



2019-2020

SUMTER COUNTY GOVERNMENT ANNUAL BUDGET

James Michaelson

SUMTER COUNTY FINANCE DIRECTOR 13 E CANAL STREET
(803) 436-2322 SUMTER, SC 29150



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Reader's Guide

The purpose of this document is to communicate Sumter County's fiscal year 2020 adopted budget in a useful format for citizens, staff, elected officials, and any other interested parties. The information is presented in a format that allows readers to obtain answers to specific funding questions. The Administrator's Message should assist the reader with understanding the major aspects of the budget.

Document Organization

This budget document describes how Sumter County allocated resources for public services. We have organized this document so that the readers can obtain essential information in a quick, accessible, and digestible format.

The **Budget Summary** section contains information concerning County financial information at the fund level. It presents detail for all funds appropriated by County Council for fiscal year 2020.

The **General Fund, Special Revenue Fund, and Enterprise Fund** sections contain information about the various funds at the department level, including the budget appropriation for all county departments funded by County Council.

Finally, the **Appendices** include supplemental data for the budget document. Included in the section are items such as statistics, position comparisons, the budget ordinance, and a glossary of terms.

How to Read Financial Data

Most data within this document is presented in fiscal year terms. Sumter County operates on a fiscal year that runs July 1 through June 30. Therefore, fiscal year 2020 (FY20) is the period from July 1, 2019 through June 30, 2020.

All information is presented using a three year comparison, that includes FY18 actual revenues and expenditures and FY19 and FY20 budgeted revenues and expenditures.

Anyone interested in obtaining additional information concerning the Sumter County Budget is encouraged to contact the Sumter County Fiscal Affairs Office at (803) 436-2322 or visit the county's website at www.sumtercountysc.org.



Administrator's Message

It gives me great pleasure to present the Fiscal Year July 1, 2019 – June 30, 2020 Sumter County Budget (the "FY2020 Budget") adopted by Sumter County Council June 11, 2019. I am very appreciative of the department heads and elected officials who began the budget process by submitting funding requests to support services expected by the community. Sumter County is beginning to see modest growth in the areas surrounding the City of Sumter and Shaw Air Force Base. These community investments are beginning to generate growth in the value of property in the County. The FY2020 Budget funds the services planned by the various departments by using the modest growth without supplementing revenue by tax increases.

The governmental functions and activities of the county include Public Safety, Health and Human Services, Environment and Housing, Recreation, Transportation, Public Utilities and General Administration. The General Fund, as the operating fund of the County which provides the resources to fund most county services, is the primary focus of the annual budget. Some of the County's functions and activities funded by special revenue sources are budgeted based upon the revenue stream and organized purpose of the fund.

The following pages present information about the FY2020 budget and some of our programs. I hope you find the information useful.

Respectfully Submitted

Gary M. Mixon
County Administrator



Sumter County Mission Statement

Sumter County Government seeks to create an environment in which partnerships between the private and public sectors are developed for the purpose of improving the quality of life for our citizens. Sumter County will foster a climate conducive to increased economic development and improvement of the educational, social and cultural opportunities for our citizens. Sumter County will provide the leadership to insure citizen participation in the governance of the County as it works to deliver the highest quality of services in the most cost effective manner.

Adopted March 23, 1993



ORDINANCE NO. 19-908

An Ordinance To Provide For A Levy Of Taxes For County Purposes Of Sumter County, S. C., (Known As The Budget Ordinance) For The Fiscal Year Of Said County Beginning July 1, 2019, To Direct The Expenditures Of Said Taxes And Other Funds Of Said County, And To Provide For Other Matters Related Thereto.

BE IT ORDAINED by the County Council of Sumter County (the County), South Carolina, in council duly assembled:

WHEREAS, the County Council (Council) for Sumter County, South Carolina (the County) has estimated that for the County's fiscal year beginning July 1, 2019, that the aggregate amount of all anticipated funds, moneys and revenues (funds) available to the County from all sources except ad valorem taxes for the County's General Fund for the fiscal year beginning July 1, 2019, as set forth on the annexed **Exhibit A**, Fiscal Year 2019-2020 Projected Revenue Summary, (which is attached hereto and made a part hereof by reference) will be approximately **\$19,790,549.**

WHEREAS, Council finds that it is necessary that the additional funds needed to provide for the expenditures appropriated herein should and must be raised from the imposition of ad valorem taxes; and

WHEREAS, Council further finds, based on the estimated value of the millage imposed herein, that, in order to provide for the expenditures hereinafter appropriated, the millages hereinafter established should be and hereinafter are established and applied for the purposes hereinafter set forth; and

WHEREAS; Council further finds that the expenditures for the appropriations hereinafter made are all necessary, are all in the best interest of the citizens of the County, and are all for proper public and corporate purposes of the County.

NOW, THEREFORE, the following ordinance is hereby adopted:

Section I. For purposes of this ordinance and for purposes of the records of the County related to the levying of taxes and the expenditure of funds by the County for the County's fiscal year beginning July 1, 2019, and ending June 30, 2020, the following definitions shall apply:

Tax District #1 - that portion of Sumter County in Fire District 1.

Tax District #2 - that portion of Sumter County in Fire District 2.

Tax District #17 - that portion of Sumter County within the corporate limits of the City of Sumter.

Tax District #18 - that portion of Sumter County in Fire District 2 within the corporate limits of the Town of Mayesville.

Tax District #27 - that portion of Sumter County in Fire District 2 within the corporate limits of the Town of Pinewood.

Tax District #717 - The Tax Increment Financing District within the corporate limits of the City of Sumter.

Section II. The following amounts are hereby appropriated for operating expenditures of the County's General Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020, for the purposes indicated:

County Operations:	
General Government Administration	\$16,231,413
Public Safety	21,552,653
Transportation	200,030
Health and Human Services	5,641,884
Recreation	3,986,000
Environment and housing	120,000
Appropriations for other agencies - Exhibit C	3,032,562
Other general expenditures	1,143,500
Total General Fund Appropriations	\$51,908,042

Section III. Provided, however, notwithstanding anything set forth in Section II or any other provisions of this ordinance to the contrary, the County Administrator of Sumter County should have the authority to add to or reduce from any appropriations made in this ordinance for County Operations amounts not in excess of \$10,000 or 10% of any appropriations made in this ordinance, whichever is the lesser, provided any such additions to any appropriations shall be taken out of one or more appropriations that have been reduced by the County Administrator within the guidelines of this proviso prior to expenditure thereof.

Section IV. The above appropriations shall be kept separate and expended for the purposes for which each was appropriated. Except as otherwise specifically provided herein, there shall not be

expended or contracted to expend any sum greater than the amount appropriated except with the approval of a majority of the County Council for the County (County Council) and no account against the County shall be approved or paid except an expenditure authorized by this ordinance or further action of County Council.

Section V. The exact amounts the County is required to expend for the following items are set by state law, to-wit: jury pay and court expenses - Clerk of Court; Coroner's juries, inquests, etc.; per diem - Tax Assessor's and appeals board; advertising tax sales, bids, notices, etc.; officials and employees' bond premiums; workers' compensation benefits and/or premiums; state retirement - county's share; social security - county's share; unemployment compensation; legal expenses for the defense of indigent; and other legal expenses. The amounts herein appropriated for the items enumerated in this section are based on estimated requirements, but may, in fact, vary in accordance with the requirements of state law. Accordingly, notwithstanding anything contained in this ordinance to the contrary, payment of the items enumerated in this section as from time to time required by state law is authorized even if the amount thereof should exceed the estimated amount hereof appropriated in this ordinance for any such item.

Section VI. The amounts of the salaries of the following officials by this ordinance for the fiscal year for said County beginning July 1, 2019, shall be as follows, which amount shall be paid out of and deducted from the appropriations made for their respective offices to wit:

Sheriff	\$127,296
Clerk of Court	\$94,927
Judge of Probate	\$90,151
Coroner	\$54,363

Beginning with the first pay period in January after a general Election, the salaries of the County Council members shall be increased by the same total percentages that the salaries of the county employees were increased effective July 1 of each of the prior two calendar years.

Chairman, Sumter County Council	\$17,924
Vice Chairman, Sumter County Council	\$16,821
Member, Sumter County Council	\$15,683

That, in addition to state salaries, the salaries of the following County officials are supplemented by the County as follows:

Auditor	\$57,107
Treasurer/Tax Collector	\$77,665

The amounts herein provided for the salaries or supplements to the salaries of the officials mentioned in this section shall be in lieu of all fees collected by these officials and the amounts herein provided shall be the salaries or supplements to the salaries of such officials for all their services for the fiscal year of the County commencing July 1, 2019. However, said salaries as set out in this section are exclusive of any supplements thereto paid to any of said officials by the State of South Carolina and said officials are hereby authorized to accept any such supplements to their salaries. Any such supplements received by the County on behalf of a respective official shall be paid over by the County to the applicable official.

Section VII. Salaries provided herein for the Sheriff, the Clerk of Court, the Judge of Probate, the Coroner, the Auditor, and the Treasurer/Tax Collector are appropriated for the present holders of the aforesaid offices and in the event vacancies occur in any of these offices, the starting salaries and appropriations therefore shall be determined by the County Council.

Section VIII. That the positions of the various County employees set forth on the annexed **Exhibit B**, Position Control, (which is attached hereto and made a part hereof by reference) are hereby ratified, approved, and authorized in order to carry out the functions of the County. The County Administrator is authorized to fill these positions with such employees as the County Administrator deems in the best interest of the County consistent with applicable laws, ordinances, regulations, and policies. The County Administrator is not required to fill any position that is or becomes vacant where the County Administrator deems it in the best interest of the County that said position be vacant. Except as otherwise provided in this section and except also as County Council might from time to time by resolution otherwise direct, the County Administrator is authorized, from time to time, to assign, amend, and vary the duties and responsibilities of County employees, to increase or decrease salaries applicable to a respective position, move County employees from one position with

the County to another position with the County (either within a department or to another department), and to combine one or more positions or portions thereof into a single position. The County Administrator is authorized to change the title of the position of a County employee unless the change will require an increase in expenditures in excess of those available and budgeted. Provided, nothing in this section shall authorize the expenditure of any county funds except for the purposes authorized in this ordinance. Provided further, the County Administrator shall not, without authorization granted by resolution of County Council, create any new position nor increase the total number of County employees from the total number of regular, full time positions herein approved. Notwithstanding anything in this section to the contrary, the County Administrator is authorized to employ additional persons for temporary contract labor for a period not to exceed six (6) months per person in any one fiscal year.

Section IX. *The Sumter County Employee Handbook has the following change effective July 1, 2019:*

Section 39.a. Meal Allowance Employees may be reimbursed for actual meal expenses incurred while traveling, **as supported by acceptable receipts**, not to exceed amounts allowable as published by the Internal Revenue Service.

Section X. No magistrate in the County shall receive a salary unless and until such magistrate shall have first filed a monthly statement with the County Treasurer to be submitted to the County Council showing all cases handled during the past month and the disposition thereof and certifying that all fines due to the County shall have been paid to the County Treasurer.

Section XI. . The Auditor is authorized and directed to levy such millage upon all taxable property within the County as necessary to provide funds required to meet the appropriation made in this ordinance for County purposes and to retire, according to the respective schedules for repayment, the general obligation bonds of the County.

Section XII. In addition to funds normally received and to ad valorem taxes imposed for other purposes, the Auditor of Sumter County (the Auditor) is hereby authorized and directed to make the following levies on all taxable property within the areas specified:

1. Within the entire County, 84.4 mills for general countywide purposes and 15.0 mills for general obligation bond purposes;
2. Within Fire District 1, 28.9 mills for fire protection;
3. Within Fire District 2, 17.3 mills for fire protection;
4. Capital Improvement Fund, 1.0 mill;
5. Central Carolina Technical College, 4.5 mills;
6. USC - Sumter, 2.0 mills;
7. General Fund Legislative Mandates 1.6 mills;
8. Solid Waste Disposal 4.0 mills;
9. Solid Waste Disposal Unfunded Legislative Mandates, 0.7 mills

Expenditures by the County for the purposes specified above out of the funds so raised and those other funds remitted to the County by State agencies, raised by other ordinances of the County, and obtained by the County from all other sources are hereby authorized.

Section XIII. The County Tax Assessor shall furnish to the County Auditor the assessed values on all property within the County on or before June 30, 2019.

Section XIV. The Auditor shall deliver the tax books to the County Treasurer not later than September 15, 2019. The Auditor is authorized to use the same millage as was used for the County's prior fiscal year unless notified in writing on or before July 15, 2019, of a change in estimated millage values.

Section XV. Administrative Fees -- Sumter County shall collect for the administration and collection of municipal taxes for the City of Sumter, Pinewood, and Mayesville. The Administrative Fees shall be \$1.92 per transaction for the City of Sumter, the Town of Pinewood, and for the Town of Mayesville respectively.

