

COUNTY OF LEXINGTON

FISCAL YEAR 2017-2018



ANNUAL BUDGET OVERVIEW

04-25-2017 AS RECOMMENDED

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

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Date: 03/31/17 / SAV

	2016 Pre-Final 3/19/2017	2017 Estimate w/ Growth
COUNTY-WIDE UNABATED	1,164,137	1,215,612
- Midlands Tech		
COUNTY-WIDE ABATED	1,153,525	1,204,664
- County Ordinary		
- Law Enforcement		
- Library		
- Solid Waste		
- Indigent Care		
- Riverbanks Park		
FIRE SERVICE	896,960	937,688
IRMO FIRE SERVICE	133,836	138,151
LEXINGTON RECREATION	861,804	902,652
IRMO-CHAPIN RECREATION	301,955	312,531
HOLLOW CREEK WATERSHED	3,775	3,856

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2017-18

	2016 Actual Millage	STATUTORILY ALLOWED						RECOMMEND		
		CPI Adjust. 1.26%	2017 Millage Plus CPI	Population Adjust. 1.65%	2017 Millage Plus Pop	2017 Millage Plus CPI & Pop.	Change from 2016 Actual to 2017 (CPI & Pop.)	Reallocate Mills	2017 Recommend Millage Adjustment	2017 Recommend Millage
COUNTY OPERATIONS:										
1. General Fund										
a. County Ordinary	25.218	0.318	25.536	0.416	25.634	25.952	0.734	0.383		25.601
b. Law Enforcement	33.040	0.416	33.456	0.545	33.585	34.001	0.961			33.040
c. Fire Service	17.675	0.223	17.898	0.292	17.967	18.190	0.515			17.675
Total General Fund	75.933	0.957	76.890	1.253	77.186	78.143	2.210	0.383	0.000	76.316
2. Library	6.180	0.078	6.258	0.102	6.282	6.360	0.180			6.180
3. Solid Waste	7.877	0.099	7.976	0.130	8.007	8.106	0.229			7.877
4. Indigent Care	0.883	0.011	0.894	0.015	0.898	0.909	0.026	(0.383)		0.500
TOTAL COUNTY OPERATING MILLAGE	90.873	1.145	92.018	1.500	92.373	93.518	2.645	0.000	0.000	90.873
AGENCY OPERATIONS:										
5. Lexington Recreation Commission	12.202	0.154	12.356	0.201	12.403	12.557	0.355			12.202
6. Irmo-Chapin Rec Commission	13.354	0.168	13.522	0.220	13.574	13.742	0.388			13.354
7. Midlands Technical College	2.956	0.037	2.993	0.049	3.005	3.042	0.086			2.956
8. Midlands Tech - Capital	1.397	0.018	1.415	0.023	1.420	1.438	0.041			1.397
9. Riverbanks Park	1.088	0.014	1.102	0.018	1.106	1.120	0.032			1.088
10. Irmo Fire District	17.675	0.223	17.898	0.292	17.967	18.190	0.515			17.675
11. Hollow Creek Watershed	1.599	0.020	1.619	0.026	1.625	1.645	0.046			1.599

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2016-2017

	7/1/2016 Fund Bal.	Estimated 6/30/2017 Fund Bal.
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary	\$ 50,039,379	\$ 49,325,749
b. Law Enforcement	5,894,086	10,181,552
c. Fire Service	856,320	4,902,919
* Total General Fund	<u>56,789,785</u>	<u>64,410,220</u>
2. Library	7,538,143	5,882,608
3. Solid Waste (cash basis)	14,785,435	13,358,273
4. Indigent Care	266,042	417,096
* Includes the reduction of the 25% working capital		

AGENCY OPERATIONS:

5. Lexington Recreation Commission	89,144	89,144
6. Irmo-Chapin Rec Commission	15,521	15,521
7. Midlands Technical College	3,191,241	3,118,621
8. Midlands Tech - Capital	1,883,918	1,999,867
9. Hollow Creek Watershed	30	30
9. Riverbanks Park	507,442	625,072
11. Irmo Fire District	9,574	9,574

