

COUNTY OF LEXINGTON

FISCAL YEAR 2021-2022



ANNUAL BUDGET OVERVIEW

06-22-2021 AS APPROVED

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

Filename: f:\windows\excel2k\budgets\bud22\worksheets\newmill.xls
Date: 04/01/21 SAV

	2020 Pre-Final 3/16/2021	TY2021 Estimate w/ Growth
COUNTY-WIDE UNABATED - Midlands Tech	1,383,674	1,432,103
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care	1,368,100	1,415,984
FIRE SERVICE	1,059,208	1,100,517
IRMO FIRE SERVICE	150,128	152,530
LEXINGTON RECREATION	1,033,541	1,071,782
IRMO-CHAPIN RECREATION	349,856	361,051
HOLLOW CREEK WATERSHED	4,812	5,014

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2021-22

	2020 Actual Millage	STATUTORILY ALLOWED						2021 Millage Adjustment	2021 Approved Millage
		CPI Adjust. 1.23%	2021 Millage Plus CPI	Population Adjust. 1.51%	2021 Millage Plus Pop	2021 Millage Plus CPI & Pop.	Change from 2020 Actual to 2021 (CPI & Pop.)		
COUNTY OPERATIONS:									
1. General Fund									
a. County Ordinary	24.557	0.302	24.859	0.371	24.928	25.230	0.673		24.557
b. Law Enforcement	33.593	0.413	34.006	0.507	34.100	34.513	0.920		33.593
c. Fire Service	21.069	0.259	21.328	0.318	21.387	21.646	0.577	0.556	21.625
Total General Fund	79.219	0.974	80.193	1.196	80.415	81.389	2.170	0.556	79.775
2. Library	5.919	0.073	5.992	0.089	6.008	6.081	0.162		5.919
3. Solid Waste	7.544	0.093	7.637	0.114	7.658	7.751	0.207		7.544
4. Indigent Care	0.479	0.006	0.485	0.007	0.486	0.492	0.013		0.479
TOTAL COUNTY OPERATING MILLAGE	93.161	1.146	94.307	1.406	94.567	95.713	2.552	0.556	93.717
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	11.728	0.144	11.872	0.177	11.905	12.049	0.321		11.728
6. Irmo-Chapin Rec Commission	12.682	0.156	12.838	0.191	12.873	13.029	0.347		12.682
7. Midlands Technical College	2.833	0.035	2.868	0.043	2.876	2.911	0.078		2.833
8. Midlands Tech - Capital	1.339	0.016	1.355	0.020	1.359	1.375	0.036		1.339
9. Irmo Fire District	19.325	0.238	19.563	0.292	19.617	19.855	0.530		19.325
10. Hollow Creek Watershed	1.529	0.019	1.548	0.023	1.552	1.571	0.042		1.529

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2020-2021

	<u>7/1/2020</u> <u>Fund Bal.</u>	<u>Estimated</u> <u>6/30/2021</u> <u>Fund Bal.</u>
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary & Law Enforcement	\$ 84,664,988	\$ 108,455,572
b. Fire Service	5,398,907	5,442,603
* Total General Fund	<u>90,063,895</u>	<u>113,898,175</u>
2. Library	7,829,143	6,323,779
3. Solid Waste (cash basis)	7,463,056	4,751,868
4. Indigent Care	568,345	680,790
* Includes the reduction of the 25% working capital		

AGENCY OPERATIONS:

5. Lexington Recreation Commission	92,238	92,238
6. Irmo-Chapin Rec Commission	31,906	31,906
7. Midlands Technical College	1,508,492	1,283,941
8. Midlands Tech - Capital	1,099,558	1,169,762
9. Hollow Creek Watershed	43	43
10. Irmo Fire District	25,550	25,550

