

County of Lancaster

South Carolina

Annual Capital & Operating Budget in Brief Fiscal Year 2020



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

Executive Summary

The table below summarizes the fiscal year 2020 Budget by each fund. The personal services category was a major cost driver in this budget and included increases of \$970,770 in wages over the prior fiscal year expenditures for current staff salary adjustments. Most of the salary adjustment funding will be going towards a phased implementation of the new County Compensation Plan which was a major strategic initiative that began in 2017. Other major cost drivers in this budget year included increases for several one-time capital projects including \$1,000,000 for renovations in the recently acquired Barnett Building which will alleviate space concerns for future County staff. In addition, also allocated is almost \$8 million for upgrades to the library system and \$6.5 million for road improvements in capital projects sales tax.

Lancaster County, South Carolina Original Adopted Budgets Fiscal Year Ended June 30, 2020		
General Funds		
General Fund		60,213,597
Capital Project Sales Tax Special Revenue Fund		17,530,162
Other Special Revenue Funds		
Court Security	\$ 1,504,706	
Victims Services	76,500	
E-911	734,013	
Stormwater	1,316,505	
Transportation	1,800,000	
Indian Land Fire District	850,000	
Local Accommodations Tax	100,000	
Lancaster County Airport Commission	239,863	
Pleasant Valley Fire District	786,933	
Development Agreement Fund	1,305,801	
Hospitality Tax Fund	1,280,000	
State Accommodations Tax Fund	381,550	
	\$ 10,375,871	10,375,871
Debt Service Funds		
Debt Service		8,233,643
Capital Project Fund		
Capital Improvement		2,600,000
Total All Budgeted Funds		<u>\$ 98,953,273</u>



Fiscal Year 2019-2020 PROPOSED BUDGET HIGHLIGHTS

Beyond the county-wide salary adjustments, some high points of the budget include:

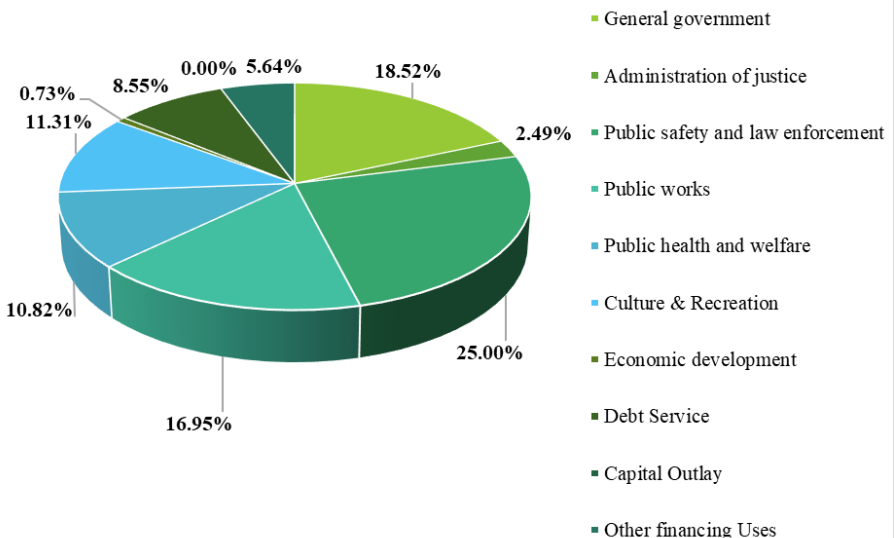
- 33 new positions
- Employee Holiday Bonus - \$321,355
- Strategic Plan - \$25,000
- Grant Match - \$280,000. This covers a multitude of departments.
- Evolve Software Implementation - \$18,000.
- Microsoft Licensing - \$87,922. This follows our voluntary software audit.
- Comprehensive Plan - \$200,000. State mandated update.
- Reassessment Expenses - \$58,700.
- Probate Court Software - \$35,630.
- Constable Vehicles - \$50,000.
- Sheriff's Office GPS Patrol Car Tracking Units - \$6,500.
- Detention Center Audio/ Video Surveillance System - \$225,000.
- Fire Department Matching Funds - \$40,000. Additional \$2,000 per station.
- Building Upgrades/ Renovations - \$400,000. Continuing item.
- Convenience Site Acquisition - \$75,000. Carry forward item.
- Animal Shelter Incinerator - \$100,000. Deferred until new facility completed.
- Convenience Sites Safety Upgrades - \$360,000
- Carryforward funding for costs associated with new voting machines - \$20,000
- Transfer to the bond fund for the new animal shelter – 382,944
- \$23,500 increase in Poll Workers. More are needed due to the new style of machines.
- \$35,000 increase in Coroner's Office for medical expenses due to more cases.
- \$35,100 increase in Sheriff's Office for Watchguard Video system expenses.
- \$270,630 increase in Fire Rescue for Recruitment/ Retention stipends and tuition. This will be a recurring expenses as we maintain this program.
- \$45,190 increase in EMS for biomedical device maintenance. This includes all county AED's.