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2017-2018

	2017-2018 Preliminary Estimate (Growth)	2017-2018 Preliminary Estimate (1.26% CPI)	2017-2018 Change in Rev. due to (1.26% CPI)	% Change due to CPI Increase	2017-2018 Preliminary Estimate (1.65% Pop)	2017-2018 Change in Rev. due to (1.65% Pop)	% Change due to Pop. Increase	2017-2018 Preliminary Estimate (CPI & Pop)	2017-2018 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2017-2018 Recommended Change in Revenue	2017-2018 Recommended Revenue Estimate
COUNTY OPERATIONS												
1. General Fund												
a. County Ordinary	\$ 68,013,555	\$ 68,376,838	\$ 363,283	0.53%	\$ 68,488,186	\$ 474,631	0.70%	\$ 68,851,469	\$ 837,914	1.23%	\$ 0	\$ 68,013,555
b. Law Enforcement	45,113,586	45,581,466	467,880	1.04%	45,726,557	612,971	1.36%	46,194,437	1,080,851	2.40%	0	45,113,586
c. Fire Service	17,302,444	17,497,118	194,674	1.13%	17,557,353	254,909	1.47%	17,752,027	449,583	2.60%	0	17,302,444
Total General Fund	130,429,585	131,455,422	1,025,837	0.79%	131,772,096	1,342,511	1.03%	132,797,933	2,368,348	1.82%	0	130,429,585
2. Library	8,198,938	8,286,666	87,728	1.07%	8,313,658	114,720	1.40%	8,401,386	202,448	2.47%	0	8,198,938
3. Solid Waste	13,454,987	13,566,333	111,346	0.83%	13,601,200	146,213	1.09%	13,712,546	257,559	1.91%	0	13,454,987
4. Indigent Care	706,283	713,032	6,749	0.96%	715,280	8,997	1.27%	722,029	15,746	2.23%	0	706,283
AGENCY OPERATIONS:												
5. Lexington Recreation Commission	\$ 11,824,250	\$ 11,953,066	\$ 128,816	1.09%	\$ 11,992,382	\$ 168,132	1.42%	\$ 12,121,198	\$ 296,948	2.51%	\$ 0	\$ 11,824,250
6. Irmo-Chapin Rec Commission	4,272,098	4,321,967	49,869	1.17%	4,337,400	65,302	1.53%	4,387,269	115,171	2.70%	0	4,272,098
7. Midlands Technical College	3,840,735	3,882,757	42,022	1.09%	3,896,387	55,652	1.45%	3,938,409	97,674	2.54%	0	3,840,735
8. Midlands Tech - Capital	1,775,251	1,795,694	20,443	1.15%	1,801,374	26,123	1.47%	1,821,817	46,566	2.62%	0	1,775,251
9. Hollow Creek Watershed	6,211	6,288	77	1.24%	6,311	100	1.61%	6,388	177	2.85%	0	6,211
10. Riverbanks Park	1,407,869	1,423,616	15,747	1.12%	1,428,112	20,243	1.44%	1,443,859	35,990	2.56%	0	1,407,869
11. Irmo Fire District	2,543,772	2,572,941	29,169	1.15%	2,581,969	38,197	1.50%	2,611,138	67,366	2.65%	0	2,543,772