Section XVI. No additional levy for school purposes shall be made in any district unless approved by a majority of the County Council.

Section XVII. All boards and commissions receiving funds from the County shall send to County Council a copy of the minutes of each meeting within thirty (30) days thereof and shall annually submit financial reports to the County Council.

Section XVIII. No funds appropriated herein shall be used for payment of expenditures or obligations of the County or any agency or office thereof incurred prior to the effective date of this ordinance except for retirement of general obligation bonds and payment on lease purchase agreements that come due after the effective date of this ordinance. Notwithstanding the foregoing, any line items previously appropriated and/or properly encumbered as of June 30, 2019 shall be carried forward as an appropriation of fiscal year 2019-2020.

Section XIX. Through the adoption of this ordinance County Council hereby approves the budgets of all other special revenue, debt service, and capital project funds, submitted herewith as "other funds" as **Exhibit D.**

Section XX. Twenty (20%) percent of the revenue from all property in any multi-county park in Sumter County will be allocated to the Infrastructure Fund for Fiscal Year 2019-2020. The remaining eighty percent of the revenue from all property in any multi-county park in Sumter County shall be allocated among the applicable taxing districts on a pro-rata basis using the mills for each taxing district for fiscal year 2019-2020 to determine the ratio for distribution.

Section XXI. The Following Fees will be charged during the 2019-2020 Fiscal Year:

- (1) **Solid Waste Disposal Fee:** The Solid Waste Disposal Fee for 2019-2020 charged to each residential unit shall be **\$50.67.**
- (2) **Tipping Fee:** The tipping fee for 2019-2020 charged to commercial waste haulers who use the Sumter County transfer station shall be **\$44.51** per ton.
- (3) **Road User Fee:** The annual Road User Fee for each registered vehicle shall be \$30.00 effective July 1, 2019.
- (4) **Autopsy Report:** Effective July 1, 2019, the fee for an autopsy report shall be \$150.00 with the exception for one report to immediate family. Effective July 1, 2019.

(5) **Toxicology Reports:** The fee for a Toxicology report shall be \$125.00 with the exception for one report to the immediate family.

Section XXII. County Council hereby approves appropriating \$1,375,000 from General Fund Balance for the EMS building conversion, old Detention Center demolition, and Training Center/Sheriff parking improvements; and \$521,515 for debt service on the Energy Loan.

Section XXIII. This ordinance shall take effect on the **1st** day of July **2019**.

COUNTY COUNCIL FOR SUMTER COUNTY, S. C.

(SEAL)



____s/James T. McCain, Jr_____
Council Chairman - James T. McCain, Jr.

Attest:
____s/Mary W Blanding_____
Clerk To County Council - Mary W. Blanding

First Reading: May 14, 2019
Second Reading: May 28, 2019
Public Hearing Held: May 28, 2019
Third Reading and Adoption: June 11, 2019

Sumter County
Fiscal Year 2019-2020 Projected Revenue Summary

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Revenue			
Licenses and permits	\$ 3,997,690	\$ 2,491,500	\$ 2,749,500
Intergovernmental Revenue	8,334,075	8,554,784	7,703,020
Service revenue and charges	6,837,603	6,802,360	6,384,401
Fines and forfeitures	1,488,775	1,661,000	1,682,000
Miscellaneous	<u>1,615,114</u>	<u>1,325,767</u>	<u>1,271,628</u>
Total	<u>\$ 22,273,257</u>	<u>\$ 20,835,411</u>	<u>\$ 19,790,549</u>

2019-2020 Sumter County Position Control

DEPARTMENT	TITLE	TOTAL
ADMINISTRATION	COUNTY ADMINISTRATOR	1
	ASSISTANT ADMINISTRATOR	1
	OFFICE MANAGER	1
ADMINISTRATION Total		3
AIRPORT	MANAGER	1
	ASSISTANT MANAGER	1
AIRPORT Total		2
ASSESSOR	ADMINISTRATIVE ASSISTANT	1
	CLERK II	1
	CLERK III	1
	DEPUTY TAX ASSESSOR	1
	GIS COORDINATOR	1
	GIS ANALYST	1
	SECRETARY	1
	STAFF APPRAISER SUPERVISOR	1
	STAFF APPRAISER	5
	TAX ASSESSOR	1
ASSESSOR Total		14
AUDITOR	CLERK II	2
	ACCOUNTING CLERK III	2
	AUDITOR	1
	DEPUTY AUDITOR	2
AUDITOR Total		7
CLERK OF COURT	ACCOUNTING CLERK III	1
	CHIEF DEPUTY CLERK	1
	CLERK II	4
	CLERK OF COURT	1
	LEGAL CLERK	2
	BAILIFF- PART-TIME	6
	CLERK II - PART TIME	1
CLERK OF COURT Total		16
CORONER	CORONER	1
	DEPUTY CORONER	1
	DEPUTY CORONER - PART-TIME	1
CORONER Total		3
COUNTY ATTORNEY	ATTORNEY	1
COUNTY ATTORNEY Total		1

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COUNTY COUNCIL	CLERK TO COUNCIL	1
	CHAIRMAN- PART-TIME	1
	COUNCIL MEMBER-PART-TIME	5
	VICE CHAIRMAN- PART-TIME	1
COUNTY COUNCIL Total		8
DETENTION CENTER	ASSISTANT DIRECTOR	1
	CAPTAIN	3
	CENTER DIRECTOR	1
	CORPORAL	8
	CORRECTIONAL OFFICER	51
	CORRECTIONAL OFFICER- JUDICIAL CENTER	2
	LIEUTENANT	6
	SERGEANT	14
	KITCHEN SUPERVISOR	1
	PC LAN SPECIALIST II	1
DETENTION CENTER Total		88
DEVELOPMENT BOARD	CEO/ PRESIDENT	1
	ECONOMIC DEVELOPMENT/EXISTING INDUSTRY MANAGER	1
	COMMUNICATIONS & STRATEGIC INITIATIVES MANAGER	1
	INVESTOR/ PUBLIC RELATIONS MANAGER	1
	RESEARCH & ADMINISTRATIVE ASSOCIATE	1
DEVELOPMENT BOARD Total		5
EMERGENCY MGMT	EMERGENCY MANAGEMENT DIRECTOR	1
	EXECUTIVE SECRETARY	1
EMERGENCY MGMT Total		2
EMS	EMS DIRECTOR	1
	EMS ASSISTANT DIRECTOR	1
	CLERK II	1
	EMS SHIFT SUPERVISOR	4
	EMS ASST. SUPERVISOR	4
	SENIOR PARAMEDIC	4
	PARAMEDIC	20
	PART-TIME PARAMEDIC	8
	EMT INTERMEDIATE/ AEMT	8
	PART-TIME INTERMEDIATE/ AEMT	4
	EMT BASIC	24
	PART-TIME EMT BASIC	4
EMS Total		83
FAMILY COURT	CLERK II	7

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	CHIEF DEPUTY CLERK	1
	DOMESTIC RELATIONS COORDINATOR	1
	FINANCIAL COORDINATOR	1
	RESEARCH & DOCKET CLERK	1
	SUPPORT ENFORCEMENT COORDINATOR	1
FAMILY COURT Total		12
FAMILY COURT TITLE IV-D	CLERK II	2
	COURT COORDINATOR	1
	PROJECT COORDINATOR	1
FAMILY COURT TITLE IV-D Total		4
FINANCE	ACCOUNTANT	2
	ACCOUNTING CLERK III	2
	FINANCE DIRECTOR	1
	ACCOUNTING CLERK/GRANTS ADMINISTRATOR	1
FINANCE Total		6
HUMAN RESOURCES	HR- DIRECTOR	1
	HR - ASSISTANT	1
	BENEFITS ADMINISTRATOR	1
	PAYROLL MANAGER	1
HUMAN RESOURCES Total		4
INFORMATION TECHNOLOGY	DIRECTOR OF IT	1
	SENIOR PROGRAMMER ANALYST	1
	SERVICE MANAGER	1
	PC LAN SPECIALIST	3
	PROGRAMMER	1
	NETWORK ENGINEER	1
	SYSTEMS ADMINISTRATOR	1
	COMMUNICATIONS COORDINATOR	1
INFORMATION TECHNOLOGY Total		10
MAGISTRATE	BOND CLERK	1
	CHIEF MAGISTRATE	1
	CLERK II	8
	CLERK III	1
	COURT ADMINISTRATOR	1
	MAGISTRATE	3
	MAGISTRATE (PART-TIME)	2
	RECEPTIONIST	1
MAGISTRATE Total		18
MASTER IN EQUITY	MASTER IN EQUITY	1
MASTER IN EQUITY Total		1

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PATRIOT HALL	EXECUTIVE DIRECTOR - CULTURAL CENTER	1
	OFFICE MANAGER II	1
	TECHNICAL DIRECTOR	1
	MAINTENANCE (CUSTODIAL AND GROUNDS)	1
	EVENT ATTENDANTS(PART-TIME AS NEEDED)	4
	TECHNICIANS - (PART-TIME AS NEEDED)	2
	DIRECTOR OF ART GALLERY	1
PATRIOT HALL Total		11
PROBATE	ASSOCIATE PROBATE JUDGE	1
	CLERK II	2
	CLERK II - (PART- TIME)	1
	DEPUTY PROBATE JUDGE	1
	PROBATE JUDGE	1
PROBATE Total		6
PUBLIC BUILDINGS	MAINTENANCE MANAGER	1
	CUSTODIAL MANAGER	1
	MAINTENANCE WORKER	3
	FACILITIES MANAGER	1
	CUSTODIAL MAINTENANCE	9
PUBLIC BUILDINGS Total		15
PUBLIC DEFENDER	OFFICE MANAGER	1
	RECEPTIONIST	1
	LEGAL CLERK	4
	DATA ENTRY CLERK	2
	ASSISTANT PUBLIC DEFENDER	10
	CHIEF PUBLIC DEFENDER	1
PUBLIC DEFENDER Total		19
PUBLIC WORKS	ASSISTANT DIRECTOR	1
	ASST SHOP SUPERVISOR	1
	CLERK III	1
	EQUIPMENT MECHANIC	1
	EQUIPMENT OPERATOR II	2
	HEAVY EQUIPMENT OPERATOR II (17 assigned to Roads)	22
	LABOR SUPERVISOR II (2 assigned to Roads)	5
	MECHANIC	4
	OFFICE MANAGER II	1
	PUBLIC WORKS DIRECTOR	1
	SHOP SUPERVISOR	1
PUBLIC WORKS Total		40
PUBLIC WORKS - LANDFILL	OFFICE MANAGER	1
	HEAVY EQUIPMENT OPERATOR	5

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	LANDFILL MANAGER	1
	LANDFILL SUPERVISOR	1
PUBLIC WORKS - LANDFILL Total		8
PURCHASING	CLERK II	1
	PURCHASING AGENT	1
	PROPERTY MANAGER	1
	BUYER	1
PURCHASING Total		4
RECREATION	ATHLETIC FIELD COORDINATOR - PART-TIME	2
	ATHLETIC DIRECTOR	2
	COMMUNITY CENTER AIDES	7
	COMMUNITY CENTER DIRECTOR	9
	CLERK	1
	CIVIC CENTER DIRECTOR	1
	CIVIC CENTER MAINTENANCE MANAGER	1
	CIVIC CENTER CUSTODIAN -PART-TIME	2
	MAINTENANCE SUPERVISOR	1
	MAINTENANCE WORKER	11
	OFFICE MANAGER	1
	PROGRAM SUPERVISOR	1
	RECREATION DIRECTOR	1
	TEMP- PART TIME (CONCESSIONS, EVENT ATTENDANTS ETC.)	20
RECREATION Total		60
RECREATION - CRYSTAL LAKES	GOLF COURSE DIRECTOR	1
	GOLDF COURSE COORDINATOR	1
	ASST. MAINTENANCE COORDINATOR	1
	SHOP CLERK	3
	MAINTENANCE WORKER	1
	MAINTENANCE WORKER (PART-TIME)	2
RECREATION - CRYSTAL LAKES Total		9
REGISTER OF DEEDS	CHIEF DEPUTY CLERK	1
	CLERK II	3
	LEGAL CLERK	1
	RECORDS MANAGER	1
	REGISTER OF DEEDS	1
REGISTER OF DEEDS Total		7
SHERIFF	CAPTAIN	4
	CODES ENFORCEMENT	2
	CORPORAL	23