Expenditure Summary for All Funds

Expenditure:

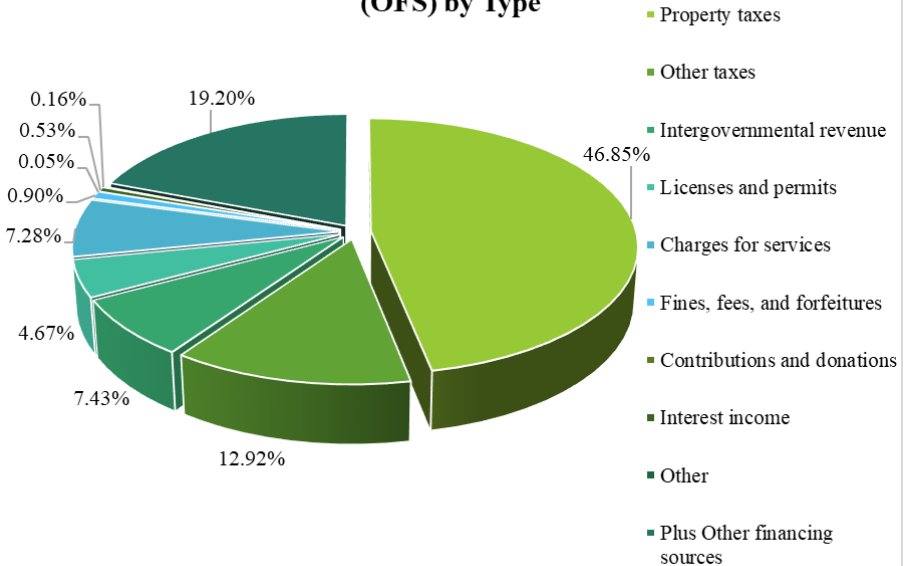
Public safety and law enforcement represents the largest portion of budgeted expenditures with 25% of the budget. General government expenditures represent the second largest portion of the budget with 18.5% of the budget. The roads and solid waste departments are included in the public works function which represents 17% of the budget, the third largest portion. Culture & Recreation which represent the library and recreation departments make up 11.3%. Public health and welfare includes the EMS department and is also 10.8% of the FY20 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 6% of the total budget.

FY2020 Budget Expenditures & Other Financing Uses (OFU) by Function



Revenue Summary for All Funds

**FY2020 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 79% of the total revenues budgeted for fiscal year 2020.

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	\$17,600,693
Administration of justice	2,465,315
Public safety and law enforcement	20,421,560
Public works	6,626,778
Public health and welfare	8,183,078
Economic development	478,188
Culture & Recreation	3,930,411
Debt Service	50,000
Other financing uses	457,574

This table shows the fiscal year 2020 General Fund budget by function. Public Safety & Law Enforcement represents the largest portion at 34% of the budget. This function includes the following departments: Coroner, Sheriff, Communications, Detention Center, Emergency Management, Fire Service, & Lancaster Firefighters. General government represents the second largest portion, 29% of the budget. General services, financial services and administrative departments are all part of the General Government function. Public Health & Welfare comes in third with 14% of the budget. This is largely made up of EMS..

The below table breaks up the budgeted revenues by type. 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 citizens of Lancaster County. Intergovernmental revenue makes up 8% of the general fund budget.. Licenses and permits represent 8% of the budget. This is primarily construction building permits.

General Fund Revenue by Type	
Property taxes	\$38,384,701
Other taxes	2,575,473
Intergovernmental revenue	4,966,855
Licenses and permits	4,623,744
Charges for services	4,245,600
Fines, fees, and forfeitures	814,750
Contributions and donations	53,000
Interest income	519,500
Other	111,680
Other Financing Sources	3,918,294

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	
Court Mandated Security	1,504,706
Development Agreement	1,305,801
E-911 Fund	734,013
Hospitality Tax	1,280,000
Indian Land Fire District	850,000
Local Accommodations	100,000
Pleasant Valley Fire District	786,933
State Accommodations Tax	381,550
Stormwater	1,316,505
Transportation Commission	1,800,000
Victims Services	76,500

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

Departments		
Sheriff	\$500,000	Vehicle replacement—10 vehicles and updated radio equipment
Fire Service	\$74,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
Roads	\$340,000	Tandem dump truck replacement
Solid Waste	\$190,000	Roll-off replacement; \$20,000 can replacement
EMS	\$1,220,000	Four replacement ambulances and related equipment (radios, cots, etc.)—two were delayed last fiscal year due to vendor availability
Fleet Operations	\$276,000	Vehicle replacement pool for all administration vehicles.
Total	\$2,600,000	

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.