleton	\$221,284		\$221,284	
Darlington	\$149,454	\$58,997	\$90,457	
Dillon	\$130,118		\$130,118	
Dorchester	\$524,928	\$108,700	\$416,228	\$10,166
Edgefield	\$108,326	\$6,239	\$102,087	
Fairfield	\$154,959	\$11,841	\$143,118	
Florence	\$479,005	\$8,192	\$470,813	
Georgetown	\$241,922	\$59,794	\$182,128	
Greenville	\$703,324		\$703,324	
Greenwood	\$17,177		\$17,177	
Hampton	\$161,375	\$40,739	\$120,636	
Horry	\$458,284	\$146,920	\$311,364	\$543,000
Kershaw	\$187,164	\$10,727	\$176,437	
Laurens	\$213,898	\$99,227	\$114,671	
Lee	\$120,003	\$25,795	\$94,208	
Lexington	\$371,547	\$4,689	\$366,858	\$99,130
Marlboro	\$136,884		\$136,884	
McCormick	\$81,270		\$81,270	
Newberry	\$155,204		\$155,204	
Oconee	\$172,115		\$172,115	
Orangeburg	\$292,840	\$48,151	\$244,689	
Richland	\$896,641	\$46,869	\$849,772	
Saluda	\$76,837	\$6,899	\$69,938	
Spartanburg	\$795,626	\$112,021	\$683,605	\$10,590
Sumter	\$198,248	\$4,383	\$193,865	
Williamsburg	\$153,962	\$3,961	\$150,001	
York	\$585,334	\$125,728	\$459,606	
Summary:				
38 Counties	\$10,924,801	\$1,419,342	\$9,505,459	\$684,076

Description: §7-23-40 – Audit and pay all accounts for necessary costs incurred by election commissioners and managers for stationary, election boxes, rents and related expenses.

*Note – These capital expenses have not been included in the net cost calculation.

Emergency Medical Services			
County	Operating Expense	Revenue	Net Cost
Abbeville			\$0
Aiken	\$51,244		\$51,244
Anderson	\$3,000		\$3,000
Calhoun	\$11,252		\$11,252
Chester	\$21,000		\$21,000
Colleton	\$23,000		\$23,000
Edgefield	\$18,399		\$18,399
Fairfield			\$0
Georgetown	\$7,411		\$7,411
Hampton	\$13,000		\$13,000
Horry	\$204,018		\$204,018
Laurens			\$0
Lexington	\$300,000		\$300,000
Marion	\$93,024		\$93,024
Orangeburg			\$0
Sumter	\$3,427		\$3,427
Summary:			
16 Counties	\$748,775	\$0	\$748,775

Capital Expense*
\$269,689
\$2,234
\$12,946
\$50,000
\$1,242,740
\$33,300
\$11,404
\$3,618
\$48,000
\$1,673,931

Description: Regulation 61-7-1302.A – County EMS must submit patient report data electronically using the SC EMS Data system. Counties were asked to report start-up costs and any added operating costs associated with complying with this regulation. Counties may have incurred costs to meet this requirement in a different fiscal year.

*Note – These capital expenses have not been included in the net cost calculation.

Family Court				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Anderson	\$316,329	\$568,197	(\$251,868)	
Bamberg	\$61,168	\$181,401	(\$120,233)	
Barnwell	\$145,610		\$145,610	
Beaufort	\$337,081	\$370,591	(\$33,510)	
Berkeley	\$359,385	\$416,134	(\$56,749)	
Charleston	\$1,399,979	\$1,177,048	\$222,931	
Cherokee	\$153,150		\$153,150	
Chester	\$122,208	\$144,413	(\$22,205)	
Clarendon	\$218,395	\$138,759	\$79,636	
Colleton	\$84,226		\$84,226	
Darlington	\$347,515	\$511,644	(\$164,129)	
Dillon	\$200,000		\$200,000	
Fairfield	\$120,299	\$109,170	\$11,129	
Florence	\$659,335	\$402,092	\$257,243	
Georgetown	\$270,423		\$270,423	
Greenville	\$1,282,929	\$460,525	\$822,404	
Greenwood	\$32,198	\$243,066	(\$210,868)	\$7,642
Hampton	\$104,080	\$95,576	\$8,504	
Horry	\$2,460,366	\$487,274	\$1,973,092	
Kershaw	\$309,440	\$298,473	\$10,967	
Lancaster	\$302,395	\$330,327	(\$27,932)	
Laurens	\$15,714		\$15,714	
Lee	\$94,914	\$107,293	(\$12,379)	
Lexington	\$425,683	\$480,977	(\$55,294)	\$10,373
Marion	\$16,783		\$16,783	
McCormick	\$79,287	\$90,515	(\$11,228)	
Newberry	\$230,533		\$230,533	
Orangeburg	\$474,607	\$22,824	\$451,783	\$28,256
Richland	\$321,259	\$1,916,812	(\$1,595,553)	
Saluda	\$87,603	\$40,000	\$47,603	
Spartanburg	\$85,234		\$85,234	
Sumter	\$935,960	\$759,939	\$176,021	
Williamsburg	\$6,900		\$6,900	
York	\$101,089		\$101,089	
Summary:				
34 Counties	\$12,162,077	\$9,353,049	\$2,809,027	\$46,271

