

# 2026-2027 Operating & Capital Budget

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## Lancaster County Water & Sewer District

1400 PAGELAND HIGHWAY  
LANCASTER, SC 29720

June 9, 2026

# Table of Contents

Mission Statement .....3

Organization of the District .....4

Budget Adoption .....5

Retail Rate Schedules .....6

FY2027 Operating Budget Highlights .....9

FY2027 Operating Budget Projections .....12

FY2027 Contingency Fund Budget Highlights .....16

Water and Wastewater Capacity Fee Schedule .....18

Long-Term Debt Schedule .....19

FY2027 Contingency Fund Budget Projections .....20

# Mission

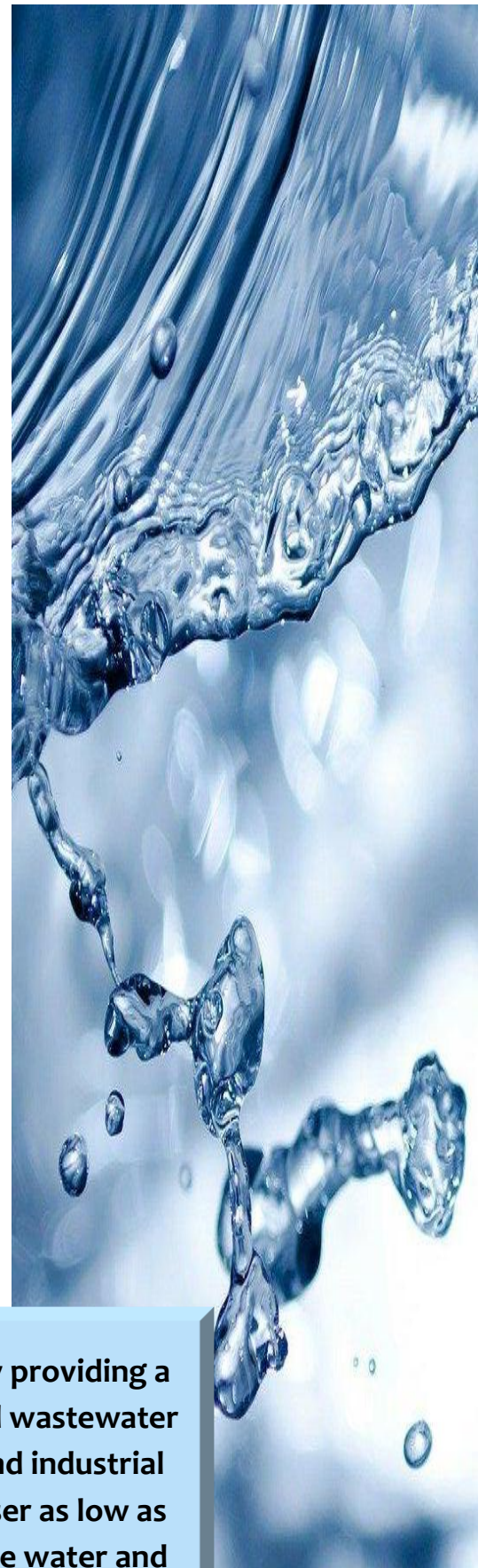
With 104 employees, Lancaster County Water & Sewer District (LCWSD) serves 38,850 water and 23,240 wastewater customers.

LCWSD owns an equal share of the Catawba River Water Supply Project (CRWSP), a joint venture agreement to own and operate the 40 MGD Catawba River Water Treatment Plant (CRWTP) with Union County, NC. LCWSD also owns the 5 MGD Indian Land Wastewater Treatment Plant (WWTP) and has a wholesale arrangement to purchase wastewater treatment from the City of Lancaster WWTP.

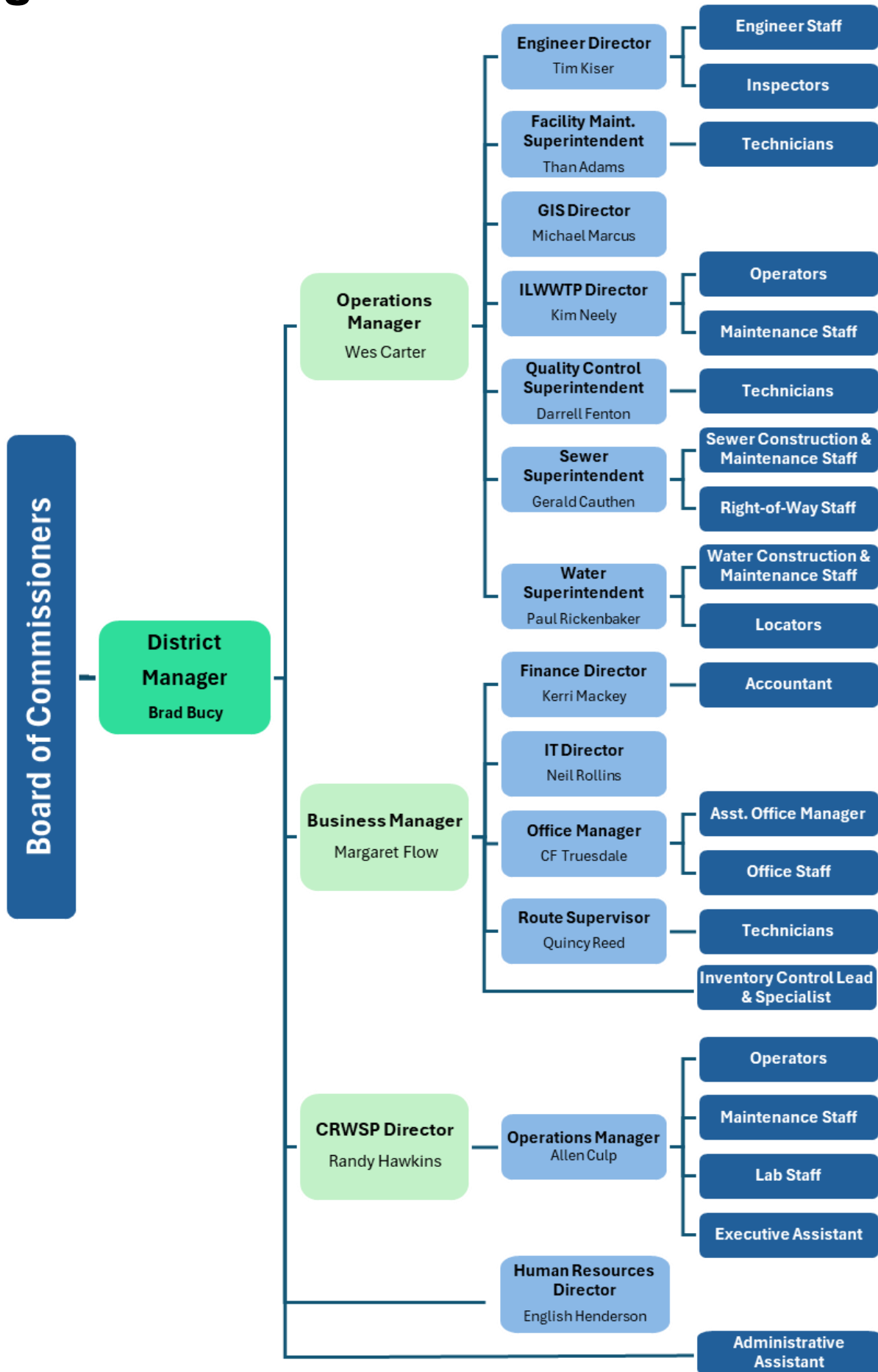
The utility maintains over 1,120 miles of water lines, 413 miles of force mains, 2,110 hydrants and 8,620 manholes.

