

Lancaster County

South Carolina

Operating and Capital Budget Fiscal Year 2020-2021



Executive Summary

The table below summarizes the fiscal year 2021 Budget by each fund. The personal services category was a major cost driver in this budget and included increases of \$1,072,716 in wages over the prior fiscal year expenditures for additional positions and staff wage adjustments. Due to COVID-19 impacts on funding, the County deferred phase 2 of funding its strategic initiative for wage increases based on the 2018 completed salary study. The County will review the possibility of giving a cost of living adjustment mid-year. Other major cost drivers in this budget year included increases for several one-time capital projects including \$2,300,000 for land acquisition related to a future sports complex construction.

**Lancaster County, South Carolina
Original Adopted Budgets
Fiscal Year Ended June 30, 2021**

General Funds

General Fund	65,410,435
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Capital Project Sales Tax Special Revenue Fund	8,500,000
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Other Special Revenue Funds

Court Security	\$ 1,579,140	
Victims Services	65,000	
E-911	867,310	
Stormwater	2,248,280	
Transportation	1,400,000	
Indian Land Fire District	991,000	
Local Accommodations Tax	100,000	
Lancaster County Airport Commission	244,163	
Pleasant Valley Fire District	829,718	
Hospitality Tax Fund	1,280,000	
State Accommodations Tax Fund	379,250	
	\$ 9,983,861	9,983,861

Debt Service Funds

Debt Service	8,202,950
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Capital Project Fund

Capital Improvement	2,054,960
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Total All Budgeted Funds	\$ 94,152,206
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Fiscal Year 2020-2021 PROPOSED BUDGET HIGHLIGHTS:

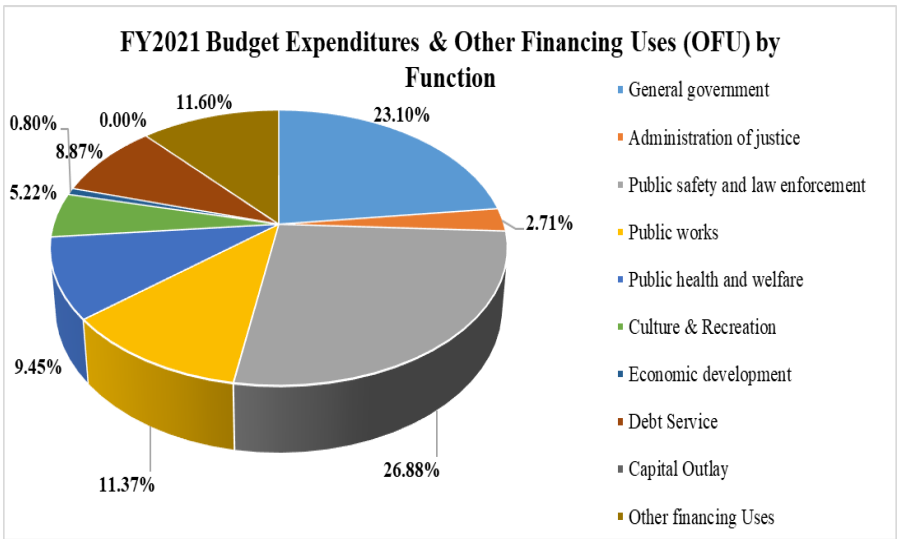
Due to the impact of COVID-19, there are very few highlights as the Fiscal Year 2020-2021 Budget so closely resembles the Fiscal Year 2019-2020 Budget.

- No change to the operational and capital tax rate. The required reassessment will be delayed one year, to Tax Year 2021. Absorption of increases to mandatory items within the General Fund:
- Property & Liability insurance increase of 21%
- Detention Center food services and medical services
- Hospital Security contract increases
- Solid Waste Disposal contract
- Commercial plan review by outside vendor – subject to demand for this service
- Continued funding for software and hardware required to provide services electronically and/or efficiently – a major emphasis following recent events relating to COVID-19.
- In addition, we have planned the use of fund balance on the following: Comprehensive Plan update, Strategic Plan update, reassessment mailings (delayed from this year), employee Christmas bonus, phase 3 payment to I-77 Alliance, carry-forward on the Springs Park boat landing, Courtroom A audio-visual upgrades, IT replacement funds, and acquiring backup ballot marking machines and scanners (state failed to fund these). The budget also includes the one-time transfer to the bond fund for EMS Headquarters.
- The County was able to budget for 5 of the 26 Full-time positions requested. operational savings for Telecommunicators in 911 Communications.
- The implementation of the Pay and Classification Plan has been halted for this fiscal year.

Expenditure Summary for All Funds

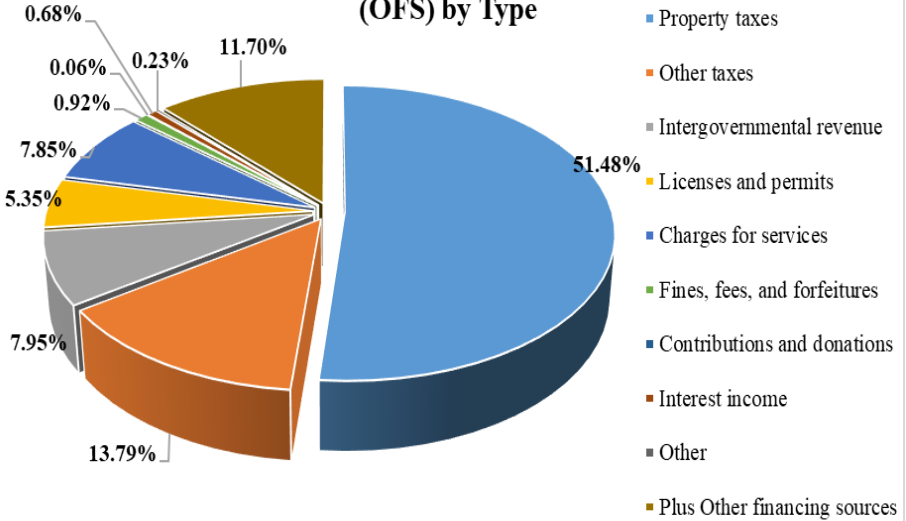
Expenditure:

Public safety and law enforcement represents the largest portion of budgeted expenditures with 27% 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 23% 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 11% of the budget, the third largest portion. Culture & Recreation which represent the library and recreation departments make up 5%. Public health and welfare includes the EMS department and is also 9% of the FY21 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 11.6% of the total budget. of the total budget.



Revenue Summary for All Funds

FY2021 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 2021. 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. Fourteen 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.

General Fund Budget Expenditures	
General government	\$21,116,522
Administration of justice	2,568,087
Public safety and law enforcement	20,773,435
Public works	6,609,970
Public health and welfare	8,339,054
Culture & Recreation	4,436,751
Economic development	503,850
Debt Service	50,000
Other financing uses	1,012,766

This table shows the fiscal year 2021 General Fund budget by function. General government represents the largest portion, 31.7% of the budget. General services, financial services and administrative departments are all part of the General Government function. Public Safety & Law Enforcement represents the second largest portion at 32% of the budget. 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.

The below table breaks up the budgeted revenues by type. Property taxes represent the largest portion with 62% 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	\$40,409,603
Other taxes	2,775,475
Intergovernmental revenue	5,361,295
Licenses and permits	5,036,977
Charges for services	4,303,200
Fines, fees, and forfeitures	802,250
Contributions and donations	53,000
Interest income	641,800
Other	163,680
Other Financing Sources	5,863,155

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	244,163
Court Mandated Security	1,579,140
E-911 Fund	867,310
Hospitality Tax	1,280,000
Indian Land Fire District	991,000
Local Accommodations	100,000
Pleasant Valley Fire District	829,718
State Accommodations Tax	379,250
Stormwater	2,248,280
Transportation Commission	1,400,000
Victims Services	65,000

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

Departments	Budget	Notes
Sheriff-110	\$500,000	Vehicle replacement—10 vehicles and updated radio equipment
Fire Service-141	\$74,000	F-350 truck and related equipment (200 gallon water tank, pump, etc.)
Roads-202	\$340,000	Tandem dump truck replacement
Solid Waste-312	\$190,000	Roll-off replacement; \$20,000 can replacement
EMS-153	\$630,000	Two replacement ambulances and related equipment (radios, cots, etc.)
Fleet	\$320,960	Vehicle replacement pool for all administration vehicles.
Total	\$2,054,960	

**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.