

# Lancaster County, SC

## Budget In Brief



### Fiscal Year 2014 A Report to Our Citizens

Lancaster County Council



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

#### FY2014 Budget By Funds

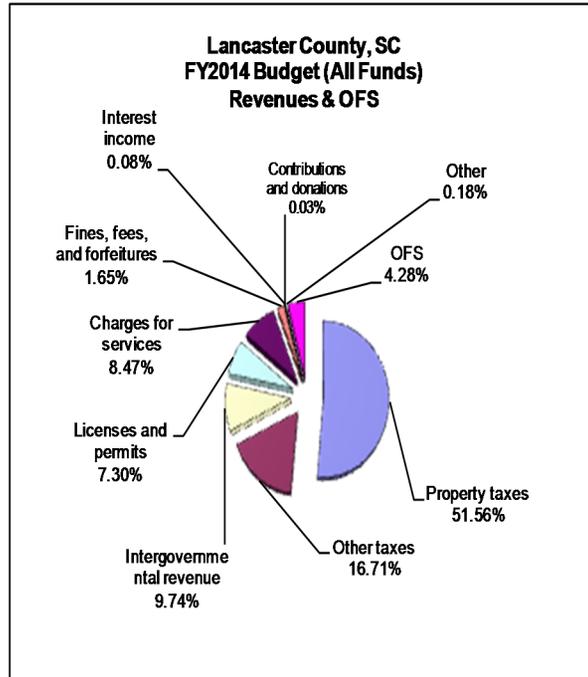
- General Fund \$38,692,633
- Capital Projects Sales Tax Fund \$7,000,000
- Special Revenue Funds \$6,652,281
- Debt Service Funds \$2,121,755
- Capital Improvement Fund \$1,502,500

Total All Funds:  
\$55,969,169



*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.*

## Where The Money Comes From



Property taxes represents the largest portion of revenues budgeted at 52% of total revenues. These revenues are comprised of ad-valorem real, personal, vehicle, and local option sales taxes for property tax reductions. 17% of total revenues come from other taxes. The majority of these revenues are from the 1% local option sales tax for capital projects, but road improvement taxes and E-911 taxes are also included in this source. The third largest revenue source is intergovernmental revenue with 10%. These revenues come from State, Federal and Local governments for various programs including State Aid to subdivisions & State Transportation funds. Charges for services is the fourth largest revenue source at 8% of total revenues. The majority of these funds come from recreation program fees and ambulance fees. Other sources include copy fees, coroner fees, marriage licenses, landfill charges, & special tax district fees. The remaining 13% of revenues come from licenses & permits, court fines & fees, donation, interest income, and other financing sources (OFS) that includes transfers to Recreation, Airport & Library.

## Fiscal Year 2014 Fee Changes

This budget reflects the desire of Council and staff to maintain quality services for our citizens. While we did include a millage increase, the Local Option Sales Tax credit factor also increased in an amount to help offset the cost to the average property owner. The fees that were changed in FY14 include the following:

- There were millage increases for FY14, but they will be offset (for the average homeowner) by the increase in the local option sales tax credit factor from .000644 in FY13 to .000706 for FY14.
- County operating millage increased from 71.40 in FY13 to 75.65 in FY14
- County debt millage increased from 6.10 in FY13 to 7.20 in FY14
- County Court Security millage did not have an increase
- County Capital Improvement millage did not have an increase
- Road fee increased from \$25 in FY13 to \$30 in FY14
- EMS added a stand-by-fee for off-duty medics at events.
- Animal Control revised adoption fees so that refund checks will not have to be issued.

