

# **Lancaster County**

## **Annual Capital & Operating Budget in Brief**

### **Fiscal Year 2018**



**“A great place to live, learn, work, worship,  
play, and raise a family”**

# Executive Summary

The table below summarizes the fiscal year 2018 Budget by each fund. The personal services category was a major cost driver in this budget and included increases of \$2.16 million over the prior fiscal year expenditures. This includes the county-wide salary adjustments for employees, position classification adjustments, 22 new staff positions, and retirement increases of \$612,130. Other major cost drivers in this budget year included increases for several one-time capital projects including \$800,000 for county-wide building repairs in the general fund and \$8 million for upgrades to the library system in capital projects sales tax.

Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2018		
<b>General Funds</b>		
General Fund		51,219,774
<b>Capital Project Sales Tax Special Revenue Fund</b>		12,884,471
<b>Other Special Revenue Funds</b>		
Court Security	\$ 1,371,695	
Victims Services	93,000	
E-911	598,945	
Transportation	2,850,000	
Indian Land Fire District	704,438	
Local Accommodations Tax	55,000	
Joint Recreation Commission	2,564,282	
Lancaster County Airport Commission	232,233	
Pleasant Valley Fire District	630,294	
Development Agreement Fund	302,000	
Hospitality Tax Fund	950,000	
State Accommodations Tax Fund	107,581	
Sunday Alcohol Sales Tax	7,000	
	<u>\$ 10,466,468</u>	10,466,468
<b>Debt Service Funds</b>		
Debt Service		6,524,686
<b>Capital Project Fund</b>		
Capital Improvement		<u>1,826,832</u>
<b>Total All Budgeted Funds</b>		<u>\$ 82,922,231</u>



Seated (L to R): Secretary, Larry Honeycutt; Chairman, Steve Harper; Vice-Chairwoman, Charlene McGriff. Standing (L to R): Councilman Jack Estridge, Councilman Brian Carnes, Councilman Billy

## Budget Highlights

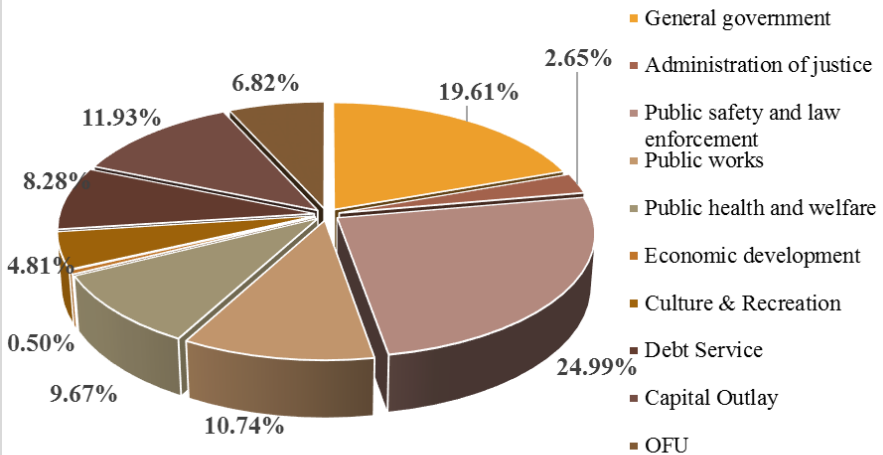
- \$551,000 increase in the state retirement contribution; Salary adjustments for employees at \$478,620
- A \$100,000 increase in our cost for stone for road repairs.
- A \$600,000 allocation for repairs at the Historic Jail which is listed as both a National Landmark and on the National Register of Historic Places. This was a carryover project from last year.
- A \$239,000 increase in our Cybersecurity program.
- Capital acquisition including \$500,000 for Sheriff's patrol vehicles, \$550,000 for two ambulances, \$440,000 for Public Works heavy equipment, and \$200,000 for fire apparatus.
- \$283,500 in new recurring operational costs for our public safety radio system to transition to 800 MHz this year. While the capital costs were covered by the Capital Project Sales Tax
- \$800,000 to begin to address deferred maintenance activities.
- \$72,000 to initiate a Trap/ Neuter/ Return program for feral cats.
- Several major planning initiatives are funded for the coming year including an update of the County Strategic Plan, an update of the Employee Classification and Compensation Plan, and land use Small Area Plans along SC Highway 160
- Additional staff –one Server Administrator, one Body Camera Technician, one Inventory Manager, four (4) Patrol Deputies, and three (3) Correctional Officers for the Detention Center, two (2) Telecommunications Officers, five (5) Rescue Technicians, three (3) Paramedics, two (2) Recycling Site Attendants, and an Animal Shelter Technician

