


Lancaster
County

South Carolina

A photograph of the Lancaster County Administration Building, a large white classical structure with columns and a pediment. The text "LANCASTER COUNTY ADMINISTRATION BUILDING" is visible on the pediment. To the right of the building is a tall, ornate clock tower with two clock faces. The image is partially obscured by a large, semi-transparent orange map of South Carolina.

FY 2025 Budget Public Hearing, Third Reading, and Adoption

June 24, 2024

GOALS FOR TODAY

- FY25 Budget Overview & Review Adjustments made from 2nd Reading
- Conduct a Public Hearing
- Adopt FY25 Operating Budget

GENERAL FUND REVENUE UPDATE

Revenue Source	Actuals FY20-21	Actuals FY21-22	Dollar Chg from FY21 to FY22	Actuals FY22-23	Dollar Chg from FY22 to FY23	YTD Actuals FY23-24 As of 5/30/24	Revenue Projection @ 1st Reading	Revenue Projection @ 2nd Reading	*Revenue Projection @ 3rd Reading	Dollar Chg from 2nd to 3rd Reading
Ad-Valorem	24,311,965	26,340,528	2,028,563	29,338,477	2,997,949	33,786,925	35,037,698	35,037,698	36,073,768	1,036,070
Vehicles	3,824,063	4,012,892	188,828	4,274,973	262,082	4,253,211	4,575,000	4,700,000	4,700,000	-
Fee in Lieu	1,975,710	2,214,323	238,613	2,268,606	54,283	2,535,213	2,152,880	2,152,880	2,152,880	-
Interest Income	83,401	73,546	(9,855)	1,743,110	1,669,564	3,866,378	1,835,495	2,035,495	2,553,530	518,035
Ambulance Charges	3,108,044	3,192,337	84,293	3,643,988	451,651	3,264,261	3,263,764	3,263,764	3,263,764	-
Total:										1,554,105

*Reflects Council's adjustment at 2nd Reading to increase the revenue projection for Ad-Valorem and Interest Income. Projections completed in collaboration with Finance, County Auditor, County Assessor, and County Treasurer.

COMPARISON TO PRIOR YEAR

Revenue Source	YTD Actuals FY22-23 As of 5/30/23	YTD Actuals FY23-24 As of 5/30/24	Dollar Change from FY23 to FY24
Ad-Valorem	29,322,713	33,786,925	4,464,212
Vehicles	3,866,111	4,253,211	387,100
Fee in Lieu	2,268,606	2,535,213	266,607
Interest Income	1,207,388	3,866,378	2,658,990
Ambulance Charges	3,046,495	3,264,261	217,766

OPERATING BUDGET

FY25 BUDGET SUMMARY

- Total FY25 Budget = \$149,321,741 (All Funds)
- Total GENERAL FUND Budget = \$90,464,079 (3.1% increase over prior year)
- DECREASES IN
 - GENERAL FUND MILLAGE - 88.20
 - DEBT MILLAGE - 6.00
 - OVERALL MILLAGE - 0.40
- INCREASE IN
 - CAPITAL IMPROVEMENT MILLAGE - 6.40
- Annual impact on \$300,000, owner-occupied residence - \$4.80 savings

FUND BALANCE APPROPRIATIONS

DEPARTMENT	APPROPRIATION DESCRIPTION	AMOUNT
County Council/Administration	Enterprise Resource Planning (ERP)	125,000
Human Resources	Christmas supplement	353,750
Information Technology	Data room upgrade	250,000
Information Technology	iPads for Fire Rescue	24,700
Assessor	Mobile home audit program	92,750
Fire Service	Airbags	6,100
EMS	Bullet/stab proof vests - 2 per vehicle	11,940
Road Maintenance	Phase II of the traffic calming study	10,000
Parks & Recreation	Ballfield lights	50,000
Parks & Recreation	Establish Friends of Parks & Recreation non-profit	50,000
Solid Waste	Phase III - Solid Waste study	100,000
TOTAL		1,074,240

