

# COUNTY OF LEXINGTON

FISCAL YEAR 2014-2015



ANNUAL BUDGET OVERVIEW

04-22-2014 AS RECOMMENDED

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

Filename: f:\windows\excel2k\assmt\assmt14\newmill.xls  
Date: 04/07/14 / SAV

	<b>2013 Pre-Final 3/24/2014</b>	<b>2014 Estimate w/ Growth</b>
COUNTY-WIDE UNABATED - Midlands Tech	1,085,366	1,102,542
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care - Mental Health - Riverbanks Park	1,073,515	1,090,513
FIRE SERVICE	831,483	846,578
IRMO FIRE SERVICE	130,921	131,741
LEXINGTON RECREATION	793,209	807,772
IRMO-CHAPIN RECREATION	291,735	294,265

COUNTY OF LEXINGTON, SOUTH CAROLINA  
MILLAGE ANALYSIS  
FISCAL YEAR 2014-15

	2013 Actual Millage	STATUTORILY ALLOWED						APPROVED	
		CPI Adjust. 1.46%	2014 Millage Plus CPI	Population Adjust. 1.29%	2014 Millage Plus CPI	2014 Millage Plus CPI & Pop.	Change from 2013 Actual to 2014 (CPI & Pop.)	2014 Approved Millage Adjustment	2014 Approved Millage
<b>COUNTY OPERATIONS:</b>									
1. General Fund									
a. County Ordinary	24.541	0.358	24.899	0.317	24.858	25.216	0.675		
b. Law Enforcement	32.872	0.480	33.352	0.424	33.296	33.776	0.904		
c. Fire Service	17.068	0.249	17.317	0.220	17.288	17.537	0.469		
Total General Fund	74.481	1.087	75.568	0.961	75.442	76.529	2.048		
2. Library	6.211	0.091	6.302	0.080	6.291	6.382	0.171		
3. Solid Waste	8.217	0.120	8.337	0.106	8.323	8.443	0.226		
4. Indigent Care	0.887	0.013	0.900	0.011	0.898	0.911	0.024		
<b>TOTAL COUNTY OPERATING MILLAGE</b>	<b>89.796</b>	<b>1.311</b>	<b>91.107</b>	<b>1.158</b>	<b>90.954</b>	<b>92.265</b>	<b>2.469</b>		
<b>AGENCY OPERATIONS:</b>									
5. Lexington Recreation Commission	12.315	0.180	12.495	0.159	12.474	12.654	0.339		
6. Irmo-Chapin Rec Commission	13.354	0.195	13.549	0.172	13.526	13.721	0.367		
7. Midlands Technical College	2.970	0.043	3.013	0.038	3.008	3.051	0.081		
8. Midlands Tech - Capital	1.404	0.020	1.424	0.018	1.422	1.442	0.038		
9. Riverbanks Park	1.093	0.016	1.109	0.014	1.107	1.123	0.030		
10. Mental Health	0.500	0.007	0.507	0.006	0.506	0.513	0.013		
11. Irmo Fire District	17.068	0.249	17.317	0.220	17.288	17.537	0.469		

COUNTY OF LEXINGTON, SOUTH CAROLINA  
ESTIMATED FUND BALANCE  
FISCAL YEAR 2013-2014

	7/1/2013 Fund Bal.	Estimated 6/30/2014 Fund Bal.
<b>COUNTY OPERATIONS</b>		
1. General Fund		
a. County Ordinary	\$ 60,822,092	\$ 45,717,495
b. Law Enforcement	6,884,614	5,769,126
c. Fire Service	8,051,892	5,051,046
Total General Fund	<u>75,758,598</u>	<u>56,537,667</u>
2. Library	5,731,989	5,024,150
3. Solid Waste (cash basis)	7,894,586	8,178,738
4. Indigent Care	150,055	123,222

