

# COUNTY OF LEXINGTON

FISCAL YEAR 2018-2019



ANNUAL BUDGET OVERVIEW

04-24-2018 AS RECOMMENDED

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

Filename: f:\windows\excel2k\assmt\assmt18\newmill.xls  
Date: 03/27/18 / SAV

	<b>2017 Pre-Final 3/15/2018</b>	<b>2018 Estimate w/ Growth</b>
COUNTY-WIDE UNABATED - Midlands Tech	1,200,159	1,249,397
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care - Riverbanks Park	1,189,250	1,238,057
FIRE SERVICE	919,697	962,050
IRMO FIRE SERVICE	135,852	135,375
LEXINGTON RECREATION	891,222	930,445
IRMO-CHAPIN RECREATION	308,570	318,543
HOLLOW CREEK WATERSHED	3,811	3,844

COUNTY OF LEXINGTON, SOUTH CAROLINA  
MILLAGE ANALYSIS  
FISCAL YEAR 2018-19

	2017 Actual Millage	STATUTORILY ALLOWED						RECOMMEND		
		CPI Adjust. 2.13%	2018 Millage Plus CPI	Population Adjust. 1.48%	2018 Millage Plus Pop	2018 Millage Plus CPI & Pop.	Change from 2016 Actual to 2018 (CPI & Pop.)	Re-alloacte Mills	2018 Recommend Millage Adjustment	2018 Recommend Millage
<b>COUNTY OPERATIONS:</b>										
1. General Fund										
a. County Ordinary	24.186	0.515	24.701	0.358	24.544	25.059	0.873			24.186
b. Law Enforcement	33.503	0.714	34.217	0.496	33.999	34.713	1.210			33.503
c. Fire Service	19.043	0.406	19.449	0.282	19.325	19.731	0.688			19.043
Total General Fund	76.732	1.635	78.367	1.136	77.868	79.503	2.771	0.000	0.000	76.732
2. Library	6.180	0.132	6.312	0.091	6.271	6.403	0.223			6.180
3. Solid Waste	7.877	0.168	8.045	0.117	7.994	8.162	0.285			7.877
4. Indigent Care	0.500	0.011	0.511	0.007	0.507	0.518	0.018			0.500
<b>TOTAL COUNTY OPERATING MILLAGE</b>	<b>91.289</b>	<b>1.946</b>	<b>93.235</b>	<b>1.351</b>	<b>92.640</b>	<b>94.586</b>	<b>3.297</b>	<b>0.000</b>	<b>0.000</b>	<b>91.289</b>
<b>AGENCY OPERATIONS:</b>										
5. Lexington Recreation Commission	12.202	0.260	12.462	0.181	12.383	12.643	0.441			12.202
6. Irmo-Chapin Rec Commission	13.354	0.284	13.638	0.198	13.552	13.836	0.482			13.354
7. Midlands Technical College	2.956	0.063	3.019	0.044	3.000	3.063	0.107			2.956
8. Midlands Tech - Capital	1.397	0.030	1.427	0.021	1.418	1.448	0.051			1.397
9. Hollow Creek Watershed	1.599	0.034	1.633	0.024	1.623	1.657	0.058			1.599
10. Riverbanks Park	1.088	0.023	1.111	0.016	1.104	1.127	0.039			1.088
11. Irmo Fire District	17.675	0.376	18.051	0.262	17.937	18.313	0.638			17.675

COUNTY OF LEXINGTON, SOUTH CAROLINA  
ESTIMATED FUND BALANCE  
FISCAL YEAR 2017-2018

	<u>7/1/2017 Fund Bal.</u>	<u>Estimated 6/30/2018 Fund Bal.</u>
<b>COUNTY OPERATIONS</b>		
1. General Fund		
a. County Ordinary	\$ 53,197,834	\$ 50,953,571
b. Law Enforcement	3,421,641	11,897,994
c. Fire Service	4,292,259	3,743,101
* Total General Fund	<u>60,911,734</u>	<u>66,594,666</u>
2. Library	7,213,387	6,118,814
3. Solid Waste (cash basis)	15,223,656	6,742,414
4. Indigent Care	408,113	462,720
* Includes the reduction of the 25% working capital		