Last year, the District pumped 4.68 Billion gallons of drinking water to its customers and treated 1.3 Billion gallons of raw sewage.

**Our mission is to improve Lancaster County by providing a quality and a sustainable quantity of water and wastewater service to meet the residential, commercial and industrial needs of our area while keeping cost to the user as low as possible and to be recognized as a leader in the water and wastewater industry in our area.**



# Organization of the District



# Budget Adoption

## SC CODE SECTION 6-1-80

- (A) A county, municipality, special purpose district or public service district, and a school district shall provide notice to the public by advertising the public hearing before the adoption of its budget for the next fiscal year in at least one South Carolina newspaper or general circulation in the area. This notice must be given no less than fifteen days in advance of a public hearing and must be a minimum of two columns wide with a bold headline.
- (B) The notice must include the following:
- (1) The governing entity's name
  - (2) The time, date, and location of the public hearing on the budget
  - (3) The total revenues and expenditures from the current operating fiscal year's budget of the governing entity
  - (4) The proposed total projected revenue and operating expenditures for the next fiscal year as estimated in next year's budget for the governing entity
  - (5) The proposed or estimated percentage change in estimated operating budgets between the current fiscal year and the proposed fiscal year budget
  - (6) The millage for the current fiscal year; and
  - (7) The estimated millage in dollars is necessary for the next fiscal year's proposed budget.
  - (8) This notice is given in lieu of the requirements of Section 4-9-130.

# Retail Rate Schedules

## BUDGETED FY2027 RATES:

The District's approved budgeted operating revenues include a 5% increase in water and an average 6% increase in wastewater retail rates. As part of the District's strategic planning measures to stay prepared for the future, a Board-approved rate study was conducted in FY2026 to analyze revenue sources and expenditures over a 5-year period to ensure recovery of increasing operating costs as well as financial sustainability of significant growth and regulatory related capital improvement projects. As a result, the approved water and sewer retail rates (base and volumetric charge) will be effective July 1, 2026, in accordance with applicable law. The remainder of the 5-year rate plan will be finalized upon completion of a current treatment plant preliminary engineering report. For the average water customer, the rate adjustment represents a 5% increase in their bill. For the average water and sewer customer, the rate adjustment will represent an approximate 6% increase in their bill.



# FY2027 Water and Wastewater Retail Rate Schedules

WATER (Residential & Non-Residential)	SEWER (Residential and Non-Residential)																																																						
<p style="text-align: center;"><b>Base Charge *</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">3/4 inch meter</td><td style="width: 10%;">\$</td><td style="width: 10%;">23.53</td></tr> <tr><td>1 inch meter</td><td>\$</td><td>58.83</td></tr> <tr><td>1-1/2 inch meter</td><td>\$</td><td>117.65</td></tr> <tr><td>2 inch meter</td><td>\$</td><td>188.24</td></tr> <tr><td>3 inch meter</td><td>\$</td><td>376.48</td></tr> <tr><td>4 inch meter</td><td>\$</td><td>705.90</td></tr> <tr><td>6 inch meter</td><td>\$</td><td>1,529.45</td></tr> <tr><td>8 inch meter</td><td>\$</td><td>2,941.25</td></tr> <tr><td colspan="2"><b>Account Maintenance Fee</b></td><td>\$ 2.89</td></tr> </table>	3/4 inch meter	\$	23.53	1 inch meter	\$	58.83	1-1/2 inch meter	\$	117.65	2 inch meter	\$	188.24	3 inch meter	\$	376.48	4 inch meter	\$	705.90	6 inch meter	\$	1,529.45	8 inch meter	\$	2,941.25	<b>Account Maintenance Fee</b>		\$ 2.89	<p style="text-align: center;"><b>Base Charge *</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">3/4 inch meter</td><td style="width: 10%;">\$</td><td style="width: 10%;">16.56</td></tr> <tr><td>1 inch meter</td><td>\$</td><td>41.40</td></tr> <tr><td>1-1/2 inch meter</td><td>\$</td><td>82.80</td></tr> <tr><td>2 inch meter</td><td>\$</td><td>132.48</td></tr> <tr><td>3 inch meter</td><td>\$</td><td>264.96</td></tr> <tr><td>4 inch meter</td><td>\$</td><td>496.80</td></tr> <tr><td>6 inch meter</td><td>\$</td><td>1,076.40</td></tr> <tr><td>8 inch meter</td><td>\$</td><td>2,070.00</td></tr> <tr><td colspan="2"><b>Account Maintenance Fee</b></td><td>\$ 2.89</td></tr> </table>	3/4 inch meter	\$	16.56	1 inch meter	\$	41.40	1-1/2 inch meter	\$	82.80	2 inch meter	\$	132.48	3 inch meter	\$	264.96	4 inch meter	\$	496.80	6 inch meter	\$	1,076.40	8 inch meter	\$	2,070.00	<b>Account Maintenance Fee</b>		\$ 2.89
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<p style="text-align: center;"><b>Residential Irrigation Rate (per 1,000 gals) †</b></p> <p style="text-align: center;">† No Base rate applies to this volumetric rate if a residential meter is already included on the account</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">Tier 1: &lt;10,000 gals</td><td style="width: 10%;">\$</td><td style="width: 10%;">4.83</td></tr> <tr><td>Tier 2: 10-20,000 gals</td><td>\$</td><td>7.25</td></tr> <tr><td>Tier 3: &gt; 20,000 gals</td><td>\$</td><td>9.66</td></tr> </table>	Tier 1: <10,000 gals	\$	4.83	Tier 2: 10-20,000 gals	\$	7.25	Tier 3: > 20,000 gals	\$	9.66	<p style="text-align: center;"><b>Industrial Sewer ‡</b></p> <p style="text-align: center;">Base Charge = per meter sizes above</p> <p style="text-align: center;">\$ 5.66 per 1,000 gals for first 1,000,000 gals</p> <p style="text-align: center;">\$ 5.11 per 1,000 gals for next 1,000,000 gals</p> <p style="text-align: center;">All other \$ 4.40 per 1,000 gals</p> <p style="text-align: center;">‡ The Industrial User must be defined as such under the Pretreatment Ordinance and must consume at least 1,000,000 gallons per month to qualify for the Industrial Sewer Rate</p>																																													
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<p>* AWWA Manual M1 Meter Equivalent Methodology used to calculate rates; reference chart below</p>																																																							

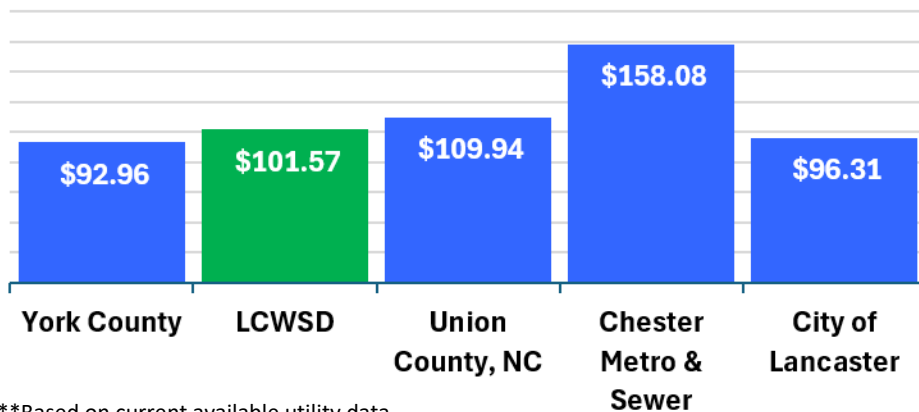
Meter Size	LCWSD Meter Equivalent Ratio
3/4"	1
1"	2.5
1-1/2"	5
2"	8
3"	16
4"	30
6"	65
8"	125



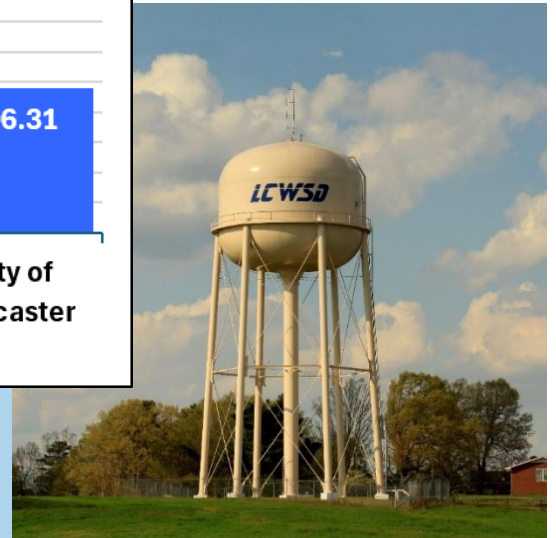
American Water Works Association

Sewer Service Special Rates			
<b>Commercial / Carolina Water Service Sewer Treatment (S04) (PCI Group Building)</b>			
Base Charge:	\$182.03		
Rate:	\$7.93	per 1,000 gals	
Account Maintenance Fee:	\$2.89		
<b>Residential / Carolina Water Service Sewer Treatment (S99) (Almond Glen Sub. &amp; Arbor Place Sub.)</b>			
Base Charge:	\$18.31		
Rate:	\$9.95	per 1,000 gals	
Account Maintenance Fee:	\$2.89		
<b>York County Sewer Rate (S50) (Burnside/Wakefield, Prestwick Sub.)</b>			
Base Charge:	\$16.56		
Rate:	\$6.71	per 1,000 gals	
Account Maintenance Fee:	\$2.89		
Miscellaneous Fees			
Late Penalty Fee	\$ 10.00	\$ 315.00	Meter Relocation Fee
Non Payment Fee	\$ 35.00	\$ 35.00	Meter Check Fee
Returned Payment Fee	\$ 30.00	\$ 35.00	Convenience Cut-off Fee
Residential Irrigation Meter Fee	\$1550.00		
Hydrant Rental Fees		Meter Tampering Fees	
\$500.00	Refundable Deposit	\$100.00	1st offense
\$20.00	One-time Connection Fee	\$500.00	2nd offense
\$200.00	Monthly Rental Fee after 30 days		
\$4.83	Rate per 1,000 gals		
		*additional charges apply if damage to metering equipment	

## Neighboring Utility Comparison - Combined Water & Wastewater with Monthly Billing of 5,000 gals\*\*



\*\*Based on current available utility data



# FY2027 Operating Budget

## Highlights

- Revenue projections for FY2027 are based on the cost to serve analysis and anticipated customer growth throughout Lancaster County. The approved budget estimates no overall change in revenues and expenses as compared to the current year's budget amounts.
- On April 16<sup>th</sup>, 2026, LCWSD entered Stage 1 and prior to May 15<sup>th</sup>, 2026, required to enter Stage 2 of the Catawba-Wateree River Basin Low Inflow Protocol for drought measures associated with extremely dry weather. Stage 2 requires mandatory watering restrictions. As such, our outlook of revenue projections for FY2027 has an increased potential for variability.
- FY2027 Water Retail Rates include a drought schedule for Stage 2, 3 and 4 to help meet the Low Inflow Protocol requirements for reduced consumption percentages and to enforce mandatory water use restrictions through the use of a penalty.
- The Catawba River Water Supply Project (CRWSP) approved the Budget for the year ending June 30, 2027, on January 28<sup>th</sup>, 2026. The cost of water treatment purchased from CRWSP will be \$1.03/1,000 gallons. This represents a \$0.03/1,000 gallons or 3.0% increase from the prior year.
- The State Health Plan has released no expected increases in the employer healthcare rates as of February 24<sup>th</sup>, 2026. The District's experience rating for 2026 remains the same as the prior year at 1.00 and will continue to remain in effect until December 31, 2027.
- S.C. Retirement Systems (SCRS) contribution rates for the FY2027 budget year remain at 18.56% for employer contributions and 9% for employee contributions. The combined rate of 27.56% remains in effect until year ending June 30, 2027.
- The Insurance Reserve Fund (IRF), for budgeting purposes, recommends the following premium rate increases by insurance line: 0% increase for Building/Personal Property, Inland Marine and Data Processing; 12% for Tort Liability, 15% for Auto Comp & Collision; 40% for Auto Liability. The percentage increases are effective for all policies renewed on or after July 1, 2026.

- FY2027 planned Various System Improvement and Replacement projects include the following:

*Rum Creek Outfall Upgrade, Rum Creek Force Main Relocation, ILWWTP Chemical Storage Improvements, LCWSD Administration Building – 2<sup>nd</sup> Floor Upfit, CRWSP Membrane Replacement, Carmel Road Area Water Line Replacement, Pleasant Hill Transmission Improvements Phase 1 & 2, Middle Sugar Creek Forcemain Replacement, Land Acquisition, Various Transportation Improvements, Various Unknowns to include Water and Sewer Emergency, Unscheduled Maintenance, and Rehabilitation and Replacement.*

- The \$660,500 vehicle budget includes one new truck and nine replacement trucks:

*Route Department Supervisor truck, Inspector truck, Facilities truck, two Locator trucks, ROW truck, Route truck, Water Maintenance truck, Dump truck and Office vehicle. Five trucks and one office vehicle are planned to be sold for total proceeds of \$58,500. LCWSD staff internally manages our fleet needs based on age, mileage, and maintenance history to prioritize replacement schedules.*

- The \$476,500 equipment budget includes 4 new pieces of equipment and 5 replacement pieces of equipment:

*CAT 308 Excavator with Hammer, Cat 275 Skid Steer, Polaris Side by Side, 16' Tandem Trailer, 10 Ton Trailer, CAT 305 Mini Excavator with Hammer, and GPS Locating Equipment. Four pieces of equipment are planned to be sold for total proceeds of \$58,500.*

- Additional Capital Expenditures include \$480,000 for station pump replacements, \$70,000 office IT upgrades, \$632,307 for base station upgrades, and \$200,000 for needed AMI equipment/infrastructure in the Tradesville area.
- Lancaster County continues to be in a growth period in multiple areas of the County, requiring needs-driven water and sewer capital replacement and extension projects. The District continues to fulfill its goal to provide high-quality yet cost effective water and sewer services to its Lancaster County customers.

## Gallo Force main Project



Economic improvement and addition to existing wastewater collection infrastructure to provide service to Gallo Winery and the airport area.