COUNTY OF LEXINGTON, SOUTH CAROLINA
 REVENUE ESTIMATES
 FISCAL YEAR 2021-2022

	2021-2022 Preliminary Estimate (w/Growth)	2021-2022 Preliminary Estimate (1.23% CPI)	2021-2022 Change in Rev. due to 1.23% CPI	% Change due to CPI Increase	2021-2022 Preliminary Estimate (1.51% Pop)	2021-2022 Change in Rev. due to 1.51% Pop.	% Change due to Pop. Increase	2021-2022 Preliminary Estimate (CPI & Pop)	2021-2022 Change in Rev. due to CPI & Pop.	% Change due to Pop. Increase	2021-2022 Approved Change in Revenue	2021-2022 Approved Revenue Estimate
COUNTY OPERATIONS												
1. General Fund												
a. County Ordinary	\$ 73,144,141	\$ 73,571,767	\$ 427,626	0.58%	\$ 73,669,472	\$ 525,331	0.72%	\$ 74,097,098	\$ 952,957	1.30%	\$ 0	\$ 73,144,141
b. Law Enforcement	53,846,089	54,430,890	584,801	1.09%	54,563,993	717,904	1.33%	55,148,794	1,302,705	2.42%	443,763	54,289,852
c. Fire Service	24,513,862	24,798,897	285,035	1.16%	24,863,826	349,964	1.43%	25,148,861	634,999	2.59%	612,158	25,126,020
Total General Fund	151,504,092	152,801,554	1,297,462	0.86%	153,097,291	1,593,199	1.05%	154,394,753	2,890,661	1.91%	1,055,921	152,560,013
2. Library	9,023,298	9,126,664	103,366	1.15%	9,149,321	126,023	1.40%	9,252,687	229,389	2.54%	0	9,023,298
3. Solid Waste	16,003,629	16,131,291	127,662	0.80%	16,161,027	157,398	0.98%	16,288,689	285,060	1.78%	0	16,003,629
4. Indigent Care	787,307	795,502	8,195	1.04%	797,218	9,911	1.26%	805,413	18,106	2.30%	0	787,307
AGENCY OPERATIONS:												
5. Lexington Recreation Commission	\$ 13,567,258	\$ 13,721,595	\$ 154,337	1.14%	\$ 13,756,964	\$ 189,706	1.40%	\$ 13,911,301	\$ 344,043	2.54%	\$ 0	\$ 13,567,258
6. Irmo-Chapin Rec Commission	4,702,903	4,759,227	56,324	1.20%	4,771,864	68,961	1.47%	4,828,188	125,285	2.66%	0	4,702,903
7. Midlands Technical College	4,337,646	4,387,769	50,123	1.16%	4,399,225	61,579	1.42%	4,449,348	111,702	2.58%	0	4,337,646
8. Midlands Tech - Capital	2,007,385	2,030,299	22,914	1.14%	2,036,027	28,642	1.43%	2,058,941	51,556	2.57%	0	2,007,385
9. Hollow Creek Watershed	7,721	7,816	95	1.23%	7,836	115	1.49%	7,931	210	2.72%	0	7,721
10. Irmo Fire District	3,068,639	3,104,941	36,302	1.18%	3,113,178	44,539	1.45%	3,149,480	80,841	2.63%	0	3,068,639