**AGENCY OPERATIONS:**

5. Lexington Recreation Commission	63,222	63,222
6. Irmo-Chapin Rec Commission	15,442	15,442
7. Midlands Technical College	3,120,309	3,051,338
8. Midlands Tech - Capital	2,004,972	2,131,267
9. Hollow Creek Watershed	59	59
10. Riverbanks Park	617,245	770,015
11. Irmo Fire District	10,126	10,126

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 REVENUE ESTIMATES  
 FISCAL YEAR 2018-2019

	2018-2019 Preliminary Estimate (Growth)	2018-2019 Preliminary Estimate (2.13% CPI)	2018-2019 Change in Rev. due to (2.13% CPI)	% Change due to CPI Increase	2018-2019 Preliminary Estimate (1.48% Pop)	2018-2019 Change in Rev. due to % Pop.	% Change due to Pop. Increase	2018-2019 Preliminary Estimate (CPI & Pop)	2018-2019 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2018-2019 Approved Change in Revenue	2018-2019 Approved Revenue Estimate
<b>COUNTY OPERATIONS</b>												
1. General Fund												
a. County Ordinary	\$ 67,967,175	\$ 68,565,705	\$ 598,530	0.88%	\$ 68,383,241	\$ 416,066	0.61%	\$ 68,981,771	\$ 1,014,596	1.49%	\$	\$
b. Law Enforcement	47,139,237	47,969,043	829,806	1.76%	47,715,685	576,448	1.22%	48,545,491	1,406,254	2.98%		
c. Fire Service	19,297,102	19,662,544	365,442	1.89%	19,550,931	253,829	1.32%	19,916,373	619,271	3.21%		
Total General Fund	134,403,514	136,197,292	1,793,778	1.33%	135,649,857	1,246,343	0.93%	137,443,635	3,040,121	2.26%		
2. Library	8,531,853	8,685,262	153,409	1.80%	8,637,613	105,760	1.24%	8,791,022	259,169	3.04%		
3. Solid Waste	14,411,314	14,606,562	195,248	1.35%	14,547,292	135,978	0.94%	14,742,540	331,226	2.30%		
4. Indigent Care	733,861	746,645	12,784	1.74%	741,996	8,135	1.11%	754,780	20,919	2.85%		
<b>AGENCY OPERATIONS:</b>												
5. Lexington Recreation Commission	\$ 12,279,661	\$ 12,505,065	\$ 225,404	1.84%	\$ 12,436,578	\$ 156,917	1.28%	\$ 12,661,982	\$ 382,321	3.11%	\$	\$
6. Irmo-Chapin Rec Commission	4,372,400	4,458,560	86,160	1.97%	4,432,468	60,068	1.37%	4,518,628	146,228	3.34%		
7. Midlands Technical College	3,974,878	4,048,809	73,931	1.86%	4,026,514	51,636	1.30%	4,100,445	125,567	3.16%		
8. Midlands Tech - Capital	1,834,888	1,870,094	35,206	1.92%	1,859,531	24,643	1.34%	1,894,737	59,849	3.26%		
9. Hollow Creek Watershed	6,186	6,310	124	2.00%	6,278	92	1.49%	6,402	216	3.49%		
10. Riverbanks Park	1,457,193	1,483,924	26,731	1.83%	1,475,788	18,595	1.28%	1,502,519	45,326	3.11%		
11. Irmo Fire District	2,571,805	2,621,167	49,362	1.92%	2,606,201	34,396	1.34%	2,655,563	83,758	3.26%		

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 2017-18 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2018-19 PRELIMINARY ESTIMATE  
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2017-2018 Original Estimated Revenue	2017-2018 Amended Estimated Revenue	2018-2019 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2018 Amnd. to 2019 Est. w/Growth	2018-2019 Preliminary Estimate (2.13% CPI)	CPI Increase (Decrease)	% Change 2018 Est. w/Growth to 2019 Est. w/CPI	2018-2019 Preliminary Estimate (1.48 % Pop.)	Population Increase (Decrease)	% Change 2018 Est. w/Growth to 2019 Est. w/Pop.	2018-2019 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2018 Est. w/Growth to 2018 Est. w/CPI & Pop.
<b>County Ordinary</b>														
Property taxes (4.00% Growth)	\$ 30,994,914	\$ 30,994,914	\$ 31,973,868	\$ 978,954	3.16%	\$ 32,572,398	\$ 598,530	1.87%	32,389,934	416,066	1.30%	32,988,464	1,014,596	3.17%
State shared revenue	10,457,924	10,457,924	10,458,857	933	0.01%	10,458,857	0	0.00%	10,458,857	0	0.00%	10,458,857	0	0.00%
Fees, permits, and sales	21,277,028	21,277,028	21,328,695	51,667	0.24%	21,328,695	0	0.00%	21,328,695	0	0.00%	21,328,695	0	0.00%
County fines	2,390,710	2,390,710	2,324,000	(66,710)	-2.79%	2,324,000	0	0.00%	2,324,000	0	0.00%	2,324,000	0	0.00%
Intergovernmental revenue	621,365	686,011	653,547	(32,464)	-4.73%	653,547	0	0.00%	653,547	0	0.00%	653,547	0	0.00%
Interest	615,000	615,000	910,000	295,000	47.97%	910,000	0	0.00%	910,000	0	0.00%	910,000	0	0.00%
Other	117,000	154,806	318,208	163,402	105.55%	318,208	0	0.00%	318,208	0	0.00%	318,208	0	0.00%
<b>Total County Ordinary</b>	<b>66,473,941</b>	<b>66,576,393</b>	<b>67,967,175</b>	<b>1,390,782</b>	<b>2.09%</b>	<b>68,565,705</b>	<b>598,530</b>	<b>0.88%</b>	<b>68,383,241</b>	<b>416,066</b>	<b>0.61%</b>	<b>68,981,771</b>	<b>1,014,596</b>	<b>1.49%</b>
<b>Law Enforcement</b>														
Property taxes (4.00% Growth)	42,653,284	42,653,284	44,147,839	1,494,555	3.50%	44,977,645	829,806	1.88%	44,724,287	576,448	1.31%	45,554,093	1,406,254	3.19%
Fees, permits, and sales	139,002	139,002	148,502	9,500	6.83%	148,502	0	0.00%	148,502	0	0.00%	148,502	0	0.00%
County fines	15,700	15,700	23,860	8,160	51.97%	23,860	0	0.00%	23,860	0	0.00%	23,860	0	0.00%
Intergovernmental revenue	2,777,262	2,777,262	2,770,370	(6,892)	-0.25%	2,770,370	0	0.00%	2,770,370	0	0.00%	2,770,370	0	0.00%
Other	85,718	88,850	48,666	(40,184)	-45.23%	48,666	0	0.00%	48,666	0	0.00%	48,666	0	0.00%
<b>Total Law Enforcement</b>	<b>45,670,966</b>	<b>45,674,098</b>	<b>47,139,237</b>	<b>1,465,139</b>	<b>3.21%</b>	<b>47,969,043</b>	<b>829,806</b>	<b>1.76%</b>	<b>47,715,685</b>	<b>576,448</b>	<b>1.22%</b>	<b>48,545,491</b>	<b>1,406,254</b>	<b>2.98%</b>
<b>Fire Service</b>														
Property taxes (4.40% Growth)	18,522,951	18,522,951	19,102,477	579,526	3.13%	19,467,919	365,442	1.91%	19,356,306	253,829	1.33%	19,721,748	619,271	3.24%
Fees, permits, and sales	417,867	417,867	64,625	(353,242)	-84.53%	64,625	0	0.00%	64,625	0	0.00%	64,625	0	0.00%
Intergovernmental revenue	0	912,942	100,000	(812,942)	0.00%	100,000	0	0.00%	100,000	0	0.00%	100,000	0	0.00%
Other	10,000	12,120	30,000	17,880	0.00%	30,000	0	0.00%	30,000	0	0.00%	30,000	0	0.00%
<b>Total Fire Service</b>	<b>18,950,818</b>	<b>19,865,880</b>	<b>19,297,102</b>	<b>(568,778)</b>	<b>-2.86%</b>	<b>19,662,544</b>	<b>365,442</b>	<b>1.89%</b>	<b>19,550,931</b>	<b>253,829</b>	<b>1.32%</b>	<b>19,916,373</b>	<b>619,271</b>	<b>3.21%</b>
<b>TOTAL GENERAL FUND</b>	<b>131,095,725</b>	<b>132,116,371</b>	<b>134,403,514</b>	<b>2,287,143</b>	<b>1.73%</b>	<b>136,197,292</b>	<b>1,793,778</b>	<b>1.33%</b>	<b>135,649,857</b>	<b>1,246,343</b>	<b>0.93%</b>	<b>137,443,635</b>	<b>3,040,121</b>	<b>2.26%</b>
<b>Library</b>														
Property taxes (4.00% Growth)	7,905,188	7,905,188	8,183,103	277,915	3.52%	8,336,512	153,409	1.87%	8,288,863	105,760	1.29%	8,442,272	259,169	3.17%
Fees, permits, and sales	22,250	22,250	22,250	0	0.00%	22,250	0	0.00%	22,250	0	0.00%	22,250	0	0.00%
County fines	250,000	250,000	250,000	0	0.00%	250,000	0	0.00%	250,000	0	0.00%	250,000	0	0.00%
Interest	20,000	20,000	75,000	55,000	275.00%	75,000	0	0.00%	75,000	0	0.00%	75,000	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%
<b>Total Library</b>	<b>8,198,938</b>	<b>8,198,938</b>	<b>8,531,853</b>	<b>332,915</b>	<b>4.06%</b>	<b>8,685,262</b>	<b>153,409</b>	<b>1.80%</b>	<b>8,637,613</b>	<b>105,760</b>	<b>1.24%</b>	<b>8,791,022</b>	<b>259,169</b>	<b>3.04%</b>
<b>Solid Waste</b>														
Property taxes (4.00% Growth)	10,053,772	10,053,772	10,405,038	351,266	3.49%	10,600,286	195,248	1.88%	10,541,016	135,978	1.31%	10,736,264	331,226	3.18%
Fees, permits, and sales	3,291,679	3,291,679	3,774,276	482,597	14.66%	3,774,276	0	0.00%	3,774,276	0	0.00%	3,774,276	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	118,000	118,000	175,000	57,000	48.31%	175,000	0	0.00%	175,000	0	0.00%	175,000	0	0.00%
Other	120,000	120,000	45,000	(75,000)	-62.50%	45,000	0	0.00%	45,000	0	0.00%	45,000	0	0.00%
<b>Total Solid Waste</b>	<b>13,595,451</b>	<b>13,595,451</b>	<b>14,411,314</b>	<b>815,863</b>	<b>6.00%</b>	<b>14,606,562</b>	<b>195,248</b>	<b>1.35%</b>	<b>14,547,292</b>	<b>135,978</b>	<b>0.94%</b>	<b>14,742,540</b>	<b>331,226</b>	<b>2.30%</b>
<b>Indigent Care</b>														
Property taxes (4.00% Growth)	\$ 705,783	\$ 705,783	\$ 731,361	\$ 25,578	3.62%	\$ 744,145	\$ 12,784	1.75%	739,496	8,135	1.11%	752,280	20,919	2.86%
Interest	500	500	2,500	2,000	400.00%	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
	706,283	706,283	733,861	27,578	3.90%	746,645	12,784	1.74%	741,996	8,135	1.11%	754,780	20,919	2.85%