## ILWWTP Chemical Storage Improvements

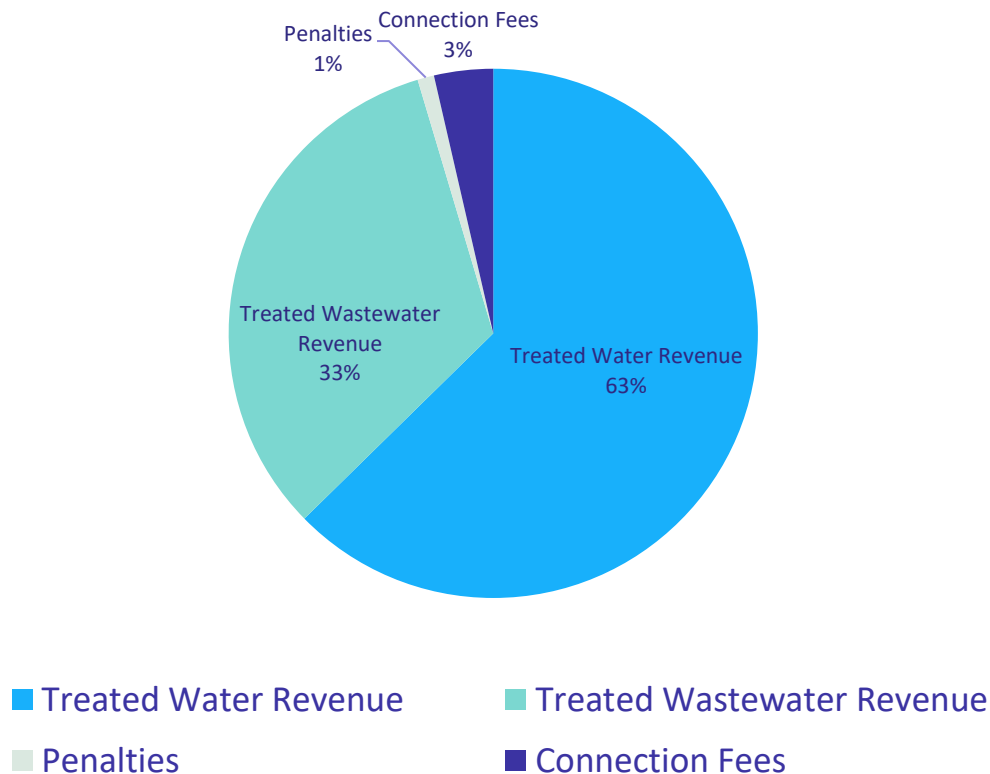
New construction of chemical feed facilities for lime and a coagulant for reduction of phosphorus including tanks, pumps, storage basins, and housing for the pumps, replacement of an existing diesel generator and the relocation of existing disk filters.



# FY2027 Operating Budget Projections

	FY2026 BUDGET	FY2027 BUDGET	BUDGET INC/DEC	% CHANGE
<b>Operating Revenue</b>				
<b>Treated Water Revenue</b>				
Retail	\$22,979,584	\$24,817,951	\$1,838,367	8.00%
Wholesale	\$965,000	\$975,000	\$10,000	1.04%
Irrigation	\$1,850,000	\$2,035,000	\$185,000	10.00%
<b>Treated Wastewater Revenue</b>				
ILWWTP Sewer	\$9,600,000	\$10,464,000	\$864,000	9.00%
Other Sewer Revenue	\$3,737,684	\$4,074,075	\$336,391	9.00%
<b>Other Operating Revenue</b>				
Penalties	\$450,000	\$450,000	\$0	0.00%
Connection Fees	\$1,500,000	\$1,600,000	\$100,000	6.67%
<b>Total Operating Revenue</b>	<b>\$41,082,268</b>	<b>\$44,416,026</b>	<b>\$3,333,758</b>	<b>8.11%</b>

## FY2027 Operating Revenue Budget



# FY2027 Operating Budget Projections (Cont.)

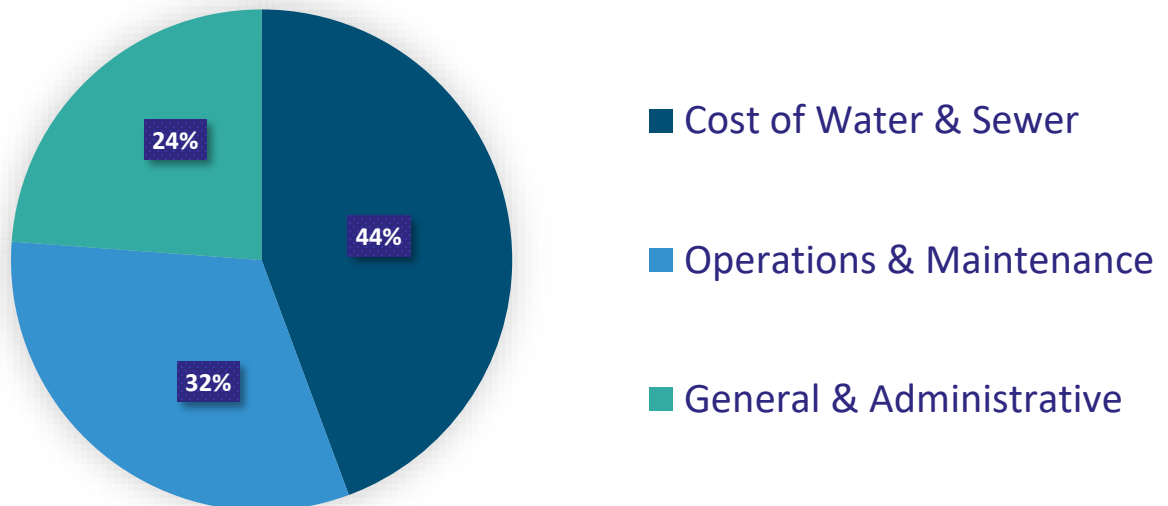
	FY2026 BUDGET	FY2027 BUDGET	BUDGET INC/DEC	% CHANGE
<b>Operating Expenses</b>				
Cost of WWTP (1)	\$2,088,000	\$2,160,000	\$72,000	3.45%
Cost of Treated Water	\$4,966,000	\$5,366,000	\$400,000	8.05%
Water Maint Cost (2)	\$2,714,000	\$2,800,000	\$86,000	3.17%
Quality Control Cost	\$90,000	\$90,000	\$0	0.00%
Cost of Sewer Treatment	\$2,085,000	\$2,230,000	\$145,000	6.95%
Sewer Maint Cost (3)	\$1,275,000	\$1,311,250	\$36,250	2.84%
Route Department	\$955,000	\$1,600,000	\$645,000	67.54%
Facilities Cost (4)	\$870,000	\$920,000	\$50,000	5.75%
Grant Expense	\$25,000	\$25,000	\$0	0.00%
Connection Expenses	\$1,500,000	\$1,600,000	\$100,000	6.67%
Salaries & Wages Expense	\$6,767,237	\$7,080,307	\$313,070	4.63%
System Expense/Supplies	\$300,000	\$300,000	\$0	0.00%
Employee Health/Safety	\$60,000	\$60,000	\$0	0.00%
Gas/Oil	\$320,000	\$320,000	\$0	0.00%
Vehicle Repairs	\$170,000	\$180,000	\$10,000	5.88%
Equipment Repairs	\$150,000	\$175,000	\$25,000	16.67%
Tank Maintenance	\$312,500	\$312,500	\$0	0.00%
Blg & Grounds Maint (5)	\$440,000	\$450,000	\$10,000	2.27%
Telephone	\$200,000	\$200,000	\$0	0.00%
Utilities	\$710,000	\$710,000	\$0	0.00%
Human Resources Costs	\$85,000	\$85,000	\$0	0.00%
Property Insurance	\$197,884	\$203,000	\$5,116	2.59%
Auto Collision Ins	\$37,935	\$43,700	\$5,765	15.20%
Employee Bonds Ins	\$1,000	\$1,000	\$0	0.00%
Cyber Security	\$15,000	\$12,000	(\$3,000)	-20.00%
Worker's Comp Ins	\$150,000	\$150,000	\$0	0.00%
Medical Ins	\$1,600,000	\$1,600,000	\$0	0.00%
OPEB Expense	\$250,000	\$250,000	\$0	0.00%
Inland Marine Ins	\$48,268	\$55,000	\$6,732	13.95%
Auto Liability Ins	\$36,118	\$53,200	\$17,082	47.30%
General Liability Ins	\$51,761	\$58,240	\$6,479	12.52%
Data Processing Insurance	\$19,902	\$22,050	\$2,148	10.79%
Office Expense (6)	\$153,000	\$163,000	\$10,000	6.54%
Postage	\$275,000	\$300,000	\$25,000	9.09%
Credit Card Payment Fees	\$525,000	\$625,000	\$100,000	19.05%
Professional Fees	\$440,000	\$530,000	\$90,000	20.45%
IT Costs (7)	\$395,000	\$510,000	\$115,000	29.11%
GIS Expenses	\$250,000	\$252,500	\$2,500	1.00%
Engineering	\$50,000	\$50,000	\$0	0.00%
Source Water Protection	\$25,000	\$25,000	\$0	0.00%
Permits, Fees, Dues	\$220,000	\$220,000	\$0	0.00%
Conferences/Education	\$80,000	\$80,000	\$0	0.00%
Payroll Taxes	\$517,694	\$541,643	\$23,949	4.63%
Retirement Expense	\$1,865,051	\$1,951,333	\$86,282	4.63%
Bond Admin Expense	\$25,000	\$25,000	\$0	0.00%
<b>Total Operating Expenses</b>	<b>\$33,311,350</b>	<b>\$35,696,723</b>	<b>\$2,385,373</b>	<b>7.16%</b>
<b>Net Operating Income</b>	<b>\$7,770,918</b>	<b>\$8,719,303</b>	<b>\$948,385</b>	<b>12.20%</b>

