

COUNTY OF LEXINGTON

FISCAL YEAR 2020-2021



ANNUAL BUDGET OVERVIEW

04-28-2020 AS RECOMMENDED

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

Filename: f:\windows\excel2k\budgets\bud20\worksheets\newmill.xls
Date: 04/24/20 SAV

	TY2019 Pre-Final w/ Reass. Value @ 98% 3/16/2020	TY2020 Estimate w/ Growth
COUNTY-WIDE UNABATED - Midlands Tech	1,317,849	1,367,927
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care	1,303,274	1,352,798
FIRE SERVICE	1,009,260	1,047,612
IRMO FIRE SERVICE	144,950	150,458
LEXINGTON RECREATION	980,963	1,018,240
IRMO-CHAPIN RECREATION	336,605	349,396
HOLLOW CREEK WATERSHED	4,379	4,545

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2020-21

Date: 4-14-2020

	2019 Actual Millage	Rollback Millage Adjustment	2020 Adjusted Millage	STATUTORILY ALLOWED						2020		
				CPI Adjust. 1.81%	2020 Millage Plus CPI	Population Adjust. 1.49%	2020 Millage Plus Pop	2020 Millage Plus CPI & Pop.	Change from 2019 Actual to 2020 (CPI & Pop.)	Approved		2020
				Look-Back Mills	Statutorily Adjustment	Millage						
COUNTY OPERATIONS:												
1. General Fund												
a. County Ordinary	25.274	(1.063)	24.211	0.438	24.649	0.361	24.572	25.010	0.799	0.000	0.000	24.211
b. Law Enforcement	34.354	(1.445)	32.909	0.596	33.505	0.490	33.399	33.995	1.086	0.000	0.000	32.909
Sub-Total	59.628	(2.508)	57.120	1.034	58.154	0.851	57.971	59.005	1.885	0.000	0.000	57.120
c. Fire Service (sd)	20.363	(0.857)	19.506	0.353	19.859	0.291	19.797	20.150	0.644	0.000	0.000	19.506
Total General Fund	79.991	(3.365)	76.626	1.387	78.013	1.142	77.768	79.155	2.529	0.000	0.000	76.626
2. Library	6.180	(0.260)	5.920	0.107	6.027	0.088	6.008	6.115	0.195	0.000	0.000	5.920
3. Solid Waste	7.877	(0.331)	7.546	0.137	7.683	0.112	7.658	7.795	0.249	0.000	0.000	7.546
4. Indigent Care	0.500	(0.021)	0.479	0.009	0.488	0.007	0.486	0.495	0.016	0.000	0.000	0.479
TOTAL COUNTY OPERATING MILLAGE	94.548	(3.977)	90.571	1.640	92.211	1.349	91.920	93.560	2.989	0.000	0.000	90.571
AGENCY OPERATIONS:												
5. Lexington Recreation Commission	12.202	(0.471)	11.731	0.212	11.943	0.175	11.906	12.118	0.387	0.000	0.000	11.731
6. Irmo-Chapin Rec Commission	13.354	(0.672)	12.682	0.230	12.912	0.189	12.871	13.101	0.419	0.000	0.000	12.682
7. Midlands Technical College	2.956	(0.123)	2.833	0.051	2.884	0.042	2.875	2.926	0.093	0.000	0.000	2.833
8. Midlands Tech - Capital	1.397	(0.058)	1.339	0.024	1.363	0.020	1.359	1.383	0.044	0.000	0.000	1.339
9. Riverbanks Park	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10. Irmo Fire District	19.682	(0.975)	18.707	0.339	19.046	0.279	18.986	19.325	0.618	0.000	0.000	18.707
11. Hollow Creek Watershed	1.599	(0.072)	1.527	0.028	1.555	0.023	1.550	1.578	0.051	0.000	0.000	1.527
TOTAL AGENCIES MILLAGE	51.190	(2.371)	48.819	0.884	49.703	0.728	49.547	50.431	1.612	0.000	0.000	48.819
TOTAL COUNTY MILLAGE	145.738	(6.348)	139.390	2.524	141.914	2.077	141.467	143.991	4.601	0.000	0.000	139.390