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 2017-18 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2018-19 PRELIMINARY ESTIMATE  
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2017-2018 Original Estimated Revenue	2017-2018 Amended Estimated Revenue	2018-2019 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2018 Amnd. to 2019 Est. w/Growth	2018-2019 Preliminary Estimate (2.13% CPI)	CPI Increase (Decrease)	% Change 2018 Est. w/Growth to 2019 Est. w/CPI	2018-2019 Preliminary Estimate ( 1.48 % Pop.)	Population Increase (Decrease)	% Change 2018 Est. w/Growth to 2019 Est. w/Pop.	2018-2019 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2018 Est. w/Growth to 2018 Est. w/CPI & Pop.
Lexington Recreation Commission Property taxes (4.00% Growth)	11,155,334	11,155,334	12,279,661	1,124,327	10.08%	12,505,065	225,404	1.84%	12,436,578	156,917	1.28%	12,661,982	382,321	3.11%
Irmo-Chapin Rec Commission Property taxes (3.00% Growth)	4,286,652	4,286,652	4,372,400	85,748	2.00%	4,458,560	86,160	1.97%	4,432,468	60,068	1.37%	4,518,628	146,228	3.34%
Midlands Technical College Property taxes (4.00% Growth)	3,909,706	3,909,706	3,974,878	65,172	1.67%	4,048,809	73,931	1.86%	4,026,514	51,636	1.30%	4,100,445	125,567	3.16%
Midlands Tech - Capital Property taxes (4.00% Growth)	1,648,956	1,648,956	1,834,888	185,932	11.28%	1,870,094	35,206	1.92%	1,859,531	24,643	1.34%	1,894,737	59,849	3.26%
Hollow Creek Watershed Property taxes (0.50% Growth)	6,211	6,211	6,186	(25)	-0.40%	6,310	124	2.00%	6,278	92	1.49%	6,402	216	3.49%
Riverbanks Park Property taxes (4.00% Growth)	1,255,099	1,255,099	1,457,193	202,094	16.10%	1,483,924	26,731	1.83%	1,475,788	18,595	1.28%	1,502,519	45,326	3.11%
Irmo Fire District Property taxes (1.50% Growth)	2,500,000	2,500,000	2,571,805	71,805	2.87%	2,621,167	49,362	1.92%	2,606,201	34,396	1.34%	2,655,563	83,758	3.26%

COUNTY OF LEXINGTON, SOUTH CAROLINA  
BUDGET RECAP  
FISCAL YEAR 2018-2019

	2017-2018 Base Revenue Estimate	2017-2018 Recommended Appropriations	Difference
<b>COUNTY OPERATIONS</b>			
1. General Fund			
a. County Ordinary	\$ 67,967,175	\$ 72,967,175	\$ (5,000,000)
b. Law Enforcement	47,139,237	47,139,237	0
c. Fire Service	19,297,102	20,975,575	(1,678,473)
Total General Fund	<u>134,403,514</u>	<u>141,081,987</u>	<u>(6,678,473)</u>
2. Library	* 8,531,853	8,531,853	0
3. Solid Waste	* 14,411,314	15,889,741	(1,478,427)
4. Indigent Care	* 733,861	651,676	82,185

**AGENCY OPERATIONS:**

5. Lexington Recreation Commission	12,279,661	11,787,800	491,861
6. Irmo-Chapin Rec Commission	4,372,400	4,350,952	21,448
7. Midlands Technical College	3,974,878	4,066,094	(91,216)
8. Midlands Tech - Capital	1,834,888	1,714,914	119,974
9. Hollow Creek Watershed	6,186	6,186	0
10. Riverbanks Park	1,457,193	1,286,476	170,717
11. Irmo Fire District	2,571,805	2,500,000	71,805



**COUNTY OF LEXINGTON**  
**Millage Agency Comparison**  
**Fiscal Year 2018-19**

	<b>Fiscal Year 2017-18</b>				<b>Fiscal Year 2018-19</b>	
	<b>Approved Amount/Actual Disbursement</b>				<b>Recommended</b>	
	<u>Fund</u>	<u>Approved Amount</u>	<u>Actual Disbursement*</u>	<u>Millage</u>	<u>Amount</u>	<u>Millage</u>
Lexington County Recreation & Aging Commission	7620	\$ 11,155,334	\$ 9,482,318	12.202	\$ 11,787,800	12.202
Irmo Chapin Recreation Commission	7630	\$ 4,286,652	\$ 4,114,693	13.354	\$ 4,350,952	13.354
Midlands Technical College - Additional Funds	7650 Fd Bal	\$ 3,909,706	\$ 3,134,888	2.956	\$ 4,066,094 \$ 1,250,000	2.956 2.956
Midlands Technical College - Capital Midlands Technical College - Debt Service - Additional Funds	7652 Fd Bal	\$ 1,045,405 \$ 603,551	\$ -	0.897 0.500	\$ 1,087,221 \$ 627,693 \$ 1,250,000	0.897 0.500 1.397
Hollow Creek Watershed	7660	\$ 6,211	\$ 5,294	1.599	\$ 6,186	1.599
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,255,099	\$ 1,145,024	1.088	\$ 1,286,476	1.088
Irmo Fire District	7800, 7802	\$ 2,500,000	\$ 2,137,196	17.675	\$ 2,500,000	17.675

\* Actual disbursements through February 28, 2018

**COUNTY OF LEXINGTON**  
**Millage Agency Comparison with Fund Balance**  
**Fiscal Year 2018-19**

	Fund	Fund Balance 07/01/17	Fiscal Year 2017-18					Projected Fund Balance 06/30/18	Fiscal Year 2018-19				
			Receipts		Disbursements				Agency Request vs. Estimated Receipts				
			02/28/18 Actual Receipts*	06/30/18 Projected Receipts	Approved Amount	02/28/18 Actual Disbursement*	06/30/18 Projected Disbursement		Millage	Requested Amount	Estimated Receipts	Recommended Amount	Millage
(2) Lexington Cty Rec. & Aging Con	7620	63,222	10,392,542	11,824,250	11,155,334	9,482,318	11,824,250	12.202	63,222	11,787,800	12,279,661	11,787,800	12.202
(2) Irmo Chapin Recreation Commiss	7630	15,442	4,237,612	4,272,098	4,286,652	4,114,693	4,272,098	13.354	15,442	4,350,952	4,372,400	4,350,952	13.354
(1) Midlands Technical College - Additional Funds	7650 Fund Bal	3,120,309	3,424,171	3,840,735	3,909,706	3,134,888	3,909,706	2.956	3,051,338	4,066,094 1,250,000	3,974,878	4,066,094 1,250,000	2.956
		3,120,309	3,424,171	3,840,735	3,909,706	3,134,888	3,909,706	2.956	3,051,338	5,316,094	3,974,878	5,316,094	2.956
(1) Midlands Technical College - Cap Midlands Tech. College - Debt Service - Additional Funds	7652 Fund Bal	2,004,972	1,583,184	1,171,700	1,045,405	-	1,045,405	0.897	2,131,267	1,087,221	1,207,195	1,087,221	1.397
		-	-	603,551	603,551	-	603,551	0.500	-	627,693	627,693	627,693	
		2,004,972	1,583,184	1,775,251	1,648,956	-	1,648,956	1.397	2,131,267	2,964,914	1,834,888	2,964,914	1.397
(2) Hollow Creek Watershed	7660	59	5,335	6,211	6,211	5,294	6,211	1.599	59	6,186	6,186	6,186	1.599
(1) Riverbanks Zoo & Botanical Gard	7680	617,245	1,247,284	1,407,869	1,255,099	1,145,024	1,255,099	1.088	770,015	1,286,476	1,457,193	1,286,476	1.088
(2) Irmo Fire District New Fire Station Operations	7800, 7802	10,126	2,248,365	2,543,772	2,500,000	2,137,196	2,543,772	17.675	10,126	2,500,000	2,571,805	2,500,000	17.675
		-	-	-	-	-	-	-	-	266,090			
		10,126	2,248,365	2,543,772	2,500,000	2,137,196	2,543,772	17.675	10,126	2,766,090	2,571,805	2,500,000	17.675

\* Actual Receipts and Disbursements through February 28, 2018 - 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 18-10**  
**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR**  
**FISCAL YEAR 2018-2019**

**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 2018-2019 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	24.186
Law Enforcement	33.503
Fire Service	19.043
Library	6.180
Solid Waste	7.877
Indigent Care	0.500
<b>Total County Operating Millage</b>	<b>91.289</b>
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, Irmo Fire District, and Hollow Creek Watershed) 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	17.675
Hollow Creek Watershed	1.599

**SECTION 5 - BUDGETARY ESTIMATES**

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

**SECTION 6 - BUDGETARY CONTROL**

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

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

**SECTION 7 - LINE ITEM CARRYOVERS**

Any line items previously appropriated and/or properly encumbered as of June 30, 2018 shall be carried forward as an appropriation of fiscal year 2018-2019 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, 2018.

