

# COUNTY OF LEXINGTON

FISCAL YEAR 2015-2016



ANNUAL BUDGET OVERVIEW

06-09-15 AS APPROVED

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

Filename: f:\windows\excel2k\assmt\assmt15\newmill.xls  
Date: 04/16/15 / SAV

	<b>2014 Pre-Final 3/25/2015</b>	<b>2015 Estimate w/ Growth</b>
COUNTY-WIDE UNABATED	1,111,976	1,137,267
- Midlands Tech		
COUNTY-WIDE ABATED	1,102,023	1,127,148
- County Ordinary		
- Law Enforcement		
- Library		
- Solid Waste		
- Indigent Care		
- Riverbanks Park		
FIRE SERVICE	852,782	873,693
IRMO FIRE SERVICE	132,249	133,456
LEXINGTON RECREATION	815,872	836,917
IRMO-CHAPIN RECREATION	295,707	299,950

COUNTY OF LEXINGTON, SOUTH CAROLINA  
MILLAGE ANALYSIS  
FISCAL YEAR 2015-2016

	2014 Actual Millage	* Millage Adjustment	2015 Revised Millage	ROLLBACK		STATUTORILY ALLOWED					APPROVED	
				2015 Millage Rollback Adjustment	2015 Millage	CPI Adjust. 1.62%	2015 Millage Plus CPI	Population Adjust. 1.57%	2015 Millage Plus Pop.	Change from 2014 Actual to 2015 (Roll, CPI & Pop.)	2015 Approved Millage Adjustment	2015 Approved Millage
<b>COUNTY OPERATIONS:</b>												
1. General Fund												
a. County Ordinary	24.541	0.500	25.041	(0.123)	24.918	0.404	25.322	0.391	25.713	1.172	0.377	24.918
b. Law Enforcement	32.872		32.872	(0.162)	32.710	0.530	33.240	0.514	33.754	0.882	(0.162)	32.710
c. Fire Service	17.068		17.068	(0.135)	16.933	0.274	17.207	0.266	17.473	0.405	0.405	17.473
Total General Fund	74.481	0.500	74.981	(0.420)	74.561	1.208	75.769	1.171	76.940	2.459	0.620	75.101
2. Library	6.211		6.211	(0.031)	6.180	0.100	6.280	0.097	6.377	0.166	(0.031)	6.180
3. Solid Waste	8.217		8.217	(0.040)	8.177	0.132	8.309	0.128	8.437	0.220	(0.040)	8.177
4. Indigent Care	0.887		0.887	(0.004)	0.883	0.014	0.897	0.014	0.911	0.024	(0.004)	0.883
<b>TOTAL COUNTY OPERATING MILLAGE</b>	<b>89.796</b>	<b>0.500</b>	<b>90.296</b>	<b>(0.495)</b>	<b>89.801</b>	<b>1.454</b>	<b>91.255</b>	<b>1.410</b>	<b>92.665</b>	<b>2.869</b>	<b>0.545</b>	<b>90.341</b>
<b>AGENCY OPERATIONS:</b>												
5. Lexington Recreation Commission	12.315		12.315	(0.113)	12.202	0.198	12.400	0.192	12.592	0.277	(0.113)	12.202
6. Irmo-Chapin Rec Commission	13.354		13.354	0.000	13.354	0.216	13.570	0.210	13.780	0.426	0.000	13.354
7. Midlands Technical College	2.970		2.970	(0.014)	2.956	0.048	3.004	0.046	3.050	0.080	(0.014)	2.956
8. Midlands Tech - Capital	1.404		1.404	(0.007)	1.397	0.023	1.420	0.022	1.442	0.038	(0.007)	1.397
9. Hollow Creek Watershed	1.600		1.600	(0.001)	1.599	0.026	1.625	0.025	1.650	0.050	(0.001)	1.599
10. Riverbanks Park	1.093		1.093	(0.005)	1.088	0.018	1.106	0.017	1.123	0.030	(0.005)	1.088
* 11. Mental Health	0.500	(0.500)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.500)	0.000
12. Irmo Fire District	17.068		17.068	(0.135)	16.933	0.274	17.207	0.266	17.473	0.405	0.405	17.473