POSITION ADJUSTMENTS

DEPARTMENT	POSITION	AMOUNT
EMS	Upgrade existing Equipment Manager to Deputy Director	23,311
Sheriff	Absorb partial grant funded salary for 2 Victim's Advocate positions (grant funding reduction)	29,000
Detention Center	\$3,500 increase for Corrections Officers (31)	108,500
Finance	Upgrade existing Senior Analyst position to Account Manager	4,693
Park & Recreation	Reclass 2 PT Rec Coord. - 1 to FT and 1 to Assistant Facility Manager	34,905
Treasurer	Convert position from seasonal to part-time	10,627
TOTAL		211,036

POSITION ADJUSTMENTS - UPGRADES

POSITION	AMOUNT
Risk Manager	7,000
Assistant Airport Manager	17,669
Airport Manager	22,160
Building Maintenance Director	11,512
Animal Shelter Director	5,214
Auditor*	18,489
Treasurer*	10,701
TOTAL	92,745

*The Auditor and Treasurer along with the five other elected department directors, also receive a separate state supplement to their salaries.

NEW POSITIONS

DEPARTMENT	FTE	POSITION	AMOUNT
Sheriff	1.0	Evidence Tech	64,132
Sheriff	1.0	Records Clerk	64,132
Sheriff	2.0	Corrections Officer (\$89,473 for one)	178,946
Sheriff	2.0	Crime Prevention Deputies (grant funding expired)	225,500
Veterans Affairs	1.0	Benefits Coordinator	79,273
Fire Rescue	2.0	Firefighters	196,622
TOTAL	9.0		808,605

NON-PERSONNEL REQUESTS

Department	Request	Amount
Communications and marketing	Employee engagement	5,000
Legal	Supplies, telephone	700
Human resources	Continuing education, EAP program	15,000
Information technology	IT software agreement, department software, iPads	704,079
E-911	Equipment, uniforms - possible state reimbursement	14,908
Assessor	Contracted services	1,304
Auditor	Accurint & PubliQ software	127,600
Treasurer	Lease copies	3,500
Family court	Equipment	4,300
Coroner	Stretcher horns, batteries	1,500
Sheriff	Rent and mental health services	58,505

NON-PERSONNEL REQUESTS (cont.)

Department	Request	Amount
Detention Center	Contracted services for medical, food/beverage	87,691
Lancaster County Firefighters	Office furniture, supplies, training, uniforms	34,400
Road Maintenance	Stone	50,000
Fleet Maintenance	Employee training, travel, vehicle maintenance	13,000
Lancaster County Airport	Gasoline, maintenance, terminal supplies	57,000
Building Maintenance	Maintenance, service contracts	165,500
Solid Waste Collections	Disposal & convenience site maintenance	300,000
Animal Shelter	Medical supplies	3,000
Veterans Affairs	Contracted services shredding, non-personnel costs for new FTE	9,000
Parks & Recreation - Operations	Playground maintenance	30,000
EMS	Professional Services	64,000
Total Non-Personnel Requests:		1,749,987

EXTERNAL REQUESTS

Organization Name	2023-2024 Budget	2024-2025 Request	2024-2025 Recommended	Justification
Association of Counties	13,041	13,041	13,041	Annual commitment
Catawba Community Mental Health Center	-	-		-Temporary placement during renovation
Catawba Regional Council of Government	58,147	55,964	55,964	COG membership fee formula based upon per capita
Clemson Extension	27,000	27,500	32,000	Utilities and janitorial service contract increases
Community Relations	2,250	-	2,250	Annual commitment
Health and Wellness Commission	1,400	5,000	1,000	Team building and event planning
Historic Commission	6,050	8,755	6,050	Maintain operations
HWY Patrol Dues	750	-	750	Annual commitment
Keystone Substance Abuse Services	10,000	10,000		Includes Withdrawal Management/Detoxification -Program for 100 residents in the county.

EXTERNAL REQUESTS (cont.)