COUNTY OF LEXINGTON, SOUTH CAROLINA
2020-21 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2021-22 PRELIMINARY ESTIMATE
BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2020-2021 Original Estimated Revenue	2020-2021 Amended Estimated Revenue	2021-2022 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2021 Ammd. to 2022 Est.	% Change 2021 Ammd. to 2022 Est.	2021-2022 Preliminary Estimate (1.23% CPI)	CPI Increase (Decrease)	% Change 2021 to 2022 Est. w/CPI	2021-2022 Preliminary Estimate (1.51% Pop.)	Population Increase (Decrease)	% Change 2021 to 2022 Est. w/Pop.	REVISED RECOMMENDED								
												2021-2022 Preliminary Estimate Revenues	CPI & Pop Increase (Decrease)	% Change 2021 to 2022 w/CPI & Pop.	Additional Revenue	Estimate Revenues				
County Ordinary																				
Property taxes (3.50% Growth)	\$ 35,541,738	\$ 35,541,738	\$ 37,071,611	\$ 1,529,873	4.30%	\$ 37,499,237	\$ 427,626	1.15%	\$ 37,596,942	\$ 525,331	1.42%	\$ 37,071,611	0	0.00%	\$ 0	\$ 37,071,611				
State shared revenue	10,984,429	10,984,429	11,379,787	395,358	3.60%	11,379,787	0	0.00%	11,379,787	0	0.00%	11,379,787	0	0.00%	0	11,379,787				
Fees, permits, and sales	21,931,162	21,931,162	20,475,972	(1,455,190)	-6.64%	20,475,972	0	0.00%	20,475,972	0	0.00%	20,475,972	0	0.00%	0	20,475,972				
County fines	1,963,897	1,963,897	1,705,200	(258,697)	-13.17%	1,705,200	0	0.00%	1,705,200	0	0.00%	1,705,200	0	0.00%	0	1,705,200				
Intergovernmental revenue	562,005	3,706,835	1,912,864	(1,793,971)	-48.40%	1,912,864	0	0.00%	1,912,864	0	0.00%	1,912,864	0	0.00%	0	1,912,864				
Interest	795,000	795,000	429,660	(365,340)	-45.95%	429,660	0	0.00%	429,660	0	0.00%	429,660	0	0.00%	0	429,660				
Other	174,960	247,543	169,047	(78,496)	-31.71%	169,047	0	0.00%	169,047	0	0.00%	169,047	0	0.00%	0	169,047				
Total County Ordinary	71,953,191	75,170,604	73,144,141	(2,026,463)	-2.70%	73,571,767	427,626	0.58%	73,669,472	525,331	0.72%	73,144,141	0	0.00%	0	73,144,141				
Law Enforcement																				
Property taxes (3.50% Growth)	48,330,060	48,330,060	50,413,970	2,083,910	4.31%	50,998,771	584,801	1.16%	51,131,874	717,904	1.42%	50,413,970	0	0.00%	0	50,413,970				
Fees, permits, and sales	116,718	116,718	142,346	25,628	21.96%	142,346	0	0.00%	142,346	0	0.00%	142,346	0	0.00%	0	142,346				
County fines	23,660	23,660	23,966	306	1.29%	23,966	0	0.00%	23,966	0	0.00%	23,966	0	0.00%	0	23,966				
Intergovernmental revenue	2,951,291	2,981,343	3,263,293	281,950	9.46%	3,263,293	0	0.00%	3,263,293	0	0.00%	3,263,293	0	0.00%	443,763	3,707,056				
Other	139,310	197,587	2,514	(195,073)	-98.73%	2,514	0	0.00%	2,514	0	0.00%	2,514	0	0.00%	0	2,514				
Total Law Enforcement	51,561,039	51,649,368	53,846,089	2,196,721	4.25%	54,430,890	584,801	1.09%	54,563,993	717,904	1.33%	53,846,089	0	0.00%	443,763	54,289,852				
Fire Service																				
Property taxes (3.90% Growth)	23,012,810	23,012,810	24,113,564	1,100,754	4.78%	24,398,599	285,035	1.18%	24,463,528	349,964	1.45%	24,113,564	612,158	2.54%	0	24,725,722				
Fees, permits, and sales	121,011	121,011	395,798	274,787	227.08%	395,798	0	0.00%	395,798	0	0.00%	395,798	0	0.00%	0	395,798				
County fines	500	500	2,000	1,500	300.00%	2,000	0	0.00%	2,000	0	0.00%	2,000	0	0.00%	0	2,000				
Other	500	16,040	2,500	(13,540)	-84.41%	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%	0	2,500				
Total Fire Service	23,134,821	23,150,361	24,513,862	1,363,501	5.89%	24,798,897	285,035	1.16%	24,863,826	349,964	1.43%	24,513,862	612,158	2.50%	0	25,126,020				
TOTAL GENERAL FUND	146,649,051	149,970,333	151,504,092	1,533,759	1.02%	152,801,554	1,297,462	0.86%	153,097,291	1,593,199	1.05%	151,504,092	612,158	0.40%	443,763	152,560,013				
Library																				
Property taxes (3.50% Growth)	8,566,266	8,566,266	8,927,257	360,991	4.21%	9,030,623	103,366	1.16%	9,053,280	126,023	1.41%	8,927,257	0	0.00%	0	8,927,257				
Fees, permits, and sales	24,250	24,250	17,250	(7,000)	-28.87%	17,250	0	0.00%	17,250	0	0.00%	17,250	0	0.00%	0	17,250				
County fines	225,000	225,000	56,000	(169,000)	-75.11%	56,000	0	0.00%	56,000	0	0.00%	56,000	0	0.00%	0	56,000				
Interest	21,291	21,291	21,291	0	0.00%	21,291	0	0.00%	21,291	0	0.00%	21,291	0	0.00%	0	21,291				
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%	0	1,500				
Total Library	8,838,307	8,838,307	9,023,298	184,991	2.09%	9,126,664	103,366	1.15%	9,149,321	126,023	1.40%	9,023,298	0	0.00%	0	9,023,298				
Solid Waste																				
Property taxes (3.50% Growth)	10,899,537	10,899,537	11,366,205	466,668	4.28%	11,493,867	127,662	1.12%	11,523,603	157,398	1.38%	11,366,205	0	0.00%	0	11,366,205				
Fees, permits, and sales	3,711,284	3,711,284	4,534,424	823,140	22.18%	4,534,424	0	0.00%	4,534,424	0	0.00%	4,534,424	0	0.00%	0	4,534,424				
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%	0	12,000				
Interest	326,864	326,864	56,000	(270,864)	-82.87%	56,000	0	0.00%	56,000	0	0.00%	56,000	0	0.00%	0	56,000				
Other	0	0	35,000	35,000	0.00%	35,000	0	0.00%	35,000	0	0.00%	35,000	0	0.00%	0	35,000				
Total Solid Waste	14,949,685	14,949,685	16,003,629	1,053,944	7.05%	16,131,291	127,662	0.80%	16,161,027	157,398	0.98%	16,003,629	0	0.00%	0	16,003,629				

