

COUNTY OF LEXINGTON

FISCAL YEAR 2009-2010



ANNUAL BUDGET OVERVIEW

PRELIMINARY 04-14-09

APPROPRIATIONS AS REQUESTED

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

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Date: 04/14/09 / SAV

WITH ATI

| | 2008 Pre-Final 3/24/2009 | 2009 Estimate + Growth |
|---|---|---------------------------------------|
| COUNTY-WIDE UNABATED - Midlands Tech | 939,824 | 985,698 |
| COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care - Mental Health - Riverbanks Park | 909,561 | 954,406 |
| FIRE SERVICE | 708,142 | 748,594 |
| IRMO FIRE SERVICE | 127,392 | 129,673 |
| LEXINGTON RECREATION | 677,635 | 716,580 |
| IRMO-CHAPIN RECREATION | 261,814 | 268,930 |

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2009-2010

| | 2008 Actual Millage | CPI Adjust. 3.84% | 2009 Millage Plus CPI | Population Adjust. 2.36% | 2009 Millage Plus Pop. | Change from 2008 Actual to 2009 (CPI & Pop.) |
|---------------------------------------|---------------------------|-------------------------|-----------------------------|--------------------------------|------------------------------|---|
| COUNTY OPERATIONS: | | | | | | |
| 1. General Fund | | | | | | |
| a. County Ordinary | 21.814 | 0.838 | 22.652 | 0.515 | 23.167 | 1.353 |
| b. Law Enforcement | 30.958 | 1.189 | 32.147 | 0.731 | 32.878 | 1.920 |
| c. Fire Service | 14.678 | 0.564 | 15.242 | 0.346 | 15.588 | 0.910 |
| Total General Fund | 67.450 | 2.591 | 70.041 | 1.592 | 71.633 | 4.183 |
| 2. Library | 6.330 | 0.243 | 6.573 | 0.149 | 6.722 | 0.392 |
| 3. Solid Waste | 8.040 | 0.309 | 8.349 | 0.190 | 8.539 | 0.499 |
| 4. Indigent Care | 1.243 | 0.048 | 1.291 | 0.029 | 1.320 | 0.077 |
| TOTAL COUNTY OPERATING MILLAGE | 83.063 | 3.191 | 86.254 | 1.960 | 88.214 | 5.151 |

AGENCY OPERATIONS:

| | | | | | | |
|------------------------------------|--------|-------|--------|-------|--------|-------|
| 5. Lexington Recreation Commission | 12.499 | 0.480 | 12.979 | 0.295 | 13.274 | 0.775 |
| 6. Irmo-Chapin Rec Commission | 13.695 | 0.526 | 14.221 | 0.323 | 14.544 | 0.849 |
| 7. Midlands Technical College | 3.023 | 0.116 | 3.139 | 0.071 | 3.210 | 0.187 |
| 8. Midlands Tech - Capital | 1.429 | 0.055 | 1.484 | 0.034 | 1.518 | 0.089 |
| 9. Riverbanks Park | 1.088 | 0.042 | 1.130 | 0.026 | 1.156 | 0.068 |
| 10. Mental Health | 0.678 | 0.026 | 0.704 | 0.016 | 0.720 | 0.042 |
| 11. Irmo Fire District | 14.678 | 0.564 | 15.242 | 0.346 | 15.588 | 0.910 |