\* Reallocating Millage to General Fund - County Ordinary

COUNTY OF LEXINGTON, SOUTH CAROLINA  
ESTIMATED FUND BALANCE  
FISCAL YEAR 2014-2015

	<u>7/1/2014 Fund Bal.</u>	<u>Estimated 6/30/2015 Fund Bal.</u>
<b>COUNTY OPERATIONS</b>		
1. General Fund		
a. County Ordinary	\$ 58,800,354	\$ 48,135,432
b. Law Enforcement	7,926,338	6,279,671
c. Fire Service	8,889,681	5,333,775
Total General Fund	<u>75,616,373</u>	<u>59,748,878</u>
2. Library	6,168,054	5,226,714
3. Solid Waste (cash basis)	9,854,726	13,763,707
4. Indigent Care	109,900	279,273

**AGENCY OPERATIONS:**

5. Lexington Recreation Commission	474,326	474,326
6. Irmo-Chapin Rec Commission	140,005	140,005
7. Midlands Technical College	3,109,979	3,290,961
8. Midlands Tech - Capital	1,681,630	1,792,020
9. Riverbanks Park	989,013	1,107,294
10. Mental Health	319,007	25,921
11. Irmo Fire District	82,313	82,313

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 REVENUE ESTIMATES  
 FISCAL YEAR 2015-2016

	2015-2016 Preliminary Estimate (Growth)	2015-2016 Preliminary Estimate (1.62% CPI)	2015-2016 Change in Rev. due to 1.62% CPI	% Change due to CPI Increase	2015-2016 Preliminary Estimate (1.57% Pop)	2015-2016 Change in Rev. due to 1.57% Pop.	% Change due to Pop. Increase	2015-2016 Preliminary Estimate (CPI & Pop)	2015-2016 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2015-2016 Approved Change in Revenue	2015-2016 Approved Revenue Estimate
<b>COUNTY OPERATIONS</b>												
1. General Fund												
a. County Ordinary	\$ 59,630,971	\$ 60,059,152	\$ 428,181	0.72%	\$ 60,045,370	\$ 414,399	0.69%	60,473,551	842,580	1.41%	\$ 0	\$ 59,630,971
b. Law Enforcement	41,715,310	42,277,030	561,720	1.35%	42,260,072	544,762	1.31%	42,821,792	1,106,482	2.65%	0	41,715,310
c. Fire Service	15,438,652	15,663,387	224,735	1.46%	15,656,824	218,172	1.41%	15,881,559	442,907	2.87%	442,907	15,881,559
Total General Fund	116,784,933	117,999,569	1,214,636	1.04%	117,962,266	1,177,333	1.01%	119,176,902	2,391,969	2.05%	442,907	117,227,840
2. Library	7,701,413	7,807,397	105,984	1.38%	7,804,220	102,807	1.33%	7,910,204	208,791	2.71%	0	7,701,413
3. Solid Waste	12,383,778	12,523,678	139,900	1.13%	12,519,440	135,662	1.10%	12,659,340	275,562	2.23%	0	12,383,778
4. Indigent Care	1,095,396	1,110,232	14,836	1.35%	1,110,234	14,838	1.35%	1,125,070	29,674	2.71%	0	1,095,396
<b>AGENCY OPERATIONS:</b>												
5. Lexington Recreation Commission	\$ 10,971,193	\$ 11,126,314	\$ 155,121	1.41%	\$ 11,121,614	\$ 150,421	1.37%	11,276,735	305,542	2.78%	\$ 0	\$ 10,971,193
6. Irmo-Chapin Rec Commission	4,133,349	4,195,167	61,818	1.50%	4,193,450	60,101	1.45%	4,255,268	121,919	2.95%	0	4,133,349
7. Midlands Technical College	3,598,128	3,649,486	51,358	1.43%	3,647,346	49,218	1.37%	3,698,704	100,576	2.80%	0	3,598,128
8. Midlands Tech - Capital	1,655,959	1,680,569	24,610	1.49%	1,679,498	23,539	1.42%	1,704,108	48,149	2.91%	0	1,655,959
9. Riverbanks Park	1,320,026	1,339,103	19,077	1.45%	1,338,043	18,017	1.36%	1,357,120	37,094	2.81%	0	1,320,026
10. Mental Health	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0
11. Irmo Fire District	2,383,509	2,418,264	34,755	1.46%	2,417,249	33,740	1.42%	2,452,004	68,495	2.87%	68,495	2,452,004