Enacted this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

---

Debra B. Summers, Chairman

ATTEST:

---

Diana W. Burnett, Clerk

First Reading:

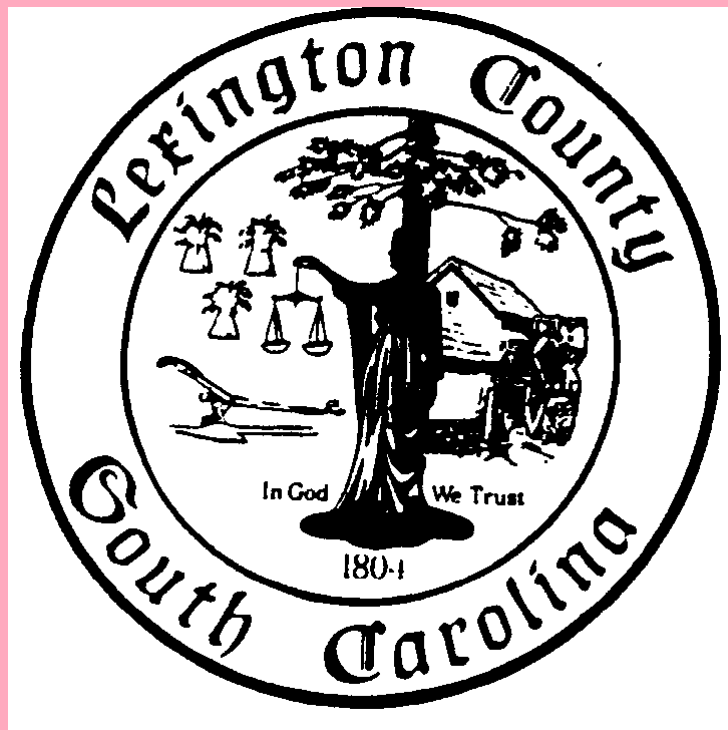
Second Reading:

Public Hearing:

Third & Final Reading:

Filed w/Clerk of Court:

COUNTY OF LEXINGTON  
SOUTH CAROLINA



ANNUAL BUDGETS  
FISCAL YEAR 2018 – 2019

# COUNTY OF LEXINGTON

FISCAL YEAR 2018 - 2019

ANNUAL BUDGETS

## COUNTY COUNCIL

Debra B. Summers, Chairman

Paul L. Brigham, Jr., Vice Chairman

Scotty R. Whetstone

Darrell C. Hudson

Bobby C. Keisler

Erin Long Bergeson

Phillip H. Yarborough

Ned R. Tolar

M. Todd Cullum

Joseph G. Mergo, III  
County Administrator

Jeff M. Anderson  
County Attorney

Randolph C. Poston  
Chief Financial Officer



## **BUDGET POLICIES**

### **COMPLIANCE**

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

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

### **ADMINISTRATIVE POLICY**

The County Administrator has the authority to approve purchase requisitions up to \$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 2018-2019:

Independence Day	Wednesday, July 4, 2018
Labor Day	Monday, September 3, 2018
Veterans' Day	Monday, November 12, 2018
Thanksgiving	Thursday and Friday November 22 & 23, 2018
Christmas	Monday, Tuesday and Wednesday December 24, 25 & 26, 2018
New Year	Tuesday, January 1, 2019
Martin Luther King, Jr. Day	Monday, January 21, 2019
Presidents' Day	Monday, February 18, 2019
Confederate Memorial Day	Friday, May 10, 2019
Memorial Day	Monday, May 27, 2019

## 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 \$0.545 (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 \$0.545 (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.