	DATA ENTRY CLERK	2
	CLERK/GRANTS WRITER	1
	DEPUTY	7
	EVIDENCE CUSTODIAN	1
	INVESTIGATIVE SERGEANT	2
	INVESTIGATOR	14
	LIEUTENANT	11
	MAJOR	2
	PINEWOOD - CORPORAL	1
	SECRETARY	7
	SENIOR CORPORAL	13
	SENIOR DEPUTY	9
	SENIOR INVESTIGATOR	5
	SERGEANT	11
	SHERIFF	1
	SRO - CORPORAL	1
	SRO - SENIOR CORPORAL	5
	PARALEGAL	1
	CHEMIST	1
	DEPUTY PT	4
	ATTORNEY	1
	ANIMAL CONTROL	2
	PC LAN SPECIALIST III	1
	STAFF SERGEANT	6
	MAYESVILLE- CORPORAL	1
	DEPUTY - MAGISTRATE COURT	1
	PUBLIC INFORMATION OFFICER	1
	SEX OFFENDER REGISTRY	1
SHERIFF Total		142
SHILOH COMMUNITY CENTER	CENTER LEADER - PART-TIME	1
	MAINTENANCE WORKER - PART-TIME	1
SHILOH COMMUNITY CENTER Total		2
SOLICITOR	ASSISTANT SOLICITOR	14
	OFFICE MANAGER	1
	SECRETARY	2
	CLERK II	2
	PRE-TRIAL INTERVENTION COORDINATOR	1
	PRE-TRIAL INTERVENTION COUNSELOR	1
	INVESTIGATOR	1
	VICTIMS COUNSELOR	4

	CASE MANAGER	1
	ADMINISTRATIVE CLERK	1
SOLICITOR Total		28
SC COM DEV COMM (CDC)	PROGRAM COORDINATOR - PART-TIME	1
	PROGRAM ASSISTANT- PART-TIME	1
SC COM DEV COMM Total		2
S. SUMTER RESOURCE CENTER	CENTER COORDINATOR	1
	CENTER DIRECTOR	1
	CUSTODIAN- PART-TIME	1
S. SUMTER RESOURCE CENTER Total		3
STORM WATER UTILITY	ENVIRONMENTAL ENGINEER	1
	ENVIRONMENTAL TECHNICIAN	2
	HEAVY EQUIPMENT OPERATOR/TRAINER	1
	HEAVY EQUIPMENT OPERATOR II	2
	CLERK	1
	STORM WATER ENGINEER/ MANAGER	1
STORM WATER UTILITY		8
TREASURER	TAX CLERK	3
	BOOKKEEPER	1
	CHIEF DEPUTY TREASURER	1
	LEGAL CLERK	1
	SENIOR TAX CLERK	1
	TREASURER	1
	DEPUTY TAX COLLECTOR	1
TREASURER Total		9
VECTOR CONTROL	VECTOR CONTROL SUPERVISOR (Seasonal)	1
	VECTOR CONTROL TECHNICIAN (Seasonal - Temporary)	4
VECTOR CONTROL Total		5
VETERAN'S AFFAIRS	BENEFITS COUNSELOR	1
	V.A. OFFICER	1
VETERAN'S AFFAIRS Total		2
VICTIMS ASSISTANCE - SHERIFF	VICTIM ADVOCATE/COUNSELOR	2
VICTIMS ASSISTANCE - SHERIFF Total		2
VOTER'S REGISTRATION	CLERK II	1
	DEPUTY DIRECTOR	2
	DIRECTOR	1
VOTER'S REGISTRATION Total		4
WEDGEFIELD-STATEBURG	OFFICE MANAGER	1

Sumter County Budget Ordinance 19-908

Fiscal Year 2019-2020

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WATER		
	WATER OPERATOR TRAINEE	1
WEDGEFIELD-STATEBURG WATER		2
GRAND TOTAL		675

**Sumter County
 Appropriations for Other Agencies**

General Government Administration	
Legislative Delegation	\$ 40,000
Planning Commission	503,220
Building Department	546,352
Sumter SBDC	10,000
Public Safety	
Animal Shelter	30,000
Health and Human Services	
Santee Wateree MHC	50,000
United Way/Diamonds	27,250
Sumter United Ministries	7,500
Fatherhood Coalition	31,500
American Red Cross	5,000
Sumter Senior Services	19,565
Environment and Housing	
Soil and Water Conservation Commission	29,549
Clemson Extension	50,410
Base Defense	34,500
Santee Lynches COG member fee	87,012
Recreation	
Sumter County Museum	60,000
Sumter County Library	1,193,979
Sumter Little Theater	25,000
Historical Commission	16,925
Genealogical Society	4,800
Sumter Green	5,000
Gallery of Art	55,000
Public Utilities	
Santee Wateree RTA	150,000
Other General Expenditures	
Scholar's Program	50,000
Total	<u>\$ 3,032,562</u>

Exhibit D

**Sumter County
 Other Funds**

Solicitor Fund	\$ 2,545,386
Less portion funded by the General Fund	<u>(483,479)</u>
Net funded by special revenue	<u>\$ 2,061,907</u>
Public Defender	\$ 1,215,361
Less portion funded by the General Fund	<u>(225,000)</u>
Net funded by special revenue	<u>\$ 990,361</u>
Title IV-D	427,261
Orthophotography	12,000
Victims Assistance	184,360
"C" Funds	2,000,000
Sheriff Drug Unit	184,000
Hospitality Tax	350,000
Sumter County CDC	173,300
Solid Waste	5,834,546
Road User	2,140,652
Stormwater	1,130,771
I-95 Sewer Plant	133,130
Shiloh Water	169,019
Wedgefield Water	364,798
Capital Improvement Fund	265,000
Debt Service Fund	11,211,440

The other capital projects funds and Infrastructure Fund are budgeted on a project basis and are authorized to continue during FY 2020 to the extent funding is available.



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

Budget Summary

BUDGET SUMMARY FY20 Expenditures	General		Transportation	Health &		Environment & Housing	Appropriations for other agencies	Other		Total
	Government Administration	Public Safety		Human Services	Recreation			General Expenditures		
General Fund	\$ 16,231,413	\$ 21,552,653	\$ 200,030	\$ 5,641,884	\$ 3,986,000	\$ 120,000	\$ 3,032,562	\$ 1,143,500	\$ 51,908,042	
Solicitor	2,545,386								2,545,386	
Public Defender	1,215,361								1,215,361	
Title IV-D	427,261								427,261	
Orthophotography	12,000								12,000	
Victims Assistance		184,360							184,360	
Sheriff Drug Unit		184,000							184,000	
Hospitality Tax					350,000				350,000	
Infrastructure	612,457								612,457	
"C" Funds			2,000,000						2,000,000	
Road User			2,140,652						2,140,652	
Sumter County CDC						173,300			173,300	
Solid Waste						5,834,546			5,834,546	
Stormwater						1,130,771			1,130,771	
I-95 Sewer Plant						133,130			133,130	
Shiloh Water System		169,109							169,109	
Wedgefield Stateburg Water		364,798							364,798	
Capital Improvement	368,877	2,167,158				242,043			2,778,078	
Debt Service	2,964,000					8,247,440			11,211,440	
Total	\$ 24,376,755	\$ 24,622,078	\$ 4,340,682	\$ 5,641,884	\$ 4,336,000	\$ 15,881,230	\$ 3,032,562	\$ 1,143,500	\$ 83,374,691	

The Budget Process

An annual budget, including all such funds as required by law, is prepared, approved, and adopted for each fiscal year. The budget controls the levy of taxes and expenditure of monies for all county purposes during the ensuing fiscal year. By State law, County Council must adopt an annual balanced budget prior to July 1 of each year. The county must have a public hearing before taking final action on adopting the annual operating budget. Reasonable public notice must be given, and not less than a 15 day notice of the time and place of such hearing must be published in at least one newspaper of general circulation in the county. Upon final adoption of the budget, the budget regulates the expenditures of the county.

The process begins with a budget “kick-off” meeting with all department heads. After this initial meeting, departments are required to develop their respective budget request, which consist of expenditure estimates in detail by line item and supporting narrative information. If the department has associated revenue, projections for these sources for the upcoming year are also required.

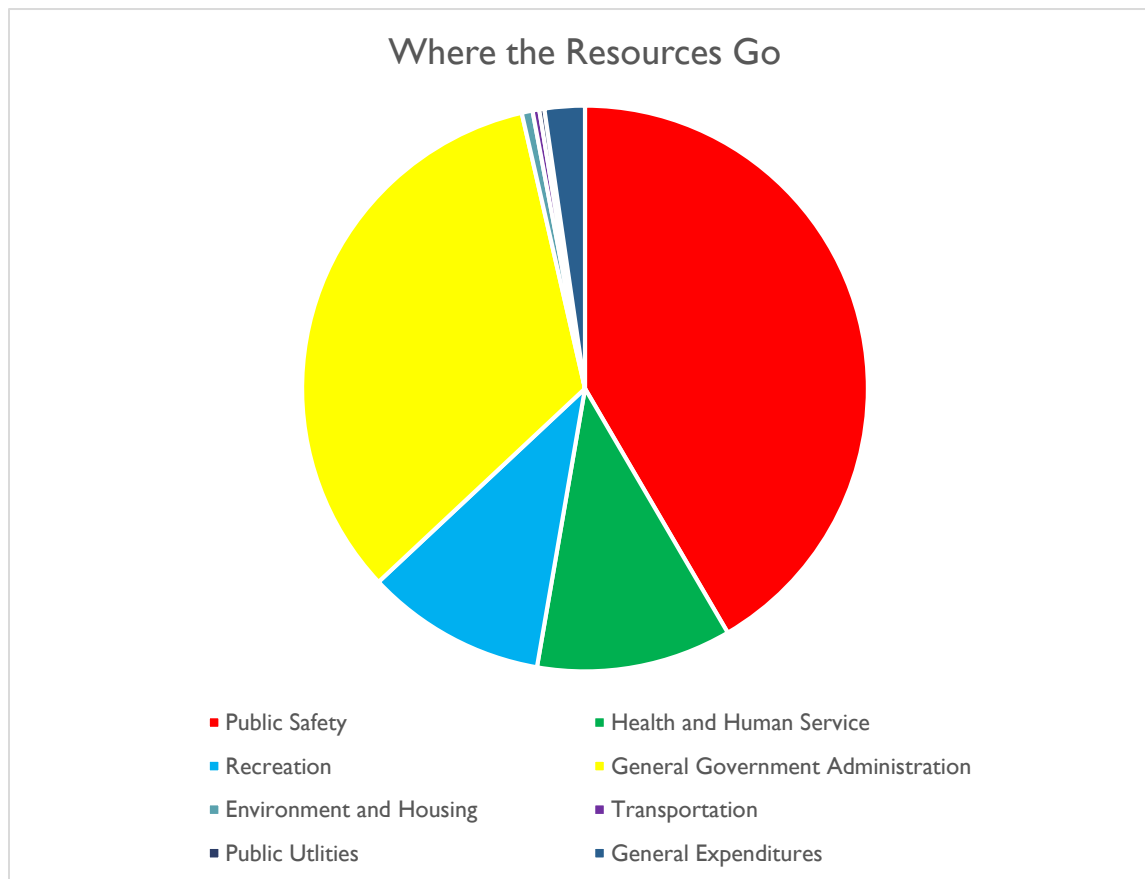
The departmental requests are collected and reviewed. The County Administrator and finance staff meet with departments to discuss details of their requests. After the departmental meetings are concluded the Administrator meets with County Council over a series of budget workshops to discuss the details with County Council.

The proposed budget ordinance receives first and second readings during the regularly scheduled May Council meetings. Typically, the public hearing is held at the same meeting as the second reading of the ordinance. The third reading and adoption is usually performed at the first Council meeting in June. The adopted budget goes into effect July 1.



General Fund Overview

The General Fund is the main operating fund of the County and provides the resources for programs and services typical of county government. The allocation of resources by function is pictured in the following:



The General Fund departments that form the Public Safety function include The Sumter County Sheriff's Office, The Sumter-Lee Regional Detention Center, Fire Districts One and Two, Emergency Management and the Sumter County Coroner's Office.

Recreation is comprised of General Recreation, Recreation Programs, Parks and Centers, Crystal Lakes Golf Course, and Patriot Hall.

The Sumter County Emergency Medical Service, Alcohol and Drug Abuse services and Mental Health Services make up the Health and Human Service function.

General Government Administration contains several key departments including County Council, Administration, Finance, Treasurer, Auditor, Assessor, Register of Deeds, Clerk of Court, Family, Probate, and Summary Courts, Master-in-Equity, Solicitor, Public Defender, Voter Registration/Elections, Veteran's Affairs, Public Works, Purchasing, Human Resources and Information Technology.