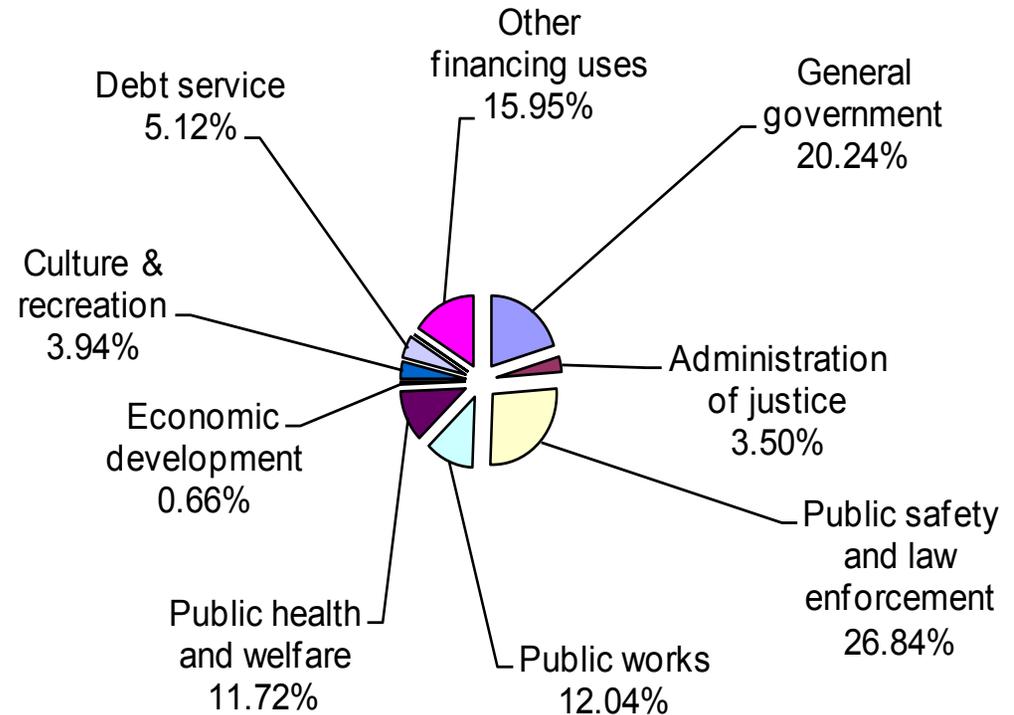
See the entire budget document on the Lancaster County website at [www.mylancastersc.org](http://www.mylancastersc.org) under the Finance Department documents.

## Fiscal Year 2014 Budget Highlights

- Salary adjustments were budgeted this year for a 2% cost of living increase with a minimum of \$900 and maximum of \$1600 per employee
- \$340,000 increase in EMS overtime which represents the true overtime budget costs
- \$102,000 increase in health insurance premiums
- \$25,000 increase in GASB 45 liability
- \$35,000 increase in worker's compensation insurance premiums
- \$145,000 increase in fuel costs
- 4 new Records Clerks, 4 new Patrol Deputies, 1 White Collar Crime Investigator formerly paid with grant funding, and 1 new Custodian for the Sheriff's Office
- A career ladder was funded for the Detention Center staff
- Operational funding for new County Firefighters
- 2 new Medics for EMS
- 2 new Building Inspectors and 1 new plans reviewer in the Building Department
- 1 new Permit Clerk in Zoning
- 1 new Transportation Planner for Planning
- 1 new Road Coordinator for Roads & Bridges (this position has been vacant for the last two years and was reinstated)
- 1 new Part-time Nurse Practitioner
- 1 new Family Court Bailiff paid for with DSS Incentive funds
- Operating costs for Economic Development
- \$400,000 for a new recycling/convenience center in the panhandle
- \$1,502,500 in new capital equipment

## Where The Money Goes

### Lancaster County, SC FY2014 Budget (All Funds) Expenditures & OFU



Public safety and law enforcement represents the largest portion of budgeted expenditures with 27% of the budget. This includes emergency management, fire service, sheriff department, court security, communications, and the detention center. General government expenditures represent the second largest portion of the budget with 20% of the budget. These are the general operating costs of the County and includes the assessor, auditor, administration, building & zoning, finance, treasurer, and planning departments. The roads and bridges and solid waste departments are included in the public works function that represents 12% of the budget. Public health & welfare includes EMS, animal control, health services, social services, & veterans affairs. This function makes up 12% of the budget. Other financing uses (OFU) represents 16% of the budget. This includes transfers to other funds such as Airport, Recreation, Library, & SCAGO for payments on the new courthouse. The remainder of the FY14 budget is 13% and includes debt service, culture & recreation, administration of justice, and economic development.



**LANCASTER COUNTY**  
*South Carolina*