

# Lancaster County

South Carolina

## Operating and Capital Budget Fiscal Year 2021-2022



## Executive Summary

The table below summarizes the fiscal year 2022 Budget by each fund. The personal services category was a major cost driver in this budget and included increases for a 3% cost of living adjustment as well as the addition of 29 positions. On the operating side, the addition of new facilities resulted in a \$134,000 overall increase in utilities. Capital projects includes \$220,000 to improve IT infrastructure and replace outdated hardware based on the results of the recent study performed, \$1.1 million to replace the consoles out at 911 as proposed in the CIP. There are also some one-time strategic initiatives which will influence future planning and decision making such as the UDO rewrite, solid waste study, roads inventory, and the second phase of the comprehensive plan update.

<b>Lancaster County, South Carolina</b> <b>Original Adopted Budgets</b> <b>Fiscal Year Ending June 30, 2022</b>		
<b>General Funds</b>		
General Fund		70,066,507
<b>Capital Project Sales Tax Special Revenue Fund</b>		10,500,000
<b>Other Special Revenue Funds</b>		
Court Security	\$ 1,703,580	
Victims Services	57,000	
E-911	843,240	
Stormwater	1,959,005	
Transportation	2,450,000	
Indian Land Fire District	1,013,870	
Local Accommodations Tax	115,000	
Lancaster County Airport Commission	274,918	
Pleasant Valley Fire District	865,862	
Hospitality Tax Fund	1,600,000	
State Accommodations Tax Fund	255,000	
	\$ 11,137,475	11,137,475
<b>Debt Service Funds</b>		
Debt Service		8,216,200
<b>Capital Project Fund</b>		
Capital Improvement		2,333,820
<b>Total All Budgeted Funds</b>		<b>\$ 102,254,002</b>



### **Fiscal Year 2020-2021 PROPOSED BUDGET HIGHLIGHTS:**

In addition to a 3% cost of living for all employees, the highlights of Fiscal Year 2021-2022 Budget are detailed below.

The budget includes 29 new positions including a Fiscal Analyst-\$87,729, Elections Clerk-\$43,025, Two Recreation Crew Leaders-\$144,925, Part-time Airport Assistant Manager-\$30,000, 2 Firefighters (ILFD)-\$99,100 (note: from IL Fee District funds), 3 Paramedics-\$268,950, 2 Correctional Officers-\$134,362, Deputy Fire Marshall-\$157,805, Hybrid front office/back office Animal Shelter worker-\$50,900, Full-Time Auditor Clerk-\$57,750, Full-Time Treasurer Clerk-\$48,850, Solid Waste Tire Worker (PT to FT)-\$19,925, Appraiser-\$58,600, ½ Year of a Parks and Recreation Marketing Coordinator-\$36,895, 2 Part-Time TCO's-\$41,915, Grounds Worker-\$47,145, Part-Time Accounting Clerk-\$32,953, Fleet Mechanic-\$75,000, Fire Inspector-\$150,000, Two Litter Collection Workers-\$252,755 (including \$150,000 for one-time equipment), Custodian position to be assigned to EMS-\$52,300

In addition the budget also includes an AP Automation Tool for \$25,000, deferred maintenance items-\$150,000, grant match for a site enhancement grant opportunity on Mount Nebo Road-\$318,450

The following would be offset by a \$5.00 increase in the Road Fee (half-year revenue as road fees are effective January 1st):

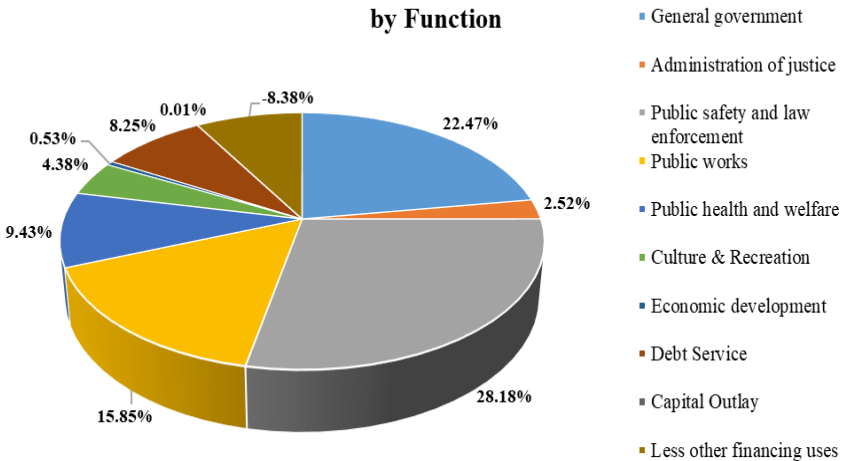
Increase in Pavement Preservation program of \$100,000 and initiation of a Street Signage program @ \$100,000.