**AGENCY OPERATIONS:**

5. Lexington Recreation Commission	443,107	443,107
6. Irmo-Chapin Rec Commission	130,138	130,138
7. Midlands Technical College	2,839,489	3,092,652
8. Midlands Tech - Capital	1,522,379	1,664,147
9. Riverbanks Park	852,022	980,958
10. Mental Health	374,052	316,279
11. Irmo Fire District	76,484	76,484

COUNTY OF LEXINGTON, SOUTH CAROLINA  
REVENUE ESTIMATES  
FISCAL YEAR 2014-2015

	2014-2015 Preliminary Estimate (Growth)	2014-2015 Preliminary Estimate (1.46% CPI)	2014-2015 Change in Rev. due to 1.46% CPI	% Change due to CPI Increase	2014-2015 Preliminary Estimate (1.29% Pop)	2014-2015 Change in Rev. due to 1.29% Pop.	% Change due to Pop. Increase	2014-2015 Preliminary Estimate (CPI & Pop)	2014-2015 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2014-2015 Approved Change in Revenue	2014-2015 Approved Revenue Estimate
<b>COUNTY OPERATIONS</b>												
1. General Fund												
a. County Ordinary	\$ 57,070,533	\$ 57,438,614	\$ 368,081	0.64%	\$ 57,396,460	\$ 325,927	0.57%	57,764,541	694,008	1.22%	\$	\$
b. Law Enforcement	40,435,603	40,929,119	493,516	1.22%	40,871,542	435,939	1.08%	41,365,058	929,455	2.30%		
c. Fire Service	14,943,383	15,141,837	198,454	1.33%	15,118,724	175,341	1.17%	15,317,178	373,795	2.50%		
Total General Fund	112,449,519	113,509,570	1,060,051	0.94%	113,386,726	937,207	0.83%	114,446,777	1,997,258	1.78%		
2. Library	7,502,586	7,596,149	93,563	1.25%	7,584,838	82,252	1.10%	7,678,401	175,815	2.34%		
3. Solid Waste	11,682,112	11,805,492	123,380	1.06%	11,791,096	108,984	0.93%	11,914,476	232,364	1.99%		
4. Indigent Care	1,078,024	1,091,390	13,366	1.24%	1,089,334	11,310	1.05%	1,102,700	24,676	2.29%		
<b>AGENCY OPERATIONS:</b>												
5. Lexington Recreation Commission	\$ 10,594,733	\$ 10,731,207	\$ 136,474	1.29%	\$ 10,715,288	\$ 120,555	1.14%	10,851,762	257,029	2.43%	\$	\$
6. Irmo-Chapin Rec Commission	4,049,210	4,104,128	54,918	1.36%	4,097,652	48,442	1.20%	4,152,570	103,360	2.55%		
7. Midlands Technical College	3,491,241	3,535,970	44,729	1.28%	3,530,768	39,527	1.13%	3,575,497	84,256	2.41%		
8. Midlands Tech - Capital	1,599,996	1,620,799	20,803	1.30%	1,618,720	18,724	1.17%	1,639,523	39,527	2.47%		
9. Riverbanks Park	1,278,356	1,294,806	16,450	1.29%	1,292,751	14,395	1.13%	1,309,201	30,845	2.41%		
10. Mental Health	602,609	609,806	7,197	1.19%	608,778	6,169	1.02%	615,975	13,366	2.22%		
11. Irmo Fire District	2,358,785	2,390,086	31,301	1.33%	2,386,441	27,656	1.17%	2,417,742	58,957	2.50%		