# FY2027 Operating Budget Projections (Cont.)

	FY2026 BUDGET	FY2027 BUDGET	BUDGET INC/DEC	% CHANGE	
<b>Other Income</b>					
Interest	\$600,000	\$600,000	\$0	0.00%	
Miscellaneous	\$338,000	\$327,000	*	(\$11,000)	-3.25%
<b>Total Other Income</b>	<b>\$938,000</b>	<b>\$927,000</b>	<b>(\$11,000)</b>	<b>-1.17%</b>	
<b>Restricted Income:</b>					
Developer Funds	\$3,662,960	\$0	(\$3,662,960)	N/A	
Grant Revenue	\$3,245,626	\$0	(\$3,245,626)	N/A	
<b>Total Restricted Income</b>	<b>\$6,908,586</b>	<b>\$0</b>	<b>(\$6,908,586)</b>	<b>N/A</b>	
<b>Income before Debt Service/Capital Expenses</b>	<b>\$15,617,504</b>	<b>\$9,646,303</b>	<b>(\$5,971,201)</b>	<b>-38.23%</b>	
<b>Debt Service</b>					
Principal and Interest	\$2,697,973	\$2,674,728	(\$23,245)	-0.86%	
<b>Capital Expenditures</b>					
Various System Improvements	\$11,374,531	\$4,452,268	(\$6,922,263)	-60.86%	
Vehicles	\$400,000	\$660,500	\$260,500	65.13%	
Equipment	\$660,000	\$476,500	(\$183,500)	-27.80%	
Other Capital Expenditures	\$285,000	\$550,000	\$265,000	92.98%	
Base Station Upgrade	\$0	\$632,307	\$632,307	N/A	
AMI Upgrade	\$200,000	\$200,000	\$0	0.00%	
<b>Total Capital Expenditures</b>	<b>\$12,919,531</b>	<b>\$6,971,575</b>	<b>(\$5,947,956)</b>	<b>-46.04%</b>	

\* Includes \$200,000 Misc Income and \$117,000 of Gain on Sale of Equipment and Vehicles

