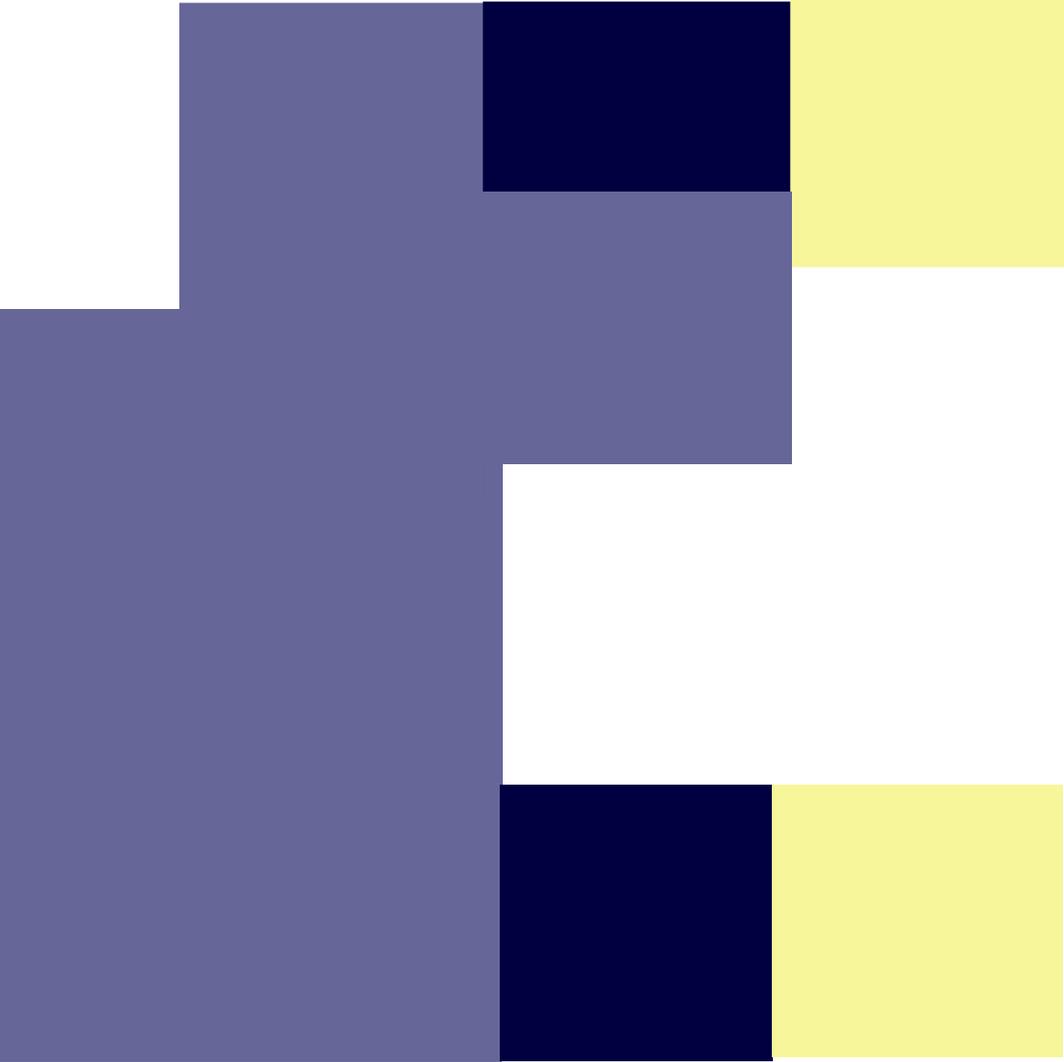


Lancaster County

Annual Operating and Capital Budget in Brief



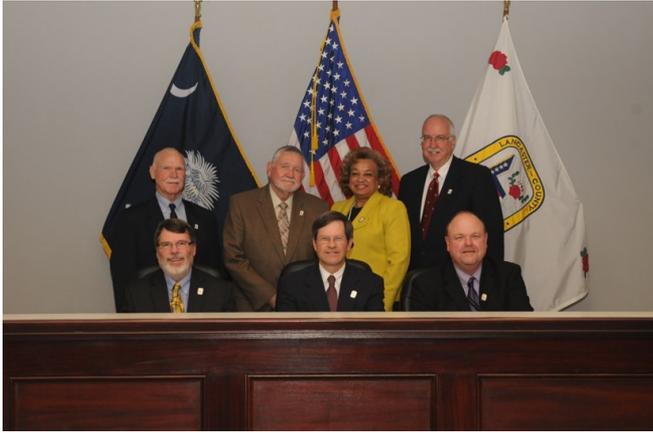
FISCAL YEAR

2016-2017

Executive Summary

The Fiscal Year 2016-2017 balanced budget reflects the desire of Council and staff to maintain quality services for our citizens. The need to maintain these services, coupled with the State Legislature yet again not fully funding the Local Government Fund and it being a reassessment year, meant that potential revenue was limited and therefore, service advancement was also limited. However, County Council was able to provide for some of the needs by setting priorities and considering all their options within the scope of those priorities. The County's total budget of \$74,964,057 is summarized below:

