

Lancaster County

Annual Capital & Operating Budget in Brief

Fiscal Year 2019



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

Executive Summary

The table below summarizes the fiscal year 2019 Budget by each fund. More details on the revenue & expenditure classifications are presented in the charts and tables on the pages that follow. Each fund is discussed separately in the Funds section of this document. The personal services category was a major cost driver in this budget and included increases of \$852,150 over the prior fiscal year expenditures for current staff salary adjustments and benefit increases. As part of the State's 5 year plan, the retirement contribution increased approximately \$131,150. Other major cost drivers in this budget year included increases for several one-time capital projects including \$400,000 for county-wide building repairs in the general fund and almost \$8 million for upgrades to the library system in capital projects sales tax that was not expended last year.

Lancaster County, South Carolina Original Adopted Budgets Fiscal Year Ended June 30, 2019

General Funds

General Fund	52,796,115
--------------	------------

Capital Project Sales Tax Special Revenue Fund

18,585,330

Other Special Revenue Funds

Court Security	\$ 1,420,170	
Victims Services	96,000	
E-911	1,008,748	
Stormwater	1,141,450	
Transportation	2,950,000	
Indian Land Fire District	737,000	
Local Accommodations Tax	55,000	
Recreation Commission	2,419,716	
Lancaster County Airport Commission	340,283	
Pleasant Valley Fire District	738,228	
Development Agreement Fund	1,749,693	
Hospitality Tax Fund	950,000	
State Accommodations Tax Fund	218,704	
Sunday Alcohol Sales Tax	7,000	
	<u>\$ 13,831,992</u>	13,831,992

Debt Service Funds

Debt Service	6,881,950
--------------	-----------

Capital Project Fund

Capital Improvement	<u>1,886,832</u>
---------------------	------------------

Total All Budgeted Funds

<u>\$ 93,982,219</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

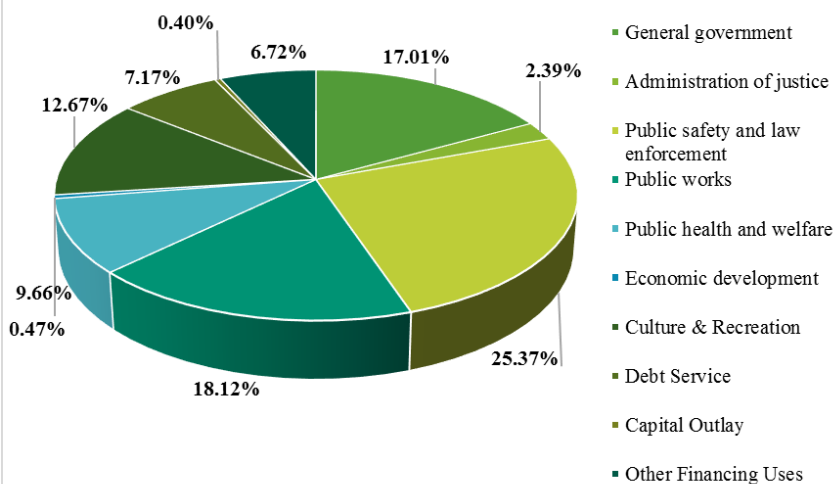
- 852,100 increase for employee benefit cost increases and salary adjustments;
- Staff to compensate for the loss of inmate labor when the SC Department of Corrections closed the Catawba Pre-release Center, including \$141,943 for Grounds Maintenance staff (3 positions) and \$91,425 for Solid Waste staff (2 positions);
- Other personnel adjustments: Deputy County Administrator, a Fire Marshal, two Equipment Operators (Road Departments), a Solid Waste Compliance Officer, an Associate Buyer in Procurement, and in the Stormwater Fund we added an Outreach Coordinator and an Engineering Technician;
- Other significant budget changes included: Transition to electronic Council agendas - \$15,000, Indian Land Service Center lease payments - \$24,860, Law Enforcement scenario based training - \$5,000, increase in Detention Center food service contract - \$49,500, radio replacements in public safety - \$20,000, grounds maintenance equipment - \$55,000, increase in medical supplies at the Animal Shelter - \$10,000;
- Non-recurring funding increases included: Economic Development marketing materials - \$18,500, grant match for various federal and state grants - \$280,000, continuation of cybersecurity updates - \$75,000, voting machines for a new precinct - \$20,000, Law Enforcement SWAT equipment - \$38,600, Live Scan fingerprint machine replacement in Detention Center - \$72,000, generator for EMS Station 3 - \$25,000, jet plane tug for the Airport - \$110,000;
- \$400,000 to continue to address a significant backlog in deferred maintenance activities;
- \$425,000 for upgrades to make the fields at the Buford Recreation Center capable of hosting tournaments and travel all will be completed this year with funding from the Hospitality Tax; and
- The Pleasant Valley Fire Fund increased personnel funding for part-time coverage positions and one full-time administrative employee.