## FY2027 Projected Operating Expenses



# FY2027 Operating Budget Projections (Cont.)

	FY2026 BUDGET	FY2027 BUDGET
<b>(1) Cost of Wastewater Treatment</b>		
Chemicals	\$633,000	\$650,000
Miscellaneous Repairs and Supplies	\$325,000	\$350,000
Projected Repairs	\$125,000	\$125,000
Sludge Handling	\$500,000	\$480,000
Lab Fees	\$125,000	\$125,000
Telemetry	\$40,000	\$40,000
Utilities	\$340,000	\$390,000
	<b><u>\$2,088,000</u></b>	<b><u>\$2,160,000</u></b>
<b>(2) Water Maintenance Cost</b>		
Materials and Supplies	\$1,434,000	\$1,700,000
Distribution System Repairs/Replacements	\$1,280,000	\$1,100,000
	<b><u>\$2,714,000</u></b>	<b><u>\$2,800,000</u></b>
<b>(3) Sewer Maintenance Cost</b>		
Collection System Repairs/Replacements	\$525,000	\$551,250
Odor and Grease Control	\$675,000	\$685,000
Sewer Rehabilitation - CMOM	\$75,000	\$75,000
	<b><u>\$1,275,000</u></b>	<b><u>\$1,311,250</u></b>
<b>(4) Facilities Cost</b>		
Pump Stations	\$170,000	\$170,000
Lift Stations	\$700,000	\$750,000
	<b><u>\$870,000</u></b>	<b><u>\$920,000</u></b>
<b>(5) Building &amp; Grounds Maintenance</b>		
Building & Grounds - Main Office	\$260,000	\$260,000
Building & Grounds - Indian Land	\$60,000	\$70,000
Building & Grounds - Operations Center	\$120,000	\$120,000
	<b><u>\$440,000</u></b>	<b><u>\$450,000</u></b>
<b>(6) Office Expense</b>		
Contract Labor	\$3,000	\$3,000
Office Supplies	\$55,000	\$55,000
Printing Expense	\$95,000	\$105,000
	<b><u>\$153,000</u></b>	<b><u>\$163,000</u></b>
<b>(7) Information Technology Expense</b>		
Virtual Office Advantage	\$165,000	\$180,000
Hardware Costs	\$30,000	\$30,000
Software Maintenance	\$200,000	\$300,000
	<b><u>\$395,000</u></b>	<b><u>\$510,000</u></b>

# FY2027 Contingency Fund Budget Highlights

- Lancaster County continues to be in a growth period that requires significant need-driven Capital Improvement Projects. Therefore, projected capacity fees are \$7 million. The District plans to use collected capacity fees and reserves, if needed, from existing Contingency funds for various Capital Improvement Projects for the budget year FY2027.
- The District's Capital Improvement Program includes the following projects for the year ending June 30, 2027:

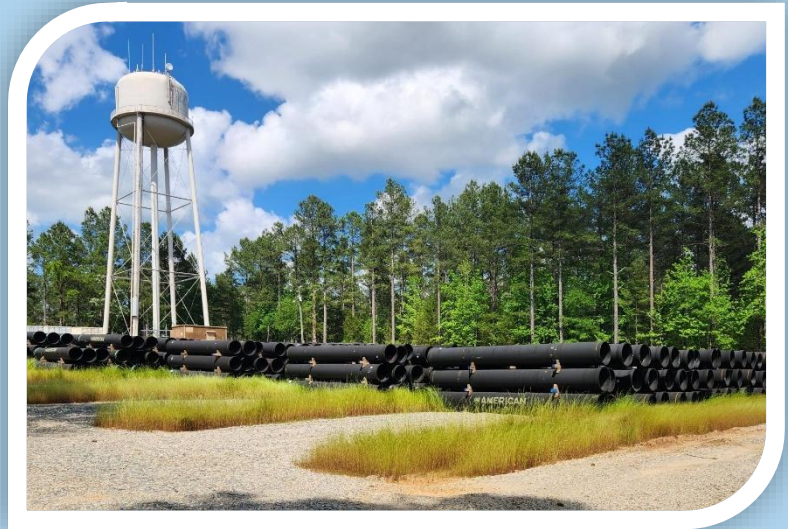
*University Drive Connector Water Main, ILWWTP Residual Storage Improvements/SCADA Upgrades, Riverside Road Regional Water Transmission, CRWSP SCADA/Surveillance, Clems Branch PS Upgrade, Calvin Hall Forcemain, Bridgemill #2 Gravity Outfall, Turkey Creek PS Abandonment, Twelve Mile Creek Interceptor Phase 1, Catawba Ridge FM – Meeting Street to Grace Avenue, Catawba Ridge Repump Station, Developer Reimbursement Agreements, Land Acquisition, and Transportation Betterment*

- The District continues to fulfill its goal to provide water and sewer services for residents and businesses in Lancaster County.

## Regional Water Transmission Riverside Road

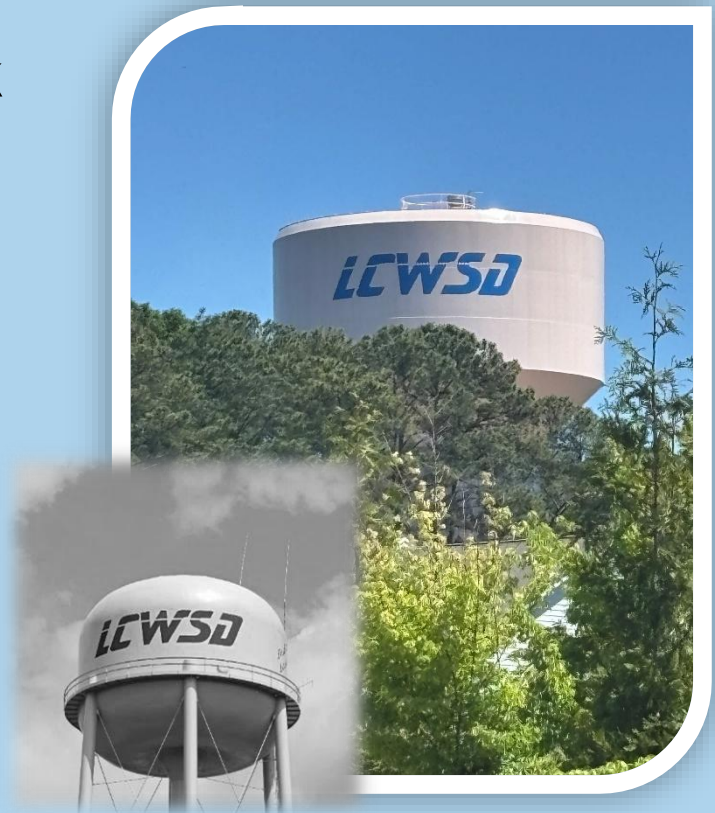


A new 24" water transmission line is being installed along Old Hickory Road, Riverside Road and Hwy 9. Includes a total of 35,600 LF to be completed in Fall 2026.