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 2013-14 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2014-15 PRELIMINARY ESTIMATE  
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2013-2014 Original Estimated Revenue	2013-2014 Amended Estimated Revenue	2014-2015 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2014 Amnd. to 2015 Est. w/Growth	2014-2015 Preliminary Estimate (1.46% CPI)	CPI Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/CPI	2014-2015 Preliminary Estimate (1.29% Pop.)	Population Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/Pop.	2014-2015 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2014 Est. w/Growth to 2014 Est. w/CPI & Pop.
<b>County Ordinary</b>														
Property taxes (1.58% Growth)	\$ 27,916,068	\$ 27,916,068	\$ 28,490,932	\$ 574,864	2.06%	\$ 28,859,013	\$ 368,081	1.29%	\$ 28,816,859	\$ 325,927	1.14%	\$ 29,184,940	\$ 694,008	2.44%
State shared revenue	9,689,551	9,689,551	9,688,751	(800)	-0.01%	9,688,751	0	0.00%	9,688,751	0	0.00%	9,688,751	0	0.00%
Fees, permits, and sales	15,100,107	15,105,910	15,931,832	825,922	5.47%	15,931,832	0	0.00%	15,931,832	0	0.00%	15,931,832	0	0.00%
County fines	2,246,901	2,246,901	2,208,881	(38,020)	-1.69%	2,208,881	0	0.00%	2,208,881	0	0.00%	2,208,881	0	0.00%
Intergovernmental revenue	600,101	668,561	451,892	(216,669)	-32.41%	451,892	0	0.00%	451,892	0	0.00%	451,892	0	0.00%
Interest	187,000	187,000	187,000	0	0.00%	187,000	0	0.00%	187,000	0	0.00%	187,000	0	0.00%
Other	115,628	115,628	111,245	(4,383)	-3.79%	111,245	0	0.00%	111,245	0	0.00%	111,245	0	0.00%
<b>Total County Ordinary</b>	<b>55,855,356</b>	<b>55,929,619</b>	<b>57,070,533</b>	<b>1,140,914</b>	<b>2.04%</b>	<b>57,438,614</b>	<b>368,081</b>	<b>0.64%</b>	<b>57,396,460</b>	<b>325,927</b>	<b>0.57%</b>	<b>57,764,541</b>	<b>694,008</b>	<b>1.22%</b>
<b>Law Enforcement</b>														
Property taxes (1.58% Growth)	37,253,006	37,253,006	38,001,722	748,716	2.01%	38,495,238	493,516	1.30%	38,437,661	\$ 435,939	1.15%	38,931,177	929,455	2.45%
Fees, permits, and sales	157,088	157,088	130,834	(26,254)	-16.71%	130,834	0	0.00%	130,834	0	0.00%	130,834	0	0.00%
County fines	14,748	14,748	15,258	510	3.46%	15,258	0	0.00%	15,258	0	0.00%	15,258	0	0.00%
Intergovernmental revenue	3,070,429	3,086,263	2,283,789	(802,474)	-26.00%	2,283,789	0	0.00%	2,283,789	0	0.00%	2,283,789	0	0.00%
Other	53,012	57,664	4,000	(53,664)	-93.06%	4,000	0	0.00%	4,000	0	0.00%	4,000	0	0.00%
<b>Total Law Enforcement</b>	<b>40,548,283</b>	<b>40,568,769</b>	<b>40,435,603</b>	<b>(133,166)</b>	<b>-0.33%</b>	<b>40,929,119</b>	<b>493,516</b>	<b>1.22%</b>	<b>40,871,542</b>	<b>435,939</b>	<b>1.08%</b>	<b>41,365,058</b>	<b>929,455</b>	<b>2.30%</b>
<b>Fire Service</b>														
Property taxes (1.82% Growth)	14,621,311	14,621,311	14,940,833	319,522	2.19%	15,139,287	198,454	1.33%	15,116,174	\$ 175,341	1.17%	15,314,628	373,795	2.50%
Fees, permits, and sales	20,000	20,000	2,550	(17,450)	-87.25%	2,550	0	0.00%	2,550	0	0.00%	2,550	0	0.00%
Intergovernmental revenue	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
Other	150	6,737	0	(6,737)	-100.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Total Fire Service</b>	<b>14,641,461</b>	<b>14,648,048</b>	<b>14,943,383</b>	<b>295,335</b>	<b>2.02%</b>	<b>15,141,837</b>	<b>198,454</b>	<b>1.33%</b>	<b>15,118,724</b>	<b>175,341</b>	<b>1.17%</b>	<b>15,317,178</b>	<b>373,795</b>	<b>2.50%</b>
<b>TOTAL GENERAL FUND</b>	<b>111,045,100</b>	<b>111,146,436</b>	<b>112,449,519</b>	<b>1,303,083</b>	<b>1.17%</b>	<b>113,509,570</b>	<b>1,060,051</b>	<b>0.94%</b>	<b>113,386,726</b>	<b>937,207</b>	<b>0.83%</b>	<b>114,446,777</b>	<b>1,997,258</b>	<b>1.78%</b>
<b>Library</b>														
Property taxes (1.58% Growth)	7,061,392	7,061,392	7,192,846	131,454	1.86%	7,286,409	93,563	1.30%	7,275,098	\$ 82,252	1.14%	7,368,661	175,815	2.44%
Fees, permits, and sales	17,000	17,010	33,740	16,730	98.35%	33,740	0	0.00%	33,740	0	0.00%	33,740	0	0.00%
County fines	260,000	260,000	260,000	0	0.00%	260,000	0	0.00%	260,000	0	0.00%	260,000	0	0.00%
Interest	16,000	16,000	16,000	0	0.00%	16,000	0	0.00%	16,000	0	0.00%	16,000	0	0.00%
<b>Total Library</b>	<b>7,354,392</b>	<b>7,354,402</b>	<b>7,502,586</b>	<b>148,184</b>	<b>2.01%</b>	<b>7,596,149</b>	<b>93,563</b>	<b>1.25%</b>	<b>7,584,838</b>	<b>82,252</b>	<b>1.10%</b>	<b>7,678,401</b>	<b>175,815</b>	<b>2.34%</b>
<b>Solid Waste</b>														
Property taxes (1.58% Growth)	9,255,182	9,255,182	9,445,604	190,422	2.06%	9,568,984	123,380	1.31%	9,554,588	\$ 108,984	1.15%	9,677,968	232,364	2.46%
Fees, permits, and sales	1,882,265	1,882,800	2,185,708	302,908	16.09%	2,185,708	0	0.00%	2,185,708	0	0.00%	2,185,708	0	0.00%
Intergovernmental revenue	4,800	4,800	10,800	6,000	125.00%	10,800	0	0.00%	10,800	0	0.00%	10,800	0	0.00%
Interest	31,900	31,900	40,000	8,100	25.39%	40,000	0	0.00%	40,000	0	0.00%	40,000	0	0.00%
Other	3,000	3,000	0	(3,000)	-100.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Total Solid Waste</b>	<b>11,177,147</b>	<b>11,177,682</b>	<b>11,682,112</b>	<b>504,430</b>	<b>4.51%</b>	<b>11,805,492</b>	<b>123,380</b>	<b>1.06%</b>	<b>11,791,096</b>	<b>108,984</b>	<b>0.93%</b>	<b>11,914,476</b>	<b>232,364</b>	<b>1.99%</b>
<b>Indigent Care</b>														