Description: Proviso 44.2 – Provide office, utilities and private phone for family court judge residing within county. §63-3-350 – Provide sufficient physical facilities for the operation of Family Court system, including facilities necessary for the provision of intake and probation services by Department of Juvenile Justice. §63-3-360 – The General Assembly shall in the annual general appropriations act provide for the salaries, equipment and supplies of family court judges and the court reporters and secretaries authorized by the provisions of subsection (C) of §63-3-20. All other costs necessary for the operation of the family court system in a county including the salaries of necessary support personnel shall be provided for by the governing body of that county.

*Note – These capital expenses have not been included in the net cost calculation.

Jails: Housing of State Inmates				
County	Operating	Revenue	Net Cost	Capital Expense*
Bamberg	\$573,093		\$573,093	
Barnwell	\$7,000		\$7,000	
Berkeley	\$2,620,609	\$600	\$2,620,009	\$5,424
Charleston	\$899,603		\$899,603	
Chester	\$410,699		\$410,699	
Dillon	\$2,268,166		\$2,268,166	
Dorchester	\$115,432		\$115,432	
Edgefield	\$914,849		\$914,849	
Florence			\$0	\$321,539
Georgetown	\$364,500		\$364,500	
Greenville	\$50,638		\$50,638	
Greenwood	\$10,683		\$10,683	
Horry	\$1,367,325		\$1,367,325	
Kershaw	\$1,388,760	\$75,379	\$1,313,381	
Marion	\$80,595	\$20,595	\$60,000	
Marlboro	\$1,125,043		\$1,125,043	
Newberry	\$364,952		\$364,952	
Oconee	\$2,215,235		\$2,215,235	
Orangeburg	\$54,304		\$54,304	\$22,082
Spartanburg	\$2,012,617		\$2,012,617	\$5,539
York	\$73,324		\$73,324	
Summary:				
21 Counties	\$16,917,427	\$96,574	\$16,820,853	\$354,584

Description: §24-3-20 – The Department of Corrections may order a person convicted of a state offence who is convicted of less than ninety days imprisonment to be held in the county jail. Several counties were unable to separate the costs associated with housing state inmates from the total jail population.

*Note – These capital expenses have not been included in the net cost calculation.

Jails: Medical Care				
County	Operating	Revenue	Net Cost	Capital Expense
Abbeville	\$112,776		\$112,776	
Aiken	\$592,200		\$592,200	
Anderson	\$236,786		\$236,786	
Bamberg	\$47,737		\$47,737	
Barnwell	\$89,533		\$89,533	
Beaufort	\$582,424		\$582,424	
Berkeley	\$210,075		\$210,075	
Calhoun	\$69,209		\$69,209	
Charleston	\$4,212,091		\$4,212,091	
Cherokee	\$1,740,705		\$1,740,705	
Chester	\$203,822		\$203,822	
Clarendon	\$187,514		\$187,514	
Colleton	\$218,780		\$218,780	
Darlington	\$35,000		\$35,000	
Dillon	\$100,000		\$100,000	
Dorchester	\$408,360		\$408,360	
Edgefield	\$112,155		\$112,155	
Fairfield	\$65,203		\$65,203	
Florence	\$150,217		\$150,217	
Georgetown	\$294,808		\$294,808	
Greenville	\$3,496,996		\$3,496,996	
Greenwood	\$240,543		\$240,543	
Hampton	\$105,550		\$105,550	
Horry	\$1,918,823		\$1,918,823	
Jasper	\$236,000		\$236,000	
Kershaw	\$177,017		\$177,017	
Lancaster	\$72,370		\$72,370	
Laurens	\$234,819		\$234,819	
Lexington	\$2,474,198		\$2,474,198	
Marion	\$63,679		\$63,679	
Marlboro	\$91,176		\$91,176	
McCormick	\$45,235		\$45,235	
Newberry	\$134,764		\$134,764	
Oconee	\$251,461		\$251,461	
Orangeburg	\$487,390		\$487,390	
Pickens	\$235,134		\$235,134	
Saluda	\$89,650		\$89,650	
Spartanburg	\$1,383,578		\$1,383,578	
Sumter	\$855,460		\$855,460	
Williamsburg	\$177,416		\$177,416	
York	\$151,708		\$151,708	
Summary:				
41 Counties	\$22,592,362	\$0	\$22,592,362	\$0

Description: §24-5-80 – Counties must furnish access to medical care.