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

General Fund Expenditures

Operating Expenditures by Function

	FY18 Actuals	FY19 Budget	FY20 Budget
General Government Administration	\$ 17,126,489	\$ 24,172,541	\$ 16,231,413
Public Safety	20,708,813	21,038,463	21,552,653
Transportation	202,719	194,314	200,030
Health and Human Services	5,083,618	5,493,412	5,641,884
Recreation	3,979,367	4,107,669	3,986,000
Environment and Housing	91,303	120,000	120,000
Appropriations for other agencies - Exhibit C	2,802,663	2,872,629	3,032,562
Other general expenditures	2,656,928	3,060,059	1,143,500
Total General Fund Operating Expenditures	\$ 52,651,900	\$ 61,059,087	\$ 51,908,042



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

General Fund Expenditures

Operating Expenditure Department Detail

Public Safety

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Sheriff			
Personnel Services	\$ 8,030,365	\$ 8,546,484	\$ 8,567,280
Operating Expenditures	3,542,949	2,052,420	2,319,939
Total	<u>11,573,314</u>	<u>10,598,904</u>	<u>10,887,219</u>
Animal Control			
Operating Expenditures	34,950	18,500	22,500
Total	<u>34,950</u>	<u>18,500</u>	<u>22,500</u>
Fire District 1			
Operating Expenditures	1,295,679	1,323,808	1,376,279
Total	<u>1,295,679</u>	<u>1,323,808</u>	<u>1,376,279</u>
Fire District 2			
Personnel Services	235,894	212,200	212,200
Operating Expenditures	1,539,500	1,730,895	1,840,095
Total	<u>1,775,394</u>	<u>1,943,095</u>	<u>2,052,295</u>
Sumter-Lee Regional Detention Center			
Personnel Services	3,579,575	4,371,121	4,002,570
Operating Expenditures	2,031,491	2,296,572	2,731,450
Total	<u>5,611,066</u>	<u>6,667,693</u>	<u>6,734,020</u>
Emergency Management			
Personnel Services	145,153	149,712	154,853
Operating Expenditures	26,943	55,911	22,967
Total	<u>172,096</u>	<u>205,623</u>	<u>177,820</u>
Sumter County Coroner			
Personnel Services	128,375	133,690	143,770
Operating Expenditures	117,939	147,150	158,750
Total	<u>246,314</u>	<u>280,840</u>	<u>302,520</u>
Total Public Safety	<u>\$ 20,708,813</u>	<u>\$ 21,038,463</u>	<u>\$ 21,552,653</u>



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

General Fund Expenditures

Operating Expenditure Department Detail

Recreation

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
General Recreation			
Personnel Services	\$ 1,369,851	\$ 1,451,302	\$ 1,331,529
Operating Expenditures	<u>199,140</u>	<u>163,221</u>	<u>157,308</u>
Total	<u>1,568,991</u>	<u>1,614,523</u>	<u>1,488,837</u>
Crystal Lakes Golf Course			
Personnel Services	188,826	194,604	181,701
Operating Expenditures	<u>208,517</u>	<u>153,688</u>	<u>211,252</u>
Total	<u>397,343</u>	<u>348,292</u>	<u>392,953</u>
Patriot Hall			
Personnel Services	307,778	347,880	349,741
Operating Expenditures	<u>220,461</u>	<u>301,942</u>	<u>292,362</u>
Total	<u>528,239</u>	<u>649,822</u>	<u>642,103</u>
Recreation Programs			
Operating Expenditures	<u>317,809</u>	<u>247,233</u>	<u>280,070</u>
Total	<u>317,809</u>	<u>247,233</u>	<u>280,070</u>
Parks and Centers			
Operating Expenditures	<u>951,851</u>	<u>928,535</u>	<u>942,015</u>
Total	<u>951,851</u>	<u>928,535</u>	<u>942,015</u>
South Sumter Resource Center			
Personnel Services	120,963	207,607	129,997
Operating Expenditures	<u>53,187</u>	<u>74,609</u>	<u>73,050</u>
Total	<u>174,150</u>	<u>282,216</u>	<u>203,047</u>
Shiloh Community Center			
Personnel Services	17,213	16,648	16,668
Operating Expenditures	<u>23,771</u>	<u>20,400</u>	<u>20,307</u>
Total	<u>40,984</u>	<u>37,048</u>	<u>36,975</u>
Recreation Total	<u>\$ 3,979,367</u>	<u>\$ 4,107,669</u>	<u>\$ 3,986,000</u>



General Fund Expenditures

Operating Expenditure Department Detail

Health and Human Services

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Alcohol & Drug Abuse			
Operating Expenditures	\$ 163,249	\$ 163,249	\$ 163,249
Total	<u>163,249</u>	<u>163,249</u>	<u>163,249</u>
Emergency Medical Services			
Personnel Services	3,659,915	3,981,468	4,151,079
Operating Expenditures	<u>816,765</u>	<u>781,260</u>	<u>881,757</u>
Total	<u>4,476,680</u>	<u>4,762,728</u>	<u>5,032,836</u>
Payment to Indigent Care			
Operating Expenditures	<u>158,913</u>	<u>154,367</u>	<u>148,150</u>
Total	<u>158,913</u>	<u>154,367</u>	<u>148,150</u>
Veteran's Affairs			
Personnel Services	115,127	119,080	123,761
Operating Expenditures	<u>13,718</u>	<u>16,700</u>	<u>16,700</u>
Total	<u>128,845</u>	<u>135,780</u>	<u>140,461</u>
Vector Control			
Personnel Services	88,267	151,277	65,238
Operating Expenditures	<u>67,664</u>	<u>126,011</u>	<u>91,950</u>
Total	<u>155,931</u>	<u>277,288</u>	<u>157,188</u>
Health and Human Services Total	<u>\$ 5,083,618</u>	<u>\$ 5,493,412</u>	<u>\$ 5,641,884</u>



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

General Fund Expenditures

Operating Expenditure Department Detail

General Government Administration

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Central Administration *			
Personnel Services	\$ 1,046,505	\$ 1,105,462	\$ 1,186,300
Operating Expenditures	<u>1,655,070</u>	<u>1,910,320</u>	<u>1,845,418</u>
Total	<u>2,701,575</u>	<u>3,015,782</u>	<u>3,031,718</u>
Financial Administration *			
Personnel Services	2,026,576	2,130,959	2,206,267
Operating Expenditures	<u>468,383</u>	<u>571,261</u>	<u>582,600</u>
Total	<u>2,494,959</u>	<u>2,702,220</u>	<u>2,788,867</u>
Judicial & Legal *			
Personnel Services	2,689,067	2,818,739	2,823,095
Operating Expenditures	<u>994,537</u>	<u>1,127,844</u>	<u>1,285,564</u>
Total	<u>3,683,604</u>	<u>3,946,583</u>	<u>4,108,659</u>
County Buildings			
Personnel Services	553,283	575,487	596,757
Operating Expenditures	<u>840,585</u>	<u>915,861</u>	<u>945,290</u>
Total	<u>1,393,868</u>	<u>1,491,348</u>	<u>1,542,047</u>
Economic Development			
Personnel Services	497,034	537,310	520,047
Operating Expenditures	<u>74,005</u>	<u>113,915</u>	<u>142,401</u>
Total	<u>571,039</u>	<u>651,225</u>	<u>662,448</u>
Registrations & Elections			
Personnel Services	316,923	448,446	524,644
Operating Expenditures	<u>85,836</u>	<u>230,750</u>	<u>383,500</u>
Total	<u>402,759</u>	<u>679,196</u>	<u>908,144</u>
Other Support Services *			
Personnel Services	2,255,738	2,765,566	2,464,472
Operating Expenditures	<u>2,365,733</u>	<u>1,680,585</u>	<u>725,058</u>
Total	<u>4,621,471</u>	<u>4,446,151</u>	<u>3,189,530</u>
General Government Administration Total	<u>\$ 15,869,275</u>	<u>\$ 16,932,505</u>	<u>\$ 16,231,413</u>

* See pages 50-53 for department detail



General Fund Expenditures

Operating Expenditure Department Detail

Transportation

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Airport			
Personnel Services	\$ 87,484	\$ 90,334	\$ 94,680
Operating Expenditures	<u>115,235</u>	<u>103,980</u>	<u>105,350</u>
Transportation Total	<u>\$ 202,719</u>	<u>\$ 194,314</u>	<u>\$ 200,030</u>

Environment and Housing

Operating Expenditures	<u>\$ 91,303</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
Environment & Housing Total	<u>\$ 91,303</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

Other General Expenditures

Operating Expenditures	<u>\$ 2,656,928</u>	<u>\$ 3,060,059</u>	<u>\$ 1,143,500</u>
Other General Expenditures Total	<u>\$ 2,656,928</u>	<u>\$ 3,060,059</u>	<u>\$ 1,143,500</u>



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

General Expenditures

Appropriations for Other Agencies

<i>General Government Administration</i>	FY18 Actual	FY19 Budget	FY20 Budget
Legislative Delegation	\$ 40,000	\$ 40,000	\$ 40,000
Planning Commission	478,082	478,082	503,220
Building Department	502,598	502,598	546,352
Sumter SBDC	9,000	10,000	10,000
<i>Public Safety</i>			
Animal Shelter	30,000	30,000	30,000
<i>Health and Human Services</i>			
Santee Wateree MHC	29,160	29,160	50,000
United Way/Diamonds	17,800	25,050	27,250
Sumter United Ministries	5,000	5,000	7,500
Fatherhood Coalition	30,000	31,000	31,500
American Red Cross	5,000	5,000	5,000
Sumter Senior Services	19,565	19,565	19,565
<i>Environment and Housing</i>			
Soil and Water Conservation Commission	29,549	29,549	29,549
Clemson Extension	50,410	50,410	50,410
Base Defense	34,500	34,500	34,500
Santee Lynches COG member fee	98,911	98,911	87,012
<i>Recreation</i>			
Sumter County Museum	55,000	60,000	60,000
Sumter County Library	1,142,379	1,183,379	1,193,979
Sumter Little Theater	10,000	10,000	25,000
Historical Commission	13,445	15,425	16,925
Genealogical Society	5,000	5,000	4,800
Sumter Green	7,000	5,000	5,000
Gallery of Art	45,000	55,000	55,000
<i>Public Utilities</i>			
Santee Wateree RTA	140,000	150,000	150,000
<i>Other General Expenditures</i>			
Scholar's Program	5,264	-	50,000
<i>Total</i>	<u>\$ 2,802,663</u>	<u>\$ 2,872,629</u>	<u>\$ 3,032,562</u>



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

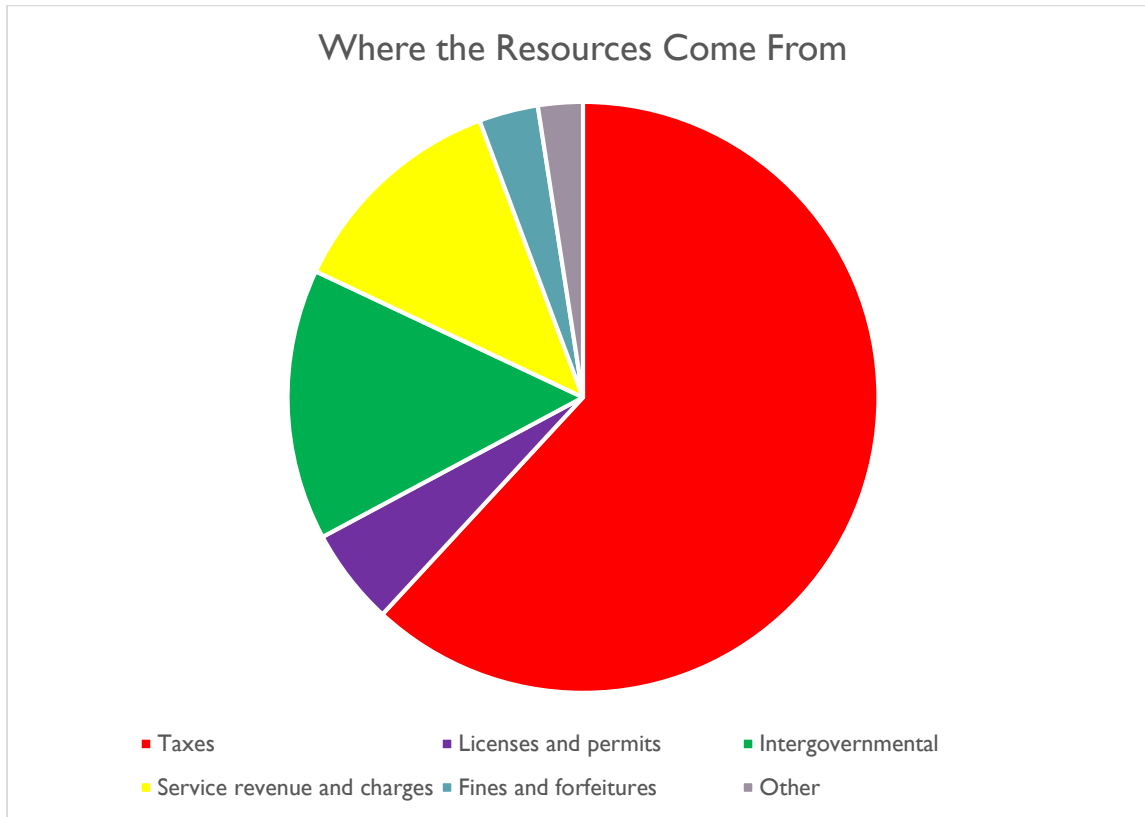
General Fund Expenditures

Capital Outlay & Debt Service

	FY18 Actuals	FY19 Budget	FY20 Budget
General Government Administration	\$ 521,339	\$ 521,684	\$ 521,515
Public Safety	75,517	911,804	725,000
Health & Human Services	20,088	1,125,594	650,000
Recreation	115,176	25,196	38,345
Transportation	1,245,221	894,786	-
Total Capital Outlay & Debt Service Appropriations	\$ 1,977,341	\$ 3,479,064	\$ 1,934,860
General Government Administration			
County Buildings Debt Service	\$ 521,339	\$ 521,684	\$ 521,515
Total	521,339	521,684	521,515
Public Safety			
Sheriff Capital Outlay	-	500,000	500,000
Fire District 2 Capital Outlay	75,517	111,804	-
Detention Center Capital Outlay	-	300,000	225,000
Total	75,517	911,804	725,000
Health & Human Services			
EMS Capital Outlay	-	1,112,594	650,000
Vector Control Capital Outlay	20,088	13,000	-
Total	20,088	1,125,594	650,000
Recreation			
Capital Outlay	80,803	-	-
Debt Service	34,373	25,196	38,345
Total	115,176	25,196	38,345
Airport			
Airport Capital Outlay	1,245,221	894,786	-
Total	1,245,221	894,786	-
Total Capital Outlay & Debt Service	\$ 1,977,341	\$ 3,479,064	\$ 1,934,860