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 2013-14 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2014-15 PRELIMINARY ESTIMATE  
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2013-2014 Original Estimated Revenue	2013-2014 Amended Estimated Revenue	2014-2015 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2014 Amnd. to 2015 Est. w/Growth	2014-2015 Preliminary Estimate (1.46% CPI)	CPI Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/CPI	2014-2015 Preliminary Estimate (1.29% Pop.)	Population Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/Pop.	2014-2015 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2014 Est. w/Growth to 2014 Est. w/CPI & Pop.
Property taxes (1.58% Growth)	\$ 1,059,176	\$ 1,059,176	\$ 1,077,949	\$ 18,773	1.77%	\$ 1,091,315	\$ 13,366	1.24%	\$ 1,089,259	\$ 11,310	1.05%	\$ 1,102,625	\$ 24,676	2.29%
Interest	200	200	75	(125)	-62.50%	75	0	0.00%	75	0	0.00%	75	0	0.00%
	1,059,376	1,059,376	1,078,024	18,648	1.76%	1,091,390	13,366	1.24%	1,089,334	11,310	1.05%	1,102,700	24,676	2.29%
Lexington Recreation Commission														
Property taxes (1.84% Growth)	10,305,173	10,305,173	10,594,733	289,560	2.81%	10,731,207	136,474	1.29%	10,715,288	120,555	1.14%	10,851,762	257,029	2.43%
Irmo-Chapin Rec Commission														
Property taxes (0.87% Growth)	3,999,510	3,999,510	4,049,210	49,700	1.24%	4,104,128	54,918	1.36%	4,097,652	48,442	1.20%	4,152,570	103,360	2.55%
Midlands Technical College														
Property taxes (1.58% Growth)	3,182,942	3,182,942	3,491,241	308,299	9.69%	3,535,970	44,729	1.28%	3,530,768	39,527	1.13%	3,575,497	84,256	2.41%
Midlands Tech - Capital														
Property taxes (1.58% Growth)	1,429,664	1,429,664	1,599,996	170,332	11.91%	1,620,799	20,803	1.30%	1,618,720	18,724	1.17%	1,639,523	39,527	2.47%
Riverbanks Park														
Property taxes (1.58% Growth)	1,126,286	1,126,286	1,278,356	152,070	13.50%	1,294,806	16,450	1.29%	1,292,751	14,395	1.13%	1,309,201	30,845	2.41%
Mental Health														
Property taxes (1.58% Growth)	650,000	650,000	602,609	(47,391)	-7.29%	609,806	7,197	1.19%	608,778	6,169	1.02%	615,975	13,366	2.22%
Irmo Fire District														
Property taxes (.63% Growth)	2,300,000	2,300,000	2,358,785	58,785	2.56%	2,390,086	31,301	1.33%	2,386,441	27,656	1.17%	2,417,742	58,957	2.50%