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2008-2009

| | <u>7/1/2008 Fund Bal.</u> | <u>Estimated 6/30/2009 Fund Bal.</u> |
|------------------------------------|-------------------------------|--|
| COUNTY OPERATIONS | | |
| 1. General Fund | | |
| a. County Ordinary | \$ 45,078,056 | \$ 37,376,443 |
| b. Law Enforcement | 2,293,129 | 2,871,211 |
| c. Fire Service | 5,948,204 | 2,548,886 |
| Total General Fund | <u>53,319,389</u> | <u>42,796,540</u> |
| 2. Library | 3,371,353 | 3,328,005 |
| 3. Solid Waste | 4,667,066 | 3,490,073 |
| 4. Indigent Care | 133,369 | 468,225 |
| AGENCY OPERATIONS: | | |
| 5. Lexington Recreation Commission | 357,801 | 357,801 |
| 6. Irmo-Chapin Rec Commission | 100,846 | 100,846 |
| 7. Midlands Technical College | 1,146,339 | 1,462,397 |
| 8. Midlands Tech - Capital | 690,192 | 889,565 |
| 9. Riverbanks Park | 760,003 | 848,517 |
| 10. Mental Health | 621,120 | 625,190 |
| 11. Irmo Fire District | 52,407 | 52,407 |

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES WITH ATI
FISCAL YEAR 2009-2010

| | 2009-2010 Preliminary Estimate (with Growth) | 2009-2010 Preliminary Estimate (3.84% CPI) | 2009-2010 Change in Revenue due to 3.84% CPI | % Change due to CPI Increase | 2009-2010 Preliminary Estimate (2.36% Pop) | 2009-2010 Change in Revenue due to 2.36% Pop. | % Change due to Pop. Increase |
|------------------------------------|---|---|---|---------------------------------------|---|--|--|
| COUNTY OPERATIONS | | | | | | | |
| 1. General Fund | | | | | | | |
| a. County Ordinary | \$ 43,795,344 | \$ 44,544,919 | \$ 749,575 | 1.71% | \$ 45,005,576 | \$ 460,657 | 1.05% |
| b. Law Enforcement | 34,521,151 | 35,584,688 | 1,063,537 | 3.08% | 36,238,554 | 653,866 | 1.89% |
| c. Fire Service | 11,390,784 | 11,786,548 | 395,764 | 3.47% | 12,029,338 | 242,790 | 2.13% |
| Total General Fund | 89,707,279 | 91,916,155 | 2,208,876 | 2.46% | 93,273,468 | 1,357,313 | 1.51% |
| 2. Library | 6,623,132 | 6,840,490 | 217,358 | 3.28% | 6,973,767 | 133,277 | 2.01% |
| 3. Solid Waste | 10,278,590 | 10,554,984 | 276,394 | 2.69% | 10,724,936 | 169,952 | 1.65% |
| 4. Indigent Care | 1,267,205 | 1,310,140 | 42,935 | 3.39% | 1,336,081 | 25,941 | 2.05% |
| AGENCY OPERATIONS: | | | | | | | |
| 5. Lexington Recreation Commission | \$ 9,419,239 | \$ 9,740,413 | \$ 321,174 | 3.41% | \$ 9,937,802 | \$ 197,389 | 2.10% |
| 6. Irmo-Chapin Rec Commission | 3,730,474 | 3,865,386 | 134,912 | 3.62% | 3,948,231 | 82,845 | 2.22% |
| 7. Midlands Technical College | 3,140,166 | 3,247,559 | 107,393 | 3.42% | 3,313,289 | 65,730 | 2.09% |
| 8. Midlands Tech - Capital | 1,429,471 | 1,480,390 | 50,919 | 3.56% | 1,511,867 | 31,477 | 2.20% |
| 9. Riverbanks Park | 1,103,180 | 1,140,749 | 37,569 | 3.41% | 1,164,006 | 23,257 | 2.11% |
| 10. Mental Health | 693,257 | 716,513 | 23,256 | 3.35% | 730,825 | 14,312 | 2.06% |
| 11. Irmo Fire District | 1,938,456 | 2,007,971 | 69,515 | 3.59% | 2,050,616 | 42,645 | 2.20% |