Juvenile Detention Act				
County	Operating Expense	Revenue	Net Cost	Capital Expense
Abbeville	\$4,900		\$4,900	
Aiken	\$437,403		\$437,403	
Anderson	\$42,610		\$42,610	
Bamberg	\$3,750		\$3,750	
Barnwell	\$8,175		\$8,175	
Berkeley	\$98,600		\$98,600	
Calhoun	\$5,499		\$5,499	
Charleston	\$1,581,262		\$1,581,262	
Chester	\$4,500		\$4,500	
Clarendon	\$7,300		\$7,300	
Colleton	\$28,175		\$28,175	
Dillon	\$50,000		\$50,000	
Dorchester	\$55,000		\$55,000	
Florence	\$17,250		\$17,250	
Georgetown	\$35,275		\$35,275	
Greenville	\$108,150		\$108,150	
Greenwood	\$8,875		\$8,875	
Hampton	\$20,350		\$20,350	
Horry	\$278,259		\$278,259	
Jasper	\$20,000		\$20,000	
Kershaw	\$13,575		\$13,575	
Lancaster	\$21,150		\$21,150	
Laurens	\$21,650		\$21,650	
Lexington	\$85,975		\$85,975	
Marion	\$5,925		\$5,925	
McCormick	\$5,975		\$5,975	
Newberry	\$2,000		\$2,000	
Orangeburg	\$38,730		\$38,730	
Pickens	\$23,965		\$23,965	
Saluda	\$7,125		\$7,125	
Spartanburg	\$124,164		\$124,164	
Sumter	\$15,850		\$15,850	
Williamsburg	\$32,475		\$32,475	
Summary:				
34 Counties	\$3,213,892	\$0	\$3,213,892	\$0

Description: Housing of pre-adjudicatory juveniles, including per diem to Columbia DJJ facility or another county's facility, transportation, county holdover. Counties were asked to exclude costs for DJJ offices.

Libraries				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$298,125	\$74,715	\$223,410	
Aiken	\$2,102,653	\$671,078	\$1,431,575	
Anderson	\$4,090,312	\$347,764	\$3,742,548	
Bamberg	\$125,615	\$86,923	\$38,692	
Barnwell	\$202,673		\$202,673	
Beaufort	\$4,590,913	\$372,829	\$4,218,084	\$3,624
Berkeley	\$2,569,245	\$279,691	\$2,289,554	\$147,096
Calhoun	\$275,239	\$68,730	\$206,509	\$7,230
Charleston	\$13,824,355	\$903,488	\$12,920,867	
Chester	\$692,642	\$60,000	\$632,642	
Clarendon	\$475,000	\$60,000	\$415,000	
Colleton	\$602,755	\$122,507	\$480,248	
Darlington	\$2,344,540	\$117,890	\$2,226,650	
Dillon	\$371,185		\$371,185	
Dorchester	\$2,392,568	\$127,265	\$2,265,303	
Edgefield	\$176,200	\$79,411	\$96,789	
Fairfield	\$505,901	\$87,600	\$418,301	\$20,024
Florence	\$3,569,513	\$268,528	\$3,300,985	\$31,712
Georgetown	\$1,159,011	\$107,124	\$1,051,887	
Greenwood	\$1,724,166	\$87,478	\$1,636,688	
Hampton	\$138,000	\$60,000	\$78,000	
Horry	\$3,719,211	\$342,979	\$3,376,232	\$1,316,000
Jasper	\$158,260	\$60,000	\$98,260	
Kershaw	\$823,275	\$245,257	\$578,018	
Lancaster	\$963,848	\$80,983	\$882,865	
Laurens	\$698,624	\$91,828	\$606,796	
Lee	\$196,679	\$60,000	\$136,679	
Lexington	\$4,901,625	\$296,414	\$4,605,211	\$914,131
Marion	\$647,987	\$60,000	\$587,987	
Marlboro	\$250,150	\$60,000	\$190,150	
McCormick	\$94,613	\$85,649	\$8,964	
Newberry	\$398,079	\$60,000	\$338,079	
Oconee	\$1,195,724	\$87,404	\$1,108,320	
Orangeburg	\$2,883,884	\$148,110	\$2,735,774	
Pickens	\$3,125,654	\$308,712	\$2,816,942	\$25,000
Richland	\$19,579,500	\$423,264	\$19,156,236	
Saluda	\$167,943	\$68,797	\$99,146	
Spartanburg	\$9,278,347	\$335,004	\$8,943,343	\$449,215
Sumter	\$1,645,526	\$1,719,692	(\$74,166)	
Williamsburg	\$385,424	\$60,000	\$325,424	
York	\$5,070,912	\$515,819	\$4,555,093	
Summary:				
41 Counties	\$98,415,876	\$9,092,933	\$89,322,943	\$2,914,032

Description: §4-9-35 – Establish a county public library system. To receive state library funding, local library support may not be less than the amount actually expended for operations in the 2nd preceding year. Library revenue includes only State Aid to Libraries and fees and fines collected by the county libraries as documented in county budgets or comprehensive annual financial reports. Any millage collected for county libraries has been excluded.

*Note – These capital expenses have not been included in the net cost calculation.