COUNTY OF LEXINGTON, SOUTH CAROLINA  
BUDGET RECAP  
FISCAL YEAR 2014-2015

	2014-2015 Base Revenue Estimate	2014-2015 Recommended Appropriations	Difference
<b>COUNTY OPERATIONS</b>			
1. General Fund			
a. County Ordinary	\$ 57,070,533	\$ 57,070,533	\$ 0
b. Law Enforcement	40,435,603	40,435,603	0
c. Fire Service	14,943,383	14,943,383	0
Total General Fund	<u>112,449,519</u>	<u>112,449,519</u>	<u>0</u>
2. Library	* 7,502,586	7,502,586	0
3. Solid Waste (cash basis)	* 11,682,112	12,053,779	(371,667)
Depreciation (Non-cash)		(756,100)	756,100
	<u>11,682,112</u>	<u>11,297,679</u>	<u>384,433</u>
4. Indigent Care	* 1,078,024	1,086,209	(8,185)

\* The department's requested revenues includes last year's approved property tax revenues and therefore differ from these numbers which were calculated by the Finance department.

**AGENCY OPERATIONS:**

5. Lexington Recreation Commission	10,594,733	10,472,940	121,793
6. Irmo-Chapin Rec Commission	4,049,210	4,099,498	(50,288)
7. Midlands Technical College	3,491,241	3,310,259	180,982
8. Midlands Tech - Capital	1,599,996	1,489,606	110,390
9. Riverbanks Park	1,278,356	1,160,075	118,281
10. Mental Health	602,609	650,000	(47,391)
11. Irmo Fire District	2,358,785	2,300,000	58,785