General Fund Revenue



	FY18 Actuals	FY19 Budget	FY20 Budget
Revenue and other financing sources			
Taxes	\$ 31,621,268	\$ 32,491,612	\$ 32,117,493
Licenses and permits	3,997,690	2,491,500	2,749,500
Intergovernmental	8,334,075	8,554,784	7,703,020
Service revenue and charges	6,837,603	6,802,360	6,384,401
Fines and forfeitures	1,488,775	1,661,000	1,682,000
Miscellaneous	630,224	548,777	449,112
Other financing sources	984,890	776,990	822,516
Total revenue and other financing sources	<u>\$ 53,894,525</u>	<u>\$ 53,327,023</u>	<u>\$ 51,908,042</u>



Revenue

The County relies on an assorted revenue base to finance county operations and recognizes that it is essential to maintain a balanced mix of revenue in order to alleviate dependence on any one individual source.

Some of the factors that impact the overall revenue picture are changes in countywide population, changes in service requirements and community demand, increases or decreases in real disposable income (which measures residents' after-tax buying power adjusted for inflation), and inflation. One or more of these factors or "drivers" may impact revenues directly or indirectly and are considered in revenue estimates.

Estimates of revenues for budgetary purposes are gathered from a variety of sources. A key source of information is from the county department heads. These individuals play an important role in providing the estimates of revenue from program-related fees (charges for services), state and federal grants, licenses and permits, fines, and assessments. Past trends, current and future economic conditions, along with the input of county department heads were used to establish revenue projections for the coming year.

The South Carolina Association of Counties provides estimates of State shared revenues based on the current legislative session. Ad valorem tax revenue is estimated from taxable property values provided by the county assessor in conjunction with applicable millage rates and values provided by the county auditor.

PROPERTY TAXES

For Sumter County, as with most local governments, property taxes - also called *ad valorem* taxes, have traditionally been the major source of revenue. The *ad valorem* tax is authorized by the South Carolina Code of Laws (SC Code). The County Assessor, along with the Auditor and the State Department of Revenue, calculate the taxable value of real property, personal property, and vehicles. The County Auditor prepares and mails tax bills to county residents. The County Treasurer collects the taxes paid and distributes tax revenues to each taxing entity.

Tax revenue in the General Fund is derived from two sources; Ad-valorem taxes on real and personal property and the Local Option Sales Tax. The County's ability to raise revenue by way of property tax is constrained by state law and regulations, which include restrictions on annual tax rate increases, valuations on manufacturing property, manufacturing exemptions and education exemptions. The Local Option Sales Tax is a revenue stream generated by a one-cent tax on retail sales. State Law allows counties to hold a referendum to seek permission from County voters to levy the one-cent sales tax and to apply the revenue raised to lower ad-valorem taxes. State law divides the proceeds from the sales tax into two revenue streams; the Property Tax Credit Fund and the County Revenue Fund. State law requires the County to use the proceeds from the Property Tax Credit fund to offset Ad-valorem taxes. The County Revenue Fund is available for general revenue purposes. When the Local Option Sales Tax referendum was approved the County elected to also apply the County Revenue Fund proceeds to tax reduction.

Taxes levied for Education fund the Sumter County School District, Central Carolina Technical College and the University of South Carolina Sumter Campus. Taxes levied for County Operations fund Public Safety (Sheriff, Fire, Detention Center, etc.), County Library, Recreation and General Government Administration. Taxes levied for Environmental Operations fund landfill and recycling activities. All County property (except property located in one of the multi county industrial parks) is subject to the following levies:



Sumter County
Fiscal Year July 1, 2019 – June 30, 2020
Budget

Ad Valorem Tax Rates

	FY2018 Tax Rate	FY2019 Tax Rate	FY2020 Tax Rate
	Mil	Mil	Mil
Education			
Sumter County School Operations	160.1	160.1	160.1
Sumter School Deficit Reduction	10.0	10.0	-
Sumter School Debt	50.0	50.0	50.0
Central Carolina Technical College	4.5	4.5	4.5
University of South Carolina Sumter Campus	2.0	2.0	2.0
County Government Operations			
County General Fund	82.5	84.4	84.4
Fire District 1	28.9	28.9	28.9
Fire District 2	17.3	17.3	17.3
General Fund Property Tax Reform Mandate	1.6	1.6	1.6
Capital Improvement Fund	1.0	1.0	1.0
Environmental Operations			
Sumter County Solid Waste Disposal	4.0	4.0	4.0
Solid Waste Property Tax Reform Mandate	0.7	0.7	0.7
Debt Service			
County Bonds	15.0	15.0	15.0

OTHER TAXES

The other taxes category includes receipts from non-ad valorem sources such as the General Fund's documentary and recording stamps, and special revenue fund tourism development taxes. For the General Fund, these revenues make up 1.8% of the total revenue and are primarily taxes associated with the documentary stamps that are required on all deeds and the recording stamps required for any document that is to be recorded by the county.

LICENSES AND PERMITS

The county generates local revenue from charges for business licenses, building permits, and miscellaneous licenses and permits, such as marriage licenses and hazardous material permits. These licenses and permits are issued through various county departments and rates are approved by County Council unless otherwise set forth in State statutes.

BUSINESS LICENSES

Business licenses fees are charged to persons/ businesses engaged in any trade, business, or profession, or maintaining offices within the county.



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FRANCHISE FEES

Franchise fees are collected from the local cable television industry. The fees are based upon designated percentages of gross receipts pursuant to the franchise agreements.

INTERGOVERNMENTAL REVENUES

The County receives 14.8% of its general operating revenue from intergovernmental sources. 56.5% of this funding is revenue received from the state Local Government Fund (LGF).

CHARGES FOR SERVICES

Charges for services, which includes user fees and penalties, comprise less than 12.3% of the total county budget revenue. These include revenue from such services as Ambulance Transports, water, special recreation programs, sewer service charges, and fees for housing federal prisoners, and several categories of court fees collected.

FINES AND FORFEITURES

Fines and Forfeitures comprise 3.2% of County revenues, and consist mainly of court fines. These are expected to continue to be a stable, albeit minor, source of revenue.

MISCELLANEOUS REVENUES

Miscellaneous revenues account for less than 1% of the total revenues.

SOLID WASTE

In addition to the tax levy for the Solid Waste Fund, residents pay an annual fee to support the Solid Waste Fund operations. Tipping fees are collected from businesses that utilize the facilities.

Other Special Fund Revenues

HOSPITALITY TAX

Established in FY11, the Hospitality tax accounts for \$325 thousand of other taxes. This tax is a 2% tax imposed on the gross proceeds of sales of prepared meals and beverages in the county. It is used for the dedicated purpose of improving services and facilities for tourists.

Changes in this revenue are largely dependent on the performance of the economy.

ROAD USER FEES

This fund is used to account for the fee assessed on all motorized vehicles licensed in Sumter County; restricted to be used specifically for the maintenance and improvement of county roads.

“C” FUNDS

This fund is used to account for the state gasoline tax allocated to the county for roads.

STORM WATER

This fund is used to account for the operations of the county storm water management program.



Special Revenue Funds

These funds account for designated resources that are restricted to expenditures for specific purposes and require that the expenditures be managed not to exceed the projected revenue. Following are highlights of some of the larger special revenue funds.

Solicitor Fund was established and is used to account for funds for the Sumter County Solicitor's office; encompassing Sumter, Lee, Clarendon and Williamsburg counties.

Title IV-D Fund supports child support programs and establishment of paternity programs of the Social Security Administration.

Orthophotography, funded to support GIS mapping.

Victims Assistance Fund accounts for surcharges and assessments collected from individuals convicted of certain crimes which are used to provide services to crime victims and witnesses.

C Fund used to account for the state gasoline tax allocated to the County for roads.

Drug Unit/Investigations Fund is used to account for monies seized during criminal investigations.

Hospitality Tax Fund, accounts for the 2% tax on gross proceeds of sales on prepared meals and beverages, used for the dedicated purpose of improving services and facilities for tourists.

Sumter County CDC Fund is used to account for revenue and expenditures of the Sumter County Community Development Corporation.

Public Defender Fund was established and is used to account for funds for the Sumter County Public Defender's office; encompassing Sumter, Lee, Clarendon and Williamsburg counties.

Solid Waste Fund is used to account for the operation of the County's waste collection and disposal services in the unincorporated areas of the County.

Road User Fund accounts for the fee assessed on all motorized vehicles licensed in Sumter County, restricted to be used specifically for the maintenance and improvement of county roads.

Storm Water Fund accounts for the operations of the County's storm water management program.

I-95 Sewer Plant Fund accounts for the operations of the county-owned and operated sewer system in the eastern part of Sumter County.



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Special Revenue Funds

General Government Administration	FY18	FY19	FY20
Solicitor Fund	\$ 2,171,329	\$ 2,218,154	\$ 2,545,386
Less portion funded by the General Fund	<u>(483,479)</u>	<u>(483,479)</u>	<u>(483,479)</u>
Net funded by special revenue	<u>1,687,850</u>	<u>1,734,675</u>	<u>2,061,907</u>
Public Defender Fund	1,083,571	1,259,421	1,215,361
Less portion funded by the General Fund	<u>(225,000)</u>	<u>(225,000)</u>	<u>(225,000)</u>
Net funded by special revenue	<u>858,571</u>	<u>1,034,421</u>	<u>990,361</u>
Title IV-D Fund	350,708	503,823	427,261
Orthophotography Fund	<u>29,000</u>	<u>-</u>	<u>12,000</u>
Net General Government Administration	<u>2,926,129</u>	<u>3,272,919</u>	<u>3,491,529</u>
Public Safety			
Victims Assistance Fund	178,794	202,998	184,360
Sheriff Drug Unit Fund	<u>257,018</u>	<u>215,000</u>	<u>184,000</u>
Public Safety	<u>435,812</u>	<u>417,998</u>	<u>368,360</u>
Recreation			
Hospitality Tax Fund	<u>365,758</u>	<u>212,088</u>	<u>350,000</u>
Recreation	<u>365,758</u>	<u>212,088</u>	<u>350,000</u>
Transportation			
"C" Funds	600,000	2,100,000	2,000,000
Road User	<u>1,716,504</u>	<u>2,120,184</u>	<u>2,140,652</u>
Transportation	<u>2,316,504</u>	<u>4,220,184</u>	<u>4,140,652</u>
Environment & Housing			
Sumter County CDC Fund	155,542	593,956	173,300
Solid Waste Fund	5,731,455	5,557,291	5,834,546
Stormwater Fund	893,447	1,067,591	1,130,771
I-95 Sewer Plant Fund	<u>132,028</u>	<u>131,802</u>	<u>133,130</u>
Environment & Housing	<u>6,912,472</u>	<u>7,350,640</u>	<u>7,271,747</u>
Total Special Revenue Funds	<u>\$ 12,956,675</u>	<u>\$ 15,473,829</u>	<u>\$ 15,622,288</u>



Other Funds

Enterprise Fund

All enterprise funds are designed to be self-supporting through user fees or charges for services. Revenue projections are developed to ensure that fees are set at a level that will allow for the recovery of the cost of the operation, in a manner similar to a private business.