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2008-09 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2009-10 PRELIMINARY ESTIMATE WITH ATI
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

| | 2008-2009 Estimated Revenue | 2008-2009 Amended Est Revenue | 2009-2010 Adjusted Preliminary Estimate (with Growth) | Growth Increase (Decrease) | % Change 2008 Amnd. to 2009 Est. w/Growth | 2009-2010 Preliminary Estimate (3.84% CPI) | CPI Increase (Decrease) | % Change 2008 Est. w/Growth to 2009 Est. w/CPI | 2009-2010 Preliminary Estimate (2.36% Pop.) | Population Increase (Decrease) | % Change 2008 Est. w/Growth to 2009 Est. w/Pop. |
|----------------------------------|-----------------------------------|-------------------------------------|---|----------------------------------|--|---|-------------------------------|---|--|--------------------------------------|--|
| County Ordinary | | | | | | | | | | | |
| Property taxes (4.94% Growth) \$ | 20,569,735 | \$ 20,569,735 | \$ 21,896,341 | \$ 1,326,606 | 6.45% | \$ 22,645,916 | \$ 749,575 | 3.42% | \$ 23,106,573 | \$ 460,657 | 2.10% |
| State shared revenue | 12,984,940 | 12,112,630 | 6,983,190 | (5,129,440) | -42.35% | 6,983,190 | 0 | 0.00% | 6,983,190 | 0 | 0.00% |
| Fees, permits, and sales | 12,642,092 | 11,447,138 | 11,448,137 | 999 | 0.01% | 11,448,137 | 0 | 0.00% | 11,448,137 | 0 | 0.00% |
| County fines | 2,441,664 | 2,701,739 | 2,317,578 | (384,161) | -14.22% | 2,317,578 | 0 | 0.00% | 2,317,578 | 0 | 0.00% |
| Intergovernmental revenue | 343,468 | 412,787 | 381,891 | (30,896) | -7.48% | 381,891 | 0 | 0.00% | 381,891 | 0 | 0.00% |
| Interest | 1,100,200 | 822,772 | 660,050 | (162,722) | -19.78% | 660,050 | 0 | 0.00% | 660,050 | 0 | 0.00% |
| Other | 102,100 | 103,300 | 108,157 | 4,857 | 4.70% | 108,157 | 0 | 0.00% | 108,157 | 0 | 0.00% |
| Total County Ordinary | 50,184,199 | 48,170,101 | 43,795,344 | (4,374,757) | -9.08% | 44,544,919 | 749,575 | 1.71% | 45,005,576 | 460,657 | 1.05% |
| Law Enforcement | | | | | | | | | | | |
| Property taxes (4.94% Growth) | 28,973,820 | 28,973,820 | 30,856,657 | 1,882,837 | 6.50% | 31,920,194 | 1,063,537 | 3.45% | 32,574,060 | 653,866 | 2.12% |
| Fees, permits, and sales | 150,451 | 150,451 | 151,397 | 946 | 0.63% | 151,397 | 0 | 0.00% | 151,397 | 0 | 0.00% |
| County fines | 12,343 | 12,343 | 17,500 | 5,157 | 41.78% | 17,500 | 0 | 0.00% | 17,500 | 0 | 0.00% |
| Intergovernmental revenue | 3,296,532 | 3,651,171 | 3,495,597 | (155,574) | -4.26% | 3,495,597 | 0 | 0.00% | 3,495,597 | 0 | 0.00% |
| Other | 0 | 21,813 | 0 | (21,813) | -100.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Law Enforcement | 32,433,146 | 32,809,598 | 34,521,151 | 1,711,553 | 5.22% | 35,584,688 | 1,063,537 | 3.08% | 36,238,554 | 653,866 | 1.89% |
| Fire Service | | | | | | | | | | | |
| Property taxes (5.72% Growth) | 10,551,237 | 10,551,237 | 11,369,984 | 818,747 | 7.76% | 11,765,748 | 395,764 | 3.48% | 12,008,538 | 242,790 | 2.14% |
| Fees, permits, and sales | 2,500 | 2,500 | 20,800 | 18,300 | 732.00% | 20,800 | 0 | 0.00% | 20,800 | 0 | 0.00% |
| Intergovernmental revenue | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Other | 0 | 1,250 | 0 | (1,250) | -100.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Fire Service | 10,553,737 | 10,554,987 | 11,390,784 | 835,797 | 7.92% | 11,786,548 | 395,764 | 3.47% | 12,029,338 | 242,790 | 2.13% |
| TOTAL GENERAL FUND | 93,171,082 | 91,534,686 | 89,707,279 | (1,827,407) | -2.00% | 91,916,155 | 2,208,876 | 2.46% | 93,273,468 | 1,357,313 | 1.51% |
| Library | | | | | | | | | | | |
| Property taxes (4.94% Growth) | 5,900,701 | 5,900,701 | 6,296,182 | 395,481 | 6.70% | 6,513,540 | 217,358 | 3.45% | 6,646,817 | 133,277 | 2.12% |
| Fees, permits, and sales | 14,950 | 14,950 | 14,950 | 0 | 0.00% | 14,950 | 0 | 0.00% | 14,950 | 0 | 0.00% |
| County fines | 270,000 | 270,000 | 265,000 | (5,000) | -1.85% | 265,000 | 0 | 0.00% | 265,000 | 0 | 0.00% |
| Interest | 75,060 | 75,060 | 47,000 | (28,060) | -37.38% | 47,000 | 0 | 0.00% | 47,000 | 0 | 0.00% |
| Other | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Library | 6,260,711 | 6,260,711 | 6,623,132 | 362,421 | 5.79% | 6,840,490 | 217,358 | 3.28% | 6,973,767 | 133,277 | 2.01% |