# Expenditure Summary for All Funds

## Expenditure:

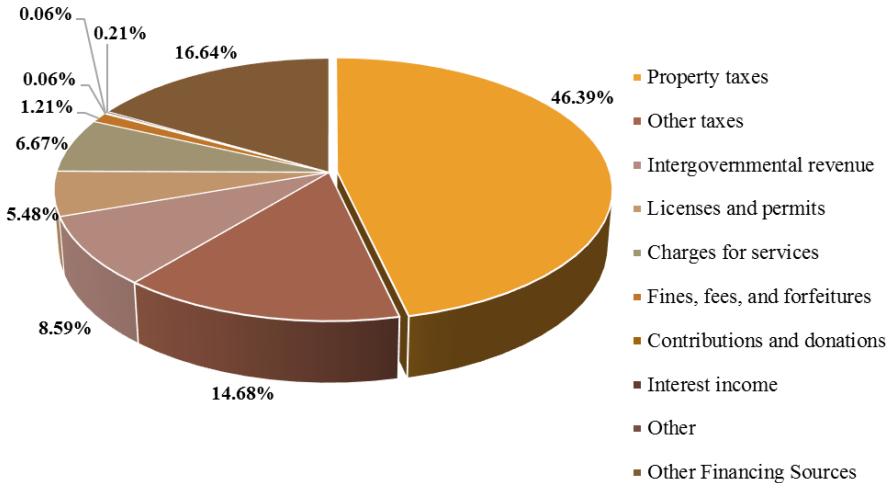
Public safety and law enforcement represents the largest portion of budgeted expenditures with 25.48% of the budget. General government expenditures represent the second largest portion of the budget with 20.55% of the budget. The roads and bridges and solid waste departments are included in the public works function which represents 10.74% of the budget. Public health and welfare includes the EMS department and is also 9.67% of the FY18 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 15.67% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

FY2018 Budget Expenditures & Other Financing Uses  
by Function



# Revenue Summary for All Funds

FY2018 Budget Revenues & Other Funding 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 this document. These revenue sources represent approximately 82% of the total revenues budgeted for fiscal year 2018.

# 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.

General Fund Budget Expenditures by Function	
General government	15,631,394
Administration of justice	2,195,510
Public safety and law enforcement	17,150,527
Public works	5,615,627
Public health and welfare	7,470,101
Economic development	411,246
Culture & recreation	1,189,980
Debt service	172,089
Other financing uses	1,383,300

The above chart breaks up the fiscal year 2018 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion at 33% of the budget. General government represents the second largest portion, 31% of the budget. Example departments include County Council, Administrator, Legal, Finance, Human Resources, Building & Zoning, Planning, and Fleet Operations. Public Health & Welfare comes in third with 15% of the budget. The majority of that percentage is made up of funding for EMS. Public Works is fourth with 11% of budgeted expenditures.

The below chart breaks up the fiscal year 2018 budgeted revenues by type. Property taxes represent the largest portion with 63% of all general fund revenues. This includes only the operating portion of taxes that are levied on the citizens of Lancaster County.

General Fund Revenue by Type	
Property Taxes	\$32,574,032
Other Taxes	2,375,473
Intergovernmental Revenue	4,429,868
Licenses & Permits	4,541,143
Charges for Services	3,058,900
Fines, fees, and forfeitures	925,250
Contributions and Donations	53,000
Interest Income	50,500
Other	128,712
OFS	3,082,896

## 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.

Department	FY18 Budget
Court Security	1,371,695
Victims Services	93,000
E-911 Fund	598,945
Development Agreement	302,000
Hospitality Tax	950,000
State Accommodations	107,581
Transportation Fund	2,850,000
Indian Land Fire District	704,438
Local Accommodations Tax	55,000
Sunday Alcohol Sales	7,000
Recreation Fund	2,564,282
Airport Fund	232,233
Pleasant Valley Fire District	630,294

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

### FY 2018 Capital Improvement Projects

Department	Funding	Notes
Sheriff	\$500,000	Vehicle replacement—10 vehicles and updated radio equipment
Fire Service	\$65,000	F-350 truck and related equipment
Roads & Bridges	\$250,000	Tandem dump truck replacement
Solid Waste	\$190,000	Roll-off replacement; \$20,000 can replacement
EMS	\$550,000	Two replacement ambulances and related equipment
Fleet	\$271,832	Vehicle replacement pool for all administration vehicles.
Total	\$1,826,832	

## **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.**