Shiloh Water: Accounts for the operations of the county-owned and operated water systems within the Shiloh Community located in the eastern part of Sumter County. Fees are determined periodically by rate studies and are set at levels to recoup the projected expenses of the operation.

Wedgfield Water: Used to account for the operation of the county-owned and operated water systems within Wedgfield-Stateburg Communities located in western Sumter County.

	FY18	FY19	FY20
Shiloh Water System Fund	\$ 225,869	\$ 235,352	\$ 169,019
Wedgfield Stateburg Water District Fund	<u>321,715</u>	<u>419,392</u>	<u>364,798</u>
Total Enterprise Funds	<u>\$ 547,584</u>	<u>\$ 654,744</u>	<u>\$ 533,817</u>

Capital Improvement Fund

Capital Improvement Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Proceeds of bond issues and tax revenue of the county, as well as other governmental units are maintained by the county treasurer until such funds are required for their designated purpose. Funds held by the treasurer may be invested, and interest earned is used toward the retirement of interest and principal on the related bond issue.

	FY18	FY19	FY20
Total Capital Improvement Funds	<u>\$ 1,263,762</u>	<u>\$ 101,350</u>	<u>\$ 265,000</u>



Other Funds

Debt Service Fund

The debt service funds of the county are used to account for the tax revenues levied to fund repayments of the County's debt. There are several different types of debt incurred by counties including General Obligation Bonds, Special Source Revenue Bonds, Loans Payable, Capital Leases and Revenue Bonds. Below is a brief explanation of the types of debt utilized by Sumter County.

A. GENERAL OBLIGATION DEBT

General Obligation ("G.O.") Bonds: The County issues general obligation bonds to provide for construction and purchase of capital assets used in carrying out its governmental activities. General obligation bonds are issued only for governmental activities. General obligation bonds are direct obligations of the County, and the full faith and credit of the County are pledged as security. Article X, Section 14 of the Constitution of the State of South Carolina, 1895, permits the counties to issue general obligation indebtedness in an amount not exceeding eight percent of the assessed value of taxable property of said county without a referendum approving the issuance.

B. SPECIAL SOURCE REVENUE BONDS

The South Carolina Constitution authorizes the issuance of revenue debt without voter referendum. The essence of revenue debt is that a particular stream of revenue is designated as the sole source of repayment of the debt. This revenue source may be derived from a specific project or enterprise, a loan program, or a special tax. In the event that such a source proves inadequate or default is otherwise threatened, the issuer is under no obligation to repay the debt from its general funds. The County has issued a special source revenue bond in order to fund construction projects which will enhance economic development.

C. LOANS PAYABLE

The County has issued loans to finance energy conservation projects.

D. CAPITAL LEASES

The County has entered into lease agreements as lessee to finance acquisition of equipment used in governmental activities. Capital leases are liquidated by the General Fund.

E. REVENUE BONDS

The County is obligated for revenue bonds, proceeds of which were used to finance construction and expansion of the Wedgefield water system. These bonds are secured by liens on and pledges of water revenue net of system operating and maintenance costs

	FY18	FY19	FY20
General Fund	\$ 246,999	\$ 246,999	\$ 2,964,000
General Obligation Bonds	681,431	681,431	8,177,180
Revenue Bonds	5,854	5,854	70,260
	\$ 934,284	\$ 934,284	\$ 11,211,440



Community Profile

History

After the Revolutionary War, the South Carolina Legislature decided to move the state capital from Charleston to a central location. General Thomas Sumter lobbied unsuccessfully for the relocation of the capital to Stateburg. According to local legend, Sumter's proposal lost by one vote. However, his name was later affixed to the district upon its creation in 1800.

Most eighteenth century residents were small farmers who planted a variety of crops. But with the arrival of the cotton gin, cotton culture spread. Farmers planted Sumter's first commercial cotton crops in 1796. The success of these plantings convinced more and more Sumterites to engage in cotton cultivation. For the next six decades Sumter's fortunes rose and fell with the price of cotton. When cotton prices rose, the crop made fortunes. When they fell, many Sumter farmers migrated to new lands in the Southwest. Even the few manufacturing facilities in the district depended on cotton.

Sumter County, S.C. and its County seat, the City of Sumter, were named for Revolutionary War Gen. Thomas Sumter (1734-1832), who was a resident of Stateburg and served as a Congressman and U.S. Senator. His wartime fighting prowess earned him the nickname "Gamecock," which later became the mascot for the University of South Carolina in Columbia. It was Thomas Sumter, in fact, who tried to locate the state's capital in Sumter, but he failed by one vote and Columbia won out.

Currently, Sumter County boasts a strong manufacturing base with a thriving economy. Institutions of higher education include Morris College, Central Carolina Technical College, St. Leo College, Troy State University and USC-Sumter. Agriculture is still a mainstay with abundant crops of corn, soybeans, broilers, cotton and dairy products. Downtown Sumter has made a tremendous comeback with new restaurants, shops and a hotel. Recreational opportunities abound with tennis, golf, hunting, fishing and watersports. Other popular attractions include the Sumter County Gallery of Art and Patriot Hall, which hosts concerts, ballet performances, plays and more. Poinsett State Park and Manchester State Forest attract numerous outdoor enthusiasts for motocross, mountain biking, hiking and horseback trails.





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Geography/Demographics

Nestled in the heart of the state, the city of Sumter is the seat of Sumter County, South Carolina, located in the midland region of the state approximately 45 miles east of Columbia, the state capital. The community is a short drive from interstates 20, 26, 77 and 95, and encompasses US Highways 15, 521, 76 and 378.

Area: 682 square miles

Population: City of Sumter: 42,700 Sumter County: 107,000

Temperatures: Average for year: 62° Average Summer: 73° Average Winter: 50°

Average Rainfall: 46.93 inches

Major Industries: Manufacturing, Health Care, Retail Trade & Military

Municipalities: City of Sumter, Towns of Mayesville, Pinewood, and Wedgefield

- The Episcopal Church of the Holy Cross (Stateburg) is the burial site of Joel Roberts Poinsett, U.S. ambassador to Mexico, botanist and namesake of the poinsettia.
- Citadel Cadet George Edward “Tuck” Haynsworth, who fired the first shot of the Civil War, was born and raised in Sumter and is buried here.
- Potter’s Raid, passing through Sumter/Clarendon Counties, was the last major campaign of the Civil War.
- Shaw Air Force Base, 10 miles from Sumter, headquarters of the 9th Air Force and U.S. Air Force Central and U.S. Army Central.
- William “April” Ellison, a freed slave from Stateburg, perfected the cotton gin invented by Eli Whitney.
- Philip Rembert, Sumter’s first African-American City Councilman, served in World War II as one of the “Tuskegee Airmen,” the fighter pilots whose story was dramatized in the 1995 HBO original movie starring Laurence Fishburne. Three of the Airmen were born or grew up in Sumter County.
- Sumter is the hometown of numerous famous athletes including Baseball Hall of Famer Bobby Richardson and super bowl veteran Freddie Solomon.
- The Palmetto Pigeon Farm in the source for squab served at Buckingham Palace.
- The electric refrigerator was invented by a Sumter native, Charles T. Mason, Jr.





Form of Government

The County operates under the Council-Administrator form of government in accordance with the “Home Rule Act.” This Act and its amendments define the basic structure of county government, its authority to act, and its obligations to the citizens. Under the Council-Administrator form of government, a seven member elected County Council must employ an administrator who is responsible for the administration of all the departments of county government, which the County Council has the authority to control.

County Council consists of seven members who are elected in the November general elections from single member districts for four-year terms beginning on January 1 of the following year.

Council conducts its business first through the standing committees; the Fiscal, Tax and Property Committee and the Internal Affairs and Public Safety Committee. The committee meetings serve as a forum for discussion of issues in order for a recommendation to be made to the full Council. Council holds Regular Session meetings twice a month as well as additional Special Called meetings as necessary. County Council enacts legislation in one of three ways:

- General Ordinances
- Emergency Ordinances
- Resolutions

General ordinances are the most formal and binding type of Council legislation. Any member of Council may introduce an ordinance. General ordinances apply to tax levies, property disposition, leases, contracts, and other significant undertakings. Each ordinance requires three readings of the legislation that occur during three separate Council meetings prior to adoption. In addition to legal readings, a public hearing may be held. If adopted by the majority of Council, the proposed ordinance becomes official.

Emergency ordinances may be passed in one reading by a two-thirds vote of Council. No such ordinance can levy taxes, change service rates, or grant franchises. These ordinances are designed to meet emergencies affecting public safety, health, or property of citizens.

Resolutions are a temporary enactment expressing policy, intent, or consensus of Council that must be adopted by a majority of Council.

Consequently, the functions of County Council are to:

- Adopt and amend ordinances and resolutions
- Determine how much money is to be spent and for what purposes
- Determine what County taxes are to be levied
- Appoint citizens to boards and committees



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In addition to County Council, the County has other elected officials described below:

- County Auditor: keeps the County's record of real and personal property and calculates property taxes
- County Treasurer: collects property tax, and invests those funds until needed by the County
- Coroner: investigates deaths that occur for unknown or suspicious reasons
- Sheriff: serves as the chief law enforcement officer of the County
- Clerk of Court: responsible for circuit and family court operations and for keeping records of the proceedings of both General Sessions and Common Pleas courts.
- Probate Judge: responsible for issuing marriage licenses, appointing guardians to supervise the care of minors and incompetent adults, overseeing the administration of estates, and handling the involuntary commitment of residents who suffer from various challenges.



Financial Policies

Sumter County Council is accountable to its citizens for the use of public dollars. All resources must be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs. Therefore the following financial policies have been adopted by County Council and are intended to:

- Establish the framework for fiscal planning and management.
- Set guidelines against which current budgetary performance can be measured
- Create a standard evaluation of proposals for future programs.
- Identify decisions that will achieve the financial stability required to accomplish the County's goals and objectives.
- Improve the County's fiscal stability by helping County Council plan fiscal strategy with a consistent approach.
- Correspond to provisions found in the State statutes & complement professional standards established by Government Accounting Standards Board & Government Finance Officers Association.

While the adopted policies are a guide to decision-making, results will be determined based on level of compliance. Adherence to the adopted financial policies will promote sound consistent management, which can lead to improved financial stability and lower cost of capital for the County. The policies are organized in three major sections: Financial Planning Policies, Revenue Policies, and Expenditure Policies.

Financial Planning Policies

A. Balanced Budget

The County will live within its means. All departments supported by the resources of this County must function within the limits of the financial resources identified or available specifically to them.

1. The County shall annually adopt a structurally balanced budget where operating revenues are equal to operating expenditures. Budgets will not exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

2. Current operating results for all funds shall be reviewed annually during the budget process. Recommended revenues and/or expenditures shall be adjusted for any expected or realized negative operating results in the current budget process.

3. Current General Fund expenditures and subsidy appropriations are to be made against current revenue sources and not dependent upon uncertain reserves or fluctuating prior cash balances.

4. Special Revenue Funds are supported by special levies and fees, etc. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds nor be subsidized by other funds, except as required or permitted by program regulations.

5. Enterprise Funds are expected to be self-supporting entities through revenue generated from charges and user fees. The County will conduct annual reviews of its fee structure, charges for services, and other operating revenues and expenditures.



Financial Policies

B. Long-Range Planning - Capital Management Policies

1. Capital Improvement Projects (CIP) are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$5,000 and having a useful (depreciable) life of two years or more.

- a. The CIP will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.
- b. Any excess funds available once the project scope has been completed can first be utilized to fund other capital expenditures.

Revenue Policies

A. Revenue Generally

1. Budget development will use, conservative revenue forecasts, and modified zero-base expenditure analysis.

2. Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting principles (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.

3. Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.

B. Fees and Charges

User fees and charges will be examined annually to ensure that they contribute to the cost of service and be approved by the County Council.

C. Use of One-Time/Unpredictable Revenues

The County will use one-time revenue to fund one-time expenditures; they will not be used to finance ongoing programs.

Expenditure Policies

A. Debt Capacity, Issuance, and Management Policies

1. The net debt of the County is statutorily limited to eight percent of the assessed valuation of taxable property within the County.

2. The County will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.

3. The County will not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life when it is not practical to be financed from current revenues.

4. Debt payments shall not extend beyond the estimated useful life of the project being financed.



Financial Policies

B. Fund Balance

Sumter County shall strive to maintain a fiscal year end minimum general fund unreserved fund balance at two months (16.67%) of the value of General Fund current expenditures as reported in the most recent audited financial statements. When the unreserved fund balance falls below this level the county should strive to restore the minimum balance over a period of no more than two fiscal years. When the balance exceeds the policy minimum County Council should find a suitable purpose for the excess funds. Examples may include funding non-recurring expenditures or investments in capital assets.