# Expenditure Summary for All Funds

## Expenditure:

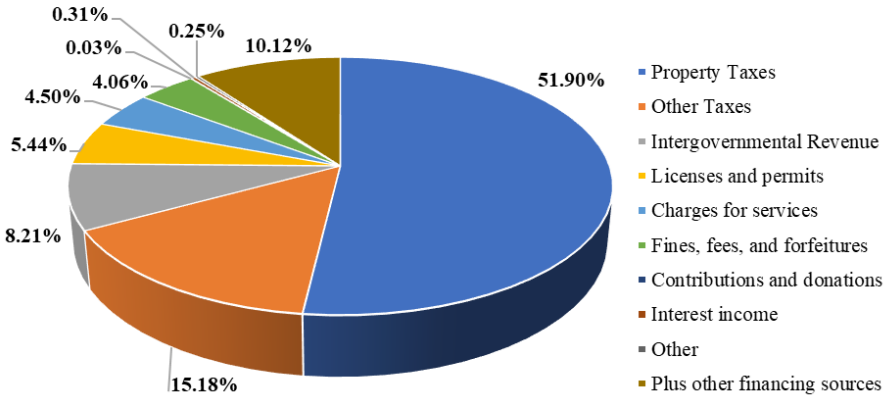
Public safety and law enforcement represents the largest portion of budgeted expenditures with 28% of the budget. These expenditures are for the sheriff's department, communications, court security, & the detention center as well as emergency management, fire service, and E911. General government expenditures represent the second largest portion of the budget with 22% of the budget. This category includes the administration and financial departments of Lancaster County. The roads and solid waste departments are included in the public works function which represents 15% of the budget, the third largest portion. Culture & Recreation which represent the library and recreation departments make up 4%. Public health and welfare includes the EMS department and is also 9% of the FY22 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 8% of the total budget. of the total budget.

**FY2022 Budget Expenditures & Other Financing Uses (OFU)  
by Function**



# Revenue Summary for All Funds

**FY2022 Budget Revenues & Other Financing Sources (OFS) by Type**



## Revenue:

The top categories of revenues (Property taxes, other taxes, Intergovernmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of the budget document. These revenue sources represent approximately 86% of the total revenues budgeted for fiscal year 2022. Property Taxes represent the largest portion. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions. Fifteen percent of total revenues come from Other Taxes. The majority of these revenue sources are from the 1% local option sales tax for capital projects. The third largest revenue type is Intergovernmental Revenue. This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Transportation C Funds, some State & Federal grants, and intergovernmental payments from other local governments.

# General Fund Summary

General funds are a key component of the budget. These funds represent most of the cost of day-to-day services provided to County residents.

<b>General Fund Revenue by Type</b>	
<b>Property taxes</b>	\$45,188,280
<b>Other taxes</b>	2,975,475
<b>Intergovernmental revenue</b>	5,282,125
<b>Licenses and permits</b>	5,565,147
<b>Charges for services</b>	4,427,200
<b>Fines, fees, and forfeitures</b>	830,525
<b>Contributions and donations</b>	32,500
<b>Interest income</b>	320,490
<b>Other</b>	202,680
<b>Other Financing Sources</b>	5,209,335

The above table breaks up the budgeted revenues by type. This chart breaks up the fiscal year 2022 General Fund budgeted revenues by type. Property taxes represent the largest portion with 65% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County. Intergovernmental revenue makes up 8% of the general fund followed by licenses and permits.

The below table shows the fiscal year 2022 General Fund budget by function. Public Safety & Law Enforcement represents the largest portion at 32% of the budget. General government represents the second largest portion, 30% of the budget. General services, financial services and administrative departments are all part of the General Government function. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, & Lancaster Firefighters. Public Health & Welfare comes in third with 13% of the budget. This is largely made up of EMS.

<b>General Fund Budget Expenditures</b>	
<b>General government</b>	\$22,313,443
<b>Administration of justice</b>	2,574,242
<b>Public safety and law enforcement</b>	23,655,007
<b>Public works</b>	7,479,820
<b>Public health and welfare</b>	8,920,489
<b>Culture &amp; Recreation</b>	4,425,846
<b>Economic development</b>	538,530
<b>Debt Service</b>	50,000
<b>Other financing uses</b>	109,130

## Special Revenue 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.

Funds	Budget
Airport	274,918
Court Mandated Security	1,703,580
E-911 Fund	843,240
Hospitality Tax	1,600,000
Indian Land Fire District	1,013,870
Local Accommodations	115,000
Pleasant Valley Fire District	865,862
State Accommodations Tax	255,000
Stormwater	1,959,005
Transportation Commission	2,450,000
Victims Services	57,000

Listed below are the various capital projects funded in the capital improvement fund. Most of these projects align with the Capital Improvement Plan.

	Budget	Notes
<b>Sheriff-110</b>	\$540,000	Vehicle replacement—10 vehicles and updated radio equipment
<b>Fire Service-141</b>	\$78,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
<b>Roads-202</b>	\$500,000	Bush hog upgrade and replacement, 1 new motorgrader
<b>Solid Waste-312</b>	\$220,000	Roll-off replacement; \$20,000 can replacement
<b>EMS-153</b>	\$610,000	Two replacement ambulances and related equipment (radios, cots, etc.)
<b>Fleet-210</b>	\$335,820	Vehicle replacement pool for all administration vehicles.
<b>Recreation -801</b>	\$50,000	Equipment replacement (mowers)

**LANCASTER COUNTY, SC  
VISION AND MISSION**

**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.**