Magistrates				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$201,227	\$168,929	\$32,298	
Aiken	\$2,015,780	\$1,327,794	\$687,986	
Anderson	\$1,799,171	\$1,172,772	\$626,399	
Bamberg	\$124,402	\$138,817	(\$14,415)	\$1,500
Barnwell	\$423,987	\$187,283	\$236,704	
Beaufort	\$1,560,663	\$1,065,838	\$494,825	
Berkeley	\$1,714,040	\$1,439,948	\$274,092	
Calhoun	\$151,632	\$480,526	(\$328,894)	
Charleston	\$4,463,841	\$2,432,647	\$2,031,194	
Cherokee	\$470,049		\$470,049	
Chester	\$310,036	\$351,849	(\$41,813)	
Clarendon	\$445,353	\$635,916	(\$190,563)	
Colleton	\$198,789	\$658,634	(\$459,845)	
Darlington	\$733,990	\$881,535	(\$147,545)	
Dillon	\$331,672		\$331,672	
Dorchester	\$1,210,044	\$937,602	\$272,442	\$897
Edgefield	\$274,922	\$162,627	\$112,295	
Fairfield	\$432,728	\$228,765	\$203,963	
Florence	\$2,024,303	\$1,764,082	\$260,221	\$68,221
Georgetown	\$964,056	\$140,564	\$823,492	
Greenville	\$4,133,648	\$3,227,578	\$906,070	
Greenwood	\$497,509	\$552,783	(\$55,274)	
Hampton	\$287,448	\$265,741	\$21,707	
Horry	\$1,990,995	\$2,667,743	(\$676,748)	
Jasper	\$535,900	\$285,000	\$250,900	
Kershaw	\$698,144	\$499,353	\$198,791	
Lancaster	\$643,332	\$476,836	\$166,496	
Laurens	\$375,458	\$788,478	(\$413,020)	
Lee	\$286,394	\$589,358	(\$302,964)	
Lexington	\$2,142,638	\$1,948,941	\$193,697	\$33,738
Marion	\$447,464	\$349,735	\$97,729	
Marlboro	\$204,636		\$204,636	\$565,668
McCormick	\$172,509	\$71,187	\$101,322	
Newberry	\$422,623	\$403,676	\$18,947	
Oconee	\$591,210	\$549,518	\$41,692	
Orangeburg	\$1,201,681	\$819,335	\$382,346	\$28,513
Pickens	\$686,210	\$454,540	\$231,670	
Richland	\$3,863,563	\$1,633,071	\$2,230,492	
Saluda	\$267,127	\$166,499	\$100,628	
Spartanburg	\$3,157,366	\$2,597,111	\$560,255	
Sumter	\$1,105,258	\$616,607	\$488,651	
Williamsburg	\$552,892	\$325,083	\$227,809	
York	\$2,013,370	\$1,668,753	\$344,617	
Summary:				
43 Counties	\$46,128,060	\$35,133,054	\$10,995,006	\$698,537

Description: §4-1-130 – Pay expenses of magisterial court. Provide sufficient personnel and facilities for magistrate's court. Pay magistrates salary not lower than the base salary established by S.C. Code §22-8-30. Counties were asked to exclude victims' assistance appropriations.

*Note – These capital expenses have not been included in the net cost calculation.

Master-in-Equity				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$13,724	\$21,864	(\$8,140)	
Aiken	\$203,818	\$173,571	\$30,247	
Anderson	\$270,275	\$621,555	(\$351,280)	
Beaufort	\$309,433	\$1,336,819	(\$1,027,386)	
Berkeley	\$227,470	\$650,187	(\$422,717)	
Calhoun	\$15,000	\$20,618	(\$5,618)	
Charleston	\$550,885	\$1,965,932	(\$1,415,046)	
Cherokee		\$40,233	(\$40,233)	
Clarendon	\$31,295	\$28,568	\$2,727	
Dorchester	\$130,352	\$459,501	(\$329,149)	
Florence	\$51,949	\$96,945	(\$44,996)	
Georgetown	\$54,121	\$285,000	(\$230,879)	
Greenville	\$492,256	\$1,436,291	(\$944,035)	
Horry	\$280,804	\$2,802,367	(\$2,521,563)	
Kershaw	\$56,637	\$124,341	(\$67,704)	
Lee	\$21,886	\$12,440	\$9,446	
Lexington	\$307,283	\$452,710	(\$145,427)	\$2,920
Oconee		\$39,120	(\$39,120)	
Orangeburg	\$147,981	\$121,843	\$26,138	\$6,933
Pickens	\$288,781	\$244,067	\$44,714	
Richland	\$471,938	\$1,525,813	(\$1,053,875)	
Spartanburg	\$386,522	\$682,540	(\$296,018)	
Sumter	\$143,048	\$200,580	(\$57,532)	
York	\$252,954	\$669,001	(\$416,046)	
Summary:				
24 Counties	\$4,708,413	\$14,011,905	(\$9,303,493)	\$9,853

Counties: §4-1-80 – Provide office space, furniture and supplies. §14-11-30 – Pay salary for the master-in-equity and provide support staff, supplies and necessary equipment for the master-in-equity office.

