



# BUDGET IN BRIEF

Fiscal Year 2024-2025

## Executive Summary

The table summarizes the FY25 Budget by each fund. The recruitment and retention of quality employees continues to be a main focus of this budget cycle, with uniformed Sheriff's officers and Emergency Medical Services seeing a significant pay increase. There are also 9 new permanent full-time positions approved in order to better support the functions of the Sheriff's Department, Veterans Affairs, and Fire Rescue. The General Fund budget totaled \$90.6M and included \$1.7M in operating increases for Building Management and Solid Waste Collections. Capital Replacement Fund dollars totaling \$3M are appropriated for the purchase or replacement of several vehicles for various County departments as well as a remodel of the Public Works office. Finally, the growth experienced by our county has demonstrated a need for additional infrastructure particularly in the case of the Fire Service. The County Administrator has submitted options to the County Council detailing potential borrowing methods to secure funding for this necessary expansion.

Lancaster County, South Carolina Original Adopted Budgets Fiscal Year Ended June 30, 2025			
<b>General Fund</b>			90,671,293
<b>Capital Project Sales Tax 2 and 3 Funds</b>			27,885,518
<b>Other Special Revenue Funds<sup>1</sup></b>			
Court Mandated Security Fund	\$	2,704,461	
E-911 Fund		724,446	
Hospitality Tax Fund		1,900,000	
State Accommodations Tax Fund		224,250	
Stormwater Fund		1,840,355	
County Transportation Committee Fund		1,400,000	
Local Accomodations Tax Fund		120,000	
Airport Fund		482,842	
Van Wyck Fire Protection District		155,922	
Indian Land Consolidated Fire District		7,440,960	
	<u>\$</u>	<u>16,993,236</u>	16,993,236
<b>Debt Service Fund(s)</b>			
Debt Service Fund			10,952,007
<b>Capital Fund</b>			
Capital Replacement			<u>3,026,901</u>
<b>Total All Budgeted Funds</b>		<u>\$</u>	<u><u>149,528,955</u></u>

## Budget Highlights

### Major focus areas of this budget:

- Continue alignment with the County's Strategic Plan
- Maintain the County's fiscal health
- Develop more competitive compensation and benefits package for County employees
- Invest in technology and facilities for County employees and residents
- Address the impact of population growth and plan for future County service needs

Based on this focus, the budget recommendation, and subsequent adoption, is structured to:

- ⇒ Boost recruitment and retention efforts in a very competitive hiring environment, through enhanced pay with a 5% increase for the Sheriff's uniformed officers as well as a 3% increase for all other employees. Corrections Officers also have a \$3,500 increase in base salary.
- ⇒ Absorb the 11.8% increase in employer health insurance premium costs.
- ⇒ Prevent expenditures from outpacing new revenue by reducing existing County Department expenditures by 5% before accepting new fund requests.
- ⇒ Enhance service delivery through new technology and equipment.
- ⇒ Invest in studies to improve the operation of roadway traffic and the collection of solid waste.
- ⇒ Continue fostering the fiscal responsibility of the County by decreasing overall debt millage by paying down debt balances.
- ⇒ Utilize the Capital Replacement Fund to procure replacement vehicles and equipment for Road Maintenance, Solid Waste Collections, Parks and Recreation, Fleet Maintenance, Fire Service, and Emergency Medical Services.
- ⇒ Replace or renovate key pieces of County infrastructure such as Public Works office space and the Information Technology data room.
- ⇒ Upgrade/adjust positions in EMS, Sheriff, Detention, Parks and Recreation, Treasurer, and Delinquent Tax to remain competitive in the market.
- ⇒ Create an audit program for mobile homes as part of the upcoming revaluation of real property for the Assessor.

## Expenditure Summary for All Funds

### Expenditure:

**Public Safety & Law Enforcement** is the largest expenditure functional category and represents 38% of the total appropriation. The \$56.7M total includes a new evidence technician, a records clerk, two corrections officers, and two crime prevention deputies for the Sheriff's office, as well as two full-time firefighters.