## Stateline Water Tank Project

The new 1,000,000-gallon Elevated Water Storage Tank is located on Harrisburg Road. This infrastructure is needed to support increasing water demands in the area. The new tank will replace the existing 500,000-gallon traditional leg tank.



# WATER AND SEWER CAPACITY FEE SCHEDULES

Effective July 1, 2026

## RESIDENTIAL EQUIVALENT UNIT (REU) CAPACITY FEE SCHEDULE

Meter Size	LCWSD Meter Equivalent Ratio (i.e. REU)	Residential Water Rate	Residential Sewer Rate
5/8 X 3/4"	1	\$3,200	\$5,350
1"	2.5	\$8,000	\$13,375

## NON-RESIDENTIAL METER EQUIVALENT RATIOS

Meter Size	LCWSD Meter Equivalent Ratio	Non-Residential Water Rate	Non-Residential Sewer Rate	Non-Residential Irrigation Rate
5/8 X 3/4"	1	\$1,600	\$2,675	\$3,200
1"	2.5	\$4,000	\$6,688	\$8,000
1-1/2"	5	\$8,000	\$13,375	\$16,000
2"	8	\$12,800	\$21,400	\$25,600
3"	16	\$25,600	\$42,800	\$51,200
4"	30	\$48,000	\$80,250	\$96,000
6"	65	\$104,000	\$173,875	\$208,000
8"	125	\$200,000	\$334,375	\$400,000

## MULTI-FAMILY EQUIVALENT RATIOS

(Attached Apartments, Condominiums, Townhomes)

Bedrooms	Water Equivalent REU	Sewer Equivalent REU	Water Rate	Sewer Rate
3+	1	1	\$3,200	\$5,350
2	3/4	3/4	\$2,400	\$4,013
1	1/2	1/2	\$1,600	\$2,675

LCWSD will provide a fifty (50) percent reduction on Non-Residential Capacity Fees for commercial and industrial users (excluding apartment complexes and other multi-family residential units or temporary living facilities).

Meters sized for fire flow protection will not be subject to capacity charges but will be charged based upon equivalent domestic, process, and irrigation use.

Residential irrigation meters will not be charged a capacity fee assuming the property owner has already purchased a domestic residential equivalent unit (REU).

# Long-Term Debt Schedule

Year Ended June 30,	Revenue Bonds		
	Principal	Interest	Debt Service
2027	\$3,339,000	\$425,968	\$3,764,968
2028	\$3,399,000	\$357,739	\$3,756,739
2029	\$3,459,000	\$288,306	\$3,747,306
2030	\$2,740,000	\$227,255	\$2,967,255
2031-2035	\$8,934,000	\$455,257	\$9,389,257
2036-2040	\$2,121,000	\$19,015	\$2,140,015
<b>Totals</b>	<b>23,992,000</b>	<b>1,773,540</b>	<b>25,765,540</b>

- \$10,000,000 Improvement Revenue Bonds, Series 2013 issued in October 2013 with a fixed interest rate of 2.46% and matures in October 2028. The bonds are collateralized by system revenues.
- \$10,000,000 Reservoir Improvement Revenue Bonds, Series 2015 issued in October 2015 with a fixed interest rate of 2.16% and matures in October 2030. The bonds were issued to finance the District's Investment in Joint Venture. The bonds are collateralized by system revenues.
- \$26,500,000 Waterworks and Sewer System Improvement Revenue Bond, Series 2020 issued in February 2020 with a fixed interest rate of 1.79% and matures October 2034. The bonds are collateralized by system revenues.

# FY2027 Contingency Fund Budget Projections

	FY2026 BUDGET	FY2027 BUDGET
<b>Contingency Funds</b>		
<b>Projected Capacity Fees</b>		
Contingency Funds	\$730,069	\$0
Projected Capacity Fees	\$5,000,000	\$7,000,000
*Restricted Capital Grant	\$9,000,000	\$0
Interest Income	\$600,000	\$600,000
<b>Total Revenue Available for Capital Projects</b>	<b>\$15,330,069</b>	<b>\$7,600,000</b>
<b>Debt Service</b>		
Principal & Interest	\$1,070,069	\$1,070,240
<b>Projected Capital Projects</b>		
Transportation Betterment	\$200,000	\$200,000
Developer Reimbursement Agreements	\$525,000	\$350,000
University Drive Connector Water Main	\$50,000	\$50,000
ILWWTP Residual Storage Improvements	\$1,000,000	\$2,500,000
ILWWTP SCADA Upgrades	\$180,000	\$100,000
Riverside Road Regional Water Transmission	\$9,500,000	\$550,000
Land Acquisition	\$300,000	\$300,000
State Line Tank Relocation	\$1,000,000	\$0
CRWSP SCADA/Surveillance	\$650,000	\$1,000,000
Calvin Hall Pumpstation	\$75,000	\$400,000
Clems Branch PS Upgrade	\$100,000	\$100,000
Upper Sugar Creek FM - Phase I	\$500,000	\$0
Bridgemill #2 Gravity Outfall	\$50,000	\$439,760
Twelve Mile Creek Interceptor Phase 1	\$40,000	\$0
Turkey Creek PS Abandonment	\$25,000	\$25,000
Possum Hollow Force main	\$0	\$500,000
Catawba Ridge FM-Meeting Street to Grace Ave	\$15,000	\$15,000
Catawba Ridge Repump Station	\$50,000	\$0
<b>Total Expenditures for Capital Projects</b>	<b>\$15,330,069</b>	<b>\$7,600,000</b>

\*Grant revenue is restricted for the purposes set forth by the grantor



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