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 2014-15 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2015-16 PRELIMINARY ESTIMATE  
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2014-2015 Original Estimated Revenue	2014-2015 Amended Estimated Revenue	2015-2016 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2014 Amnd. to 2015 Est. w/Growth	2015-2016 Preliminary Estimate (1.62% CPI)	CPI Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/CPI	2015-2016 Preliminary Estimate (1.57% Pop.)	Population Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/Pop.	2015-2016 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 (2.28% Growth)	\$ 28,490,932	\$ 28,490,932	\$ 29,888,573	\$ 1,397,641	4.91%	\$ 30,316,754	\$ 428,181	1.43%	\$ 30,302,972	\$ 414,399	1.39%	\$ 30,731,153	\$ 842,580	2.82%
State shared revenue	9,951,433	9,951,433	9,951,483	50	0.00%	9,951,483	0	0.00%	9,951,483	0	0.00%	9,951,483	0	0.00%
Fees, permits, and sales	15,649,150	15,649,150	16,432,468	783,318	5.01%	16,432,468	0	0.00%	16,432,468	0	0.00%	16,432,468	0	0.00%
County fines	2,208,881	2,208,881	2,535,010	326,129	14.76%	2,535,010	0	0.00%	2,535,010	0	0.00%	2,535,010	0	0.00%
Intergovernmental revenue	451,892	929,247	488,837	(440,410)	-47.39%	488,837	0	0.00%	488,837	0	0.00%	488,837	0	0.00%
Interest	187,000	187,000	188,000	1,000	0.53%	188,000	0	0.00%	188,000	0	0.00%	188,000	0	0.00%
Other	113,628	113,888	146,600	32,712	28.72%	146,600	0	0.00%	146,600	0	0.00%	146,600	0	0.00%
<b>Total County Ordinary</b>	<b>57,052,916</b>	<b>57,530,531</b>	<b>59,630,971</b>	<b>2,100,440</b>	<b>3.65%</b>	<b>60,059,152</b>	<b>428,181</b>	<b>0.72%</b>	<b>60,045,370</b>	<b>414,399</b>	<b>0.69%</b>	<b>60,473,551</b>	<b>842,580</b>	<b>1.41%</b>
<b>Law Enforcement</b>														
Property taxes (2.28% Growth)	38,001,722	38,001,722	39,048,742	1,047,020	2.76%	39,610,462	561,720	1.44%	39,593,504	\$ 544,762	1.40%	40,155,224	1,106,482	2.83%
Fees, permits, and sales	130,834	130,834	121,724	(9,110)	-6.96%	121,724	0	0.00%	121,724	0	0.00%	121,724	0	0.00%
County fines	15,258	15,258	14,700	(558)	-3.66%	14,700	0	0.00%	14,700	0	0.00%	14,700	0	0.00%
Intergovernmental revenue	2,283,789	2,258,278	2,508,026	249,748	11.06%	2,508,026	0	0.00%	2,508,026	0	0.00%	2,508,026	0	0.00%
Other	1,617	36,343	22,118	(14,225)	-39.14%	22,118	0	0.00%	22,118	0	0.00%	22,118	0	0.00%
<b>Total Law Enforcement</b>	<b>40,433,220</b>	<b>40,442,435</b>	<b>41,715,310</b>	<b>1,272,875</b>	<b>3.15%</b>	<b>42,277,030</b>	<b>561,720</b>	<b>1.35%</b>	<b>42,260,072</b>	<b>544,762</b>	<b>1.31%</b>	<b>42,821,792</b>	<b>1,106,482</b>	<b>2.65%</b>
<b>Fire Service</b>														
Property taxes (2.452% Growth)	14,940,833	14,940,833	15,380,652	439,819	2.94%	15,605,387	224,735	1.46%	15,598,824	\$ 218,172	1.42%	15,823,559	442,907	2.88%
Fees, permits, and sales	22,550	22,550	58,000	35,450	157.21%	58,000	0	0.00%	58,000	0	0.00%	58,000	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	15,269	0	(15,269)	-100.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Total Fire Service</b>	<b>14,963,383</b>	<b>14,978,652</b>	<b>15,438,652</b>	<b>460,000</b>	<b>3.07%</b>	<b>15,663,387</b>	<b>224,735</b>	<b>1.46%</b>	<b>15,656,824</b>	<b>218,172</b>	<b>1.41%</b>	<b>15,881,559</b>	<b>442,907</b>	<b>2.87%</b>
<b>TOTAL GENERAL FUND</b>	<b>112,449,519</b>	<b>112,951,618</b>	<b>116,784,933</b>	<b>3,833,315</b>	<b>3.39%</b>	<b>117,999,569</b>	<b>1,214,636</b>	<b>1.04%</b>	<b>117,962,266</b>	<b>1,177,333</b>	<b>1.01%</b>	<b>119,176,902</b>	<b>2,391,969</b>	<b>2.05%</b>
<b>Library</b>														
Property taxes (2.28% Growth)	7,192,846	7,192,846	7,402,013	209,167	2.91%	7,507,997	105,984	1.43%	7,504,820	\$ 102,807	1.39%	7,610,804	208,791	2.82%
Fees, permits, and sales	20,900	20,900	23,400	2,500	11.96%	23,400	0	0.00%	23,400	0	0.00%	23,400	0	0.00%
County fines	272,840	272,840	260,000	(12,840)	-4.71%	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%
Other	0	29,864	0	(29,864)	-100.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Total Library</b>	<b>7,502,586</b>	<b>7,532,450</b>	<b>7,701,413</b>	<b>168,963</b>	<b>2.24%</b>	<b>7,807,397</b>	<b>105,984</b>	<b>1.38%</b>	<b>7,804,220</b>	<b>102,807</b>	<b>1.33%</b>	<b>7,910,204</b>	<b>208,791</b>	<b>2.71%</b>
<b>Solid Waste</b>														
Property taxes (2.28% Growth)	9,445,604	9,445,604	9,745,363	299,759	3.17%	9,885,263	139,900	1.44%	9,881,025	\$ 135,662	1.39%	10,020,925	275,562	2.83%
Fees, permits, and sales	2,185,708	2,185,708	2,307,915	122,207	5.59%	2,307,915	0	0.00%	2,307,915	0	0.00%	2,307,915	0	0.00%
Intergovernmental revenue	10,800	10,800	12,000	1,200	11.11%	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%
Interest	40,000	40,000	28,500	(11,500)	-28.75%	28,500	0	0.00%	28,500	0	0.00%	28,500	0	0.00%
Other	0	0	290,000	290,000	0.00%	290,000	0	0.00%	290,000	0	0.00%	290,000	0	0.00%
<b>Total Solid Waste</b>	<b>11,682,112</b>	<b>11,682,112</b>	<b>12,383,778</b>	<b>701,666</b>	<b>6.01%</b>	<b>12,523,678</b>	<b>139,900</b>	<b>1.13%</b>	<b>12,519,440</b>	<b>135,662</b>	<b>1.10%</b>	<b>12,659,340</b>	<b>275,562</b>	<b>2.23%</b>

COUNTY OF LEXINGTON, SOUTH CAROLINA  
 2014-15 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2015-16 PRELIMINARY ESTIMATE  
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2014-2015 Original Estimated Revenue	2014-2015 Amended Estimated Revenue	2015-2016 Adjusted Preliminary Estimate (with Growth)	% Change Growth Increase (Decrease)	% Change 2014 Amnd. to 2015 Est. w/Growth	2015-2016 Preliminary Estimate (1.62% CPI)	CPI Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/CPI	2015-2016 Preliminary Estimate (1.57% Pop.)	Population Increase (Decrease)	% Change 2014 Est. w/Growth to 2015 Est. w/Pop.	2015-2016 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2014 Est. w/Growth to 2014 Est. w/CPI & Pop.
<b>Indigent Care</b>														
Property taxes (2.28% Growth)	\$ 1,077,949	\$ 1,077,949	\$ 1,095,296	\$ 17,347	1.61%	\$ 1,110,132	\$ 14,836	1.35%	\$ 1,110,134	\$ 14,838	1.35%	\$ 1,124,970	\$ 29,674	2.71%
Interest	75	75	100	25	33.33%	100	0	0.00%	100	0	0.00%	100	0	0.00%
	1,078,024	1,078,024	1,095,396	17,372	1.61%	1,110,232	14,836	1.35%	1,110,234	14,838	1.35%	1,125,070	29,674	2.71%
<b>Lexington Recreation Commission</b>														
Property taxes (2.579% Growth)	10,594,733	10,594,733	10,971,193	376,460	3.55%	11,126,314	155,121	1.41%	11,121,614	150,421	1.37%	11,276,735	305,542	2.78%
<b>Irmo-Chapin Rec Commission</b>														
Property taxes (1.435% Growth)	4,049,210	4,049,210	4,133,349	84,139	2.08%	4,195,167	61,818	1.50%	4,193,450	60,101	1.45%	4,255,268	121,919	2.95%
<b>Midlands Technical College</b>														
Property taxes (2.274% Growth)	3,491,241	3,491,241	3,598,128	106,887	3.06%	3,649,486	51,358	1.43%	3,647,346	49,218	1.37%	3,698,704	100,576	2.80%
<b>Midlands Tech - Capital</b>														
Property taxes (2.274% Growth)	1,599,996	1,599,996	1,655,959	55,963	3.50%	1,680,569	24,610	1.49%	1,679,498	23,539	1.42%	1,704,108	48,149	2.91%
<b>Riverbanks Park</b>														
Property taxes (2.28% Growth)	1,278,356	1,278,356	1,320,026	41,670	3.26%	1,339,103	19,077	1.45%	1,338,043	18,017	1.36%	1,357,120	37,094	2.81%
<b>Mental Health</b>														
Property taxes (2.28% Growth)	602,609	602,609	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Irmo Fire District</b>														
Property taxes (.913% Growth)	2,358,785	2,358,785	2,383,509	24,724	1.05%	2,418,264	34,755	1.46%	2,417,249	33,740	1.42%	2,452,004	68,495	2.87%

COUNTY OF LEXINGTON, SOUTH CAROLINA  
BUDGET RECAP  
FISCAL YEAR 2015-2016

	2015-2016 Base Revenue Estimate	2015-2016 Approved Appropriations	Difference
<b>COUNTY OPERATIONS</b>			
1. General Fund			
a. County Ordinary	\$ 59,630,971	\$ 61,386,153	\$ (1,755,182)
b. Law Enforcement	41,715,310	43,215,310	(1,500,000)
c. Fire Service	15,881,559	17,381,559	(1,500,000)
Total General Fund	<u>117,227,840</u>	<u>121,983,022</u>	<u>(4,755,182)</u>
2. Library	* 7,701,413	7,701,413	0
3. Solid Waste (cash basis)	* 12,308,778	13,386,396	(1,077,618)
4. Indigent Care	* 1,095,396	1,530,923	(435,527)

**AGENCY OPERATIONS:**

5. Lexington Recreation Commission	10,971,193	10,739,625	231,568
6. Irmo-Chapin Rec Commission	4,133,349	4,181,488	(48,139)
7. Midlands Technical College	3,598,128	3,633,193	(35,065)
8. Midlands Tech - Capital	1,655,959	1,549,190	106,769
9. Riverbanks Park	1,320,026	1,194,877	125,149
10. Mental Health	0	0	0
11. Irmo Fire District	2,383,509	2,500,000	(116,491)