Lancaster County, South Carolina		
Original Adopted Budgets		
Fiscal Year Ended June 30, 2017		
General Funds		
General Fund		49,137,778
Capital Project Sales Tax Special Revenue Fund		
Capital Project Sales Tax 1		2,076,679
Capital Project Sales Tax 2		9,500,000
Other Special Revenue Funds		
Court Security	\$ 1,283,500	
Victims Services	86,605	
E-911	625,150	
Transportation	2,600,000	
Indian Land Fire District	596,000	
Local Accommodations Tax	50,000	
Joint Recreation Commission	2,540,062	
Lancaster County Airport Commission	223,483	
Pleasant Valley Fire District	440,078	
Sunday Alcohol Sales Tax	7,000	
	\$ 8,451,878	8,451,878
Debt Service Funds		
Debt Service		4,203,722
Capital Project Fund		
Capital Improvement		1,594,000
Total All Budgeted Funds		\$ 74,964,057



Seated (L to R): Vice Chairman, Brian Carnes; Chairman, Bob Bundy; Secretary, Steve Harper. Standing (L to R): Councilman Jack Estridge, Councilman Larry Honeycutt, Councilwoman Charlene McGriff, and Councilman Larry McCullough.

Budget Highlights

We had several large expense items to address this year, including:

- A \$100,015 increase in the state retirement contribution.
- A \$300,000 increase in our cost for Solid Waste disposal.
- A \$268,940 allocation for repairs at the Historic Jail which is listed as both a National Landmark and on the National Register of Historic Places.
- A \$75,000 increase in our Cybersecurity program.
- A \$106,830 allocation for security enhancements in the County Administration Building.
- A \$75,000 allocation for building renovations at the Department of Social Services.
- Funding for an improved Fleet Operations maintenance facility was approved. Planning for this facility is still underway.
- Numerous other one-time capital improvements ranging from swimming pool wall replacement to a SRN barrier system in the Coroner's morgue to replacement of the uninterruptible power system at the Emergency Operations Center.

The Budget also addresses some pressing personnel needs this year. These included:

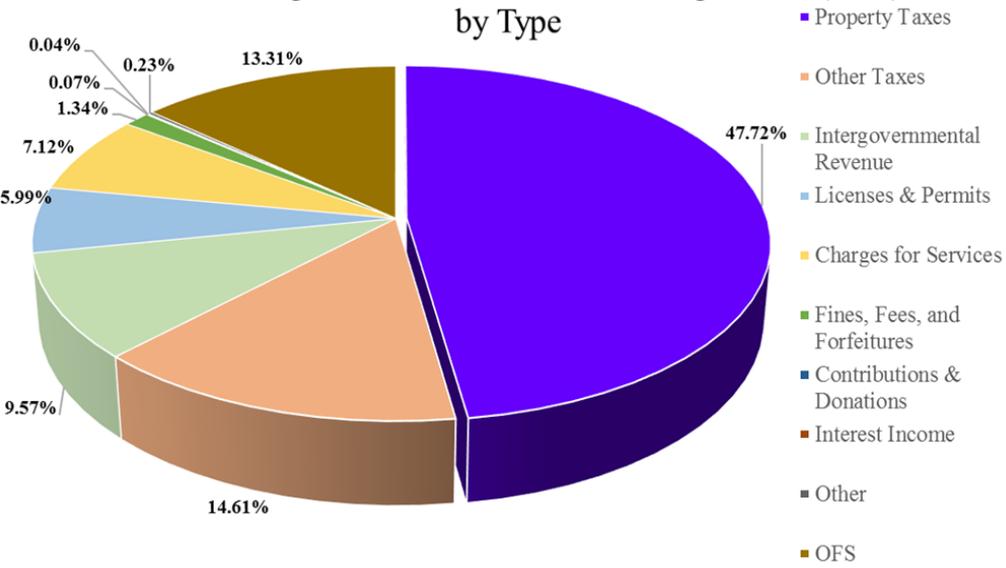
- Additional staff – a large component in the budget is funding for direct service positions at \$590,345.
- Salary adjustments for employees at \$554,711.