*Note – These capital expenses have not been included in the net cost calculation.

Medically Indigent Assistance Program (MIAP)				
County	Operating Expense	Revenue	Net Cost	Capital Expense
Abbeville	\$29,870		\$29,870	
Aiken	\$441,407		\$441,407	
Anderson	\$374,317		\$374,317	
Bamberg	\$43,492		\$43,492	
Barnwell	\$45,290		\$45,290	
Beaufort	\$2,630,740		\$2,630,740	
Berkeley	\$422,845		\$422,845	
Calhoun	\$50,681		\$50,681	
Charleston	\$1,335,975		\$1,335,975	
Chester	\$67,203		\$67,203	
Clarendon	\$61,111		\$61,111	
Colleton	\$109,562		\$109,562	
Darlington	\$38,000		\$38,000	
Dillon	\$300,000		\$300,000	
Dorchester	\$313,954		\$313,954	
Edgefield	\$36,461		\$36,461	
Fairfield	\$80,009		\$80,009	
Florence	\$350,820		\$350,820	
Georgetown	\$225,051		\$225,051	
Greenville	\$1,097,356		\$1,097,356	
Greenwood	\$138,300		\$138,300	
Hampton	\$39,961		\$39,961	
Horry	\$1,112,462		\$1,112,462	
Jasper	\$59,252		\$59,252	
Kershaw	\$171,645		\$171,645	
Lancaster	\$201,860		\$201,860	
Laurens	\$95,444		\$95,444	
Lee	\$33,071		\$33,071	
Lexington	\$931,097		\$931,097	
Marion	\$169,981		\$169,981	
Marlboro	\$41,992		\$41,992	
McCormick	\$14,621		\$14,621	
Newberry	\$85,597		\$85,597	
Oconee	\$163,822		\$163,822	
Orangeburg	\$319,176		\$319,176	
Pickens	\$203,820		\$203,820	
Richland	\$1,560,391		\$1,560,391	
Saluda	\$31,958		\$31,958	
Spartanburg	\$692,148		\$692,148	
Sumter	\$217,736		\$217,736	
Williamsburg	\$63,513		\$63,513	
York	\$446,439		\$446,439	
Summary:				
42 Counties	\$14,848,430	\$0	\$14,848,430	\$0

Description: §44-6-146(B) – Counties are assessed \$13 million statewide to use as Medicaid matching funds. Of these funds, \$7.5 million are placed in Medicaid Expansion fund created by §44-6-155. Counties were asked to report the total assessed amount remitted to the State Treasurer during FY2009-10. Counties may have included personnel costs to administer the program.

Probate Court				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$97,805	\$58,202	\$39,603	\$963
Aiken	\$829,498	\$254,341	\$575,157	
Anderson	\$454,563	\$374,383	\$80,180	
Bamberg	\$64,114	\$25,477	\$38,637	\$449
Barnwell	\$114,531	\$50,658	\$63,873	
Beaufort	\$849,175	\$478,206	\$370,969	
Berkeley	\$435,384	\$286,461	\$148,923	
Calhoun	\$82,653	\$24,918	\$57,735	
Charleston	\$1,972,639	\$1,522,227	\$450,412	
Cherokee	\$173,208		\$173,208	\$210
Chester	\$205,488	\$54,837	\$150,651	
Clarendon	\$115,666	\$92,509	\$23,157	
Colleton	\$222,337	\$81,273	\$141,064	
Darlington	\$208,245	\$96,756	\$111,489	
Dillon	\$153,810		\$153,810	
Dorchester	\$394,750	\$164,347	\$230,403	\$4,996
Edgefield	\$174,147	\$32,512	\$141,635	
Fairfield	\$145,821	\$34,847	\$110,974	
Florence	\$491,467	\$197,679	\$293,788	
Georgetown	\$245,226	\$134,054	\$111,172	
Greenville	\$1,155,601	\$791,202	\$364,399	
Greenwood	\$222,957	\$148,984	\$73,973	
Hampton	\$106,234	\$44,478	\$61,756	
Horry	\$878,451	\$654,792	\$223,659	
Jasper	\$143,800	\$40,000	\$103,800	
Kershaw	\$255,726	\$315,083	(\$59,357)	
Lancaster	\$127,000	\$162,702	(\$35,702)	
Laurens	\$222,306	\$114,153	\$108,153	\$78,148
Lee	\$115,679	\$94,806	\$20,873	
Lexington	\$663,621	\$524,994	\$138,627	\$5,530
Marion	\$138,237	\$51,790	\$86,447	
Marlboro	\$147,731		\$147,731	
McCormick	\$105,315	\$12,011	\$93,304	
Newberry	\$246,744	\$88,622	\$158,122	
Oconee	\$398,452	\$179,279	\$219,173	\$8,375
Orangeburg	\$314,092	\$187,161	\$126,931	\$218
Richland	\$1,298,831	\$725,915	\$572,916	
Saluda	\$117,871	\$40,430	\$77,441	
Spartanburg	\$1,162,944	\$432,508	\$730,436	
Sumter	\$251,921	\$207,190	\$44,731	
Williamsburg	\$237,040	\$123,144	\$113,896	
York	\$488,385	\$325,913	\$162,472	
Summary:				
42 Counties	\$16,229,466	\$9,228,844	\$7,000,622	\$98,889

Description: §4-1-80 – Provide office space, furniture and supplies. Pay salary for the probate judge and provide support staff, supplies, equipment and record keeping system for probate office.