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2019-2020

	7/1/2019 Fund Bal.	Estimated 6/30/2020 Fund Bal.
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary & Law Enforcement	\$ 54,722,610	\$ 54,623,370
b. Fire Service	1,614,326	3,034,959
* Total General Fund	<u>56,336,936</u>	<u>57,658,329</u>
2. Library	7,594,424	5,991,380
3. Solid Waste (cash basis)	16,272,273	9,989,292
4. Indigent Care	576,226	576,226
* Includes the reduction of the 25% working capital		

AGENCY OPERATIONS:

5. Lexington Recreation Commission	79,158	79,158
6. Irmo-Chapin Rec Commission	20,704	20,704
7. Midlands Technical College	1,719,042	1,531,786
8. Midlands Tech - Capital	1,022,501	1,101,469
9. Hollow Creek Watershed	57	57
10. Irmo Fire District	16,666	16,666

COUNTY OF LEXINGTON, SOUTH CAROLINA
 REVENUE ESTIMATES
 FISCAL YEAR 2020-2021

	2020-2021 Preliminary Estimate (w/Growth)	2020-2021 Preliminary Estimate (1.81% CPI)	2020-2021 Change in Rev. due to 1.81% CPI	% Change due to CPI Increase	2020-2021 Preliminary Estimate (1.49% Pop)	2020-2021 Change in Rev. due to 1.49% Pop.	% Change due to Pop. Increase	2020-2021 Preliminary Estimate (CPI & Pop)	2020-2021 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2020-2021 Approved Change in Revenue	2020-2021 Approved Revenue Estimate
COUNTY OPERATIONS												
1. General Fund												
a. County Ordinary	\$ 71,082,527	\$ 71,642,713	\$ 560,186	0.79%	\$ 71,544,006	\$ 461,479	0.65%	\$ 72,104,192	\$ 1,021,665	1.44%	\$ 0	\$ 71,082,527
b. Law Enforcement	50,628,371	51,390,949	762,578	1.51%	51,254,754	626,383	1.24%	52,017,332	1,388,961	2.74%	0	50,628,371
c. Fire Service	21,420,713	21,770,539	349,826	1.63%	21,708,566	287,853	1.34%	22,058,392	637,679	2.98%	0	21,420,713
Total General Fund	143,131,611	144,804,201	1,672,590	1.17%	144,507,326	1,375,715	0.96%	146,179,916	3,048,305	2.13%	0	143,131,611
2. Library	8,838,307	8,975,150	136,843	1.55%	8,950,801	112,494	1.27%	9,087,644	249,337	2.82%	0	8,838,307
3. Solid Waste	14,949,685	15,121,635	171,950	1.15%	15,092,858	143,173	0.96%	15,264,808	315,123	2.11%	0	14,949,685
4. Indigent Care	762,012	773,246	11,234	1.47%	770,960	8,948	1.17%	782,194	20,182	2.65%	0	762,012
AGENCY OPERATIONS:												
5. Lexington Recreation Commission	\$ 12,937,354	\$ 13,140,586	\$ 203,232	1.57%	\$ 13,105,115	\$ 167,761	1.30%	\$ 13,308,347	\$ 370,993	2.87%	\$ 180,070	\$ 13,117,424
6. Irmo-Chapin Rec Commission	4,559,582	4,636,538	76,956	1.69%	4,622,819	63,237	1.39%	4,699,775	140,193	3.07%	67,149	4,626,731
7. Midlands Technical College	4,173,337	4,239,304	65,967	1.58%	4,227,662	54,325	1.30%	4,293,629	120,292	2.88%	0	4,173,337
8. Midlands Tech - Capital	1,925,055	1,956,098	31,043	1.61%	1,950,925	25,870	1.34%	1,981,968	56,913	2.96%	0	1,925,055
9. Hollow Creek Watershed	6,996	7,123	127	1.82%	7,101	105	1.50%	7,228	232	3.32%	135	7,131
10. Irmo Fire District	2,936,620	2,985,441	48,821	1.66%	2,976,802	40,182	1.37%	3,025,623	89,003	3.03%	43,573	2,980,193

