



Chester County Capital Projects Sales Tax Audit

May 1, 2021-June 30, 2025

November 13, 2025

South Carolina Department of Revenue
300A Outlet Point Boulevard
Columbia, South Carolina 29210

EXECUTIVE SUMMARY

The South Carolina Department of Revenue conducted a compliance audit of Chester County's One Percent Capital Projects Sales Tax program. The audit evaluated the collection and use of the tax revenues from May 1, 2021 to June 30, 2025.

The audit concludes that Chester County was in compliance and the penny tax collections were used exclusively for projects listed on the 2020 referendum.

I. INTRODUCTION

The South Carolina Department of Revenue (Department) conducted an audit of the Chester County Capital Projects Sales Tax. The Department has a duty to ensure public accountability and transparency regarding the expenditures of the Capital Projects Sales Tax revenue collected, by utilizing its authority as the administrator of the tax.

II. AUDIT OBJECTIVE & SCOPE

The purpose of this audit was to perform an independent and objective compliance audit of the Chester County Capital Projects Sales Tax. The audit scope included review of the expenditures and collection of the sales tax revenue for the period from May 1, 2021 to June 30, 2025.

III. BACKGROUND

The Capital Projects Sales Tax Act (SC Code Section 4-10-300) empowers counties to impose, pursuant to a referendum, a sales and use tax not to exceed 1% within its jurisdiction for a specific purpose or purposes and for a specific period of time. The revenue from the tax is to be used to pay for capital projects provided in the resolution and included in the referendum question directly, to service general obligation bond debt incurred by the county for such improvements, or a combination of these purposes.

In the 2020 General Election Chester County voters approved a referendum on the imposition of the 1% Sales and Use tax for a period of eight years beginning May 1, 2021.

IV. AUDIT SUMMARY

As noted in the 2020 referendum, all revenue received from the sales and use tax would be used to pay the costs of the capital projects detailed in the aforementioned referendum as well as bonds.

To verify collections, we compared the deposit amounts on Chester County's General Ledger to the South Carolina Department of Revenue's Allocation Report. To verify expenses, we reviewed a sample of capital project transactions from the general ledger and verified supporting invoices.

V. TAX COLLECTION

Chester County collected \$17,025,452 in 1% Capital Projects Sales and Use Tax for the audit period. Below is a list of the Chester County projects as approved by the 2020 referendum that reflects the budget and project status during the audit period.

Chester County Capital Projects		
Project Name	Budget	Project Status
(1) Lewis Fire Department South Fork Substation	\$ 700,000	Project Completed
(2) North Chester Fire Department Substation	679,081	Project Completed
(3) Rodman Sports Complex Soccer Improvements	250,000	Started
(4) County Detention Center Access Control and Security System Improvements	390,000	Project Completed
(5) Richburg Fire Department Substation Improvements	89,214	Started
(6) Rodman Sports Complex Improvements	1,153,803	Project Completed
(7) Fort Lawn Community Center Main Building Windows	58,000	Project Completed
(8) Great Falls Sports Complex Improvements	291,190	Project Completed
(9) City of Chester City Hall ADA-compliant Restrooms	142,065	Project Completed
(10) Fort Lawn Walking Track Improvements	40,000	Project Completed
(11) Lowrys Park Playground Improvements	65,000	Project Completed
(12) City of Chester Police Department Improvements	200,000	Project Completed
(13) ATL Charter School Multipurpose Facility	500,000	Project Completed
(14) Sheriff's Department Deputy Protection Equipment	118,000	Project Completed
(15) Chester School District Park Elementary School Bus Loop Cover	400,000	Project Completed
(16) Countywide Emergency Communication Project	4,000,000	Project Completed
(17) 8 Automated External Defibrillators	14,800	Started
(18) Chester County Library Improvements	125,000	Project Completed
(19) Great Falls Library Improvements	60,000	Project Completed
(20) County Coroner Transport Stretcher	42,802	Project Completed

Project Name	Budget	Project Status
(16) Countywide Emergency Communicatiосn Project	4,000,000	Project Completed
(17) 8 Audtomated External Defibrillators	14,800	Started
(18) Chester County Library Improvements	125,000	Project Completed
(19) Great Falls Library Improvements	60,000	Project Completed
(20) County Coroner Transport Stretcher	42,802	Project Completed
(21) Fort Lawn Community Center Main Building Carpet	28,500	Project Completed
(22) Wylie Park Recreational Center Basketball Courts	40,000	Project Completed
(23) Richburg Fire Department Rescue Equipment	90,500	Project Completed
(24) County Health Department Building Improvements	152,576	Started
(25) County Museum Improvements	310,450	Project Completed
(26) Great Falls Whitewater, Trails and State Park Visitors Center	2,675,000	Started
(27) Chester Emergency Management Building Improvements	234,788	Project Completed
(28) Richburg Park Parking Lot Improvements	179,070	Project Completed
(29) City of Chester Fire Department Station 10 Improvements	76,725	Project Completed
(30) Fort Lawn Town Hall Foundation Improvements	11,215	Project Completed
(31) Evergreen Cememtry Streets and Stormwater Drainage Improvements	100,000	Project Completed
(32) Sheriff's Department Computer Network Improvements	570,000	Started
(33) West Chester Fire Department Breathing Air Compressor System	80,000	Project Completed
(34) City of Chester Fire Department Station 1 Improvements	10,000	Project Completed
(35) Town of Fort Lawn Parking Lot Improvements	35,000	Project Completed
(36) County Courthouse Building Improvements	1,481,000	Started
(37) Great Falls W.C. Childers Wastewater Plant Pump Improvements	78,520	Project Completed
(38) Gateway Masterplan I-77 Interchange High Mast Lighting	675,000	Started
(39) El Bethel Fire Department Paving	264,934	Started
(40) City of Chester Fire Department Station 10 Improvements	38,000	Project Completed

Project Name	Budget	Project Status
(41) City of Chester Fire Department Station 1 Emergency Generator	75,000	Project Completed
(42) Fort Lawn Community Center Auditorium Sound System	14,800	Project Completed
(43) County Emergency Management Mobile Command Vehicle	178,000	Project Completed
(44) Great Falls Republic Golf Course Improvements	18,000	Started
(45) Sheriff's Department Cameras	790,863	Started
(46) City of Chester Sidewalk Replacement	150,000	Started
(47) Gateway Masterplan SC Highway 9 Roadway Lighting	119,339	Project Completed
(48) County Courthouse Security Access Control Improvements	55,000	Project Completed
(49) Flopeye Fish Festival Portable Stage	116,295	Project Completed
(50) City of Chester Fire Department Station 10 Emergency Generator	65,000	Project Completed
(51) County Landfill D5K2 CAT Bulldozer	151,023	Project Completed
(52) City of Chester Emergency Generator	65,000	Started
(53) City of Chester Emergency Generator	75,000	Started
Total	\$ 18,323,552	

VI. CONCLUSION

For the audit period, this audit concludes that Chester County is in compliance with the Capital Projects Sales and Use Tax Act and the 2020 referendum. The Capital Projects Sales and Use Tax revenue was utilized exclusively for projects identified in the 2020 referendum or to service general obligation bond debt.