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2020-21 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2021-22 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2020-2021 Original Estimated Revenue	2020-2021 Amended Estimated Revenue	2021-2022 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2021 Amnd. to 2022 Est.	% Change 2021 Amnd. to 2022 Est.	2021-2022 Preliminary Estimate (1.23% CPI)	CPI Increase (Decrease)	% Change 2021 to 2022 Est. w/CPI	2021-2022 Preliminary Estimate (1.51% Pop.)	Population Increase (Decrease)	% Change 2021 to 2022 Est. w/Pop.	REVISED RECOMMEDED					
												2021-2022 Preliminary Estimate Revenues	CPI & Pop Increase (Decrease)	% Change 2021 to 2022 w/CPI & Pop.	Additional Revenue	Estimate Revenues	
Indigent Care																	
Property taxes (3.50% Growth)	\$ 758,740	\$ 758,740	\$ 784,307	\$ 25,567	3.37%	\$ 792,502	\$ 8,195	1.04%	794,218	9,911	330.37%	784,307	0	0.00%	0	784,307	
Interest	3,272	3,272	3,000	(272)	-8.31%	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%	0	3,000	
	<u>762,012</u>	<u>762,012</u>	<u>787,307</u>	<u>25,295</u>	<u>3.32%</u>	<u>795,502</u>	<u>8,195</u>	<u>1.04%</u>	<u>797,218</u>	<u>9,911</u>	<u>1.26%</u>	<u>787,307</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>787,307</u>	
Lexington Recreation Commission																	
Property taxes (3.70% Growth)	12,620,350	12,620,350	13,567,258	946,908	7.50%	13,721,595	154,337	1.14%	13,756,964	189,706	1.40%	13,567,258	0	0.00%	0	13,567,258	
Irmo-Chapin Rec Commission																	
Property taxes (3.20% Growth)	4,438,407	4,438,407	4,702,903	264,496	5.96%	4,759,227	56,324	1.20%	4,771,864	68,961	1.47%	4,702,903	0	0.00%	0	4,702,903	
Midlands Technical College																	
Property taxes (3.50% Growth)	4,397,888	4,397,888	4,337,646	(60,242)	-1.37%	4,387,769	50,123	1.16%	4,399,225	61,579	1.42%	4,337,646	0	0.00%	0	4,337,646	
Midlands Tech - Capital																	
Property taxes (3.50% Growth)	1,854,851	1,854,851	2,007,385	152,534	8.22%	2,030,299	22,914	1.14%	2,036,027	28,642	1.43%	2,007,385	0	0.00%	0	2,007,385	
Hollow Creek Watershed																	
Property taxes (4.20% Growth)	6,996	6,996	7,721	725	10.36%	7,816	95	1.23%	7,836	115	1.49%	7,721	0	0.00%	0	7,721	
Irmo Fire District																	
Property taxes (1.60% Growth)	2,892,983	2,892,983	3,068,639	175,656	6.07%	3,104,941	36,302	1.18%	3,113,178	44,539	1.45%	3,068,639	0	0.00%	0	3,068,639	