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2019-20 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2020-21 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2019-2020 Original Estimated Revenue	2019-2020 Amended Estimated Revenue	2020-2021 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2020 Amnd. to 2021 Est.	% Change 2020 Amnd. to 2021 Est.	2020-2021 Preliminary Estimate (1.81% CPI)	CPI Increase (Decrease)	% Change 2020 to 2021 Est. w/CPI	2020-2021 Preliminary Estimate (1.49% Pop.)	Population Increase (Decrease)	% Change 2020 to 2021 Est. w/Pop.	2020-2021 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2020 to 2021 w/CPI & Pop.
County Ordinary														
Property taxes (3.80% Growth)	\$ 34,028,309	\$ 34,028,309	\$ 35,068,133	\$ 1,039,824	3.06%	\$ 35,628,319	\$ 560,186	1.60%	\$ 35,529,612	461,479	1.32%	\$ 36,089,798	1,021,665	2.91%
State shared revenue	10,983,114	10,983,114	10,984,429	1,315	0.01%	10,984,429	0	0.00%	10,984,429	0	0.00%	10,984,429	0	0.00%
Fees, permits, and sales	20,097,293	20,097,293	21,534,103	1,436,810	7.15%	21,534,103	0	0.00%	21,534,103	0	0.00%	21,534,103	0	0.00%
County fines	2,014,650	2,014,650	1,963,897	(50,753)	-2.52%	1,963,897	0	0.00%	1,963,897	0	0.00%	1,963,897	0	0.00%
Intergovernmental revenue	1,044,522	1,049,264	562,005	(487,259)	-46.44%	562,005	0	0.00%	562,005	0	0.00%	562,005	0	0.00%
Interest	1,175,000	1,175,000	795,000	(380,000)	-32.34%	795,000	0	0.00%	795,000	0	0.00%	795,000	0	0.00%
Other	345,019	376,059	174,960	(201,099)	-53.48%	174,960	0	0.00%	174,960	0	0.00%	174,960	0	0.00%
Total County Ordinary	69,687,907	69,723,689	71,082,527	1,358,838	1.95%	71,642,713	560,186	0.79%	71,544,006	461,479	0.65%	72,104,192	1,021,665	1.44%
Law Enforcement														
Property taxes (3.80% Growth)	45,904,240	45,904,240	47,397,392	1,493,152	3.25%	48,159,970	762,578	1.61%	48,023,775	626,383	1.32%	48,786,353	1,388,961	2.93%
Fees, permits, and sales	69,072	69,072	116,718	47,646	68.98%	116,718	0	0.00%	116,718	0	0.00%	116,718	0	0.00%
County fines	23,490	23,490	23,660	170	0.72%	23,660	0	0.00%	23,660	0	0.00%	23,660	0	0.00%
Intergovernmental revenue	3,174,955	3,174,955	2,951,291	(223,664)	-7.04%	2,951,291	0	0.00%	2,951,291	0	0.00%	2,951,291	0	0.00%
Other	115,815	175,913	139,310	(36,603)	-20.81%	139,310	0	0.00%	139,310	0	0.00%	139,310	0	0.00%
Total Law Enforcement	49,287,572	49,347,670	50,628,371	1,280,701	2.60%	51,390,949	762,578	1.51%	51,254,754	626,383	1.24%	52,017,332	1,388,961	2.74%
Fire Service														
Property taxes (2.26% Growth)	20,750,088	20,750,088	21,371,202	621,114	2.99%	21,721,028	349,826	1.64%	21,659,055	287,853	1.35%	22,008,881	637,679	2.98%
Fees, permits, and sales	72,625	72,625	48,511	(24,114)	-33.20%	48,511	0	0.00%	48,511	0	0.00%	48,511	0	0.00%
County fines	5,000	5,000	500	(4,500)	-90.00%	500	0	0.00%	500	0	0.00%	500	0	0.00%
Other	27,528	64,365	500	(63,865)	0.00%	500	0	0.00%	500	0	0.00%	500	0	0.00%
Total Fire Service	20,855,241	20,892,078	21,420,713	528,635	2.53%	21,770,539	349,826	1.63%	21,708,566	287,853	1.34%	22,058,392	637,679	2.98%
TOTAL GENERAL FUND	139,830,720	139,963,437	143,131,611	3,168,174	2.26%	144,804,201	1,672,590	1.17%	144,507,326	1,375,715	0.96%	146,179,916	3,048,305	2.13%
Library														
Property taxes (3.80% Growth)	8,356,877	8,356,877	8,567,557	210,680	2.52%	8,704,400	136,843	1.60%	8,680,051	112,494	1.31%	8,816,894	249,337	2.91%
Fees, permits, and sales	22,250	22,250	24,250	2,000	8.99%	24,250	0	0.00%	24,250	0	0.00%	24,250	0	0.00%
County fines	235,000	235,000	225,000	(10,000)	-4.26%	225,000	0	0.00%	225,000	0	0.00%	225,000	0	0.00%
Interest	125,000	125,000	20,000	(105,000)	-84.00%	20,000	0	0.00%	20,000	0	0.00%	20,000	0	0.00%
Other	1,500	1,500	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%
Total Library	8,740,627	8,740,627	8,838,307	97,680	1.12%	8,975,150	136,843	1.55%	8,950,801	112,494	1.27%	9,087,644	249,337	2.82%
Solid Waste														
Property taxes (3.80% Growth)	10,565,602	10,621,337	10,901,401	280,064	2.64%	11,073,351	171,950	1.58%	11,044,574	143,173	1.31%	11,216,524	315,123	2.89%
Fees, permits, and sales	3,631,433	3,631,433	3,711,284	79,851	2.20%	3,711,284	0	0.00%	3,711,284	0	0.00%	3,711,284	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	380,735	325,000	325,000	0	0.00%	325,000	0	0.00%	325,000	0	0.00%	325,000	0	0.00%
Other	50,000	50,000	0	(50,000)	-100.00%	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Total Solid Waste	14,639,770	14,639,770	14,949,685	309,915	2.12%	15,121,635	171,950	1.15%	15,092,858	143,173	0.96%	15,264,808	315,123	2.11%
Indigent Care														
Property taxes (3.80% Growth)	\$ 738,918	\$ 738,918	\$ 759,012	\$ 20,094	2.72%	\$ 770,246	\$ 11,234	1.48%	767,960	8,948	298.27%	779,194	20,182	2.66%
Interest	2,500	2,500	3,000	500	20.00%	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%
	741,418	741,418	762,012	20,594	2.78%	773,246	11,234	1.47%	770,960	8,948	1.17%	782,194	20,182	2.65%