*Note – These capital expenses have not been included in the net cost calculation.

Public Defender (PD)/ Indigent Defense				
County	Operating Expense	Revenue	Net Cost	Capital Expense
Abbeville	\$27,500		\$27,500	
Aiken	\$624,108		\$624,108	
Anderson	\$328,900		\$328,900	
Bamberg	\$19,000		\$19,000	
Barnwell	\$30,000		\$30,000	
Beaufort	\$650,000		\$650,000	
Berkeley	\$236,268		\$236,268	
Calhoun	\$21,325		\$21,325	
Charleston	\$2,697,794		\$2,697,794	
Cherokee	\$140,000		\$140,000	
Chester	\$58,000		\$58,000	
Clarendon	\$60,000		\$60,000	
Colleton	\$244,869		\$244,869	
Darlington	\$185,000		\$185,000	
Dillon	\$54,000		\$54,000	
Dorchester	\$592,525		\$592,525	
Edgefield	\$15,200		\$15,200	
Fairfield	\$52,000		\$52,000	
Florence	\$683,764		\$683,764	
Georgetown	\$96,000		\$96,000	
Greenville	\$433,922		\$433,922	
Greenwood	\$125,000		\$125,000	
Hampton	\$27,500		\$27,500	
Horry	\$9,277,755		\$9,277,755	
Jasper	\$41,000		\$41,000	
Kershaw	\$75,000		\$75,000	
Lancaster	\$127,000		\$127,000	
Laurens	\$50,000		\$50,000	
Lee	\$34,000		\$34,000	
Lexington	\$286,500		\$286,500	
Marion	\$58,050		\$58,050	
Marlboro	\$52,290		\$52,290	
McCormick	\$19,000		\$19,000	
Newberry	\$70,249		\$70,249	
Oconee	\$150,000		\$150,000	
Orangeburg	\$459,000		\$459,000	
Pickens	\$92,531		\$92,531	
Richland	\$1,317,650		\$1,317,650	
Saluda	\$15,000		\$15,000	
Spartanburg	\$914,788		\$914,788	
Sumter	\$152,000		\$152,000	
Williamsburg	\$24,745		\$24,745	
York	\$918,000		\$918,000	
Summary:				
43 Counties	\$21,537,233	\$0	\$21,537,233	\$0

Description: 2011 proviso – No county may contribute less money to indigent defense than the amount contributed as of July 1, 2001. §17-3-590 – Administering county must provide offices, utilities, telephone expenses, materials and supplies to equip and maintain Public Defender's office, in cooperation at a pro rata share with other counties in the circuit. §17-3-550 – No county may reduce its Public Defender's office below the amount provided in the prior fiscal year. Data was provided by the S.C. Commission on Indigent Defense.

Records Management				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Aiken	\$131,176		\$131,176	
Anderson	\$25,384		\$25,384	
Beaufort	\$199,101		\$199,101	
Berkeley	\$473,762	\$729	\$473,033	
Charleston	\$636,885	\$566,528	\$70,357	
Chester	\$5,548		\$5,548	
Dillon	\$10,000		\$10,000	
Edgefield	\$36,468	\$1,435	\$35,033	
Florence	\$32,653		\$32,653	
Georgetown	\$5,158		\$5,158	
Greenville	\$2,079,064	\$338,773	\$1,740,291	
Horry	\$200,074		\$200,074	
Lexington	\$154,146		\$154,146	\$9,472
Marion	\$16,004		\$16,004	
Orangeburg	\$45,374		\$45,374	
Richland	\$157,017	\$157,017	\$0	
Spartanburg	\$329,039		\$329,039	
Williamsburg	\$2,169		\$2,169	
York	\$80,140		\$80,140	
Summary:				
19 Counties	\$4,619,162	\$1,064,482	\$3,554,680	\$9,472

Description: §30-1-80 and §14-13-10; Regulations 12-1002 and 12-1100 – Archives and History record retention requirements and archival storage facilities standards. Many counties were unable to separate out the costs associated with records management.

*Note – These capital expenses have not been included in the net cost calculation.

