

# FY 2020-2021 Approved Summary of Appropriations

			Estimated Revenues vs Approved Budget FY 2020 - 2021		
Appropriations Only					
Recommend FY 2020 - 2021	Approved FY 2020 - 2021	Difference	Revenues	Over/(short) From Fund Balance	
<b>General Fund (Includes FS &amp; LE):</b>					
Ord. General Fund	\$ 71,082,527	\$ 72,746,041	\$ 1,663,514	\$ 71,953,191	\$ (792,850)
Fire Service	\$ 22,804,580	\$ 24,769,073	\$ 1,964,493	\$ 23,134,821	\$ (1,634,252)
Law Enforcement	\$ 50,628,371	\$ 51,561,039	\$ 932,668	\$ 51,561,039	\$ -
<b>Total General Fund</b>	<b>\$ 144,515,478</b>	<b>\$ 149,076,153</b>	<b>\$ 4,560,675</b>	<b>\$ 146,649,051</b>	<b>\$ (2,427,102)</b>
<b>Non - General Fund:</b>					
Library	\$ 9,378,739	\$ 9,678,739	\$ 300,000	\$ 9,378,739	\$ (300,000)
Solicitor	\$ 1,991,726	\$ 1,991,726	\$ -	\$ 1,707,962	\$ (283,764)
Law Enforcement	\$ 6,649,189	\$ 6,649,189	\$ -	\$ 6,533,475	\$ (115,714)
Red Bank Crossing	\$ 101,765	\$ 101,765	\$ -	\$ 115,765	\$ 14,000
- Depreciation	\$ 14,000	\$ 14,000			
Solid Waste	\$ 16,006,568	\$ 16,006,568	\$ -	\$ 15,588,924	\$ (417,644)
- Depreciation	\$ 1,182,050	\$ 1,182,050			
Airport	\$ 232,800	\$ 232,800	\$ -	\$ 201,144	\$ (31,656)
- Depreciation	\$ 82,206	\$ 82,206			
Other Special Revenue Funds	\$ 45,595,336	\$ 45,664,380	\$ 69,044	\$ 42,962,690	\$ (2,701,690)
<b>Total Non-General Funds</b>	<b>\$ 81,234,379</b>	<b>\$ 81,603,423</b>	<b>\$ 369,044</b>	<b>\$ 76,488,699</b>	<b>\$ (3,836,468)</b>
<b>County of Lexington</b>					
<b>Total Appropriations</b>	<b>\$ 225,749,857</b>	<b>\$ 230,679,576</b>	<b>\$ 4,929,719</b>	<b>\$ 223,137,750</b>	<b>\$ (6,263,570)</b>

	Recommend	Approved
	Total cost	Total cost
	of programs	of programs
NEW PROGRAMS:		
General Fund has 42 new programs.	375,860	4,037,680
Non-General Fund has 27 new programs	1,412,072	1,781,116
<b>Total all new programs 69</b>	<b>1,787,932</b>	<b>5,818,796</b>
CPI -	1.81	
POP -	1.496	
Total -	<u>3.306 / 3.31</u>	

**County of Lexington  
Approved Budget  
2020-2021**



## Fiscal Year 2020-2021 1% Retirement Increase

		1.00%			1.00%		
		Proposed			Proposed		
		Increase			Increase		
	FY 19-20	FY 20-21		FY 19-20	FY 20-21		Total
	SCRS	SCRS	SCRS	PORS	PORS	PORS	Additional
	Rate Cost	Rate Cost	Total	Rate Cost	Rate Cost	Total	Retirement
General Fund:	15.560%	16.560%	Amount	18.240%	19.240%	Amount	Amount
County Ordinary	5,379,643	5,725,376	345,733	368,575	388,782	20,207	365,940
Fire Service	5,682	6,048	366	2,132,974	2,249,914	116,940	117,306
Law Enforcement	503,516	535,906	32,390	3,413,221	3,600,351	187,130	219,520
<b>Total General Fund</b>	<b>5,888,841</b>	<b>6,267,330</b>	<b>378,489</b>	<b>5,914,770</b>	<b>6,239,047</b>	<b>324,277</b>	<b>702,766</b>
Library	685,851	729,928	44,077	0	0	0	44,077
Solid Waste	239,603	255,002	15,399	16,261	17,152	891	16,290
Special/Grants	682,289	726,139	43,850	259,175	273,383	14,208	58,058
<b>Total all</b>	<b>7,496,584</b>	<b>7,978,399</b>	<b>481,815</b>	<b>6,190,206</b>	<b>6,529,582</b>	<b>339,376</b>	<b>821,191</b>
<u>Estimate Increase</u>							
Employee Rate:	9.00%			9.75%			

# Fiscal Year 2020-2021 Percentage Growth at 3.8%

		Amount	Mandatory 1% Increase in Retirement	Remaining Balance for allocation
County Ordinary (includes special revenue)	\$	1,198,759	\$ (394,969)	\$ 803,790
vm = \$1,352,798				
Law Enforcement (includes special revenue)	\$	1,629,109	\$ (248,549)	\$ 1,380,560
vm = \$1,352,798				
Fire Service	\$	450,983	\$ (117,306)	\$ 333,677
vm = \$1,047,612				
Library	\$	293,123	\$ (44,077)	\$ 249,046
vm = \$1,352,798				
Solid Waste	\$	376,893	\$ (16,290)	\$ 360,603
vm = \$1,352,798				
Indigent Care	\$	26,993	\$ 0	\$ 26,993
vm = \$1,352,798				
Total amount of revenue generate by growth	\$	3,975,860	\$ (821,191)	\$ 3,154,669

\* Include in the FY 2020-21 projected revenue.