Expenditure Summary for All Funds

Expenditure:

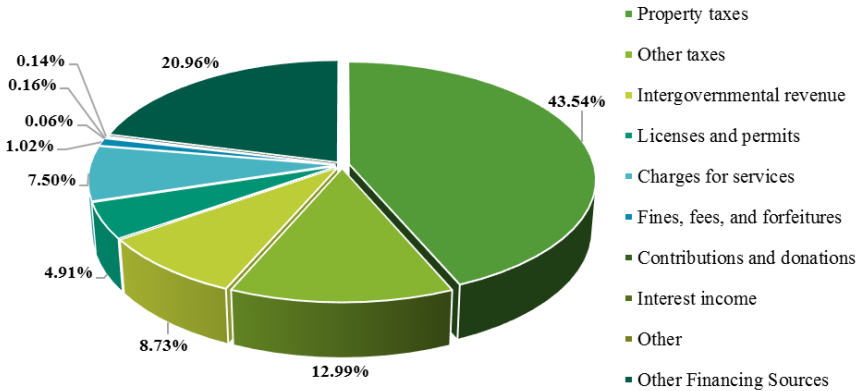
Public safety and law enforcement represents the largest portion of budgeted expenditures with 25.37% of the budget. The roads and bridges and solid waste departments are included in the public works function which represents 18.12% of the budget, the second largest portion. General government expenditures represent the third largest portion of the budget with 17.01% of the budget. Culture & Recreation which represent the library and recreation departments make up 13%. Public health and welfare includes the EMS department and is also 9.66% of the FY19 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 7.71% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

FY2019 Budget Expenditures & Other Financing Uses (OFS) by Function



Revenue Summary for All Funds

**FY2019 Budgeted 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 this document. These revenue sources represent approximately 78% of the total revenues budgeted for fiscal year 2019.

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	
General government	14,999,003
Administration of justice	2,249,585
Public safety and law enforcement	17,826,297
Public works	5,998,735
Public health and welfare	8,470,668
Economic development	444,595
Culture & Recreation	1,228,845
Debt Service	232,570
Other financing uses	1,345,817

This chart breaks up the fiscal year 2019 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion at 34 % of the budget. General government represents the second largest portion, 28% of the budget. Non-departmental, County Council, Direct Assistance, Administrator, Legal, Finance, Human Resources, etc. are all part of the General Government function. Public Health & Welfare comes in third with 16% of the budget. This function includes EMS, Animal Control, Health Services, Social Services, D.S.S. Family Independence, & Veterans Affairs. Public Works is fourth with 11% of budgeted expenditures.

The below chart breaks up the fiscal year 2019 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.

General Fund Revenue by Type	
Property taxes	\$34,496,266
Other taxes	2,375,473
Intergovernmental revenue	4,415,038
Licenses and permits	4,616,738
Charges for services	3,068,900
Fines, fees, and forfeitures	875,250
Contributions and donations	53,000
Interest income	150,500
Other	84,000
Other Financing Sources	2,660,950

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	FY19 Budget
Funds	Budget
Airport	340,283
Court Mandated Security	1,420,170
Development Agreement	1,749,693
E-911 Fund	1,008,748
Hospitality Tax	950,000
Indian Land Fire District	737,000
Local Accommodations	55,000
Pleasant Valley Fire District	738,228
Recreation	2,419,716
State Accommodations Tax	218,704
Stormwater	1,141,450
Sunday Alcohol Sales Tax	7,000
Transportation Commission	2,950,000
Victims Services	96,000

Listed below are the various capital projects funded in the capital improve-

FY 2019 Capital Improvement Projects		
Departments	Funding	Notes
Sheriff-110	\$500,000	Vehicle replacement
Fire Service-141	\$65,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
Roads -202	\$250,000	Tandem dump truck replacement
Solid Waste-312	\$190,000	Roll-off replacement; \$20,000 can replacement
EMS-153	\$610,000	Two replacement ambulances
Fleet	\$271,832	Vehicle replacement for all administration vehicles.
Total	\$1,886,832	

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.