**COUNTY OF LEXINGTON**  
**Millage Agency Comparison**  
**Fiscal Year 2015-16**

	Fiscal Year 2014-15 Approved Amount/Actual Disbursement				Fiscal Year 2015-16 Approved		
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage	
Lexington County Community Mental Health	7610	\$ 602,609	\$ 479,333	0.500	\$ -	***	0.000
Lexington County Recreation & Aging Commission	7620	\$ 10,472,940	\$ 8,530,877	12.315	\$ 10,739,625		12.202
Irmo Chapin Recreation Commission	7630	\$ 4,049,210	\$ 3,546,168	13.354	\$ 4,181,488		13.354
Midlands Technical College	7650	\$ 3,310,259	\$ 2,850,933	2.970	\$ 3,633,193		2.956
Midlands Technical College - Capital	7652	\$ 944,356	-	0.904	\$ 982,130		0.897
Midlands Technical College - Debt Service		545,250	-	0.500	567,060		0.500
		\$ 1,489,606	\$ -	1.404	\$ 1,549,190		1.397
Hollow Creek Watershed	7660	\$ 5,981	\$ 5,825	1.600	\$ 5,295		1.599
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,160,075	\$ 1,042,379	1.093	\$ 1,194,877		1.088
Irmo Fire District	7800, 7802	\$ 2,300,000	\$ 1,990,571	17.068	\$ 2,500,000		17.473
New Fire Station Operations					**		
		\$ 2,300,000	\$ 1,990,571	17.068	\$ 2,500,000		

\* Actual disbursements through February 28, 2015

\*\* Requested New Fire Station Operations

\*\*\* Millage transferred to the General Fund

**COUNTY OF LEXINGTON**  
**Millage Agency Comparison with Fund Balance**  
**Fiscal Year 2015-16**

Fund	Fund Balance 07/01/14	Fiscal Year 2014-15						Projected Fund Balance 07/01/15	Fiscal Year 2015-16				
		Receipts			Disbursements				Agency Request vs. Estimated Receipts				
		02/28/15 Actual Receipts*	06/30/15 Projected Receipts	Approved Amount	02/28/15 Actual Disbursement*	06/30/15 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Approved Amount	Millage	
(1) Community Mental Health	7610	319,007	532,744	602,609	602,609	479,333	602,609	0.500	-	625,000	620,721	-	0.000
			Amount transferred to General Fund		293,086	293,086		GF	Millage Transferred to General Fund				
(2) Lexington Cty Rec. & Aging Comm.	7620	474,326	9,388,290	10,594,733	10,472,940	8,530,877	10,594,733	12.315	474,326	10,739,625	10,971,193	10,739,625	12.202
(2) Irmo Chapin Recreation Commission	7630	140,005	3,660,615	4,049,210	4,049,210	3,546,168	4,049,210	13.354	140,005	4,181,488	4,133,349	4,181,488	13.354
(1) Midlands Technical College	7650	3,109,979	3,103,221	3,491,241	3,310,259	2,850,933	3,310,259	2.970	3,290,961	3,633,193	3,598,128	3,633,193	2.956
Midlands Tech. College - Capital	7652	1,681,630	1,434,355	1,599,996	944,356	-	944,356	0.904	2,337,270	982,130	1,655,959	982,130	0.897
Midlands Tech. College - Debt Service		-	-	-	545,250	-	545,250	0.500	(545,250)	567,060		567,060	0.500
		1,681,630	1,434,355	1,599,996	1,489,606	-	1,489,606	1.404	1,792,020	1,549,190	1,655,959	1,549,190	1.397
(1) Hollow Creek Watershed	7660	65	5,902	5,949	4,945	4,945	4,945	1.600	1,069	5,295	5,949	5,295	1.599
(1) Riverbanks Zoo & Botanical Garden	7680	989,013	1,137,217	1,278,356	1,160,075	1,042,379	1,160,075	1.093	1,107,294	1,194,877	1,320,026	1,194,877	1.088
(2) Irmo Fire District	7800, 7802	82,313	2,084,970	2,358,785	2,300,000	1,990,571	2,358,785	17.068	82,313	2,500,000	2,383,509	2,500,000	17.473
New Fire Station Operations		-	-	-	-	-	-	-	-	657,184			
		82,313	2,084,970	2,358,785	2,300,000	1,990,571	2,358,785	17.068	82,313	3,157,184	2,383,509	2,500,000	17.473