# Fiscal Year 2020-2021

## Salary Adjustment

	3%	2%	1.5%	1%
Based on Salaries as of 2-9-20 Calculated w/Fringes	Funding	Funding	Funding	Funding
County Ordinary Non-Dept. Balance	1,302,925	868,615	651,463	434,310
Fire Service Non-Dept. Balance	466,826	311,217	233,413	155,608
Law Enforcement Non-Dept. Balance	857,516	571,675	428,756	285,839
<b>Total General Fund</b>	<b>2,627,267</b>	<b>1,751,507</b>	<b>1,313,632</b>	<b>875,757</b>
Library Non-Dept. Balance	164,636	109,757	82,318	51,373
Solid Waste Non-Dept. Balance	66,161	44,106	33,079	22,054
<b>Total all Funds</b>	<b>2,858,064</b>	<b>1,905,370</b>	<b>1,429,029</b>	<b>949,184</b>

\* Yellow highlights displays year in which insurance cost increased  
 \*\* Gree highlights displays redesign of County health insurance program

Fiscal Year	Funding	Millage CPI
2020 - 2021		1.81
2019 - 2020	2.00	2.44
2018 - 2019	3.00	2.13
2017 - 2018	FT - 1,250 / PT - 625	1.26
2016 - 2017	0.00	0.12
2015 - 2016	Comp. Study Plan Used	1.62
2014 - 2015	0.00	1.46
2013 - 2014	3.00	2.07
2012 - 2013	0.00	3.16
2011 - 2012	2.00	1.64
2010 - 2011	2.00	0.00
2009 - 2010	0.00	3.84
2008 - 2009	4.00	2.85

# Fiscal year 2020-2021 Mills and Estimated Revenues (Statutorily Allowed: 3.31%)

			4%		6%		Estimated
<u>CPI Adjustment</u>	<u>1.81%</u>		Base on		Base on		Additional
			\$100,000 Property		\$100,000 Property		Revenue
Cty Ordinary		0.438	\$ 1.75		\$ 2.63		\$ 560,186.00
Law Enf.		0.596	\$ 2.38		\$ 3.58		\$ 762,578.00
Fire Service		0.353	\$ 1.41		\$ 2.12		\$ 349,826.00
Library		0.107	\$ 0.43		\$ 0.64		\$ 136,843.00
Solid Waste		0.137	\$ 0.55		\$ 0.82		\$ 171,950.00
Indigent Care		0.009	\$ 0.04		\$ 0.05		\$ 11,234.00
<b>Total</b>		<b>1.640</b>	<b>\$ 6.56</b>		<b>\$ 9.84</b>		<b>\$ 1,992,617.00</b>
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<u>Population Adjustment</u>	<u>1.49%</u>						
Cty Ordinary		0.361	\$ 1.44		\$ 2.17		\$ 461,479.00
Law Enf.		0.490	\$ 1.96		\$ 2.94		\$ 626,383.00
Fire Service		0.291	\$ 1.16		\$ 1.75		\$ 287,853.00
Library		0.088	\$ 0.35		\$ 0.53		\$ 112,494.00
Solid Waste		0.112	\$ 0.45		\$ 0.67		\$ 143,173.00
Indigent Care		0.007	\$ 0.03		\$ 0.04		\$ 8,948.00
<b>Total</b>		<b>1.349</b>	<b>\$ 5.39</b>		<b>\$ 8.10</b>		<b>\$ 1,640,330.00</b>
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<u>Both CPI &amp; Population Adj.</u>	<u>3.31%</u>						
Cty Ordinary		0.799	\$ 3.19		\$ 4.80		\$ 1,021,665.00
Law Enf.		1.086	\$ 4.34		\$ 6.52		\$ 1,388,961.00
Fire Service		0.644	\$ 2.57		\$ 3.87		\$ 637,679.00
Library		0.195	\$ 0.78		\$ 1.17		\$ 249,337.00
Solid Waste		0.249	\$ 1.00		\$ 1.49		\$ 315,123.00
Indigent Care		0.016	\$ 0.07		\$ 0.09		\$ 20,182.00
<b>Total</b>		<b>2.989</b>	<b>\$ 11.95</b>		<b>\$ 17.94</b>		<b>\$ 3,632,947.00</b>

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