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2021-2022

	<u>2021-2022</u> <u>Approved</u> <u>Revenue Estimate</u>	<u>2021-2022</u> <u>Approved</u> <u>Appropriations</u>	<u>Difference</u>
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 73,144,141	\$ 78,818,585	\$ (5,674,444)
b. Law Enforcement	54,289,852	56,170,852	(1,881,000)
c. Fire Service	25,126,020	25,734,420	(608,400)
Total General Fund	<u>152,560,013</u>	<u>160,723,857</u>	<u>(8,163,844)</u>
2. Library	9,023,298	9,023,298	0
3. Solid Waste	16,003,629	22,571,736	(6,568,107)
4. Indigent Care	787,307	629,308	157,999

AGENCY OPERATIONS:

5. Lexington Recreation Commission	13,567,258	13,132,700	434,558
6. Irmo-Chapin Rec Commission	4,702,903	4,482,791	220,112
7. Midlands Technical College	4,337,646	4,573,803	(236,157)
8. Midlands Tech - Capital	2,007,385	1,929,035	78,350
9. Hollow Creek Watershed	7,721	7,634	87
10. Irmo Fire District	3,068,639	2,800,000	268,639

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2021-22

	Fiscal Year 2020-21				Fiscal Year 2021-22	
	Approved Amount/Actual Disbursement				Approved	
	<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	\$ 12,620,350	\$ 12,563,002	11.728	\$ 13,132,700	11.728
Irmo Chapin Recreation Commission	7630	\$ 4,438,407	\$ 5,183,122	12.682	\$ 4,482,791	12.682
Midlands Technical College	7650	\$ 4,397,888	\$ 4,053,293	2.833	\$ 4,573,803	2.833
Midlands Technical College - Capital	7652	\$ 1,175,938	\$ 1,175,938	0.839	\$ 1,222,976	0.839
Midlands Technical College - Debt Service		\$ 678,913	\$ 678,913	0.500	\$ 706,059	0.500
		\$ 1,854,851	\$ 1,854,851	1.339	\$ 1,929,035	1.339
Hollow Creek Watershed	7660	\$ 6,996	\$ 7,322	1.529	\$ 7,634	1.529
Irmo Fire District - Asking for the CPI & Population:	7800, 7802	\$ 2,892,983	\$ 2,948,838	19.325	\$ 2,800,000	19.325

* Actual disbursements through May 31, 2021

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2021-22

	Fund	Fund Balance 07/01/20	Fiscal Year 2020-21						Projected Fund Balance 06/30/21	Fiscal Year 2021-22			
			Receipts			Disbursements				Agency Request vs. Estimated Receipts			
			05/31/21 Actual Receipts*	06/30/21 Projected Receipts	Approved Amount	05/31/21 Actual Disbursement*	06/30/21 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Approved Amount	Apprvd Millage
⁽²⁾ Lexington Cty Rec. & Aging Comm	7620	92,238	12,730,030	12,934,299	12,620,350	12,563,002	12,934,299	11.728	92,238	13,132,700	13,567,258	13,132,700	11.728
⁽²⁾ Irmo Chapin Recreation Commission	7630	31,906	5,233,468	4,559,582	4,438,407	5,183,122	4,559,582	12.682	31,906	4,482,791	4,702,903	4,482,791	12.682
⁽¹⁾ Midlands Technical College	7650	1,508,492	4,107,764	4,173,337	4,397,888	4,053,293	4,397,888	2.833	1,283,941	4,573,803	4,337,646	4,573,803	2.833
⁽¹⁾ Midlands Technical College - Capita Midlands Tech. College - Debt Service	7652	1,099,558	1,903,457	1,925,055	1,175,938	1,175,938	1,175,938	0.839	1,169,762	1,222,976	2,007,385	1,222,976	0.839
		1,099,558	1,903,457	1,925,055	678,913	678,913	678,913	0.500	1,169,762	706,059	706,059	706,059	0.500
		1,099,558	1,903,457	1,925,055	1,854,851	1,854,851	1,854,851	1.339	1,169,762	1,929,035	2,007,385	1,929,035	1.339
⁽²⁾ Hollow Creek Watershed	7660	43	7,330	7,005	6,996	7,322	7,005	1.529	43	7,634	7,721	7,634	1.529
⁽²⁾ Irmo Fire District	7800, 7802	25,550	2,978,730	2,969,498	2,892,983	2,948,838	2,969,498	19.325	25,550	2,800,000	3,068,639	2,800,000	19.325