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2008-09 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2009-10 PRELIMINARY ESTIMATE WITH ATI
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

| | 2008-2009 Estimated Revenue | 2008-2009 Amended Est Revenue | 2009-2010 Adjusted Preliminary Estimate (with Growth) | Growth Increase (Decrease) | % Change 2008 Amnd. to 2009 Est. w/Growth | 2009-2010 Preliminary Estimate (3.84% CPI) | CPI Increase (Decrease) | % Change 2008 Est. w/Growth to 2009 Est. w/CPI | 2009-2010 Preliminary Estimate (2.36% Pop.) | Population Increase (Decrease) | % Change 2008 Est. w/Growth to 2009 Est. w/Pop. |
|--|-----------------------------------|-------------------------------------|---|----------------------------------|--|---|-------------------------------|---|--|--------------------------------------|--|
| Solid Waste | | | | | | | | | | | |
| Property taxes (4.94% Growth) | 7,359,917 | 7,359,917 | 7,942,415 | 582,498 | 7.91% | 8,218,809 | 276,394 | 3.48% | 8,388,761 | 169,952 | 2.14% |
| Fees, permits, and sales | 2,148,665 | 2,148,665 | 2,190,275 | 41,610 | 1.94% | 2,190,275 | 0 | 0.00% | 2,190,275 | 0 | 0.00% |
| Intergovernmental revenue | 8,700 | 8,700 | 8,400 | (300) | -3.45% | 8,400 | 0 | 0.00% | 8,400 | 0 | 0.00% |
| Interest | 120,000 | 120,000 | 75,000 | (45,000) | -37.50% | 75,000 | 0 | 0.00% | 75,000 | 0 | 0.00% |
| Other | 5,300 | 305,300 | 62,500 | (242,800) | -79.53% | 62,500 | 0 | 0.00% | 62,500 | 0 | 0.00% |
| Total Solid Waste | 9,642,582 | 9,942,582 | 10,278,590 | 336,008 | 3.38% | 10,554,984 | 276,394 | 2.69% | 10,724,936 | 169,952 | 1.65% |
| Indigent Care | | | | | | | | | | | |
| Property taxes (4.94% Growth) | \$ 1,246,308 | \$ 1,246,308 | \$ 1,266,905 | \$ 20,597 | 1.65% | \$ 1,309,840 | \$ 42,935 | 3.39% | \$ 1,335,781 | \$ 25,941 | 2.05% |
| Interest | 2,000 | 2,000 | 300 | (1,700) | -85.00% | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| | <u>1,248,308</u> | <u>1,248,308</u> | <u>1,267,205</u> | <u>18,897</u> | <u>1.51%</u> | <u>1,310,140</u> | <u>42,935</u> | <u>3.39%</u> | <u>1,336,081</u> | <u>25,941</u> | <u>2.05%</u> |
| Lexington Recreation Commission | | | | | | | | | | | |
| Property taxes (5.76% Growth) | 8,457,436 | 8,457,436 | 9,419,239 | 961,803 | 11.37% | 9,740,413 | 321,174 | 3.41% | 9,937,802 | 197,389 | 2.10% |
| Irmo-Chapin Rec Commission | | | | | | | | | | | |
| Property taxes (2.72% Growth) | 3,467,169 | 3,467,169 | 3,730,474 | 263,305 | 7.59% | 3,865,386 | 134,912 | 3.62% | 3,948,231 | 82,845 | 2.22% |
| Midlands Technical College | | | | | | | | | | | |
| Property taxes (4.89% Growth) | 2,629,201 | 2,629,201 | 3,140,166 | 510,965 | 19.43% | 3,247,559 | 107,393 | 3.42% | 3,313,289 | 65,730 | 2.09% |
| Midlands Tech - Capital | | | | | | | | | | | |
| Property taxes (4.89% Growth) | 1,144,688 | 1,144,688 | 1,429,471 | 284,783 | 24.88% | 1,480,390 | 50,919 | 3.56% | 1,511,867 | 31,477 | 2.20% |
| Riverbanks Park | | | | | | | | | | | |
| Property taxes (4.94% Growth) | 950,694 | 950,694 | 1,103,180 | 152,486 | 16.04% | 1,140,749 | 37,569 | 3.41% | 1,164,006 | 23,257 | 2.11% |
| Mental Health | | | | | | | | | | | |
| Property taxes (4.94% Growth) | 650,000 | 650,000 | 693,257 | 43,257 | 6.65% | 716,513 | 23,256 | 3.35% | 730,825 | 14,312 | 2.06% |
| Irmo Fire District | | | | | | | | | | | |
| Property taxes (1.79% Growth) | 1,836,032 | 1,836,032 | 1,938,456 | 102,424 | 5.58% | 2,007,971 | 69,515 | 3.59% | 2,050,616 | 42,645 | 2.20% |

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2009-2010

| | 2009-10 Base Revenue Estimate | 2009-10 Requested Appropriations | Difference |
|-----------------------------|-------------------------------------|--|---------------------|
| COUNTY OPERATIONS | | | |
| 1. General Fund | | | |
| a. County Ordinary | \$ 43,795,344 | \$ 53,009,649 | \$ (9,214,305) |
| b. Law Enforcement | 34,521,151 | 36,779,308 | (2,258,157) |
| c. Fire Service | 11,390,784 | 11,526,124 | (135,340) |
| Total General Fund | <u>89,707,279</u> | <u>101,315,081</u> | <u>(11,607,802)</u> |
| 2. Library | * 6,623,132 | 5,997,088 | 626,044 |
| 3. Solid Waste (cash basis) | * 10,278,590 | 12,233,248 | (1,954,658) |
| 4. Indigent Care | * 1,267,205 | 963,794 | 303,411 |

* The department's requested revenues were last year's approved revenues and therefore differ from these numbers which were calculated by the Finance department.

| AGENCY OPERATIONS: | | <u>Agency Request</u> | |
|------------------------------------|-----------|---------------------------|-----------|
| 5. Lexington Recreation Commission | 9,419,239 | 9,339,316 | 79,923 |
| 6. Irmo-Chapin Rec Commission | 3,730,474 | 3,536,512 | 193,962 |
| 7. Midlands Technical College | 3,140,166 | 2,721,402 | 418,764 |
| 8. Midlands Tech - Capital | 1,429,471 | 1,229,110 | 200,361 |
| 9. Riverbanks Park | 1,103,180 | 1,102,733 | 447 |
| 10. Mental Health | 693,257 | 650,000 | 43,257 |
| 11. Irmo Fire District | 1,938,456 | 2,708,664 | (770,208) |