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2019-20 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2020-21 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2019-2020 Original Estimated Revenue	2019-2020 Amended Estimated Revenue	2020-2021 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2020 Amnd. to 2021 Est.	% Change 2020 Amnd. to 2021 Est.	2020-2021 Preliminary Estimate (1.81% CPI)	CPI Increase (Decrease)	% Change 2020 to 2021 Est. w/CPI	2020-2021 Preliminary Estimate (1.49% Pop.)	Population Increase (Decrease)	% Change 2020 to 2021 Est. w/Pop.	2020-2021 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2020 to 2021 w/CPI & Pop.
Lexington Recreation Commission Property taxes (3.80% Growth)	12,398,200	12,398,200	12,937,354	539,154	4.35%	13,140,586	203,232	1.57%	13,105,115	167,761	1.30%	13,308,347	370,993	2.87%
Irmo-Chapin Rec Commission Property taxes (3.80% Growth)	4,394,462	4,394,462	4,559,582	165,120	3.76%	4,636,538	76,956	1.69%	4,622,819	63,237	1.39%	4,699,775	140,193	3.07%
Midlands Technical College Property taxes (3.80% Growth)	4,228,738	4,228,738	4,173,337	(55,401)	-1.31%	4,239,304	65,967	1.58%	4,227,662	54,325	1.30%	4,293,629	120,292	2.88%
Midlands Tech - Capital Property taxes (3.80% Growth)	1,783,511	1,783,511	1,925,055	141,544	7.94%	1,956,098	31,043	1.61%	1,950,925	25,870	1.34%	1,981,968	56,913	2.96%
Hollow Creek Watershed Property taxes (3.80% Growth)	6,407	6,407	6,996	589	9.19%	7,123	127	1.82%	7,101	105	1.50%	7,228	232	3.32%
Irmo Fire District Property taxes (3.80% Growth)	2,876,515	2,876,515	2,936,620	60,105	2.09%	2,985,441	48,821	1.66%	2,976,802	40,182	1.37%	3,025,623	89,003	3.03%