Register of Deeds/RMC (if not under the Clerk of Court)			
County	Operating Expense	Revenue	Net Cost
Aiken	\$429,927	\$835,344	(\$405,417)
Anderson	\$480,255	\$772,996	(\$292,741)
Beaufort	\$534,393	\$2,564,610	(\$2,030,217)
Berkeley	\$685,288	\$1,241,420	(\$556,132)
Calhoun		\$17,678	(\$17,678)
Charleston	\$1,751,609	\$3,746,208	(\$1,994,599)
Cherokee		\$84,530	(\$84,530)
Clarendon	\$157,993	\$122,514	\$35,479
Colleton	\$138,660		\$138,660
Dorchester	\$464,621	\$944,531	(\$479,910)
Georgetown	\$267,041	\$532,627	(\$265,586)
Greenville	\$1,061,380	\$2,859,876	(\$1,798,496)
Horry	\$1,140,942	\$4,338,328	(\$3,197,386)
Jasper	\$138,050	\$150,000	(\$11,950)
Kershaw	\$192,931	\$315,083	(\$122,152)
Lancaster	\$286,495	\$530,755	(\$244,260)
Lexington	\$488,561	\$1,541,105	(\$1,052,544)
Oconee	\$340,420	\$489,136	(\$148,716)
Orangeburg	\$297,542	\$259,926	\$37,616
Pickens	\$202,484	\$554,662	(\$352,178)
Richland	\$969,356	\$2,368,815	\$1,399,459
Spartanburg	\$1,731,837	\$1,279,627	\$452,210
Sumter	\$357,234	\$421,015	(\$63,781)
Williamsburg		\$6,030	(\$6,030)
Summary:			
25 Counties	\$12,117,019	\$25,976,816	(\$13,859,797)

Capital Expense*
\$8,087
\$13,681
\$15,507
\$145
\$13,900
\$40,470
\$91,790

Description: Under state statute, the Register of Deeds of certain counties is separate from the Clerk of Court.

*Note – These capital expenses have not been included in the net cost calculation.

Solid Waste Collection, Disposal and Recycling				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$347,208		\$347,208	
Aiken	\$5,340,770	\$1,937,296	\$3,403,474	
Anderson	\$4,894,548	\$4,963,209	(\$68,661)	\$1,366,139
Bamberg	\$931,304	\$328,337	\$602,967	
Barnwell	\$1,030,135	\$421,095	\$609,040	\$121,280
Beaufort	\$5,504,818	\$19,244	\$5,485,574	\$285,348
Berkeley	\$10,007,522	\$9,988,602	\$18,920	\$2,413,786
Calhoun	\$435,795	\$35,900	\$399,895	
Charleston	\$34,165,747	\$31,236,996	\$2,928,751	\$2,046,808
Cherokee	\$1,449,152	\$162,940	\$1,286,212	\$77,003
Chester	\$1,745,531	\$962,971	\$782,560	
Clarendon	\$1,683,609	\$117,937	\$1,565,672	
Colleton	\$1,750,312	\$1,115,789	\$634,523	
Darlington	\$2,374,570	\$2,086,564	\$288,006	
Dillon	\$1,684,513	\$2,010,516	(\$326,003)	
Dorchester	\$5,047,335	\$5,836,453	(\$789,118)	\$14,523
Edgefield	\$975,023	\$1,946	\$973,077	
Fairfield	\$1,878,810	\$198,119	\$1,680,691	\$26,584
Florence	\$4,417,610	\$2,322,730	\$2,094,880	
Georgetown	\$3,169,874	\$2,681,879	\$487,995	\$1,250,253
Greenville	\$11,471,139	\$3,488,290	\$7,982,849	
Greenwood	\$3,749,292	\$3,712,494	\$36,798	
Hampton	\$1,296,429	\$101,386	\$1,195,043	
Horry	\$13,608,099	\$16,627,106	(\$3,019,007)	\$2,742,172
Jasper	\$797,000	\$60,000	\$737,000	
Kershaw	\$1,782,670	\$265,323	\$1,517,347	
Lancaster	\$2,038,240	\$170,074	\$1,868,166	
Laurens	\$1,980,772	\$1,815,557	\$165,215	
Lee	\$168,304	\$10,154	\$158,150	
Lexington	\$7,533,345	\$1,797,699	\$5,735,646	\$1,461,405
Marion	\$1,281,222	\$1,218,751	\$62,471	
Marlboro	\$55,994		\$55,994	
McCormick	\$370,703		\$370,703	
Newberry	\$2,171,838	\$815,948	\$1,355,890	
Oconee	\$3,158,602	\$830,481	\$2,328,121	\$160,850
Orangeburg	\$4,720,785	\$1,447,446	\$3,273,339	\$191,092
Pickens	\$3,454,867	\$1,043,543	\$2,411,324	\$155,103
Richland	\$22,100,447	\$22,186,448	(\$86,001)	
Saluda	\$358,500		\$358,500	
Spartanburg	\$7,354,033	\$7,774,100	(\$420,067)	\$591,849
Sumter	\$4,351,073	\$2,820,018	\$1,531,055	
Williamsburg	\$1,853,376	\$29,641	\$1,823,735	
York	\$9,519,681	\$6,250,262	\$3,269,418	
Summary:				
42 Counties	\$194,010,597	\$138,893,244	\$55,117,352	\$12,904,195

Description: Counties were asked to provide all costs associated with garbage collection, recycling and landfill/disposal as per the Solid Waste Policy and Management Act recycling and by §44-96-80. Post closure and expansion costs for county landfills have been excluded except where counties allocate monies for these costs as regular operating expenses on an annual basis.