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2016-17 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2017-18 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2016-2017 Original Estimated Revenue	2016-2017 Amended Estimated Revenue	2017-2018 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2017 Amnd. to 2018 Est. w/Growth	2017-2018 Preliminary Estimate (1.26% CPI)	CPI Increase (Decrease)	% Change 2017 Est. w/Growth to 2018 Est. w/CPI	2017-2018 Preliminary Estimate (1.65% Pop.)	Population Increase (Decrease)	% Change 2017 Est. w/Growth to 2018 Est. w/Pop.	2017-2018 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2017 Est. w/Growth to 2018 Est. w/CPI & Pop.
County Ordinary														
Property taxes (4.00% Growth)	\$ 31,108,347	\$ 31,108,347	\$ 32,699,528	\$ 1,591,181	5.11%	\$ 33,062,811	\$ 363,283	1.11%	\$ 33,174,159	\$ 474,631	1.45%	\$ 33,537,442	\$ 837,914	2.56%
State shared revenue	10,452,258	10,452,258	10,457,924	5,666	0.05%	10,457,924	0	0.00%	10,457,924	0	0.00%	10,457,924	0	0.00%
Fees, permits, and sales	17,524,262	17,524,262	21,112,028	3,587,766	20.47%	21,112,028	0	0.00%	21,112,028	0	0.00%	21,112,028	0	0.00%
County fines	2,311,434	2,311,434	2,390,710	79,276	3.43%	2,390,710	0	0.00%	2,390,710	0	0.00%	2,390,710	0	0.00%
Intergovernmental revenue	706,458	969,877	621,365	(348,512)	-35.93%	621,365	0	0.00%	621,365	0	0.00%	621,365	0	0.00%
Interest	335,000	335,000	615,000	280,000	83.58%	615,000	0	0.00%	615,000	0	0.00%	615,000	0	0.00%
Other	157,282	167,369	117,000	(50,369)	-30.09%	117,000	0	0.00%	117,000	0	0.00%	117,000	0	0.00%
Total County Ordinary	62,595,041	62,868,547	68,013,555	5,145,008	8.18%	68,376,838	363,283	0.53%	68,488,186	474,631	0.70%	68,851,469	837,914	1.23%
Law Enforcement														
Property taxes (4.00% Growth)	40,655,418	40,655,418	42,095,904	1,440,486	3.54%	42,563,784	467,880	1.11%	42,708,875	\$ 612,971	1.46%	43,176,755	1,080,851	2.57%
Fees, permits, and sales	143,761	143,761	139,002	(4,759)	-3.31%	139,002	0	0.00%	139,002	0	0.00%	139,002	0	0.00%
County fines	21,600	21,600	15,700	(5,900)	-27.31%	15,700	0	0.00%	15,700	0	0.00%	15,700	0	0.00%
Intergovernmental revenue	3,069,969	3,029,338	2,777,262	(252,076)	-8.32%	2,777,262	0	0.00%	2,777,262	0	0.00%	2,777,262	0	0.00%
Other	20,106	124,739	85,718	(39,021)	-31.28%	85,718	0	0.00%	85,718	0	0.00%	85,718	0	0.00%
Total Law Enforcement	43,910,854	43,974,856	45,113,586	1,138,730	2.59%	45,581,466	467,880	1.04%	45,726,557	612,971	1.36%	46,194,437	1,080,851	2.40%
Fire Service														
Property taxes (4.00% Growth)	16,622,768	16,622,768	17,240,194	617,426	3.71%	17,434,868	194,674	1.13%	17,495,103	\$ 254,909	1.48%	17,689,777	449,583	2.61%
Fees, permits, and sales	53,000	53,000	62,250	9,250	17.45%	62,250	0	0.00%	62,250	0	0.00%	62,250	0	0.00%
Intergovernmental revenue	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
Other	20,000	20,672	0	(20,672)	0.00%	0	0	0.00%	0	0	0.00%	0	0	#DIV/0!
Total Fire Service	16,695,768	16,696,440	17,302,444	606,004	3.63%	17,497,118	194,674	1.13%	17,557,353	254,909	1.47%	17,752,027	449,583	2.60%
TOTAL GENERAL FUND	123,201,663	123,539,843	130,429,585	6,889,742	5.58%	131,455,422	1,025,837	0.79%	131,772,096	1,342,511	1.03%	132,797,933	2,368,348	1.82%
Library														
Property taxes (4.00% Growth)	7,636,269	7,402,013	7,905,188	503,175	6.80%	7,992,916	87,728	1.11%	8,019,908	\$ 114,720	1.45%	8,107,636	202,448	2.56%
Fees, permits, and sales	20,400	23,400	22,250	(1,150)	-4.91%	22,250	0	0.00%	22,250	0	0.00%	22,250	0	0.00%
County fines	260,000	260,000	250,000	(10,000)	-3.85%	250,000	0	0.00%	250,000	0	0.00%	250,000	0	0.00%
Interest	20,000	16,000	20,000	4,000	25.00%	20,000	0	0.00%	20,000	0	0.00%	20,000	0	0.00%
Other	1,500	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	7,938,169	7,705,966	8,198,938	492,972	6.40%	8,286,666	87,728	1.07%	8,313,658	114,720	1.40%	8,401,386	202,448	2.47%
Solid Waste														
Property taxes (4.00% Growth)	9,704,200	9,745,363	10,053,772	308,409	3.16%	10,165,118	111,346	1.11%	10,199,985	\$ 146,213	1.45%	10,311,331	257,559	2.56%
Fees, permits, and sales	4,235,209	2,307,915	3,151,215	843,300	36.54%	3,151,215	0	0.00%	3,151,215	0	0.00%	3,151,215	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	60,000	28,500	118,000	89,500	314.04%	118,000	0	0.00%	118,000	0	0.00%	118,000	0	0.00%
Other	100,000	290,000	120,000	(170,000)	-58.62%	120,000	0	0.00%	120,000	0	0.00%	120,000	0	0.00%
Total Solid Waste	14,111,409	12,383,778	13,454,987	1,071,209	8.65%	13,566,333	111,346	0.83%	13,601,200	146,213	1.09%	13,712,546	257,559	1.91%
Indigent Care														
Property taxes (4.00% Growth)	\$ 1,127,488	\$ 1,127,488	\$ 705,783	\$ (421,705)	-37.40%	\$ 712,532	\$ 6,749	0.96%	\$ 714,780	\$ 8,997	1.27%	\$ 721,529	\$ 15,746	2.23%
Interest	150	150	500	350	233.33%	500	0	0.00%	500	0	0.00%	500	0	0.00%