**COUNTY OF LEXINGTON  
 Millage Agency Comparison  
 Fiscal Year 2014-15**

Date: 4-21-2014

	<b>Fiscal Year 2013-14 Approved Amount/Actual Disbursement</b>				<b>Fiscal Year 2014-15 Recommended</b>	
	<u>Fund</u>	<u>Approved Amount</u>	<u>Actual Disbursement*</u>	<u>Millage</u>	<u>Amount</u>	<u>Millage</u>
Lexington County Community Mental Health	7610	\$ 650,000	\$ 471,892	0.500	\$ 650,000	
Lexington County Recreation & Aging Commission	7620	\$10,305,173	\$ 8,415,858	12.315	\$ 10,472,940	
Irmo Chapin Recreation Commission	7630	\$ 3,999,510	\$ 3,511,974	13.354	\$ 4,099,498	
Midlands Technical College	7650	\$ 3,182,942	\$ 2,815,490	2.970	\$ 3,310,259	
Midlands Technical College - Capital	7652	\$ 908,034	\$ -	0.904	\$ 944,356	
Midlands Technical College - Debt Service		521,630	-	0.500	545,250	
		<u>\$ 1,429,664</u>	<u>\$ -</u>	<u>1.404</u>	<u>\$ 1,489,606</u>	
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,126,286	\$ 1,026,222	1.093	\$ 1,160,075	
Irmo Fire District	7800, 7802	\$ 2,300,000	\$ 1,988,714	17.068	\$ 2,300,000 **	

\* Actual disbursements through February 28, 2014

\*\*Requested New Fire Station Operations \$438,264

**COUNTY OF LEXINGTON**  
**Millage Agency Comparison with Fund Balance**  
**Fiscal Year 2014-15**

	Fund	Fund Balance 07/01/13	Fiscal Year 2013-14						Projected Fund Balance 06/30/14	Fiscal Year 2014-15			
			Receipts		Disbursements					Agency Request vs. Estimated Receipts			
			02/28/14 Actual Receipts*	06/30/14 Projected Receipts	Approved Amount	02/28/14 Actual Disbursement*	06/30/14 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Recommended Amount	Millage
(1) Community Mental Health	7610	374,052	487,740	592,227	650,000	471,892	650,000	0.500	316,279	650,000	602,609	650,000	
(2) Lexington Cty Rec. & Aging Comm.	7620	443,107	8,684,633	10,411,281	10,305,173	8,415,858	10,411,281	12.315	443,107	10,472,940	10,594,733	10,472,940	
(2) Irmo Chapin Recreation Commission	7630	130,138	3,585,955	4,000,201	3,999,510	3,511,974	4,000,201	13.354	130,138	4,099,498	4,049,210	4,099,498	
(1) Midlands Technical College	7650	2,839,489	2,900,874	3,436,105	3,182,942	2,815,490	3,182,942	2.970	3,092,652	3,310,259	3,491,241	3,310,259	
Midlands Tech. College - Capital	7652	1,522,379	1,362,557	1,571,432	908,034	-	908,034	0.904	2,185,777	944,356	1,599,996	944,356	
Midlands Tech. College - Debt Service		-	-	-	521,630	-	521,630	0.500	(521,630)	545,250		545,250	
		1,522,379	1,362,557	1,571,432	1,429,664	-	1,429,664	1.404	1,664,147	1,489,606	1,599,996	1,489,606	
(1) Riverbanks Zoo & Botanical Garden	7680	852,022	1,058,936	1,255,222	1,126,286	1,026,222	1,126,286	1.093	980,958	1,160,075	1,278,356	1,160,075	
(2) Irmo Fire District	7800, 7802	76,484	2,039,353	2,334,572	2,300,000	1,988,714	2,334,572	17.068	76,484	2,300,000	2,358,785	2,300,000	
New Fire Station Operations		-	-	-	-	-	-	0.000	-	438,264			
		76,484	2,039,353	2,334,572	2,300,000	1,988,714	2,334,572	17	76,484	2,738,264	2,358,785	2,300,000	

\* Actual Receipts and Disbursements through February 28, 2014 - 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.

# COUNTY OF LEXINGTON

FISCAL YEAR 2014 - 2015

ANNUAL BUDGETS

## COUNTY COUNCIL

Johnny W. Jeffcoat, Chairman

M. Todd Cullum, Vice Chairman

James E. Kinard, Jr.      Frank J. Townsend, III

M. Kent Collins                      Debra B. Summers

Bobby C. Keisler                      K. Brad Matthews

William B. Banning, Sr.