C. Operating/Capital Expenditure Accountability

1. All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements. In order to ensure compliance with policy, sunset provisions will be required on all grant program initiatives and incorporated into other service plans as appropriate.

2. The budget process is intended to weigh all competing requests for County resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process is discouraged.

3. Addition of personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition.

4. Grant funding will be considered to leverage County funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. In the event of reduced grant funding, County resources will be substituted only after all program priorities and alternatives are considered during the budget process.

5. Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments, in cooperation with the County Administrator, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an “opportunity” basis.

D. Financial Reporting Policies

1. The County’s accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles and standards of GASB and GFOA.

2. An annual audit will be performed by an independent public accounting firm; with an audit opinion to be included with the County’s published Basic Financial Statements.

3. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.



Basis of Budgeting

The County uses the same basis for budgeting as it uses for accounting and is consistent with Generally Accepted Accounting Principles – commonly referred to as “GAAP.” Annual budgets are adopted for all governmental funds except capital projects, which are approved and managed on a project-by-project basis when funding becomes available.

Governmental funds reflect a modified accrual basis of accounting. Revenues are recorded when they become both measurable and available to finance operations during the current fiscal period. Expenditures are recorded when a liability is incurred with certain limitations.

Proprietary Funds use an accrual basis of accounting that is more similar to that used by private sector businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The adopted budget reflects a management plan for financial activity. It is subsequently revised during the year to reflect revisions in that plan. As such, the revisions recognize the need to keep the financial plan consistent with up- to-date information not known previously.

It is possible that the Governmental Accounting Standards Board (GASB) may redefine what is referred to as GAAP and may impose new financial reporting requirements on local governments at different points in time. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget document and what is reported in the Basic Financial Statements.

Fund Accounting

The County’s accounts are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions on the county’s available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into separate funds in accordance with the activities or objectives specified for those resources. Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Accounts are separately maintained for each fund; however, in the Basic Financial Statements, funds that have similar characteristics are combined into generic fund types that are further classified into broad fund categories.



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General Fund Expenditure Details

Central Administration

	FY18 Actual	FY19 Budget	FY20 Budget
County Council			
Personnel	\$ 273,120	\$ 291,692	\$ 313,232
Operating	73,459	91,902	91,600
Contingencies	<u>2,988</u>	<u>50,000</u>	<u>50,000</u>
Total	<u>349,567</u>	<u>433,594</u>	<u>454,832</u>
Administration			
Personnel	424,112	451,989	546,116
Operating	80,970	165,075	171,475
Contingencies	<u>21,828</u>	<u>50,000</u>	<u>50,000</u>
Total	<u>526,910</u>	<u>667,064</u>	<u>767,591</u>
Register of Deeds			
Personnel	349,273	361,781	376,952
Operating	<u>10,273</u>	<u>69,400</u>	<u>22,400</u>
Total	<u>359,546</u>	<u>431,181</u>	<u>399,352</u>
General			
Operating	<u>1,465,552</u>	<u>1,483,943</u>	<u>1,409,943</u>
Total	<u>1,465,552</u>	<u>1,483,943</u>	<u>1,409,943</u>
Total Central Administration	<u>\$ 2,701,575</u>	<u>\$ 3,015,782</u>	<u>\$ 3,031,718</u>



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General Fund Expenditure Details

Financial Administration

	FY18 Actual	FY19 Budget	FY20 Budget
Finance			
Personnel	\$ 430,130	\$ 449,842	\$ 461,593
Operating	<u>50,119</u>	<u>30,450</u>	<u>32,200</u>
Total	<u>480,249</u>	<u>480,292</u>	<u>493,793</u>
Treasurer			
Personnel	426,675	457,107	484,295
Operating	<u>220,309</u>	<u>279,150</u>	<u>264,150</u>
Total	<u>646,984</u>	<u>736,257</u>	<u>748,445</u>
Auditor			
Personnel	344,064	351,631	364,136
Operating	<u>148,625</u>	<u>198,521</u>	<u>231,550</u>
Total	<u>492,689</u>	<u>550,152</u>	<u>595,686</u>
Assessor			
Personnel	825,707	872,379	896,243
Operating	<u>49,330</u>	<u>63,140</u>	<u>54,700</u>
Total	<u>875,037</u>	<u>935,519</u>	<u>950,943</u>
Total Financial Administration	<u>\$ 2,494,959</u>	<u>\$ 2,702,220</u>	<u>\$ 2,788,867</u>



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General Fund Expenditure Details

Judicial & Legal

	FY18 Actual	FY19 Budget	FY20 Budget
County Attorney			
Personnel	\$ 147,804	\$ 154,693	\$ 166,805
Operating	<u>1,531</u>	<u>1,620</u>	<u>1,570</u>
Total	<u>149,335</u>	<u>156,313</u>	<u>168,375</u>
Clerk to Court			
Personnel	604,036	634,031	654,317
Operating	<u>103,420</u>	<u>200,900</u>	<u>137,300</u>
Total	<u>707,456</u>	<u>834,931</u>	<u>791,617</u>
Family Court			
Personnel	583,634	553,523	539,797
Operating	<u>93,410</u>	<u>96,800</u>	<u>72,600</u>
Total	<u>677,044</u>	<u>650,323</u>	<u>612,397</u>
Summary Court			
Personnel	1,002,906	1,025,036	1,050,412
Operating	<u>166,277</u>	<u>181,300</u>	<u>185,450</u>
Total	<u>1,169,183</u>	<u>1,206,336</u>	<u>1,235,862</u>
Probate Court			
Personnel	263,727	284,803	290,122
Operating	<u>37,445</u>	<u>65,945</u>	<u>65,865</u>
Total	<u>301,172</u>	<u>350,748</u>	<u>355,987</u>
Master-in-Equity			
Personnel	86,960	166,653	128,642
Operating	<u>108,975</u>	<u>97,800</u>	<u>114,300</u>
Total	<u>195,935</u>	<u>264,453</u>	<u>242,942</u>
AID to other Governments			
Operating	<u>483,479</u>	<u>483,479</u>	<u>701,479</u>
Total	<u>483,479</u>	<u>483,479</u>	<u>701,479</u>
Total Judicial & Legal	<u>\$ 3,683,604</u>	<u>\$ 3,946,583</u>	<u>\$ 4,108,659</u>



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General Fund Expenditure Details

Other Support Services

	FY18 Actual	FY19 Budget	FY20 Budget
Human Resources			
Personnel	\$ 256,023	\$ 411,655	\$ 290,182
Operating	<u>19,105</u>	<u>20,175</u>	<u>20,050</u>
Total	<u>275,128</u>	<u>431,830</u>	<u>310,232</u>
Information Technology			
Personnel	639,826	739,289	694,525
Operating	<u>420,528</u>	<u>478,752</u>	<u>477,852</u>
Total	<u>1,060,354</u>	<u>1,218,041</u>	<u>1,172,377</u>
Purchasing			
Personnel	278,085	284,898	298,108
Operating	<u>6,371</u>	<u>14,800</u>	<u>16,756</u>
Total	<u>284,456</u>	<u>299,698</u>	<u>314,864</u>
Public Works			
Personnel	1,081,804	1,329,724	1,181,657
Operating	<u>878,087</u>	<u>405,917</u>	<u>103,300</u>
Total	<u>1,959,891</u>	<u>1,735,641</u>	<u>1,284,957</u>
Maintenance Shop			
Operating	<u>1,041,642</u>	<u>760,941</u>	<u>107,100</u>
Total	<u>1,041,642</u>	<u>760,941</u>	<u>107,100</u>
Total Other Support Services	<u>\$ 4,621,471</u>	<u>\$ 4,446,151</u>	<u>\$ 3,189,530</u>



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Staffing Comparison Chart

	Authorized Positions by Department	FY 2018	FY 2019	FY 2020
Transportation	Airport	2	2	2
	Transportation Positions	2	2	2
Environment & Housing	Development Board	4	5	5
	SC Com Dev Comm (CDC)	2	2	2
	Storm Water Utility	8	8	8
	Wedgfield-Stateburg Water	5	5	5
	Environment & Housing Positions	9	10	10
Public Safety	Sheriff	142	141	141
	Sumter-Lee Regional Detention Center	88	88	88
	Emergency Management	2	2	2
	Coroner	3	3	3
	Victims Assistance	2	2	2
	Public Safety Position	235	234	236
Recreation	General Recreation	60	60	60
	Crystal Lakes Golf Course	8	8	8
	Patriot Hall	11	11	11
	South Sumter Resource Center	3	3	3
	Shiloh Community Center	2	2	2
	Recreation Positions	84	84	84
Health & Human Services	EMS	83	83	83
	Public Works	44	44	44
	Public Works – Landfill	9	9	9
	Public Works – Recycling	1	1	1
	Vector Control	5	5	5
	Veterans Affairs	2	2	2
	Health & Human Services Positions	144	144	144
General Government Administration	Administration	3	3	3
	Assessor	15	14	14
	Auditor	7	7	7
	Clerk of Court	15	15	15
	County Attorney	1	1	1
	County Council	8	8	8
	Family Court	15	15	13
	Family Court Title IV-D	5	5	5
	Finance	6	6	6
	Human Resources	4	4	4
	Information Technology	10	10	10
	Magistrate	18	18	18
	Master in Equity	1	1	3
	Probate	5	5	6
	Public Buildings	15	15	15
	Public Defender	15	15	19
	Purchasing	4	4	4
	Register of Deeds	8	7	7
	Solicitor	27	27	28
	Treasurer	9	9	9
Voters Registration	4	4	4	
	General Government Administration	195	193	199



Glossary of Terms

Accrual Basis – A basis of accounting in which revenues are recognized when earned, regardless of when they are received, and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

Accrued Expenditures – Liabilities incurred during a given period that reflect the need to pay for (a) services performed by employees, contractors, other government accounts, vendors, carriers, grantees, lessors, and other payees; (b) goods and other tangible property received; and (c) amounts owed under programs for which no current service or performance is required (such as annuities, insurance claims, other benefit payments, and some cash grants, but excluding the repayment of debt, which is considered neither an obligation nor an expenditure). Expenditures accrue regardless of when cash payments are made, whether invoices have been rendered, or, in some cases, whether goods or other tangible property have been physically delivered.

Activity – The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the City is responsible.

ADA – American Disabilities Act is a Federal law outlining various requirements to ensure the provision of access to the physically and mentally disadvantaged to all-public facilities and services.

Ad Valorem Taxes – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Agency – Any department, independent commission, board, bureau, office, or other establishment of the government. This includes independent regulatory commissions and boards.

Allocations – The amount of obligational authority from one agency, bureau, or account that is set-aside in transfer appropriations account to carry out the purposes of the parent appropriation or fund.

Apportionment – The distribution by the Central Budget Office of amounts available for obligation, including budgetary reserves established pursuant to law, in appropriations or fund accounts. In an apportionment, amounts available for obligation are divided among specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount to obligations that may be incurred.

Appropriation – A legislative authorization that permits government agencies to incur obligations and to make payments out of the treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation. An appropriation act is the most common means of providing budget authority, but in some cases the authorizing legislation itself provides the budget authority. Appropriations do not represent cash actually set aside in the treasury for purposes specified in the appropriation act; they represent limitations of amounts that agencies may obligate during the period of time specified in the relevant appropriation act. Several types of appropriations are not counted as budget authority, since they do not provide authority to incur additional obligations.

Arbitrage Bonds – The exemption from income tax of government bonds as long as state and local government do not use the funds from the bonds for investment rather than for the prescribed public purpose.

Assessed Valuation – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.



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Assessment Ratio – The ratio at which the tax rate is applied to the tax base.

Asset – Resources owned or held by a government, which have monetary value.

Authorized Positions – Employee positions that are authorized in the adopted budget to be filled during the current fiscal year.

Balanced Budget – A budget is balanced when planned funds or total revenues equal planned expenditures—total outlays or disbursements—for a fiscal year.

Base Budget – Cost of continuing the existing levels of service in the current budget year.

Benchmark – A performance measure that is used for comparative purposes. An organization may use benchmarks to judge whether performance is improving over time. It may also analyze its own performance by comparison with industry standards, or with those considered to be the best in the field.

Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates (called the maturity dates) together with periodic interest at a specified rate. Bonds are primarily used to finance capital projects.

Bond Anticipation Notes (BANs) – Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issues to which they are related.

Bond Maturity – A set period of time at the end of which the principal of a bond is completely paid. The length of the maturity normally is no longer than the useful life of the facility that is being financed.

Bond Refinancing – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Borrowing Authority – Authority to spend debt receipts; statutory authority that permits an agency to incur obligations and to make payments for specified purposes out of borrowed monies. (See *also* Debt.)