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2009-2010

| | 2009-10 Base Revenue + CPI Estimate | 2009-10 Requested Appropriations | Difference |
|-----------------------------|---|--|--------------------|
| COUNTY OPERATIONS | | | |
| 1. General Fund | | | |
| a. County Ordinary | \$ 44,544,919 | \$ 53,009,649 | \$ (8,464,730) |
| b. Law Enforcement | 35,584,688 | 36,779,308 | (1,194,620) |
| c. Fire Service | 11,786,548 | 11,526,124 | 260,424 |
| Total General Fund | <u>91,916,155</u> | <u>101,315,081</u> | <u>(9,398,926)</u> |
| 2. Library | 6,840,490 | 5,997,088 | 843,402 |
| 3. Solid Waste (cash basis) | 10,554,984 | 12,233,248 | (1,678,264) |
| 4. Indigent Care | 1,310,140 | 963,794 | 346,346 |

* The department's requested revenues were last year's approved revenues and therefore differ from these numbers which were calculated by the Finance department.

| AGENCY OPERATIONS: | | <u>Agency Request</u> | |
|------------------------------------|-----------|---------------------------|-----------|
| 5. Lexington Recreation Commission | 9,740,413 | 9,339,316 | 401,097 |
| 6. Irmo-Chapin Rec Commission | 3,865,386 | 3,536,512 | 328,874 |
| 7. Midlands Technical College | 3,247,559 | 2,721,402 | 526,157 |
| 8. Midlands Tech - Capital | 1,480,390 | 1,229,110 | 251,280 |
| 9. Riverbanks Park | 1,140,749 | 1,102,733 | 38,016 |
| 10. Mental Health | 716,513 | 650,000 | 66,513 |
| 11. Irmo Fire District | 2,007,971 | 2,708,664 | (700,693) |

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2009-2010

| | 2009-10 Base Revenue + CPI+POP Estimate | 2009-10 Requested Appropriations | Difference |
|-----------------------------|---|--|--------------------|
| COUNTY OPERATIONS | | | |
| 1. General Fund | | | |
| a. County Ordinary | \$ 45,005,576 | \$ 53,009,649 | \$ (8,004,073) |
| b. Law Enforcement | 36,238,554 | 36,779,308 | (540,754) |
| c. Fire Service | 12,029,338 | 11,526,124 | 503,214 |
| Total General Fund | <u>93,273,468</u> | <u>101,315,081</u> | <u>(8,041,613)</u> |
| 2. Library | 6,973,767 | 5,997,088 | 976,679 |
| 3. Solid Waste (cash basis) | 10,724,936 | 12,233,248 | (1,508,312) |
| 4. Indigent Care | 1,336,081 | 963,794 | 372,287 |

* The department's requested revenues were last year's approved revenues and therefore differ from these numbers which were calculated by the Finance department.

| AGENCY OPERATIONS: | | <u>Agency Request</u> | |
|------------------------------------|-----------|---------------------------|-----------|
| 5. Lexington Recreation Commission | 9,937,802 | 9,339,316 | 598,486 |
| 6. Irmo-Chapin Rec Commission | 3,948,231 | 3,536,512 | 411,719 |
| 7. Midlands Technical College | 3,313,289 | 2,721,402 | 591,887 |
| 8. Midlands Tech - Capital | 1,511,867 | 1,229,110 | 282,757 |
| 9. Riverbanks Park | 1,164,006 | 1,102,733 | 61,273 |
| 10. Mental Health | 730,825 | 650,000 | 80,825 |
| 11. Irmo Fire District | 2,050,616 | 2,708,664 | (658,048) |