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 \$25,000 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.

## 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

## PERSONNEL POLICIES

The County of Lexington uses a system of grades and ranges (a *pay grade schedule*) to classify and compensate its employees. There is a 40% range in each grade from minimum (entry level) to maximum, with the mid-point (20%) of each grade representing the *market value* with respect to *external equity* of Lexington County salaries to the marketplace. Every job (or position) is evaluated to establish its *grade* 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. Therefore, each job or position must be graded in order to apply pay increases.

During fiscal year 2003-2004, Lexington County Council authorized a classification and compensation study. The study was conducted, a recommended salary schedule 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 the movement in the pay grade schedule. 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' pay grade schedules. 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	1008.00

#### EMPLOYEE HEALTH INSURANCE

Effective January 1, 2014, the County moved from one major medical plan to three major medical plans: an 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 13) basis.

## LEGAL HOLIDAYS

The following thirteen (13) days shall be observed as Legal Holidays during FY 2014-2015:

Independence Day	Friday, July 4, 2014
Labor Day	Monday, September 1, 2014
Veterans' Day	Tuesday, November 11, 2014
Thanksgiving	Thursday and Friday November 27 & 28, 2014
Christmas	Wednesday, Thursday and Friday December 24, 25 & 26, 2014
New Year	Thursday, January 1, 2015
Martin Luther King, Jr. Day	Monday, January 19, 2015
Presidents' Day	Monday, February 16, 2015
Confederate Memorial Day	Monday, May 11, 2015
Memorial Day	Monday, May 25, 2015

## 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 \$33)

#### Meal Limit Breakdown for Day Trips:

Breakfast	Lunch	Dinner
6am - 9am	11am - 2pm	after 6pm
-----	-----	-----
\$6.00	\$9.00	\$18.00

(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 \$33.00 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 or ends, the allowance will be figured at 75% of the daily allowance (\$24.75).

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 (\$33.00 less \$9.00, or \$24.00).

### 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 \$.56 (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:

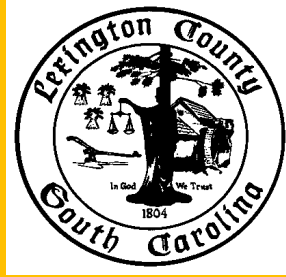
(Applicable for vehicle use by county employees not covered by the two previous evaluation methods.) The standard mileage rate of \$.56 (or current federal rate) shall be used to value the taxable fringe benefit.

#### 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.



**ORDINANCE 14-06**  
**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR**  
**FISCAL YEAR 2014-2015**

**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 2014-2015 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 and Riverbanks Park) 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	24.541
Law Enforcement	32.872
Fire Service	17.068
Library	6.211
Solid Waste	8.217
Indigent Care	0.887
<b>Total County Operating Millage</b>	<b>89.796</b>
Midlands Technical College	2.970
Midlands Tech - Capital	1.404
Riverbanks Park	1.093
Mental Health	0.500

### **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	12.315
Irmo-Chapin Recreation Commission	13.354
Irmo-Fire District	17.068

### **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.

Any departments which overspend their spending levels for two consecutive months shall have sufficient personnel in their department removed from the County payroll to fully compensate, prior to June 30, 2015, the impending overrun.

### **SECTION 7 - LINE ITEM CARRYOVERS**

Any line items previously appropriated and/or properly encumbered as of June 30, 2014 shall be carried forward as an appropriation of fiscal year 2014-2015 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 - 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, 2014.

Enacted this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Johnny W. Jeffcoat, Chairman

ATTEST:

\_\_\_\_\_  
Diana W. Burnett, Clerk

First Reading:  
Second Reading:  
Public Hearing:  
Third & Final Reading:  
Filed w/Clerk of Court: