

COUNTY OF LEXINGTON

FISCAL YEAR 2016-2017



ANNUAL BUDGET OVERVIEW

04-26-2016 AS RECOMMENDED

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

Filename: f:\windows\excel2k\assmt\assmt16\newmill.xls
Date: 04/04/16 / SAV

	2015 Pre-Final 3/17/2016	2016 Estimate w/ Growth
COUNTY-WIDE UNABATED - Midlands Tech	1,130,395	1,162,000
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care - Riverbanks Park	1,121,364	1,152,797
FIRE SERVICE	868,414	895,112
IRMO FIRE SERVICE	132,367	134,022
LEXINGTON RECREATION	835,006	861,285
IRMO-CHAPIN RECREATION	295,003	300,245
HOLLOW CREEK WATERSHED	3,736	3,794

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2016-17

	2015 Actual Millage	STATUTORILY ALLOWED						APPROVED	
		CPI Adjust. 0.12%	2016 Millage Plus CPI	Population Adjust. 1.57%	2016 Millage Plus CPI	2016 Millage Plus CPI & Pop.	Change from 2015 Actual to 2016 (CPI & Pop.)	2016 Approved Millage Adjustment	2016 Approved Millage
COUNTY OPERATIONS:									
1. General Fund									
a. County Ordinary	24.918	0.030	24.948	0.391	25.309	25.339	0.421		
b. Law Enforcement	32.710	0.039	32.749	0.514	33.224	33.263	0.553		
c. Fire Service	17.473	0.021	17.494	0.274	17.747	17.768	0.295		
Total General Fund	75.101	0.090	75.191	1.179	76.280	76.370	1.269		
2. Library	6.180	0.007	6.187	0.097	6.277	6.284	0.104		
3. Solid Waste	8.177	0.010	8.187	0.128	8.305	8.315	0.138		
4. Indigent Care	0.883	0.001	0.884	0.014	0.897	0.898	0.015		
TOTAL COUNTY OPERATING MILLAGE	90.341	0.108	90.449	1.418	91.759	91.867	1.526		
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	12.202	0.015	12.217	0.192	12.394	12.409	0.207		
6. Irmo-Chapin Rec Commission	13.354	0.016	13.370	0.210	13.564	13.580	0.226		
7. Midlands Technical College	2.956	0.004	2.960	0.046	3.002	3.006	0.050		
8. Midlands Tech - Capital	1.397	0.002	1.399	0.022	1.419	1.421	0.024		
9. Riverbanks Park	1.088	0.001	1.089	0.017	1.105	1.106	0.018		
10. Irmo Fire District	17.473	0.021	17.494	0.274	17.747	17.768	0.295		
11. Hollow Creek Watershed	1.599	0.002	1.601	0.025	1.624	1.626	0.027		

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2015-2016

	<u>7/1/2015 Fund Bal.</u>	<u>Estimated 6/30/2016 Fund Bal.</u>
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary	\$ 65,422,721	\$ 45,526,067
b. Law Enforcement	10,409,269	7,502,689
c. Fire Service	9,747,775	4,830,078
Total General Fund	<u>85,579,765</u>	<u>57,858,834</u>
2. Library	6,920,435	6,182,475
3. Solid Waste (cash basis)	11,980,904	14,359,996
4. Indigent Care	278,015	273,595

AGENCY OPERATIONS:

5. Lexington Recreation Commission	75,985	75,985
6. Irmo-Chapin Rec Commission	19,255	19,255
7. Midlands Technical College	3,230,641	3,195,576
8. Midlands Tech - Capital	1,772,830	1,879,599
9. Hollow Creek Watershed	998	998
9. Riverbanks Park	1,086,744	515,893
11. Irmo Fire District	11,948	11,948

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2016-2017

	2016-2017 Preliminary Estimate (Growth)	2016-2017 Preliminary Estimate (0.12% CPI)	2016-2017 Change in Rev. due to (0.12% CPI)	% Change due to CPI Increase	2016-2017 Preliminary Estimate (1.57% Pop)	2016-2017 Change in Rev. due to 1.57% Pop.	% Change due to Pop. Increase	2016-2017 Preliminary Estimate (CPI & Pop)	2016-2017 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2016-2017 Approved Change in Revenue	2016-2017 Approved Revenue Estimate
COUNTY OPERATIONS												
1. General Fund												
a. County Ordinary	\$ 61,748,427	\$ 61,780,840	\$ 32,413	0.05%	\$ 62,170,889	\$ 422,462	0.68%	\$ 62,203,302	\$ 454,875	0.74%	\$	\$
b. Law Enforcement	43,530,340	43,572,479	42,139	0.10%	44,085,698	555,358	1.28%	44,127,837	597,497	1.37%		
c. Fire Service	16,514,574	16,532,156	17,582	0.11%	16,743,988	229,414	1.39%	16,761,570	246,996	1.50%		
Total General Fund	121,793,341	121,885,475	92,134	0.08%	123,000,575	1,207,234	0.99%	123,092,709	1,299,368	1.07%		
2. Library	7,938,169	7,945,733	7,564	0.10%	8,042,974	104,805	1.32%	8,050,538	112,369	1.42%		
3. Solid Waste	12,860,120	12,870,924	10,804	0.08%	12,998,420	138,300	1.08%	13,009,224	149,104	1.16%		
4. Indigent Care	1,127,638	1,128,719	1,081	0.10%	1,142,764	15,126	1.34%	1,143,845	16,207	1.44%		
AGENCY OPERATIONS:												
5. Lexington Recreation Commission	\$ 11,421,760	\$ 11,433,812	\$ 12,052	0.11%	\$ 11,576,024	\$ 154,264	1.35%	\$ 11,588,076	\$ 166,316	1.46%	\$	\$
6. Irmo-Chapin Rec Commission	4,129,953	4,134,527	4,574	0.11%	4,189,978	60,025	1.45%	4,194,552	64,599	1.56%		
7. Midlands Technical College	3,705,901	3,710,260	4,359	0.12%	3,756,024	50,123	1.35%	3,760,383	54,482	1.47%		
8. Midlands Tech - Capital	1,709,144	1,711,325	2,181	0.13%	1,733,116	23,972	1.40%	1,735,297	26,153	1.53%		
9. Hollow Creek Watershed	6,067	6,075	8	0.13%	6,161	94	1.55%	6,169	102	1.68%		
10. Riverbanks Park	1,360,302	1,361,382	1,080	0.08%	1,378,670	18,368	1.35%	1,379,750	19,448	1.43%		
11. Irmo Fire District	2,465,455	2,468,124	2,669	0.11%	2,500,292	34,837	1.41%	2,502,961	37,506	1.52%		

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2015-16 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2016-17 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2015-2016 Original Estimated Revenue	2015-2016 Amended Estimated Revenue	2016-2017 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2014 Amnd. to 2015 Est. w/Growth	2016-2017 Preliminary Estimate (0.12% CPI)	CPI Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/CPI	2016-2017 Preliminary Estimate (1.57% Pop.)	Population Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/Pop.	2016-2017 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2014 Est. w/Growth to 2014 Est. w/CPI & Pop.
County Ordinary														
Property taxes (2.80% Growth)	\$ 29,888,573	\$ 29,888,573	\$ 30,762,508	\$ 873,935	2.92%	\$ 30,794,921	\$ 32,413	0.11%	\$ 31,184,970	\$ 422,462	1.37%	\$ 31,217,383	\$ 454,875	1.48%
State shared revenue	9,951,483	9,951,483	9,951,483	0	0.00%	9,951,483	0	0.00%	9,951,483	0	0.00%	9,951,483	0	0.00%
Fees, permits, and sales	16,432,468	16,432,468	17,524,262	1,091,794	6.64%	17,524,262	0	0.00%	17,524,262	0	0.00%	17,524,262	0	0.00%
County fines	2,535,010	2,535,010	2,311,434	(223,576)	-8.82%	2,311,434	0	0.00%	2,311,434	0	0.00%	2,311,434	0	0.00%
Intergovernmental revenue	488,837	1,059,949	706,458	(353,491)	-33.35%	706,458	0	0.00%	706,458	0	0.00%	706,458	0	0.00%
Interest	188,000	188,000	335,000	147,000	78.19%	335,000	0	0.00%	335,000	0	0.00%	335,000	0	0.00%
Other	146,600	155,479	157,282	1,803	1.16%	157,282	0	0.00%	157,282	0	0.00%	157,282	0	0.00%
Total County Ordinary	59,630,971	60,210,962	61,748,427	1,537,465	2.55%	61,780,840	32,413	0.05%	62,170,889	422,462	0.68%	62,203,302	454,875	0.74%
Law Enforcement														
Property taxes (2.80% Growth)	39,048,742	39,048,742	40,274,904	1,226,162	3.14%	40,317,043	42,139	0.10%	40,830,262	\$ 555,358	1.38%	40,872,401	597,497	1.48%
Fees, permits, and sales	121,724	121,724	143,761	22,037	18.10%	143,761	0	0.00%	143,761	0	0.00%	143,761	0	0.00%
County fines	14,700	14,700	21,600	6,900	46.94%	21,600	0	0.00%	21,600	0	0.00%	21,600	0	0.00%
Intergovernmental revenue	2,508,026	2,280,891	3,069,969	789,078	34.60%	3,069,969	0	0.00%	3,069,969	0	0.00%	3,069,969	0	0.00%
Other	22,118	26,573	20,106	(6,467)	-24.34%	20,106	0	0.00%	20,106	0	0.00%	20,106	0	0.00%
Total Law Enforcement	41,715,310	41,492,630	43,530,340	2,037,710	4.91%	43,572,479	42,139	0.10%	44,085,698	555,358	1.28%	44,127,837	597,497	1.37%
Fire Service														
Property taxes (3.070% Growth)	15,823,559	15,823,559	16,441,574	618,015	3.91%	16,459,156	17,582	0.11%	16,670,988	\$ 229,414	1.40%	16,688,570	246,996	1.50%
Fees, permits, and sales	58,000	58,000	53,000	(5,000)	-8.62%	53,000	0	0.00%	53,000	0	0.00%	53,000	0	0.00%
Intergovernmental revenue	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
Other	0	0	20,000	20,000	0.00%	20,000	0	0.00%	20,000	0	0.00%	20,000	0	0.00%
Total Fire Service	15,881,559	15,881,559	16,514,574	633,015	3.99%	16,532,156	17,582	0.11%	16,743,988	229,414	1.39%	16,761,570	246,996	1.50%
TOTAL GENERAL FUND	117,227,840	117,585,151	121,793,341	4,208,190	3.58%	121,885,475	92,134	0.08%	123,000,575	1,207,234	0.99%	123,092,709	1,299,368	1.07%
Library														
Property taxes (2.80% Growth)	7,402,013	7,402,013	7,636,269	234,256	3.16%	7,643,833	7,564	0.10%	7,741,074	\$ 104,805	1.37%	7,748,638	112,369	1.47%
Fees, permits, and sales	23,400	23,400	20,400	(3,000)	-12.82%	20,400	0	0.00%	20,400	0	0.00%	20,400	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	20,000	4,000	25.00%	20,000	0	0.00%	20,000	0	0.00%	20,000	0	0.00%
Other	0	4,553	1,500	(3,053)	-67.05%	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%
Total Library	7,701,413	7,705,966	7,938,169	232,203	3.01%	7,945,733	7,564	0.10%	8,042,974	104,805	1.32%	8,050,538	112,369	1.42%
Solid Waste														
Property taxes (2.80% Growth)	9,745,363	9,745,363	10,050,039	304,676	3.13%	10,060,843	10,804	0.11%	10,188,339	\$ 138,300	1.38%	10,199,143	149,104	1.48%
Fees, permits, and sales	2,307,915	2,307,915	2,638,081	330,166	14.31%	2,638,081	0	0.00%	2,638,081	0	0.00%	2,638,081	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	28,500	28,500	60,000	31,500	110.53%	60,000	0	0.00%	60,000	0	0.00%	60,000	0	0.00%
Other	290,000	290,000	100,000	(190,000)	-65.52%	100,000	0	0.00%	100,000	0	0.00%	100,000	0	0.00%
Total Solid Waste	12,383,778	12,383,778	12,860,120	476,342	3.85%	12,870,924	10,804	0.08%	12,998,420	138,300	1.08%	13,009,224	149,104	1.16%
Indigent Care														

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2015-16 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2016-17 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2015-2016		2016-2017			2016-2017			2016-2017			2016-2017		
	Original Estimated Revenue	Amended Estimated Revenue	Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2014 Amnd. to 2015 Est. w/Growth	Preliminary Estimate (0.12% CPI)	CPI Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/CPI	Preliminary Estimate (1.57% Pop.)	Population Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/Pop.	Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2014 Est. w/Growth to 2014 Est. w/CPI & Pop.
Property taxes (2.80% Growth)	\$ 1,095,296	\$ 1,095,296	\$ 1,127,488	\$ 32,192	2.94%	\$ 1,128,569	\$ 1,081	0.10%	\$ 1,142,614	\$ 15,126	1.34%	\$ 1,143,695	\$ 16,207	1.44%
Interest	100	100	150	50	50.00%	150	0	0.00%	150	0	0.00%	150	0	0.00%
	1,095,396	1,095,396	1,127,638	32,242	2.94%	1,128,719	1,081	0.10%	1,142,764	15,126	1.34%	1,143,845	16,207	1.44%
Lexington Recreation Commission														
Property taxes (3.15% Growth)	10,739,625	10,739,625	11,421,760	682,135	6.35%	11,433,812	12,052	0.11%	11,576,024	154,264	1.35%	11,588,076	166,316	1.46%
Irmo-Chapin Rec Commission														
Property taxes (1.77% Growth)	4,181,488	4,181,488	4,129,953	(51,535)	-1.23%	4,134,527	4,574	0.11%	4,189,978	60,025	1.45%	4,194,552	64,599	1.56%
Midlands Technical College														
Property taxes (2.79% Growth)	3,633,193	3,633,193	3,705,901	72,708	2.00%	3,710,260	4,359	0.12%	3,756,024	50,123	1.35%	3,760,383	54,482	1.47%
Midlands Tech - Capital														
Property taxes (2.79% Growth)	1,549,190	1,549,190	1,709,144	159,954	10.33%	1,711,325	2,181	0.13%	1,733,116	23,972	1.40%	1,735,297	26,153	1.53%
Hollow Creek Watershet														
Property taxes (1.55% Growth)	5,295	5,295	6,067	772	14.58%	6,075	8	0.13%	6,161	94	1.55%	6,169	102	1.68%
Riverbanks Park														
Property taxes (2.80% Growth)	1,194,877	1,194,877	1,360,302	165,425	13.84%	1,361,382	1,080	0.08%	1,378,670	18,368	1.35%	1,379,750	19,448	1.43%
Irmo Fire District														
Property taxes (1.25% Growth)	2,500,000	2,500,000	2,465,455	(34,545)	-1.38%	2,468,124	2,669	0.11%	2,500,292	34,837	1.41%	2,502,961	37,506	1.52%

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2016-2017

	2016-2017 Base Revenue Estimate	2016-2017 Recommended Appropriations	Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 61,748,427	\$ 64,248,427	\$ (2,500,000)
b. Law Enforcement	43,530,340	43,530,340	0
c. Fire Service	16,514,574	16,514,574	0
Total General Fund	<u>121,793,341</u>	<u>124,293,341</u>	<u>(2,500,000)</u>
2. Library	* 7,938,169	7,938,169	0
3. Solid Waste (cash basis)	* 14,457,248	13,446,871	1,010,377
4. Indigent Care	* 1,127,638	1,375,275	(247,637)

* 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	11,442,874	10,947,216	495,658
6. Irmo-Chapin Rec Commission	4,146,131	4,244,210	(98,079)
7. Midlands Technical College	3,714,805	3,778,521	(63,716)
8. Midlands Tech - Capital	1,713,353	1,593,195	120,158
9. Riverbanks Park	1,363,552	1,242,672	120,880
10. Hollow Creek Watershed	6,080	6,080	0
11. Irmo Fire District	2,479,463	2,500,000	(20,537)

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2016-17

	Fiscal Year 2015-16 Approved Amount/Actual Disbursement				Fiscal Year 2016-17 Recommended	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 10,739,625	\$ 8,807,118	12.202	\$ 10,947,216	12.202
Irmo Chapin Recreation Commission	7630	\$ 4,181,488	\$ 3,542,795	13.354	\$ 4,244,210	13.354
Midlands Technical College	7650	\$ 3,633,193	\$ 2,923,650	2.956	\$ 3,778,521	2.956
Midlands Technical College - Capital	7652	\$ 982,130	-	0.897	\$ 1,010,028	0.897
Midlands Technical College - Debt Service		567,060	-	0.500	583,167	0.500
		\$ 1,549,190	\$ -	1.397	\$ 1,593,195	1.397
Hollow Creek Watershed	7660	\$ 5,295	\$ 5,136	1.599	\$ 6,080	1.599
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,890,877	\$ 1,770,749	1.088	\$ 1,242,672	1.088
Irmo Fire District	7800, 7802	\$ 2,500,000	\$ 2,048,792	17.473	\$ 2,500,000	17.473
New Fire Station Operations					\$ - **	
		\$ 2,500,000	\$ 2,048,792	17.473	\$ 2,500,000	17.473

* Actual disbursements through February 29, 2016

** Requested Fire Station #3 Operations

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2016-17

	Fund	Fund Balance 07/01/15	Fiscal Year 2015-16						Projected Fund Balance 06/30/16	Fiscal Year 2016-17			
			Receipts		Disbursements					Agency Request vs. Estimated Receipts			
			02/28/16 Actual Receipts*	06/30/16 Projected Receipts	Approved Amount	02/28/16 Actual Disbursement*	06/30/16 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Recommended Amount	Millage
⁽²⁾ Lexington Cty Rec. & Aging Comm.	7620	75,985	9,667,796	10,971,193	10,739,625	8,807,118	10,971,193	12.202	75,985	10,947,216	11,442,874	10,947,216	12.202
⁽²⁾ Irmo Chapin Recreation Commission	7630	19,255	3,660,615	4,133,349	4,181,488	3,542,795	4,133,349	13.354	19,255	4,244,210	4,146,131	4,244,210	13.354
⁽¹⁾ Midlands Technical College	7650	3,230,641	3,103,221	3,598,128	3,633,193	2,923,650	3,633,193	2.956	3,195,576	3,778,521	3,714,805	3,778,521	2.956
Midlands Tech. College - Capital	7652	1,772,830	1,434,355	1,655,959	982,130	-	982,130	0.897	2,446,659	1,010,028	1,713,353	1,010,028	0.897
Midlands Tech. College - Debt Service		-	-	-	567,060	-	567,060	0.500	(567,060)	583,167	-	583,167	0.500
		1,772,830	1,434,355	1,655,959	1,549,190	-	1,549,190	1.397	1,879,599	1,593,195	1,713,353	1,593,195	1.397
⁽²⁾ Hollow Creek Watershed	7660	998	5,902	5,949	5,295	5,136	5,949	1.599	998	6,080	6,080	6,080	1.599
⁽¹⁾ Riverbanks Zoo & Botanical Garden Fund Balance disbursement for expansion	7680	1,086,744	1,137,217	1,320,026	1,190,877 700,000	1,070,749 700,000	1,190,877 700,000	1.088	515,893	1,242,672	1,363,552	1,242,672	1.088
⁽²⁾ Irmo Fire District New Fire Station Operations	7800, 7802	11,948	2,150,246	2,383,509	2,500,000	2,048,792	2,383,509	17.473	11,948	2,500,000	2,479,463	2,500,000	17.473
		-	-	-	-	-	-	-	-	100,000	-	-	-
		11,948	2,150,246	2,383,509	2,500,000	2,048,792	2,383,509	17.473	11,948	2,600,000	2,479,463	2,500,000	17.473

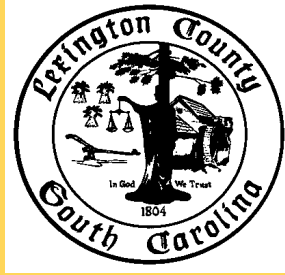
* Actual Receipts and Disbursements through February 29, 2016 - Unaudited

⁽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 16-10
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR
FISCAL YEAR 2016-2017

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 2016-2017 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	24.918
Law Enforcement	32.710
Fire Service	17.473
Library	6.180
Solid Waste	8.177
Indigent Care	0.883
Total County Operating Millage	90.341
Midlands Technical College	2.956
Midlands Tech - Capital	1.397
Riverbanks Park	1.088

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	17.473
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. These 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, 2016 shall be carried forward as an appropriation of Fiscal Year 2016-2017 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, 2017.

Enacted this _____ day of _____, 2016.

M. Todd Cullum, 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 2016 – 2017

COUNTY OF LEXINGTON

FISCAL YEAR 2016 - 2017

ANNUAL BUDGETS

COUNTY COUNCIL

M. Todd Cullum, Chairman

Debra B. Summers, Vice Chairman

James E. Kinard, Jr. Paul L. Brigham, Jr.

M. Kent Collins Johnny W. Jeffcoat

Bobby C. Keisler Phillip H. Yarborough

Ned R. Tolar

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

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 2016-2017:

Independence Day	Monday, July 4, 2016
Labor Day	Monday, September 5, 2016
Veterans' Day	Friday, November 11, 2016
Thanksgiving	Thursday and Friday November 24 & 25, 2016
Christmas	Friday, Monday and Tuesday December 23, 26 & 27, 2016
New Year	Monday, January 2, 2017
Martin Luther King, Jr. Day	Monday, January 16, 2017
Presidents' Day	Monday, February 20, 2017
Confederate Memorial Day	Tuesday, May 10, 2017
Memorial Day	Monday, May 29, 2017

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
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\$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 \$0.54 (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 \$0.54 (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.