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2020-2021

	2020-2021 Base Revenue Estimate	2020-2021 Recommended Appropriations	Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 71,082,527	\$ 71,082,527	\$ 0
b. Law Enforcement	50,628,371	50,628,371	0
c. Fire Service	21,420,713	22,804,580	(1,383,867)
Total General Fund	<u>143,131,611</u>	<u>144,515,478</u>	<u>(1,383,867)</u>
2. Library	* 9,378,739	9,378,739	0
3. Solid Waste	* 15,588,924	16,006,568	(417,644)
4. Indigent Care	* 762,012	762,012	0

AGENCY OPERATIONS:

5. Lexington Recreation Commission	12,937,354	12,937,354	0
6. Irmo-Chapin Rec Commission	4,559,582	4,559,582	0
7. Midlands Technical College	4,173,337	4,173,337	0
8. Midlands Tech - Capital	1,925,055	1,925,055	0
9. Hollow Creek Watershed	6,996	6,996	0
10. Irmo Fire District	2,936,620	2,936,620	0

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2020-21

	Fiscal Year 2019-20 Approved Amount/Actual Disbursement				Fiscal Year 2020-21 Recommended	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 12,398,200	\$ 9,987,239	12.202	\$ 12,620,350	11.731
Irmo Chapin Recreation Commission	7630	\$ 4,394,462	\$ 3,834,682	13.354	\$ 4,438,407	12.682
Midlands Technical College	7650	\$ 4,228,738	\$ 3,272,769	2.956	\$ 4,397,888	2.833
Midlands Technical College - Capital	7652	\$ 1,130,710	\$ -	0.897	\$ 1,175,938	0.839
Midlands Technical College - Debt Service		\$ 652,801	\$ -	0.500	\$ 678,913	0.500
		\$ 1,783,511	\$ -	1.397	\$ 1,854,851	1.339
Hollow Creek Watershed	7660	\$ 6,407	\$ 5,822	1.599	\$ 6,996	1.527
Irmo Fire District - Asking for the CPI & Population:	7800, 7802	\$ 2,876,515	\$ 2,378,307	19.682	\$ 2,800,000	18.707

