

COUNTY OF LEXINGTON

FISCAL YEAR 2019-2020



ANNUAL BUDGET OVERVIEW

06-11-2019 AS APPROVED

County of Lexington, South Carolina
Finance Department
Estimated Value of 1 Mill

Filename: f:\windows\excel2k\budgets\bud20\worksheets\newmill.xls
Date: 06/10/19 / SAV

	2018 Pre-Final 3/18/2019	2019 Estimate w/ Growth
COUNTY-WIDE UNABATED - Midlands Tech	1,231,125	1,268,059
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care	1,218,676	1,255,236
FIRE SERVICE	945,524	973,890
IRMO FIRE SERVICE	135,685	139,077
LEXINGTON RECREATION	916,339	943,829
IRMO-CHAPIN RECREATION	314,447	323,880
HOLLOW CREEK WATERSHED	3,876	3,973

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2019-20

	2018 Actual Millage	STATUTORILY ALLOWED						2019 Millage Adjustment	2019 Approved Millage
		CPI Adjust. 2.44%	2019 Millage Plus CPI	Population Adjust. 1.45%	2019 Millage Plus Pop	2019 Millage Plus CPI & Pop.	Change from 2018 Actual to 2019 (CPI & Pop.)		
COUNTY OPERATIONS:									
1. General Fund									
a. County Ordinary	24.186	0.590	24.776	0.351	24.537	25.127	0.941	1.088	25.274
b. Law Enforcement	34.354	0.838	35.192	0.498	34.852	35.690	1.336		34.354
c. Fire Service	20.363	0.497	20.860	0.295	20.658	21.155	0.792		20.363
Total General Fund	78.903	1.925	80.828	1.144	80.047	81.972	3.069	1.088	79.991
2. Library	6.180	0.151	6.331	0.090	6.270	6.421	0.241		6.180
3. Solid Waste	7.877	0.192	8.069	0.114	7.991	8.183	0.306		7.877
4. Indigent Care	0.500	0.012	0.512	0.007	0.507	0.519	0.019		0.500
TOTAL COUNTY OPERATING MILLAGE	93.460	2.280	95.740	1.355	94.815	97.095	3.635	1.088	94.548
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	12.202	0.298	12.500	0.177	12.379	12.677	0.475		12.202
6. Irmo-Chapin Rec Commission	13.354	0.326	13.680	0.194	13.548	13.874	0.520		13.354
7. Midlands Technical College	2.956	0.072	3.028	0.043	2.999	3.071	0.115		2.956
8. Midlands Tech - Capital	1.397	0.034	1.431	0.020	1.417	1.451	0.054		1.397
9. Riverbanks Park	1.088	0.027	1.115	0.016	1.104	1.131	0.043	(1.088)	0.000
10. Irmo Fire District	18.945	0.462	19.407	0.275	19.220	19.682	0.737	0.737	19.682
11. Hollow Creek Watershed	1.599	0.039	1.638	0.023	1.622	1.661	0.062		1.599

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2018-2019

	7/1/2018 Fund Bal.	Estimated 6/30/2019 Fund Bal.
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary & Law Enforcement	\$ 56,847,678	\$ 59,519,943
b. Fire Service	382,461	1,290,230
* Total General Fund	<u>57,230,139</u>	<u>60,810,173</u>
2. Library	6,962,184	5,154,285
3. Solid Waste (cash basis)	16,272,273	5,628,787
4. Indigent Care	498,657	580,842
* Includes the reduction of the 25% working capital		

AGENCY OPERATIONS:

5. Lexington Recreation Commission	70,738	70,738
6. Irmo-Chapin Rec Commission	16,209	16,209
7. Midlands Technical College	3,069,895	1,728,679
8. Midlands Tech - Capital	2,143,057	385,338
9. Hollow Creek Watershed	0	0
9. Riverbanks Park	766,087	166,789
11. Irmo Fire District	9,984	9,984

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2019-2020

	2019-2020 Preliminary Estimate (w/Growth)	2019-2020 Preliminary Estimate (2.44% CPI)	2019-2020 Change in Rev. due to 2.44% CPI	% Change due to CPI Increase	2019-2020 Preliminary Estimate (1.45% Pop)	2019-2020 Change in Rev. due to 1.45% Pop.	% Change due to Pop. Increase	2019-2020 Preliminary Estimate (CPI & Pop)	2019-2020 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2019-2020 Approved Change in Revenue	2019-2020 Approved Revenue Estimate
COUNTY OPERATIONS												
1. General Fund												
a. County Ordinary	\$ 69,687,907	\$ 70,417,995	\$ 730,088	1.05%	\$ 70,120,990	\$ 433,083	0.62%	\$ 70,851,078	\$ 1,163,171	1.67%	\$ 0	\$ 69,687,907
b. Law Enforcement	49,287,572	50,279,166	991,594	2.01%	49,876,850	589,278	1.20%	50,868,444	1,580,872	3.21%	0	49,287,572
c. Fire Service	20,855,241	21,310,499	455,258	2.18%	21,125,464	270,223	1.30%	21,580,722	725,481	3.48%	0	20,855,241
Total General Fund	139,830,720	142,007,660	2,176,940	1.56%	141,123,304	1,292,584	0.92%	143,300,244	3,469,524	2.48%	0	139,830,720
2. Library	8,740,627	8,919,304	178,677	2.04%	8,847,122	106,495	1.22%	9,025,799	285,172	3.26%	0	8,740,627
3. Solid Waste	14,639,770	14,866,961	227,191	1.55%	14,774,664	134,894	0.92%	15,001,855	362,085	2.47%	0	14,639,770
4. Indigent Care	741,418	755,618	14,200	1.92%	749,701	8,283	1.12%	763,901	22,483	3.03%	0	741,418
AGENCY OPERATIONS:												
5. Lexington Recreation Commission	\$ 12,507,987	\$ 12,772,022	\$ 264,035	2.11%	\$ 12,664,811	\$ 156,824	1.25%	\$ 12,928,846	\$ 420,859	3.36%	\$ 0	\$ 12,507,987
6. Irmo-Chapin Rec Commission	4,456,641	4,557,644	101,003	2.27%	4,516,748	60,107	1.35%	4,617,751	161,110	3.62%	0	4,456,641
7. Midlands Technical College	4,041,482	4,127,601	86,119	2.13%	4,092,915	51,433	1.27%	4,179,034	137,552	3.40%	0	4,041,482
8. Midlands Tech - Capital	1,862,479	1,903,147	40,668	2.18%	1,886,400	23,921	1.28%	1,927,068	64,589	3.47%	0	1,862,479
9. Hollow Creek Watershed	6,407	6,562	155	2.42%	6,498	91	1.42%	6,653	246	3.84%	0	6,407
10. Riverbanks Park	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0
11. Irmo Fire District	2,774,015	2,835,382	61,367	2.21%	2,810,544	36,529	1.32%	2,871,911	97,896	3.53%	102,500	2,876,515

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2018-19 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2019-20 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2018-2019 Original Estimated Revenue	2018-2019 Amended Estimated Revenue	2019-2020 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2019 Amnd. to 2020 Est.	% Change 2019 to 2020 Est.	2019-2020 Preliminary Estimate (2.44% CPI)	CPI Increase (Decrease)	% Change 2019 to 2020 Est. w/CPI	2019-2020 Preliminary Estimate (1.45% Pop.)	Population Increase (Decrease)	% Change 2019 to 2020 Est. w/Pop.	2019-2020 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2019 to 2020 Est. w/CPI & Pop.
County Ordinary														
Property taxes (3.00% Growth)	31,973,868	31,973,868	34,028,309	2,054,441	6.43%	34,758,397	730,088	2.15%	34,461,392	433,083	1.27%	35,191,480	1,163,171	3.42%
State shared revenue	10,458,857	10,458,857	10,983,114	524,257	5.01%	10,983,114	0	0.00%	10,983,114	0	0.00%	10,983,114	0	0.00%
Fees, permits, and sales	21,301,195	21,301,195	20,097,293	(1,203,902)	-5.65%	20,097,293	0	0.00%	20,097,293	0	0.00%	20,097,293	0	0.00%
County fines	2,324,000	2,324,000	2,014,650	(309,350)	-13.31%	2,014,650	0	0.00%	2,014,650	0	0.00%	2,014,650	0	0.00%
Intergovernmental revenue	653,547	1,119,501	1,044,522	(74,979)	-6.70%	1,044,522	0	0.00%	1,044,522	0	0.00%	1,044,522	0	0.00%
Interest	910,000	910,000	1,175,000	265,000	29.12%	1,175,000	0	0.00%	1,175,000	0	0.00%	1,175,000	0	0.00%
Other	173,287	192,073	345,019	152,946	79.63%	345,019	0	0.00%	345,019	0	0.00%	345,019	0	0.00%
Total County Ordinary	67,777,254	68,279,494	69,687,907	1,408,413	2.06%	70,417,995	730,088	1.05%	70,120,990	433,083	0.62%	70,851,078	1,163,171	1.67%
Law Enforcement														
Property taxes (3.00% Growth)	45,201,934	45,201,934	45,904,240	702,306	1.55%	46,895,834	991,594	2.16%	46,493,518	589,278	1.28%	47,485,112	1,580,872	3.44%
Fees, permits, and sales	148,502	148,502	69,072	(79,430)	-53.49%	69,072	0	0.00%	69,072	0	0.00%	69,072	0	0.00%
County fines	23,860	23,860	23,490	(370)	-1.55%	23,490	0	0.00%	23,490	0	0.00%	23,490	0	0.00%
Intergovernmental revenue	2,770,370	2,770,370	3,174,955	404,585	14.60%	3,174,955	0	0.00%	3,174,955	0	0.00%	3,174,955	0	0.00%
Other	193,587	103,217	115,815	12,598	12.21%	115,815	0	0.00%	115,815	0	0.00%	115,815	0	0.00%
Total Law Enforcement	48,338,253	48,247,883	49,287,572	1,039,689	2.15%	50,279,166	991,594	2.01%	49,876,850	589,278	1.20%	50,868,444	1,580,872	3.21%
Fire Service														
Property taxes (3.00% Growth)	20,329,764	20,329,764	20,750,088	420,324	2.07%	21,205,346	455,258	2.19%	21,020,311	270,223	1.30%	21,475,569	725,481	3.50%
Fees, permits, and sales	109,625	109,625	72,625	(37,000)	-33.75%	72,625	0	0.00%	72,625	0	0.00%	72,625	0	0.00%
County fines	100,000	100,000	5,000	(95,000)	-95.00%	5,000	0	0.00%	5,000	0	0.00%	5,000	0	0.00%
Other	30,000	30,000	27,528	(2,472)	0.00%	27,528	0	0.00%	27,528	0	0.00%	27,528	0	0.00%
Total Fire Service	20,569,389	20,569,389	20,855,241	285,852	1.39%	21,310,499	455,258	2.18%	21,125,464	270,223	1.30%	21,580,722	725,481	3.48%
TOTAL GENERAL FUND	136,684,896	137,096,766	139,830,720	2,733,954	1.99%	142,007,660	2,176,940	1.56%	141,123,304	1,292,584	0.92%	143,300,244	3,469,524	2.48%
Library														
Property taxes (3.00% Growth)	8,183,103	8,183,103	8,313,914	130,811	1.60%	8,492,591	178,677	2.15%	8,420,409	106,495	1.28%	8,599,086	285,172	3.43%
Fees, permits, and sales	22,250	22,250	22,250	0	0.00%	22,250	0	0.00%	22,250	0	0.00%	22,250	0	0.00%
County fines	250,000	250,000	235,000	(15,000)	-6.00%	235,000	0	0.00%	235,000	0	0.00%	235,000	0	0.00%
Interest	75,000	75,000	167,963	92,963	123.95%	167,963	0	0.00%	167,963	0	0.00%	167,963	0	0.00%
Other	1,500	2,604	1,500	(1,104)	-42.40%	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%
Total Library	8,531,853	8,532,957	8,740,627	207,670	2.43%	8,919,304	178,677	2.04%	8,847,122	106,495	1.22%	9,025,799	285,172	3.26%
Solid Waste														
Property taxes (3.00% Growth)	10,405,038	9,745,363	10,565,602	820,239	8.42%	10,792,793	227,191	2.15%	10,700,496	134,894	1.28%	10,927,687	362,085	3.43%
Fees, permits, and sales	3,774,276	2,307,915	3,631,433	1,323,518	57.35%	3,631,433	0	0.00%	3,631,433	0	0.00%	3,631,433	0	0.00%
Intergovernmental revenue	12,000	12,000	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%
Interest	175,000	28,500	380,735	352,235	1235.91%	380,735	0	0.00%	380,735	0	0.00%	380,735	0	0.00%
Other	45,000	290,000	50,000	(240,000)	-82.76%	50,000	0	0.00%	50,000	0	0.00%	50,000	0	0.00%
Total Solid Waste	14,411,314	12,383,778	14,639,770	2,255,992	18.22%	14,866,961	227,191	1.55%	14,774,664	134,894	0.92%	15,001,855	362,085	2.47%
Indigent Care														
Property taxes (3.00% Growth)	731,361	731,361	738,918	7,557	1.03%	753,118	14,200	1.92%	747,201	8,283	331.32%	761,401	22,483	3.04%
Interest	2,500	2,500	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
Total Indigent Care	733,861	733,861	741,418	7,557	1.03%	755,618	14,200	1.92%	749,701	8,283	1.12%	763,901	22,483	3.03%

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2018-19 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2019-20 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2018-2019 Original Estimated Revenue	2018-2019 Amended Estimated Revenue	2019-2020 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2019 Amnd. to 2020 Est.	% Change 2019 Amnd. to 2020 Est.	2019-2020 Preliminary Estimate (2.44% CPI)	CPI Increase (Decrease)	% Change 2019 to 2020 Est. w/CPI	2019-2020 Preliminary Estimate (1.45% Pop.)	Population Increase (Decrease)	% Change 2019 to 2020 Est. w/Pop.	2019-2020 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2019 to 2020 Est. w/CPI & Pop.
Lexington Recreation Commission Property taxes (3.00% Growth)	11,787,800	11,787,800	12,507,987	720,187	6.11%	12,772,022	264,035	2.11%	12,664,811	156,824	1.25%	12,928,846	420,859	3.36%
Irmo-Chapin Rec Commission Property taxes (3.00% Growth)	4,350,952	4,350,952	4,456,641	105,689	2.43%	4,557,644	101,003	2.27%	4,516,748	60,107	1.35%	4,617,751	161,110	3.62%
Midlands Technical College Property taxes (3.00% Growth)	5,316,094	5,316,094	4,041,482	(1,274,612)	-23.98%	4,127,601	86,119	2.13%	4,092,915	51,433	1.27%	4,179,034	137,552	3.40%
Midlands Tech - Capital Property taxes (3.00% Growth)	2,964,914	2,964,914	1,862,479	(1,102,435)	-37.18%	1,903,147	40,668	2.18%	1,886,400	23,921	1.28%	1,927,068	64,589	3.47%
Hollow Creek Watershed Property taxes (2.00% Growth)	6,186	6,186	6,407	221	3.57%	6,562	155	2.42%	6,498	91	1.42%	6,653	246	3.84%
Riverbanks Park Property taxes (move to Cnty Ord.)	2,056,491	2,056,491	0	(2,056,491)	-100.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
Irmo Fire District Property taxes (2.50% Growth)	2,666,687	2,666,687	2,774,015	107,328	4.02%	2,835,382	61,367	2.21%	2,810,544	36,529	1.32%	2,871,911	97,896	3.53%

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2019-2020

	2019-2020 Approved <u>Revenue Estimate</u>	2019-2020 Approved <u>Appropriations</u>	<u>Difference</u>
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 69,687,907	\$ 74,177,940	\$ (4,490,033)
b. Law Enforcement	49,287,572	49,287,572	0
c. Fire Service	20,855,241	21,407,241	(552,000)
Total General Fund	<u>139,830,720</u>	<u>144,872,753</u>	<u>(5,042,033)</u>
2. Library	* 8,740,627	8,740,627	0
3. Solid Waste	* 14,639,770	14,639,770	0
4. Indigent Care	* 741,418	741,418	0

AGENCY OPERATIONS:

5. Lexington Recreation Commission	12,507,987	12,398,200	109,787
6. Irmo-Chapin Rec Commission	4,456,641	4,394,462	62,179
7. Midlands Technical College	4,041,482	4,228,738	(187,256)
8. Midlands Tech - Capital	1,862,479	1,783,511	78,968
9. Hollow Creek Watershed	6,407	6,407	0
10. Riverbanks Park	0	0	0
11. Irmo Fire District	2,876,515	2,876,515	0

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2019-20

	Fiscal Year 2018-19 Approved Amount/Actual Disbursement				Fiscal Year 2019-20 Approved	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 11,787,800	\$ 9,795,060	12.202	\$ 12,398,200	12.202
Irmo Chapin Recreation Commission	7630	\$ 4,350,952	\$ 3,788,738	13.354	\$ 4,394,462	13.354
Midlands Technical College - Additional Funds	7650 Fd Bal	\$ 4,066,094 \$ 1,250,000	\$ 3,217,993 \$ 1,250,000	2.956	\$ 4,228,738	2.956
		\$ 5,316,094	\$ 4,467,993	2.956	\$ 4,228,738	2.956
Midlands Technical College - Capital Midlands Technical College - Debt Service - Additional Funds	7652 Fd Bal	\$ 1,087,221 \$ 627,693 \$ 1,250,000	\$ 3,217,993 \$ 1,250,000	0.897 0.500	\$ 1,130,710 \$ 652,801	0.897 0.500
		\$ 2,964,914	\$ 1,250,000	1.397	\$ 1,783,511	1.397
Hollow Creek Watershed	7660	\$ 6,186	\$ 5,491	1.599	\$ 6,407	1.599
Riverbanks Zoological Park & Botanical Garden - Additional Funds (available)	7680 Fd Bal	\$ 1,286,476 \$ 770,015	\$ 1,174,900 \$ 758,436	1.088	\$ -	-
-- At the requested level, the millage was reallocated and picked up in General Fund along with requested funding from Riverbanks Zoo.		\$ 2,056,491	\$ 1,933,336	1.088	\$ -	-
Irmo Fire District - Asking for the CPI & Population:	7800, 7802	\$ 2,666,687	\$ 2,268,732	18.945	\$ 2,876,515	19.682

* Actual disbursements through February 28, 2019

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2019-20

Fund	Fiscal Year 2018-19										Fiscal Year 2019-20				
	Receipts					Disbursements					Projected Fund Balance 06/30/19	Requested Amount	Estimated Receipts	Approved Amount	Apprv'd Millage
	02/28/19 Actual Receipts*	06/30/19 Projected Receipts	Approved Amount	02/28/19 Actual Disbursement*	06/30/19 Projected Disbursement	06/30/19 Projected Disbursement	06/30/19 Projected Disbursement	06/30/19 Projected Disbursement	06/30/19 Projected Disbursement	06/30/19 Projected Disbursement					
(2) Lexington Cty Rec. & Aging Con 7620	10,621,519	12,279,661	11,787,800	9,795,060	12,279,661	12,279,661	12,279,661	12,279,661	12,279,661	12,279,661	70,738	12,398,200	12,507,987	12,398,200	12.202
(2) Irmo Chapin Recreation Commiss 7630	3,918,151	4,372,400	4,350,952	3,788,738	4,372,400	4,372,400	4,372,400	4,372,400	4,372,400	4,372,400	16,209	4,394,462	4,456,641	4,394,462	13.354
(1) Midlands Technical College - Additional Funds 7650	3,498,119	3,974,878	4,066,094	3,217,993	4,066,094	4,066,094	4,066,094	4,066,094	4,066,094	4,066,094	1,728,679	4,228,738	4,041,482	4,228,738	2.956
(1) Midlands Technical College - Debt Service - Additional Funds Fund Bal 3,069,895	3,498,119	3,974,878	5,316,094	4,467,993	5,316,094	5,316,094	5,316,094	5,316,094	5,316,094	5,316,094	1,728,679	4,228,738	4,041,482	4,228,738	2.956
(1) Midlands Technical College - Cap Midlands Tech. College - Debt Service - Additional Funds Fund Bal 2,143,057	1,626,776	1,207,195	1,087,221	1,087,221	1,087,221	1,087,221	1,087,221	1,087,221	1,087,221	1,087,221	385,338	1,130,710	1,862,479	1,130,710	0.897
(2) Hollow Creek Watershed 7660	5,516	6,186	6,186	5,491	6,186	6,186	6,186	6,186	6,186	6,186	-	6,420	6,407	6,407	1.599
(1) Riverbanks Zoo & Botanical Gard - Additional Funds (available) Fund Bal 766,087	1,267,907	1,457,193	1,286,476	1,174,900	1,286,476	1,286,476	1,286,476	1,286,476	1,286,476	1,286,476	166,789	1,280,201	-	-	-
(2) Irmo Fire District 7800, 7802	1,267,907	1,457,193	2,056,491	1,933,336	2,056,491	2,056,491	2,056,491	2,056,491	2,056,491	2,056,491	166,789	1,280,201	-	-	-
	2,394,455	2,571,805	2,666,687	2,268,732	2,571,805	2,571,805	2,571,805	2,571,805	2,571,805	2,571,805	9,984	2,765,000	2,876,515	2,876,515	19.682

* Actual Receipts and Disbursements through February 28, 2019 - Unaudited

(1) Other Millage Agencies Disbursement by Treasurer is equal to amount approved (budgeted) each fiscal year.

(2) Millages for Special Purpose Districts Full disbursement by Treasurer of all collections.



ORDINANCE 19-05
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR
FISCAL YEAR 2019-2020

WHEREAS, South Carolina Code § 4-9-120 and § 4-9-130 require that County Council shall adopt an annual budget; and

WHEREAS, the annual budget shall be based upon estimated revenues and shall provide appropriations for County operations and debt service for all County departments and agencies.

NOW, THEREFORE, be it ordained and enacted by the Lexington County Council as follows:

SECTION 1 - GENERAL

The fiscal year 2019-2020 County budget for Lexington County, South Carolina, a copy of which is attached hereto and incorporated herein by way of reference, is hereby adopted.

SECTION 2 - COUNTY-WIDE TAX LEVY

There shall be levied, for County operations and for County designated millage agencies (Midlands Technical College) on all taxable property in Lexington County, sufficient taxes to fund the referenced budget in the number of mills allowed in Code Section 6-1-320.

County Ordinary	25.274
Law Enforcement	34.354
Fire Service	20.363
Library	6.180
Solid Waste	7.877
Indigent Care	0.500
Total County Operating Millage	94.548

Midlands Technical College	2.956
Midlands Tech - Capital	1.397

SECTION 3 - DEBT SERVICE TAX LEVY

The County Auditor is hereby authorized and directed to levy millages for all county and special district debt service funds in amounts sufficient to retire their respective debts.

SECTION 4 - SPECIAL PURPOSE DISTRICT TAX LEVY

There shall be levied, for the special purpose districts (Lexington County Recreation and Aging Commission, Irmo-Chapin Recreation Commission, and Irmo Fire District) on all taxable property in their respective districts, sufficient taxes to fund their respective budgets in the number of mills, allowed in Code Section 6-1-320.

Lexington Recreation Commission	12.202
Irmo-Chapin Recreation Commission	13.354
Irmo-Fire District	19.682
Hollow Creek Watershed	1.599

SECTION 5 - BUDGETARY ESTIMATES

Anticipated revenues are stated as estimates and the respective appropriations are maximum and conditional. Should actual funding sources for any such fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund.

SECTION 6 - BUDGETARY CONTROL

Departments and/or other organizational units are bound to the appropriated expenditures incorporated herein. Upon the written request of the department head, the County Administrator, or his designated representative, is hereby authorized to effect transfers between line items.

On January 26, 2016, Lexington County Council approved the Lexington County Financial Management Practices, also known as the Fiscal Policies. These policies are used as a guide for financial management practices and procedures. The policies will be reviewed on an annual or as needed basis to make sure that they stay current.

SECTION 7 - LINE ITEM CARRYOVERS

Any line items previously appropriated and/or properly encumbered as of June 30, 2019 shall be carried forward as an appropriation of fiscal year 2019-2020 upon the recommendation of the County Administrator, and by passage of a budgetary amendment resolution by County Council.

SECTION 8 - NEW GRANTS

Grant funds applied for or received after the budget year, and therefore not stated in this budget ordinance, shall, by passage of a budgetary amendment resolution by County Council authorizing the acceptance of the grant and its appropriations, be accounted for in appropriate special revenues funds. The specific grant provisions shall direct the manner of expenditure of these funds.

SECTION 9 - OTHER MISCELLANEOUS RECEIPTS

Revenues other than those originally budgeted may be expended as directed by their respective revenue source after they are accepted and appropriated by the County Council by passage of the budgetary amendment resolution. Such funds include, but are not limited to, contributions, donations, special events, insurance and similar recoveries. These funds may be appropriated for any costs or overruns or new projects upon approval of County Council.

SECTION 10 - LINE OF CREDIT AUTHORIZATION

From time to time it may be necessary for the administration of the County (or any other agency for which the county levies taxes) to borrow in anticipation of tax revenues to guarantee continuity in regular operations. To provide for such contingencies, the administration of the county (or the respective agencies) is hereby authorized to borrow in anticipation of ad valorem tax collections. Such authorization may only be exercised upon certification of need by both the County Treasurer and the Chief Financial Officer (or the CEO of the agency) and any amount borrowed must be obtained at the lowest possible interest rate and repaid as quickly as practical.

SECTION 11- All appropriations, except those appropriations required by law, are subject to the availability of funds.

SECTION 12 - SEVERABILITY

If for any reason any provision of this Ordinance shall be declared invalid or unconstitutional, such shall not affect the remaining provisions of this Ordinance.

This Ordinance shall become effective July 1, 2019.

Enacted this _____ day of _____, 2019

Scotty R. Whetstone, Chairman

ATTEST:

Diana W. Burnett, Clerk

First Reading:

Second Reading:

Public Hearing:

Third & Final Reading:

Filed w/Clerk of Court:

COUNTY OF LEXINGTON
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2019 – 2020

COUNTY OF LEXINGTON

FISCAL YEAR 2019 - 2020

ANNUAL BUDGETS

COUNTY COUNCIL

Scotty R. Whetstone, Chairman

Paul L. Brigham, Jr., Vice Chairman

Debra B. Summers

Darrell C. Hudson

Bobby C. Keisler

Erin Long Bergeson

Beth A. Carrigg

Glen M. Conwell

M. Todd Cullum

Joseph G. Mergo, III
County Administrator

Jeff M. Anderson
County Attorney

Randolph C. Poston
Chief Financial Officer

BUDGET POLICIES

COMPLIANCE

All departments, divisions, and outside agencies which accept funds appropriated by Lexington County Council through this budget are expected to fully and willingly comply with the fiscal, personnel, and operational policies set forth in it, as well as any such policies which may be legally adopted by County Council during the course of the fiscal year this budget covers. Failure of any recipient of Lexington County funding to abide by the policies of Lexington County Council may result in immediate withdrawal of funding.

Except for policy changes detailed below, and/or reflected in the appropriations set forth therein, all previously adopted fiscal policies shall remain in force.

ADMINISTRATIVE POLICY

The County Administrator has the authority to approve purchase requisitions up to \$50,000 and the authority to approve any administrative budgetary transfers between budgeted line items at the request of department managers.

Any new full-time or part-time positions, in addition to the personnel authorization list adopted with the annual budget, shall require County Council approval. Departmental reorganization of existing positions that result in additional personnel or operating cost, to include position reclassifications, shall require County Council approval.

It is County Council's intent to maximize the efficiency and to unify the efforts of the County's central service operations in Finance, Human Resources and Information Services. To this end, the County Administrator shall establish procedures for functional coordination of these operations between the central service operating departments and personnel performing like functions within other operating departments.

GRANT POLICY

All initial application requests for grants and/or final acceptance of grants shall be presented to the appropriate County Council Committee for review. These submissions shall be sent to the County Grants Manager and shall be received prior to the cutoff date for preparing the agenda for the upcoming Council meeting. Submissions shall include the entire application package as required by the granting agency, AND a line item detail budget in accordance with the County's established budget process, AND shall disclose any required funding requirements for a grant match. (As far as possible, the grants shall be incorporated into the annual budget process. Deviations from this should be avoided if possible.) Submitting an application to the Committee allows a two-week review before the final Council consideration. The County of Lexington adheres to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

CHECKING ACCOUNTS / BANK ACCOUNTS

All checking accounts and other bank accounts controlled and administered by Lexington County (or its employees or agents) shall be titled "County of Lexington" on the first line of the account. The second line of the account name shall indicate the specific description of the account.

ANNUAL INFLATION (CPI) ADJUSTMENT TO COUNTY FEES

All major county set fees for services shall be reviewed annually as part of the budget process to adjust for any warranted inflationary adjustment (CPI), but not in excess of market comparables. (Fees established by specific statute would not be covered by this policy.) The CPI adjustment shall be the same as that used for other budget adjustments. Both existing and proposed fee rates and annual revenue estimates shall be included as part of the departmental budget request by each respective department each budget cycle. Also, because of the intent to cover services provided by the cost to provide those services, as part of this annual review, each fee-based revenue shall be compared to its total cost (direct and indirect).

These major fees include, but are not limited to the following:

- Ambulance fees
- Building permits
- Mobile home permits
- Subdivision regulation fees
- Stormwater management fees
- Map & aerial sales
- Zoning ordinance fees
- Landscape ordinance fees
- Sign sales

HUMAN RESOURCES POLICIES

The County of Lexington uses a system of pay-bands and ranges to classify and compensate its employees. There is a 50% range in each grade from minimum (entry level) to maximum, with the mid-point (25%) of each grade representing the *market value* with respect to *external equity* of Lexington County salaries to the marketplace. Every position is evaluated to establish its hierarchy or relative value within the organization, or its *internal equity*. Annual *performance evaluations* are conducted each year with employee's evaluation scores used to establish a percentage increase in pay applied against the mid-point (or market value) of their position's grade (Subject to change in procedure). Therefore, each position must be assigned a pay-band in order to apply pay increases.

During fiscal year 2014-2015, Lexington County Council authorized a classification and compensation study. The study was conducted, a recommended compensation structure was developed, and implementation strategies were considered. Salaries of elected officials will be adjusted according to state law if applicable, or shall be increased in the same percentage as approved by state and/or County Council. Salaries of County Council, Chairman, and Vice

Chairman shall be adjusted every two years effective January of the year following the General Election of these positions, in an amount equal to the cumulative adjustment of the previous two fiscal years. Additional pay changes may be made based upon state law and/or specific County Council action.

Employees accumulate sick leave at the rate of one day per month, not to exceed a maximum accumulation of 90 days at the end of any given pay period (effective July 1, 1996). Annual leave for employees is accrued without limit throughout the year, but is adjusted annually at fiscal year-end to a maximum accumulation of 45 days. Annual and sick leave maximum accumulations for employees with work schedules other than the traditional 80-hour bi-weekly schedule are calculated into equivalent hours as detailed on the following table:

<u>Scheduled Hours</u>	<u>Allowable Maximum Annual Leave Hours</u>	<u>Allowable Maximum Sick Leave Hours</u>
80	360.00	720.00
84	378.00	756.00
85	382.50	765.00
86	387.00	774.00
95	427.50	855.00
112	504.00	1,008.00

EMPLOYEE HEALTH INSURANCE

Effective January 1, 2014, the County moved from one major medical plan to one major medical plan with three options: a 80/20 plan (the Gold plan), a 70/30 plan (the Silver plan) and a Qualified High Deductible Health Plan (the Bronze plan). Premiums for these plans will be reviewed annually and adjusted, if necessary, on a calendar year (January 1 – December 31) basis.

LEGAL HOLIDAYS

The following thirteen (13) days shall be observed as Legal Holidays during FY 2019-2020:

Independence Day	Thursday, July 4, 2019
Labor Day	Monday, September 2, 2019
Veterans' Day	Monday, November 11, 2019
Thanksgiving	Thursday and Friday November 28 & 29, 2019
Christmas	Tuesday, Wednesday and Thursday December 24, 25 & 26, 2019
New Year	Wednesday, January 1, 2020
Martin Luther King, Jr. Day	Monday, January 20, 2020
Presidents' Day	Monday, February 17, 2020
Confederate Memorial Day	Monday, May 11, 2020
Memorial Day	Monday, May 25, 2020

Law Enforcement and the Department of Emergency Services shift workers scheduled to work on the following eight (8) holidays during FY 2019-2020 will receive holiday pay:

Independence Day	Thursday, July 4, 2019
Labor Day	Monday, September 2, 2019
Thanksgiving	Thursday and Friday November 28 & 29, 2019
Christmas	Tuesday and Wednesday December 24 & 25, 2019
New Year	Wednesday, January 1, 2020
Memorial Day	Monday, May 25, 2020

TRAVEL AND MEETINGS EXPENSE REIMBURSEMENT POLICY

The County Administrator shall approve all travel, in-state or out-of-state, prior to any trip being made by County employees. Without prior authorization, the actual cost of a trip shall not be reimbursed by the County.

When on official County business, and upon presentation of a paid receipt or other applicable documentation as noted herein, County employees will be reimbursed for ordinary and necessary expenses in accordance with the provisions below. It shall be the responsibility of the agency head to monitor all charges submitted by their employees in order to determine that such charges are reasonable, taking into consideration location, purpose of travel, or extenuating circumstances.

Actual Expenses:

Registration fees (with agenda & cost information required)

Commercial travel (air, rail, bus, and taxi fares - with *dated* receipts)

Lodging costs (hotel and motel *itemized* accommodations receipts)

Meals - (*dated* receipts required on day trips - not to exceed \$45)

Meal Limit Breakdown for Day Trips:

Breakfast	Lunch	Dinner
6am - 9am	11am - 2pm	after 6pm
-----	-----	-----
\$10.00	\$13.00	\$22.00

(trips involving overnight stay, see Standard Allowance for Meals and Incidentals)

Required parking fees (with *dated* receipts)

Mandatory fees or gratuities (with *dated* receipts)

Standard Allowance for Meals and Incidentals:

Instead of claiming the actual costs of meals as in a day-trip, employees staying overnight will be reimbursed for meals and incidental expenses at a rate of \$45.00 for a 24-hour period and no receipts are necessary. (The term "incidental expenses" means: fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards, etc. For further explanation see Federal Publication 463.)

On the day that the business travel begins and ends, the allowance will be figured at 75% of the daily allowance (\$33.75).

Meals included in registration costs will reduce the amount of the standard meal allowance by the applicable allowance for each meal as stated above. For example, if registration includes a noon luncheon, then that day's standard meal allowance would be reduced as follows (\$45.00 less \$13.00, or \$32.00).

Standard Mileage Allowance:

This is to be used only if a County vehicle is not available or practical to use. Noncommercial travel shall be reimbursed at a rate of \$0.58 (or current Federal rate) per mile when employees must use private vehicles for County business. Odometer readings must be recorded and submitted for reimbursement; however, reimbursement shall be limited to the shortest usually-traveled route.

Disallowance of Reimbursement Due to Proximity:

No employee shall receive reimbursement for activities within ten (10) miles of their official headquarters except when they are required to attend statewide, regional, or district meetings within that area. Also, no reimbursement for overnight accommodations will be permitted within fifty (50) miles of the traveler's headquarters and/or residence.

Travel Advances:

Travel advances shall be limited to the costs associated with registration, the standard meal allowance for meals, personal mileage based upon distances given on an official S.C. Highway Department map, and to 80% of the estimated cost of lodging, airfare, and other costs. There will be **no** advance for gas expense if traveling in a County vehicle.

Application for Reimbursement:

Employees shall only be reimbursed for expenses by submitting proper paid and dated *original* receipts and other applicable documentation together with the appropriate form. These forms are the "Trip Request / Expense Statement" (LCF-600/600A) and the "Mileage Reimbursement" (LCF-116). **Requests for reimbursement for daily recurring travel shall be submitted for payment on a monthly basis by the third working day of each month.**

OTHER NECESSARY COUNTY BUSINESS EXPENSE POLICY

County Council Expenses:

The County Council Chairman, Vice Chairman, and Council Members shall be reimbursed actual expenses when conducting other County business unlike the travel and meetings cost explained in the prior section.

County Administration:

The County Administrator, Deputy County Administrator, and department heads shall be reimbursed actual amounts for ordinary and necessary business expenses not included in the prior section.

Foreign Travel Expenses:

When traveling outside the United States, Canada, and Puerto Rico upon promotional business for the County of Lexington, expenses for meals and lodging shall be reimbursed at actual cost not subject to the limitations otherwise applicable.

Extradition Travel Expenses:

Extradition travel expenses shall be reimbursed actual costs within all parameters set forth in the prior section. All cost must be substantiated with *dated* receipts.

VEHICLE USE POLICY (EMPLOYER PROVIDED VEHICLES):

This policy is to cover record keeping requirements and tax law relating to employer provided vehicles, and is to be considered a supplantation to the "Vehicle Management Policy" adopted by County Council on June 11, 1986. The availability of a county-owned vehicle is generally considered a taxable fringe benefit for the employee. The business use is qualified as a working condition fringe and will not be included in the employee's income. However, if the employee also uses the vehicle for commuting or other personal purposes, the value of such use is includable in their income.

Qualified non-personal use vehicles:

A qualified non-personal use vehicle is any vehicle that is not likely to be used more than minimally for personal purposes because of the way it is designed. Therefore, the total use in this case qualifies as a working-condition fringe and 100% of the value of that use is excluded from income.

Qualified non-personal use vehicles include:

- Clearly marked police and fire vehicles
- Unmarked vehicles used by law enforcement officers if the use is officially authorized
- Ambulances
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds
- Delivery trucks with seating only for the driver
- Passenger buses used as such with a capacity of at least 20 passengers
- Tractors and other special purpose farm vehicles
- Such other vehicles as the Internal Revenue Service may designate

More specific information on the determination of this exception can be obtained from IRS Publication 917.

Record Keeping Requirements:

In order to establish the amount of working condition fringes and the taxable personal use, a daily mileage log must be maintained for all county-owned vehicles. (This requirement applies to vehicles assigned to specific employees as well as any county "fleet" vehicles.) Also, this log shall record all employees who may be commuting in the vehicle. Copies of this log shall be submitted to the Finance Department by the 10th day of the month following the end of a quarter. The quarters applicable to vehicle use reporting are:

First Quarter	November 1 - January 31
Second Quarter	February 1 - April 30
Third Quarter	May 1 - July 31
Fourth Quarter	August 1 - October 31

Special Valuation Rules:

There are three special valuation rules for valuing the use or availability of a county-owned vehicle. These rules are summarized below and more complete details are included in IRS Publication 535.

Lease Valuation Rule:

(Applicable for vehicle use by the County Administrator, Deputy County Administrator, County Sheriff, elected officials, department heads, and other control employees.) The annual lease value is based upon the fair market value of the vehicle as determined by IRS issued lease value tables and generally must be recalculated every four years. The annual lease value does not include the value of county-provided fuel; therefore, fuel will be valued at 5.5 cents per mile for personal miles and will be included in the total fringe calculation.

Commuting Valuation Rule:

(Applicable for vehicle use by any employee required by the County to commute in a county vehicle, and there is no personal use other than commuting.) The value of the commuting use of a county-provided vehicle is \$1.50 per one-way commute, or \$3.00 per round trip. If more than one employee commutes in the vehicle, the amount includable in the income of each employee is \$3.00 per day. All employees commuting in a county vehicle must be listed on the vehicle's daily log which will be submitted to the Finance Department each quarter. (See Record Keeping Requirements.)

Standard Mileage Rate Valuation Rule:

(Applicable for vehicle use by county employees not covered by the two previous evaluation methods.) The standard mileage rate of \$0.58 (or current federal rate) shall be used to value the taxable fringe benefit.

Applying the Valuation Rules:

Using the valuation rules as listed above, the taxable fringe amount will be reported on the employee's Form W-2. Also, social security (FICA) will be calculated on the quarterly fringe amount, and withheld from the employee's paycheck in the month after submission to the Finance Department. The County elects not to withhold income taxes on the value of the vehicle use, but the total fringe value will be added as income to the employee's Form W-2 at year end.

Compliance with Tax Law:

The County's vehicle use policy as stated herein is derived from applicable tax provisions as stated in IRS Publications 535 and 917, and shall be amended to remain in conformance with applicable tax law as these provisions may be revised.