*Note – These capital expenses have not been included in the net cost calculation.

Stormwater Management and Sediment Reduction Act				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Aiken	\$293,961	\$805,484	(\$511,523)	
Anderson	\$318,082	\$74,956	\$243,126	
Beaufort	\$3,677,985	\$3,713,687	(\$35,702)	
Berkeley	\$121,278	\$1,567	\$119,711	\$50,000
Charleston	\$1,166,195	\$1,870,653	(\$704,458)	\$84,048
Cherokee		\$104,029	(\$104,029)	
Dorchester	\$1,604,393	\$2,679,712	(\$1,075,319)	\$1,821
Edgefield	\$37,425		\$37,425	
Florence	\$2,475		\$2,475	
Georgetown	\$658,980		\$658,980	
Greenville	\$7,348,911	\$7,647,463	(\$298,552)	
Greenwood	\$1,242		\$1,242	
Hampton	\$33,634	\$10,000	\$23,634	
Horry	\$5,156,733	\$4,963,912	\$192,821	\$157,433
Kershaw	\$134,815	\$15,365	\$119,450	
Lexington	\$1,143,435	\$323,818	\$819,617	\$11,867
Marion	\$8,280		\$8,280	
Newberry	\$120,500		\$120,500	
Orangeburg	\$66,383		\$66,383	
Pickens	\$85,933	\$13,475	\$72,458	
Richland	\$2,684,081	\$3,028,418	(\$344,337)	
Spartanburg	\$560,339		\$560,339	\$240,000
Sumter	\$63,090		\$63,090	
York	\$527,789	\$49,633	\$478,156	
Summary:				
24 Counties	\$25,815,938	\$25,302,171	\$513,767	\$545,169

Description: Counties were asked to include costs associated with permitting, inspection, and enforcement of stormwater regulations.

*Note – These capital expenses have not been included in the net cost calculation.

Victims' Services				
County	Operating Expense	Revenue	Net Cost	Capital Expense*
Abbeville	\$44,529	\$37,084	\$7,445	
Aiken	\$502,609	\$213,961	\$288,648	
Anderson	\$193,421	\$224,796	(\$31,375)	
Bamberg	\$35,500		\$35,500	
Barnwell	\$36,415	\$36,415	\$0	
Beaufort	\$436,447	\$231,816	\$204,631	
Berkeley	\$210,081	\$209,749	\$332	
Calhoun	\$23,250	\$15,226	\$8,024	
Charleston	\$688,066	\$468,126	\$219,941	
Chester	\$52,494	\$45,958	\$6,536	
Clarendon	\$104,490	\$109,220	(\$4,730)	
Colleton	\$15,000		\$15,000	
Darlington	\$308,800	\$309,972	(\$1,172)	
Dillon	\$198,798	\$58,070	\$140,728	
Dorchester	\$179,272	\$131,026	\$48,246	
Edgefield	\$50,012	\$58,648	(\$8,636)	
Fairfield	\$64,455	\$41,826	\$22,629	
Florence	\$339,966	\$232,960	\$107,006	
Georgetown	\$181,045	\$139,979	\$41,066	
Greenville	\$864,383	\$715,594	\$148,789	
Greenwood	\$89,780	\$77,182	\$12,598	
Hampton	\$47,560	\$45,403	\$2,157	
Horry	\$1,200,309	\$632,809	\$567,500	
Jasper	\$102,850	\$57,580	\$45,270	
Kershaw	\$97,470	\$77,501	\$19,969	
Lancaster	\$86,762	\$104,879	(\$18,117)	
Laurens	\$154,932	\$152,655	\$2,277	\$23,000
Lee	\$82,046	\$71,499	\$10,547	
Lexington	\$476,086	\$336,192	\$139,894	
Marion	\$66,107	\$46,238	\$19,869	
Marlboro	\$36,898	\$33,104	\$3,794	
McCormick	\$55,091	\$25,364	\$29,727	
Newberry	\$100,687	\$92,981	\$7,706	
Oconee	\$202,645	\$122,260	\$80,385	
Orangeburg	\$151,111	\$122,439	\$28,672	
Pickens	\$170,811	\$142,198	\$28,613	
Richland	\$985,909	\$716,723	\$269,186	
Saluda	\$71,167	\$41,720	\$29,447	
Spartanburg	\$160,435	\$74,698	\$85,737	
Sumter	\$83,522	\$184,243	(\$100,721)	
Williamsburg	\$39,587	\$55,909	(\$16,322)	
York	\$585,843	\$456,759	\$129,084	
Summary:				
42 Counties	\$9,576,642	\$6,950,762	\$2,625,880	\$23,000

Description: Counties were asked to report all victims' assistance appropriations to solicitor, jails, law enforcement, magistrates, etc., as well as any state funds received for victims' services as revenue.

*Note – These capital expenses have not been included in the net cost calculation.



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