Organization Name	2023-2024 Budget	2024-2025 Request	2024-2025 Recommended	Justification
Lancaster County Council on Aging	40,000	100,000	100,000	LARS - public transportation program
Lancaster Performing Arts	16,000	-	-	Did not request funding for FY25
Olde English District Tourism Commission	-	17,591	-	For advertising and marketing for tourism
Public Defender	448,109	490,103	490,103	New salary structure implementation
SC Sesquicentennial Local Committee	-	20,100	-	Promote activities to celebrate SC 250 th
Soil and Water Conservation District	122,866	144,855	125,049	Includes tort liability insurance and pay increase
Solicitor (Sixth Judicial Circuit)	1,033,056	1,088,655	1,088,655	Attorney career ladder, COLA and new career ladder for Vic Service and Investigator positions
Town of Kershaw - Pool Agreement	-	40,000	40,000	Approved by Council in February 2024. To be reviewed in Year 2 & Year 3 during budget process
Delegation Office Support	25,000	-	25,000	Legislative delegation support
Total:	1,803,669	2,046,564	1,979,862	

REPLACEMENT FUND HIGHLIGHTS

(Capital Improvement Fund)

Fund 11 Replacements and Project(s)	Department Name	FY25 Recommended Budget
Fleet Vehicle Replacement	Fleet Maintenance	495,300
2 Ambulance Purchase	EMS	900,000
Sheriff replacement vehicles (19) - anticipate \$770K for 12 replacement vehicles (federal earmark funds)	Sheriff's Office	550,000
Brush Truck Program (Fire)	Fire Service	296,601
Gym Wall Padding and Flooring	Park & Recreation	250,000
Roll-off Refuse Truck	Solid Waste	200,000
Small Dump Truck	Road Maintenance	150,000

REPLACEMENT FUND HIGHLIGHTS

(Capital Improvement Fund)

Fund 11 Replacements and Project(s)	Department Name	FY25 Recommended Budget
Replacement Refuse Cans	Solid Waste	60,000
Hydroseeder	Road Maintenance	50,000
Public Works Office Remodel	Road Maintenance	30,000
Trade-in Refuse Vehicles (5)	Solid Waste	25,000
Trailer	Road Maintenance	15,000
Mack Dump Truck	Road Maintenance	5,000
Total Fund 11:		3,026,901

BUDGET OVERVIEW

	Funded Amount
Christmas Supplement (no millage impact)	353,750
New One-time FB appropriation (no millage impact)	720,490
Departmental reductions	(549,879)
11.8% increase to employer paid portion of health insurance	689,506
FLSA Overtime - New rule	207,620
Across-the-board Salary Increase	800,861 (5% - Sheriff's Office - Sworn Only) 1,361,574 (3.5% - All Others)
New Non-personnel Expenditures	1,749,987
External Agencies	1,979,862
Other Pay/Position Adjustments	303,781
New Positions	808,605
Adjustment in Revenue Projections from 2 nd Reading	1,554,105

Fiscal Year Ended June 30	County Operating	County Debt	County Capital Improvement	County Court Security	Total	Change From Prior Year
2020	88.70	11.25	5.00	3.80	108.75	7.55
2021	88.70	7.60	5.00	3.80	105.10	(3.65)
2022*	84.30	8.50	4.80	3.60	101.20	(3.90)
2023	84.30	9.60	4.80	3.60	102.30	1.10
2024	88.80	6.90	5.30	3.90	104.90	2.60
2025 (3 rd Reading)	88.20	6.00	6.40	3.90	104.50	(0.40)

*Indicates a reassessment year in which rollback was required. Although overall millage decreases due to the rollback, in FY2022 taxes increased 3.90 mils over rollback, including 3.2 mils in operating.

Certified FY25 Mil Value - \$518,035

INDIAN LAND FUNDING PLAN

Unit Count	Current Fee	Current Revenue	FY25 Budget
31,004	\$150 to \$240	\$4,256,250	\$7,440,960

FY25 Overview:

- 26 Additional Positions to include:
 - Seven Captains, to include Training Captain
 - Six Engineers
 - Six Senior Firefighters
 - Six Firefighter I
 - One Administrative Assistant
- Rooftop fee from \$150 to \$240 (Increase of \$90 annually)
- 750 ERU square footage formula