* Actual Receipts and Disbursements through May 31, 2021 - 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 21-03

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR FISCAL YEAR 2021-2022

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 2021-2022 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) 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	24.557
Law Enforcement	33.593
Fire Service	21.625
Library	5.919
Solid Waste	7.544
Indigent Care	.479
Total County Operating Millage	93.717
Midlands Technical College	2.833
Midlands Tech - Capital	1.339

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	11.728
Irmo-Chapin Recreation Commission	12.682
Irmo-Fire District	19.325
Hollow Creek Watershed	1.529

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, 2021 shall be carried forward as an appropriation of fiscal year 2021-2022 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.

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, 2021.

Enacted this 22 day of June 2021.

{SEAL}


M. Todd Gullum, Chairman

ATTEST:


Brittany M. Shumpert, Clerk

First Reading: April 27, 2021

Public Hearing: May 25, 2021

Second Reading: June 8, 2021

Third & Final Reading: June 22, 2021

Filed with the Clerk of Court: _____

COUNTY OF LEXINGTON

FISCAL YEAR 2021 - 2022

ANNUAL BUDGETS

COUNTY COUNCIL

M. Todd Cullum, Chairman

Glen M. Conwell, Vice Chairman

Debra B. Summers

Darrell C. Hudson

Gene Jones

Charlene Wessinger

Beth A. Carrigg

Scotty R. Whetstone

Paul L. Brigham, Jr.

Lynn Sturkie
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 \$50,000 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. The County of Lexington adheres to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

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. 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.

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 will be observed as Legal Holidays during FY 2021-2022:

Independence Day	Monday, July 5, 2021
Labor Day	Monday, September 6, 2021
Veterans' Day	Thursday, November 11, 2021
Thanksgiving	Thursday and Friday November 25 & 26, 2021
Christmas	Friday, Monday and Tuesday December 24, 27 & 28, 2021
New Year	Monday, January 3, 2022
Martin Luther King, Jr. Day	Monday, January 17, 2022
Presidents' Day	Monday, February 21, 2022
Confederate Memorial Day	Monday, May 9, 2022
Memorial Day	Monday, May 30, 2022

Law Enforcement and Emergency Services shift workers scheduled to work on the following thirteen (13) holidays during FY 2021-2022 will receive holiday pay:

Independence Day	Sunday, July 4, 2021
Labor Day	Monday, September 6, 2021
Veterans' Day	Thursday, November 11, 2021
Thanksgiving	Thursday and Friday November 25 & 26, 2021
Christmas	Friday, Saturday and Sunday December 24, 25 & 26, 2021
New Year	Saturday, January 1, 2022
Martin Luther King, Jr. Day	Monday, January 17, 2022
Presidents' Day	Monday, February 21, 2022
Confederate Memorial Day	Monday, May 9, 2022
Memorial Day	Monday, May 30, 2022

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 \$45)

Meal Limit Breakdown for Day Trips:

Breakfast	Lunch	Dinner
6am - 9am	11am - 2pm	after 6pm
-----	-----	-----
\$10.00	\$13.00	\$22.00

(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 \$45.00 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 and ends, the allowance will be figured at 75% of the daily allowance (\$33.75).

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 (\$45.00 less \$13.00, or \$32.00).

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 \$0.56 (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 \$0.56 (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.