\* Actual Receipts and Disbursements through February 28, 2015 - 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  
SOUTH CAROLINA



ANNUAL BUDGETS  
FISCAL YEAR 2015 – 2016

# COUNTY OF LEXINGTON

FISCAL YEAR 2015 - 2016

ANNUAL BUDGETS

## COUNTY COUNCIL

Johnny W. Jeffcoat, Chairman

M. Todd Cullum, Vice Chairman

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

M. Kent Collins                      Debra B. Summers

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	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 2015-2016:

Independence Day	Friday, July 3, 2015
Labor Day	Monday, September 7, 2015
Veterans' Day	Wednesday, November 11, 2015
Thanksgiving	Thursday and Friday November 26 & 27, 2015
Christmas	Thursday, Friday and Monday December 24, 25 & 28, 2015
New Year	Friday, January 1, 2016
Martin Luther King, Jr. Day	Monday, January 18, 2016
Presidents' Day	Monday, February 15, 2016
Confederate Memorial Day	Tuesday, May 10, 2016
Memorial Day	Monday, May 30, 2016



## 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 \$0.575 (or current Federal rate) per mile when employees must use private vehicles for County business. Odometer readings must be recorded and submitted for reimbursement; however, reimbursement shall be limited to the shortest usually-traveled route.

Disallowance of Reimbursement Due to Proximity:

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

Travel Advances:

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

Application for Reimbursement:

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

## OTHER NECESSARY COUNTY BUSINESS EXPENSE POLICY

County Council Expenses:

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

County Administration:

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

Foreign Travel Expenses:

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

Extradition Travel Expenses:

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

## VEHICLE USE POLICY (EMPLOYER PROVIDED VEHICLES):

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

### Qualified non-personal use vehicles:

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

### Qualified non-personal use vehicles include:

- Clearly marked police and fire vehicles

- Unmarked vehicles used by law enforcement officers if the use is officially authorized

- Ambulances

- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds

- Delivery trucks with seating only for the driver

- Passenger buses used as such with a capacity of at least 20 passengers

- Tractors and other special purpose farm vehicles

- Such other vehicles as the Internal Revenue Service may designate

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

### Record Keeping Requirements:

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

The quarters applicable to vehicle use reporting are:

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

### Special Valuation Rules:

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

#### Lease Valuation Rule:

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

#### Commuting Valuation Rule:

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

#### Standard Mileage Rate Valuation Rule:

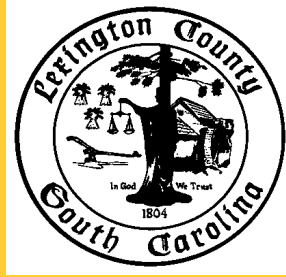
(Applicable for vehicle use by county employees not covered by the two previous evaluation methods.) The standard mileage rate of \$0.575 (or current federal rate) shall be used to value the taxable fringe benefit.

#### Applying the Valuation Rules:

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

#### Compliance with Tax Law:

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



**ORDINANCE 15-04**  
**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR**  
**FISCAL YEAR 2015-2016**

**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 2015-2016 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. [Reassessment rollback millage will apply]

County Ordinary	24.918
Law Enforcement	32.710
Fire Service	17.473
Library	6.180
Solid Waste	8.177
Indigent Care	0.883
<b>Total County Operating Millage</b>	<b>90.341</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, and Irmo Fire District) on all taxable property in their respective districts, sufficient taxes to fund their respective budgets in the number of mills, allowed in Code Section 6-1-320. [Reassessment rollback millage will apply]

Lexington Recreation Commission	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.

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, 2016, the impending overrun.

**SECTION 7 - LINE ITEM CARRYOVERS**

Any line items previously appropriated and/or properly encumbered as of June 30, 2015 shall be carried forward as an appropriation of fiscal year 2015-2016 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, 2015.

Enacted this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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

ATTEST:

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

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