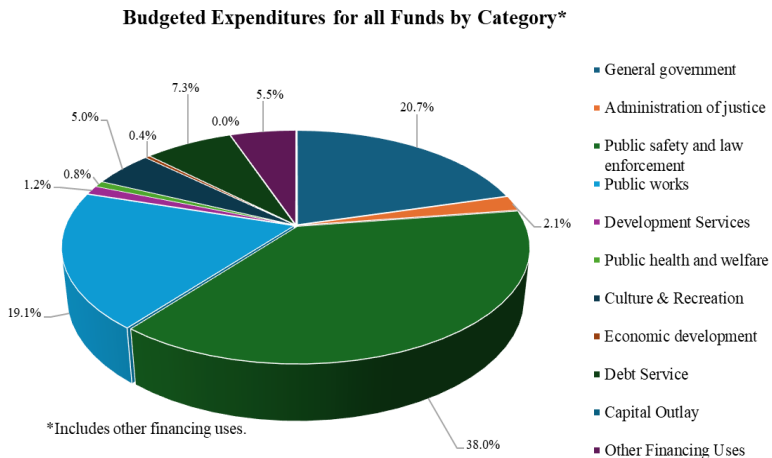
**General Government** is the second largest expenditure functional category, which is approximately 21% of the total appropriation. The \$30.8M total includes appropriations for Information Technology, Human Resources, and financial services.

**Public Works** comprises 19% of the total appropriation and includes roadway maintenance projects and the continuation of the solid waste study.

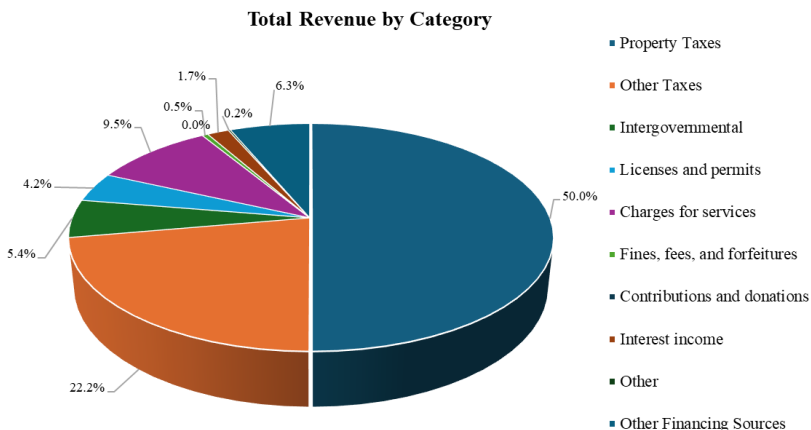
**Culture and Recreation** makes up 5% of expenditures at \$7.4M.

**Administration of Justice** is 2% of total appropriations at a total of \$3.1M.

Other appropriations include Public Health and Welfare, Economic Development, Debt Service, and Other Financing Sources. See pie chart.



# Revenue Summary for All Funds



## Revenue:

**Property Taxes** represent the largest portion of revenue budgeted at 50% of total revenues. These revenues are comprised of ad-valorem real and personal property taxes.

**Other Taxes** comprise 22% of total revenue including a 1% local option sales tax for capital projects in this category.

**Charges for Services** made up of approximately 10% of revenue including collections from ambulance services, fire district fees, recreation fees, and many other sources.

**Other Financing Services** such as bond proceeds, sale of assets, assigned fund balance, and transfers make up 6% of revenue.

**Intergovernmental Revenue** is 5% and encompasses State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other local governments.

**Licenses and Permits** including new home construction building and zoning permits, planning fees, franchise fees, and land ownership transfer fees make up 4% of total revenue.

**Fines, Fees, & Forfeitures, Contributions & Donations, Interest Income, and Other Income** make up the remaining portion of the total appropriation. See pie chart.

## General Fund Summary

This fund represents most of the cost of day-to-day services provided to County residents.

Revenue Source	Amount	% of Total
Property taxes	\$ 58,020,032	64.0%
Other Taxes	3,400,000	3.7%
Intergovernmental revenue	5,702,511	6.3%
Licenses and permits	6,262,291	6.9%
Charges for services	4,808,584	5.3%
Fines, fees, and forfeitures	698,185	0.8%
Contributions and donations	-	0.0%
Interest income	2,553,530	2.8%
Other	268,715	0.3%
Other Financing Sources	8,957,445	9.9%
<b>Total General Fund Revenue:</b>	<b>\$ 90,671,293</b>	<b>100.0%</b>

Property Taxes represent the largest portion with 64% of all General Fund revenues. This includes only the operating portion of taxes that are levied on the residents of Lancaster County. Licenses and Permits, Intergovernmental Revenue, and Charges for Services comprise approximately 7%, 6%, and 5% respectively.

Public Safety & Law Enforcement represents the largest budgeted expenditure category, with approximately 45% of the budget. General Government follows at 31% of the total. Public Works is the third largest portion at approximately 13% of the total.

Functional Category	Amount	% of Total
General government	\$ 28,158,365	31.0%
Administration of justice	3,129,789	3.4%
Public safety and law enforcement	40,416,481	44.5%
Public Works	11,449,556	12.6%
Development Services	-	0.0%
Public health and welfare	1,243,857	1.4%
Culture & Recreation	5,720,258	6.3%
Economic development	552,987	0.6%
Debt Service	-	0.0%
Capital Outlay	-	0.0%
Other Financing Sources (uses)	207,738	0.2%
<i>Subtotal:</i>	<i>\$ 90,879,031</i>	<i>100.0%</i>
<i>Less Transfer to Airport:</i>	<i>(207,738)</i>	<i>-</i>
<b>Total General Fund Expenditures:</b>	<b>\$ 90,671,293</b>	<b>-</b>

## Other Funds Summary

Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted or committed for specific purposes* other than debt service or capital projects.

Special Revenue Fund	Total Budget
Court Mandated Security Fund	\$ 2,704,461
E-911 Fund	724,446
Hospitality Tax Fund	1,900,000
State Accomodations Tax Fund	224,250
Stormwater Fund	1,840,355
County Transportation Committee Fund	1,400,000
Local Accommodations Tax Fund	120,000
Airport Fund	482,842
Van Wyck Fire Protection District Fund	155,922
Indian Land Consolidated Fire District Fund	7,440,960
<b>Total Special Revenue Funds:</b>	<b>\$ 16,993,236</b>

The County's Capital Improvement Plan (CIP) program, which was revised and adopted accordingly in June 2024, includes capital assets with a capitalization threshold of at or above \$100,000 in value and per item. This document is meant as a planning tool, and no funding for any project contained therein is authorized through the ordinance. A variety of funding sources support the implementation of the 2021-2031 CIP such as cash reserves and bond issuances.

Key CIP items funded in this budget include:

- Ambulances and an SUV for EMS
- Dump truck replacements for Road Maintenance
- Gym wall padding for multiple facilities
- Heavy equipment replacement in Roads and Solid Waste
- Two transport vehicles and an SUV for Coroner
- Two replacement vehicles for Planning/Zoning
- Two brush trucks for Fire Service
- Office remodel for Public Works
- Refuse truck, trailer, and a hydroseeder for Solid Waste





# LANCASTER COUNTY, SOUTH CAROLINA MISSION AND VISION



## OUR VISION

The vision for Lancaster County is to be a great place to live, learn, work, worship, play, and raise a family.

## OUR MISSION

Lancaster County facilitates its vision by being a safe community with responsible growth and economic opportunity. The mission of Lancaster County government is to continuously strive to provide progressive quality public services in a timely fashion and in a cost-effective manner.



For more detailed information and a look at the full budget document, please visit our [website](#) and go to the Finance Department.