* Actual disbursements through February 29, 2020

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2020-21

	Fund	Fund Balance 07/01/19	Fiscal Year 2019-20						Projected Fund Balance 06/30/20	Fiscal Year 2020-21			
			Receipts		Disbursements					Agency Request vs. Estimated Receipts			
			02/29/20 Actual Receipts*	06/30/20 Projected Receipts	Approved Amount	02/29/20 Actual Disbursement*	06/30/20 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Recommended Amount	Recmd Millage
(2) Lexington Cty Rec. & Aging Con	7620	79,158	10,920,511	12,507,987	12,398,200	9,987,239	12,507,987	12.202	79,158	12,620,350	12,937,354	12,620,350	11.731
(2) Irmo Chapin Recreation Commiss	7630	20,704	3,984,800	4,456,641	4,394,462	3,834,682	4,456,641	13.354	20,704	4,438,407	4,559,582	4,438,407	12.682
(1) Midlands Technical College	7650	1,719,042	3,569,890	4,041,482	4,228,738	3,272,769	4,228,738	2.956	1,531,786	4,397,888	4,173,337	4,397,888	2.833
(1) Midlands Technical College - Cap Midlands Tech. College - Debt Service	7652	1,022,501	1,651,779	1,862,479	1,130,710	-	1,130,710	0.897	1,101,469	1,175,938	1,925,055	1,175,938	0.839
		1,022,501	1,651,779	1,862,479	652,801	-	652,801	0.500	1,101,469	678,913	1,925,055	678,913	0.500
		1,022,501	1,651,779	1,862,479	1,783,511	-	1,783,511	1.397	1,101,469	1,854,851	1,925,055	1,854,851	1.339
(2) Hollow Creek Watershed	7660	57	5,895	6,407	6,407	5,822	6,407	1.599	57	6,996	6,996	6,996	1.527
(2) Irmo Fire District	7800, 7802	16,666	2,530,228	2,876,515	2,876,515	2,378,307	2,876,515	19.682	16,666	2,800,000	2,936,620	2,800,000	18.707

* Actual Receipts and Disbursements through February 29, 2020 - 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 20-08
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR
FISCAL YEAR 2020-2021

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 2020-2021 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. [Reassessment rollback millage will apply].

County Ordinary	24.211
Law Enforcement	32.909
Fire Service	19.506
Library	5.920
Solid Waste	7.546
Indigent Care	.479
Total County Operating Millage	90.571
Midlands Technical College	2.833
Midlands Tech - Capital	1.339

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. [Reassessment rollback millage will apply].

Lexington Recreation Commission	11.731
Irmo-Chapin Recreation Commission	12.682
Irmo-Fire District	18.707
Hollow Creek Watershed	1.527

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, 2020 shall be carried forward as an appropriation of fiscal year 2020-2021 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, 2020.

Enacted this _____ day of _____, 2020

ATTEST:

Scotty R. Whetstone, Chairman

Brittany M. Shumpert, Clerk

First Reading: April 28, 2020

Second Reading:

Public Hearing:

Third & Final Reading:

Filed w/Clerk of Court:

COUNTY OF LEXINGTON
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2020 – 2021

COUNTY OF LEXINGTON

FISCAL YEAR 2020 - 2021

ANNUAL BUDGETS

COUNTY COUNCIL

Scotty R. Whetstone, Chairman

M. Todd Cullum, Vice Chairman

Debra B. Summers

Darrell C. Hudson

Bobby C. Keisler

Erin Long Bergeson

Beth A. Carrigg

Glen M. Conwell

Paul L. Brigham, Jr.

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. 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.

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 eight (8) days shall be observed as Legal Holidays during FY 2020-2021:

Independence Day	Friday, July 3, 2020
Labor Day	Monday, September 7, 2020
Thanksgiving	Thursday and Friday November 26 & 27, 2020
Christmas	Thursday and Friday December 24, 25, 2020
New Year	Friday, January 1, 2021
Memorial Day	Monday, May 31, 2021

Law Enforcement and the Department of Emergency Services shift workers scheduled to work on the following eight (8) holidays during FY 2020-2021 will receive holiday pay:

Independence Day	Saturday, July 5, 2020
Labor Day	Monday, September 7, 2020
Thanksgiving	Thursday and Friday November 26 & 27, 2020
Christmas	Thursday and Friday December 24 & 25, 2020
New Year	Friday, January 1, 2021
Memorial Day	Monday, May 31, 2021

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 \$0.575 (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 \$0.575 (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.