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2016-17 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2017-18 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2016-2017 Original Estimated Revenue	2016-2017 Amended Estimated Revenue	2017-2018 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2017 Amnd. to 2018 Est. w/Growth	2017-2018 Preliminary Estimate (1.26% CPI)	CPI Increase (Decrease)	% Change 2017 Est. w/Growth to 2018 Est. w/CPI	2017-2018 Preliminary Estimate (1.65% Pop.)	Population Increase (Decrease)	% Change 2017 Est. w/Growth to 2018 Est. w/Pop.	2017-2018 Preliminary Estimate (CPI & Pop)	CPI & Pop Increase (Decrease)	% Change 2017 Est. w/Growth to 2018 Est. w/CPI & Pop.
	1,127,638	1,127,638	706,283	(421,355)	-37.37%	713,032	6,749	0.96%	715,280	8,997	1.27%	722,029	15,746	2.23%
Lexington Recreation Commission Property taxes (4.00% Growth)	10,947,216	10,947,216	11,824,250	877,034	8.01%	11,953,066	128,816	1.09%	11,992,382	168,132	1.42%	12,121,198	296,948	2.51%
Irmo-Chapin Rec Commission Property taxes (3.25% Growth)	4,244,210	4,244,210	4,272,098	27,888	0.66%	4,321,967	49,869	1.17%	4,337,400	65,302	1.53%	4,387,269	115,171	2.70%
Midlands Technical College Property taxes (4.00% Growth)	3,778,521	3,778,521	3,840,735	62,214	1.65%	3,882,757	42,022	1.09%	3,896,387	55,652	1.45%	3,938,409	97,674	2.54%
Midlands Tech - Capital Property taxes (4.00% Growth)	1,593,195	1,593,195	1,775,251	182,056	11.43%	1,795,694	20,443	1.15%	1,801,374	26,123	1.47%	1,821,817	46,566	2.62%
Hollow Creek Watershed Property taxes (2.00% Growth)	6,067	6,067	6,211	144	2.37%	6,288	77	1.24%	6,311	100	1.61%	6,388	177	2.85%
Riverbanks Park Property taxes (4.00% Growth)	1,242,672	1,242,672	1,407,869	165,197	13.29%	1,423,616	15,747	1.12%	1,428,112	20,243	1.44%	1,443,859	35,990	2.56%
Irmo Fire District Property taxes (3.00% Growth)	2,500,000	2,500,000	2,543,772	43,772	1.75%	2,572,941	29,169	1.15%	2,581,969	38,197	1.50%	2,611,138	67,366	2.65%

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2017-2018

	2017-2018 Base Revenue Estimate	2017-2018 Recommended Appropriations	Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 68,013,555	\$ 68,013,555	\$ 0
b. Law Enforcement	45,113,586	45,113,586	0
c. Fire Service	17,302,444	17,302,444	0
Total General Fund	<u>130,429,585</u>	<u>130,429,585</u>	<u>0</u>
2. Library	* 8,198,938	8,981,095	(782,157)
3. Solid Waste (cash basis)	* 13,582,751	19,891,443	(6,308,692)
4. Indigent Care	* 706,283	651,676	54,607

AGENCY OPERATIONS:

5. Lexington Recreation Commission	11,824,250	11,155,334	668,916
6. Irmo-Chapin Rec Commission	4,272,098	4,286,652	(14,554)
7. Midlands Technical College	3,840,735	3,909,706	(68,971)
8. Midlands Tech - Capital	1,775,251	1,648,956	126,295
9. Hollow Creek Watershed	6,211	6,211	0
10. Riverbanks Park	1,407,869	1,255,099	152,770
11. Irmo Fire District	2,543,772	2,500,000	43,772

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2017-18

	Fiscal Year 2016-17 Approved Amount/Actual Disbursement				Fiscal Year 2017-18 Recommended	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 10,947,216	\$ 9,164,903	12.202	\$ 11,155,334	12.202
Irmo Chapin Recreation Commission	7630	4,244,210	3,650,979	13.354	4,286,652	13.354
Midlands Technical College	7650	3,778,521	3,034,926	2.956	3,909,706	2.956
Midlands Technical College - Capital	7652	1,010,028	-	0.897	1,045,405	0.897
Midlands Technical College - Debt Service		583,167	-	0.500	603,551	0.500
		1,593,195	-	1.397	1,648,956	1.397
Hollow Creek Watershed	7660	6,067	5,236	1.599	6,211	1.599
Riverbanks Zoological Park & Botanical Garden	7680	1,242,672	1,109,707	1.088	1,255,099	1.088
Irmo Fire District	7800, 7802	2,500,000	2,107,981	17.675	2,500,000	17.675
New Fire Station Operations		-	-	-	-	-
		\$ 2,500,000	\$ 2,107,981	17.675	\$ 2,500,000	17.675