Budget – A plan for the accomplishment, within a definite time period, of programs related to established objectives and goals, setting forth estimates of the resources required and the resources available (usually in comparison with one or more past periods) and showing future requirements.

Budget Authority – Authority provided by law to enter into obligations that will result in immediate or future outlays of government funds; it does not include authority to ensure or guarantee the repayment of indebtedness incurred by another person or government. The basic forms of budget authority are appropriations, borrowing authority, and contract authority. Budget authority may be classified by the period of availability (one-year, multiple-year, no-year), by the timing of legislative action (current or permanent), or by the manner of determining the amount available (definite or indefinite).

Budget Calendar – A schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Message – A letter of transmittal for the proposed budget prepared by the County Administrator and addressed to the governing council that contains the Administrator's views and recommendations on the County's operation for the coming fiscal year.



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Capital – In economic theory, one of the three major factors of production (the others being land and labor). Capital can refer either to physical capital, such as plant and equipment, or to the financial resources required to purchase physical capital.

Capital Assets – Includes all assets obtained valued over \$5,000 and having a useful life of 2 or more years. Capital assets are also called fixed assets.

Capital Budget – A budget that deals with large expenditures for capital items normally financed by borrowing. Usually, capital items have long-range returns and useful life spans, are relatively expensive, and have physical presence (for example, buildings, roads, and sewage systems).

Capital Improvement – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Plan (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Lease – An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

Capital Outlay – Capital assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

Contingency – A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingent Liability – An existing condition, situation, or set of circumstances involving uncertainty about a possible loss to an agency that will ultimately be resolved when one or more events occur or fail to occur. Contingent liabilities include such items as loan guarantees and bank deposit insurance.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-Benefit Analysis – An analytical technique that compares the economic and social costs and benefits of proposed programs or policy actions. All losses and gains experienced by society are included and measured in dollar terms. The net benefits created by an action are calculated by subtracting the losses incurred by some sectors of society from the gains that accrue to others. Alternative actions are compared to determine which ones yield the greatest net benefits, or ratio of benefits to costs.

Cost-Effectiveness Analysis – An analytical technique used to choose the most efficient method for achieving a program or policy goal. The costs of alternatives are measured by their requisite estimated dollar expenditures. Effectiveness is defined by the degree of goal attainment, and may also (but not necessarily) be measured in dollars. A comparison is made between either the net effectiveness (effectiveness minus costs) or the cost-effectiveness ratio of the various alternatives. The most cost-effective method may involve one or more alternatives.



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Cost-of-Living Adjustment (COLA) – An adjustment made to salaries to offset the adverse effect of inflation on compensation.

Debt – A government credit obligation.

Debt Capacity – The amount a jurisdiction may issue without exceeding some legal constraint.

Debt Margin – The amount of debt capacity available after existing debt obligations are subtracted.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Deflation – A decrease in the general price level usually accompanied by declining levels of output, increasing unemployment, and a contraction of the supply of money and credit.

Deobligation – A downward adjustment of previously recorded obligations. This may be attributable to the cancellation of a project or contract, to price revisions, or to corrections of estimates previously recorded as obligations.

Department – The basic organizational unit of government, which is functionally unique in its delivery of services.

Depreciation – A systematic and rational allocation of the costs of equipment and buildings (having a life of more than one year) over their useful lives. To match costs with related revenues in measuring income or determining the costs of carrying out program activities, depreciation reflects the use of the asset(s) during specific operating periods.

Econometrics – The application of statistical methods to the study of economic data.

Economic Growth – An increase in a nation's productive capacity leading to an increase in the production of goods and services. Economic growth is usually measured by the annual rate of increase in real gross national product (as measured in constant dollars).

Economic Indicator – Statistics that have a systematic relationship to the business cycle. Each indicator is classified as leading, coincident, or lagging, depending on whether the indicator generally changes direction in advance of, at the same time as, or subsequent to changes in the overall economy. Although no one indicator or set of indicators is a wholly satisfactory predictor of the business cycle, taken as a whole they are valuable tools for identifying and analyzing changes in business cycles.

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. These include the government's share for Social Security Tax and various pensions, medical and life insurance plans.

Employment Rate – In economic statistics, the total number of people who, during a specific week, did any work for pay or profit, or who worked for 15 hours or more without pay on a farm or in a business operated by a member of the person's family. Also included are those who neither worked nor looked for work but who had a job or business from which they were temporarily absent during the week.



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Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the County is to provide goods or services to the general public, charging user fees to recover financing cost. Examples are public utilities and airports.

Expenditure – Payment of an obligation.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

External Audit – An investigation carried out by separate independent agencies that examine accounts, check on the accuracy of reordered transactions and inventories, make on-site reviews of stocks, verify physical existence of equipment, and review operating procedures and regulations.

Federal Reserve System (Fed) – The central banking system of the United States, which operates to control the economy's supply of money and credit.

Fiduciary Fund – Fund used to account for assets held by a government in a trustee or agency capacity for the benefit of others, whether for individuals, private organizations, or other governmental units.

Fines and Forfeits – Fines and Forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

Fiscal Year (FY) – Any yearly accounting period, without regard to its relationship to the calendar year. The fiscal year of the federal government begins on October 1 and ends on September 30. (Prior to fiscal year 1977, the Federal fiscal year began on July 1 and ended on June 30.) The fiscal year is designated by the calendar year in which it ends; for example, fiscal year 1980 for the Federal government is the year beginning October 1, 1979, and ending September 30, 1980. The fiscal year for Sumter County begins on July 1 and ends on June 30.

Fixed Costs – Those costs in any project or program that remain constant, regardless of the increase or decrease in units produced.

Full Faith and Credit Debt – A long-term debt in which the credit (including the implied power of taxation) is unconditionally pledged by the government.

Full Funding – Provision of budgetary resources to cover the total cost of a program or project at the time it is undertaken. The alternative is incremental funding, in which budget authority is provided or recorded for only a portion of total estimated obligation expected during a single fiscal year. Full funding is generally discussed in terms of multiyear programs, whether or not obligations for the entire program are made in the first year.

Full-time Equivalent Position (FTE) – A part time position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example, a part time typist working for 20 hours per week would be the equivalent of .5 of a full-time position.

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.



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Fund Accounting – The legal requirement for agencies to establish separate accounts for separate programs, to segregate revenues and other resources, together with all related liabilities, obligations, and reserves, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The aim is to control the handling of money to ensure that it will be spent only for the purpose intended. Fund accounting, in a broad sense, is required by the government to demonstrate agency compliance with requirements of existing legislation for which funds have been appropriated or otherwise authorized.

Fund Balance – This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Fund Equity – The difference between total assets and total liabilities in a fund. For governmental and similar trust funds, the term “fund balance” is often used. Fund equity, or fund balance, may have reserved or unreserved components. Only the unreserved portion is available for appropriation.

GAAP – **Generally Accepted Accounting Principles**. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Accounting Office (GAO) – The Congressional audit agency for the federal government. This agency reports directly to Congress. GAO investigates fraud, waste, and mismanagement. Its audits focus upon delegation of responsibility, policy direction and program evaluation, budget and accounting practices, and the adequacy of internal controls, including internal auditing.

General Fund – Used to account for all governmental function that do not require a separate record, by laws or governmental policy. The General Fund provides most of the essential governmental services, such as police and fire protection and general administration.

General Obligation (G.O.) Bond – This type of bond is backed by the full faith, credit and taxing power of the government.

GIS – An acronym for **Geographic Information System**. A system to develop accurate base maps which would provide in one document a visual presentation of the exact location of infrastructure and district lines, (e.g. drainage or water lines, sewer lines, voting precincts, and council district lines).

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund – Funds used to account for the County’s expendable financial resources and related liabilities (except those accounted for in proprietary funds) the measurement focus is upon determination of changes in financial position. The following are the County’s governmental fund types; general fund, special revenue fund, debt service fund, capital project fund.

Grant – A transfer of funds from the federal government to another unit of government. The two major forms of federal grants are block and categorical.

- **Block grants**. These are given primarily to general-purpose government units in accordance with a statutory formula. Such grants can be used for a variety of activities within a broad functional area. Examples of federal block grant programs are the Omnibus Crime Control and Safe Streets Act of 1968, the Comprehensive Employment and Training Act of 1973, the Housing and Community Development Act of 1974, and the 1974 amendments to the Social Security Act of 1935 (Title XX).



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- **Categorical grants.** These can be used only for specific programs and are usually limited to narrowly defined activities. Categorical grants consist of formula, project, and formula-project grants. Formula grants allocate federal funds to states or their subdivisions in accordance with a distribution formula prescribed by law or administrative regulation. Project grants provide federal funding for fixed or known periods for specific projects or for the delivery of specific services or products.

Home Rule – A doctrine according local government broad discretion to formulate policies affecting their own Jurisdictions under both constitutionally expressed and implied powers.

Indirect Cost – Any cost incurred for common objectives that therefore cannot be charged directly to any single cost objective. Indirect costs are allocated to the various classes of work in proportion to the benefit to each class.

Inflation – A persistent rise in the general price level that results in a decline in the purchasing power of money.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund – Fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Lapsing Appropriation – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance ends or lapses, unless otherwise provided by law.

Lease-Purchase Agreements – Contractual agreements that are termed leases, but that in substance are purchase contracts.

Levy – To impose taxes for the support of government activities.

Liability – Amount owed for items received, services rendered, and expense incurred, assets acquired, or construction performed (regardless of whether invoices have been received); also, amounts received but as yet earned.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Item Budget – A budget format that presents the exact dollars that are planned to be spent for every separate good or service to be purchased.

Long-term Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services with a maturity date of more than one year.

Mill – A unit of taxation equal to \$1 per \$1,000 of assessed property value.



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Municipal Solid Waste – Any solid waste (including garbage and trash) derived from households and generated by commercial establishments.

Net Assets – The difference between a fund's assets and liabilities; similar to what is reported as shareholders' equity or net worth for a business entity.

Non-operating Expenses – Proprietary fund expenses not directly related to the fund's primary service activities (e.g., interest).

Non-operating Revenues – Any proprietary revenue that is incidental to, or a by-product of the fund's primary activities.

Object of Expenditure – An expenditure classification, referring to the lower and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget – The current year budget that guides agencies' everyday activities.

Operating Revenue – Funds that the government received as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Ordinance – A formal legislative enactment by the governing body of a county or municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

Other Financing Sources – Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses – Governmental Fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlay is financed from current revenues rather than through borrowing.



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Performance Budgeting – A budget format that presents government program input and output, thus allowing easy verification of the program’s economy and efficiency.

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services – Group of Expenditures that includes salaries, wages, and fringe benefits of a government’s employees.

Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program – A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Program Budget – A budget format in which the budget material is arranged in such a way as to aid the executive and legislature to understand the broader policy implications of their decision.

Proprietary Funds – Are used to account for activities that are similar to those often found in the private sector. The reporting focuses on the determination of operating income, changes in the net assets (or cost recovery), financial position, and cash flows. The County has two proprietary fund types: internal service fund and enterprise fund.

Reassessment – In order to value all real property at its current fair market value (the price your property would sell for in the open real estate market), state law mandates that the County Assessor’s office reassess property values every five years.

Reimbursement – A repayment for commodities sold or services furnished, either to the public or to another government account that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue – Sources of income used to finance the operations of government.

Revenue Bond – All bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Revenue Forecasting – Any of several systematic approaches used by governments to estimate the levels of revenue they can anticipate in future years.



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Source of Revenue – Revenue is classified according to its source or point of origin.

Special Revenue – Funds from a specific source to be spent only for a designated activity. An example is gasoline taxes that can be spent only for highway construction and maintenance cost.

Target Budget – Desirable expenditure levels provided to departments in developing the coming years-recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Anticipation Note – Borrowing by a local government against future anticipated tax revenue.

Tax Credit – Any special provision of law that results in a dollar-for-dollar reduction in tax liabilities that would otherwise be due. Tax credits may result in a reduction of tax collections or an increase in the value of tax refunds.

Tax Levy – The resultant product when the tax base multiplies the tax rate per one hundred dollars.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfer In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unemployment Rate – In economic statistics, the total number of people who, during a specific week, has no employment but were available for work and who sought employment within the past four weeks, were laid off from their jobs, or waiting to report to a new job within 30 days; expressed as a percentage of the civilian labor force.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Value – The quantity of money, goods, or services that an article is likely to command in the long run as distinct from its price in an individual instance.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Working Cash – Excess of readily available assets over current liabilities, or cash on hand equivalents that may be used to satisfy cash flow needs.

Zero-Base Budgeting (ZBB) – An approach to public budgeting in which each budget year's activities are judged anew, with no reference to the policy precedents or dollar amounts of past years.