Expenditure Summary for All Funds

Expenditure:

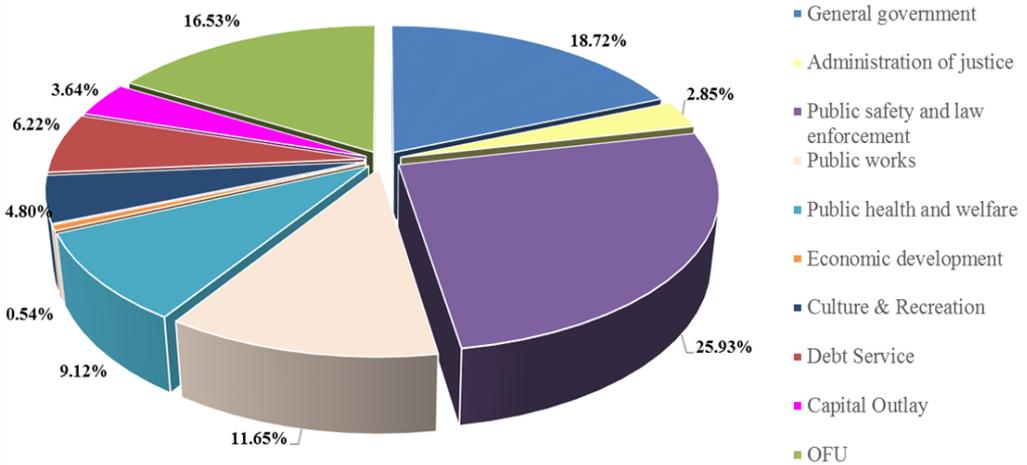
Public safety and law enforcement represents the largest portion of budgeted expenditures with 25.93% of the budget. General government expenditures represent the second largest portion of the budget with 18.72% of the budget. The roads and bridges and solid waste departments are included in the public works function which represents 11.65% of the budget. Public health and welfare includes the EMS department and is also 9.12% of the FY17 budget. Other Financing Uses (OFU) includes transfers to other funds and fund balance surpluses. This use of funds represents 16.53% of the total budget. These functions are discussed separately in the Expenditures Summary section of this document.

**FY2017 Budget Revenues & Other Funding Source (OFS)
by Type**



Revenue Summary for All Funds

FY2017 Budget Expenditures & OFU by Type



Revenue:

The top categories of revenues (Property taxes, other taxes, Inter-governmental revenue, Charges for services, & Licenses and permits) are discussed in the Revenue Summary section of this document. These revenue sources represent 85.01% of the total revenues budgeted for fiscal year 2017.

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	13,371,545
Administration of justice	2,138,102
Public safety and law enforcement	15,603,858
Public works	5,812,714
Public health and welfare	6,839,707
Economic development	402,277
Culture & recreation	1,228,884
Debt service	447,165
Other financing uses	3,293,526

The above chart breaks up the fiscal year 2017 General Funds budget by function. Public Safety & Law Enforcement represents the largest portion at 32 % of the budget. General government represents the second largest portion, 27% 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 14% of the budget. The majority of that percentage is made up of funding for EMS. Public Works is fourth with 12% of budgeted expenditures.

The below chart breaks up the fiscal year 2017 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.

General Fund Revenue by Type	
Property Taxes	30,268,104
Other Taxes	2,105,000
Intergovernmental Revenue	4,472,895
Licenses & Permits	4,491,315
Charges for Services	2,991,900
Fines, fees, and forfeitures	918,250
Contributions and Donations	53,000
Interest Income	25,500
Other	128,712
OFS	3,683,102

Special Revenue Funds Summary

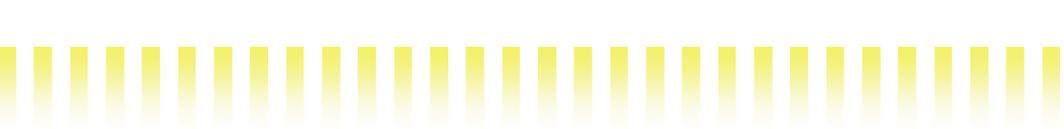
The County has multiple budgeted Special Revenue Funds. Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted* or *committed* for *specific purposes* other than debt service or capital projects.

Department	FY17 Budget
Court Security	1,283,500
Victims Services	86,605
E-911 Fund	625,150
Transportation Fund	2,600,000
Indian Land Fire District	596,000
Local Accommodations Tax	50,000
Sunday Alcohol Sales	7,000
Recreation Fund	2,540,062
Airport Fund	223,483
Pleasant Valley Fire District	440,078

Capital Improvement Summary

Various capital projects are funded in the capital improvement fund each year. Most of these projects align with the County's Capital Improvement Plan (CIP). Listed below are the items that were approved for the fiscal year 2017 budget.

FY 2017 Capital Improvement Projects		
Department	Funding	CIP?
Sheriff	\$400,000– Vehicle replacement	Yes
Fire Service	\$55,000-F-350 truck	Yes
Roads & Bridges	\$155,000-Tandem dump truck	Yes
Solid Waste	\$165,000-Knuckleboom	Yes
EMS	\$500,000-Two ambulances	Yes
Fleet	\$319,000-Vehicle replacement pool for all non-specialty vehicles	Yes



**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.