* Actual disbursements through February 28, 2017

** Requested Fire Station #3 Operations

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2017-18

	Fund	Fund Balance 07/01/16	Fiscal Year 2016-17						Projected Fund Balance 06/30/17	Fiscal Year 2017-18			
			Receipts			Disbursements				Agency Request vs. Estimated Receipts			
			02/28/17 Actual Receipts*	06/30/17 Projected Receipts	Approved Amount	02/28/17 Actual Disbursement*	06/30/17 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Recommended Amount	Millage
(2) Lexington Cty Rec. & Aging Co	7620	89,144	9,762,564	11,421,760	10,947,216	9,164,903	11,421,760	12.202	89,144	11,155,334	11,824,250	11,155,334	12.202
(2) Irmo Chapin Recreation Commis	7630	15,521	3,726,292	4,129,953	4,244,210	3,650,979	4,129,953	13.354	15,521	4,286,652	4,272,098	4,286,652	13.354
(1) Midlands Technical College	7650	3,191,241	3,221,219	3,705,901	3,778,521	3,034,926	3,778,521	2.956	3,118,621	3,909,706	3,840,735	3,909,706	2.956
Midlands Tech. College - Capital	7652	1,883,918	1,509,930	1,709,144	1,010,028	-	1,010,028	0.897	2,583,034	1,045,405	1,775,251	1,045,405	0.897
Midlands Tech. College - Debt Service		-	-	-	583,167	-	583,167	0.500	(583,167)	603,551	-	603,551	0.500
		1,883,918	1,509,930	1,709,144	1,593,195	-	1,593,195	1.397	1,999,867	1,648,956	1,775,251	1,648,956	1.397
(2) Hollow Creek Watershed	7660	30	5,300	6,067	6,067	5,236	6,067	1.599	30	6,211	6,211	6,211	1.599
(1) Riverbanks Zoo & Botanical Gar	7680	507,442	1,173,978	1,360,302	1,242,672	1,109,707	1,242,672	1.088	625,072	1,255,099	1,407,869	1,255,099	1.088
(2) Irmo Fire District	7800, 7802	9,574	2,170,293	2,492,527	2,500,000	2,107,981	2,492,527	17.675	9,574	2,500,000	2,543,772	2,500,000	17.675
New Fire Station Operations		-	-	-	-	-	-	-	-	161,500	-	-	-
		9,574	2,170,293	2,492,527	2,500,000	2,107,981	2,492,527	17.675	9,574	2,661,500	2,543,772	2,500,000	17.675

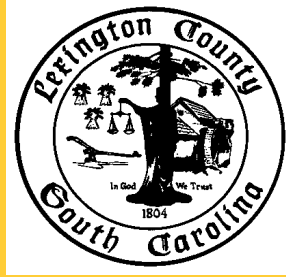
* Actual Receipts and Disbursements through February 28, 2017 - Unaudited

(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 17-04
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR
FISCAL YEAR 2017-2018

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 2017-2018 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	25.218
Law Enforcement	33.040
Fire Service	17.675
Library	6.180
Solid Waste	7.877
Indigent Care	0.883
Total County Operating Millage	90.873
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	17.675
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, 2017 shall be carried forward as an appropriation of fiscal year 2017-2018 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, 2017.

Enacted this _____ day of _____, 2017.

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 2017 – 2018

COUNTY OF LEXINGTON

FISCAL YEAR 2017 - 2018

ANNUAL BUDGETS

COUNTY COUNCIL

M. Todd Cullum, Chairman

Debra B. Summers, Vice Chairman

Scotty R. Whetstone

Paul L. Brigham, Jr.

Darrell C. Hudson

Erin Long Bergeson

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 2017-2018:

Independence Day	Tuesday, July 4, 2017
Labor Day	Monday, September 4, 2017
Veterans' Day	Friday, November 10, 2017
Thanksgiving	Thursday and Friday November 23 & 24, 2017
Christmas	Friday, Monday and Tuesday December 22, 25 & 26, 2017
New Year	Monday, January 1, 2018
Martin Luther King, Jr. Day	Monday, January 15, 2018
Presidents' Day	Monday, February 19, 2018
Confederate Memorial Day	Thursday, May 10, 2018
Memorial Day	Monday, May 28, 2018

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 \$0.535 (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.