

COUNTY OF LEXINGTON

FISCAL YEAR 2011-2012



ANNUAL BUDGET OVERVIEW

05-24-11 AS APPROVED

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

Filename: f:\windows\excel2k\assmt\assmt11\newmill.xls
Date: 05/05/11 / SAV

	2010 Pre-Final 3/31/2011	2011 Estimate w/ Growth
COUNTY-WIDE UNABATED	1,022,564	1,044,275
- Midlands Tech		
COUNTY-WIDE ABATED	989,411	1,031,372
- County Ordinary		
- Law Enforcement		
- Library		
- Solid Waste		
- Indigent Care		
- Mental Health		
- Riverbanks Park		
FIRE SERVICE	775,762	794,333
IRMO FIRE SERVICE	132,145	132,857
LEXINGTON RECREATION	739,575	757,798
IRMO-CHAPIN RECREATION	282,654	286,158

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2011-12

	2010 Actual Millage	STATUTORILY ALLOWED					APPROVED	
		CPI Adjust. 1.64%	2011 Millage Plus CPI	Population Adjust. 1.57%	2011 Millage Plus Pop.	Change from 2010 Actual to 2011 (CPI & Pop.)	2011 Approved Millage Adjustment	2011 Approved Millage
COUNTY OPERATIONS:								
1. General Fund								
a. County Ordinary	21.939	0.360	22.299	0.344	22.643	0.704	0.804	22.743
b. Law Enforcement	29.889	0.490	30.379	0.469	30.848	0.959	0.490	30.379
c. Fire Service	15.489	0.254	15.743	0.243	15.986	0.497	0.497	15.986
Total General Fund	<u>67.317</u>	<u>1.104</u>	<u>68.421</u>	<u>1.056</u>	<u>69.477</u>	<u>2.160</u>	<u>1.791</u>	<u>69.108</u>
2. Library	6.111	0.100	6.211	0.096	6.307	0.196	0.100	6.211
3. Solid Waste	7.762	0.127	7.889	0.122	8.011	0.249	0.127	7.889
4. Indigent Care	0.873	0.014	0.887	0.014	0.901	0.028	0.014	0.887
TOTAL COUNTY OPERATING MILLAGE	<u>82.063</u>	<u>1.345</u>	<u>83.408</u>	<u>1.288</u>	<u>84.696</u>	<u>2.633</u>	<u>2.032</u>	<u>84.095</u>
AGENCY OPERATIONS:								
5. Lexington Recreation Commission	12.116	0.199	12.315	0.190	12.505	0.389	0.199	12.315
6. Irmo-Chapin Rec Commission	13.139	0.215	13.354	0.206	13.560	0.421	0.215	13.354
7. Midlands Technical College	2.922	0.048	2.970	0.046	3.016	0.094	0.048	2.970
8. Midlands Tech - Capital	1.381	0.023	1.404	0.022	1.426	0.045	0.023	1.404
9. Riverbanks Park	1.075	0.018	1.093	0.017	1.110	0.035	0.018	1.093
10. Mental Health	0.500	0.008	0.508	0.008	0.516	0.016	0.008	0.508
11. Irmo Fire District	15.489	0.254	15.743	0.243	15.986	0.497	0.497	15.986

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2010-2011

	<u>7/1/2010 Fund Bal.</u>	<u>Estimated 6/30/2011 Fund Bal.</u>
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary	\$ 49,399,265	\$ 44,127,524
b. Law Enforcement	4,981,516	4,096,480
c. Fire Service	5,859,561	4,014,555
Total General Fund	<u>60,240,342</u>	<u>52,238,559</u>
2. Library	4,434,500	4,294,748
3. Solid Waste	8,188,239	7,881,388
4. Indigent Care	376,145	295,176

AGENCY OPERATIONS:

5. Lexington Recreation Commission	495,337	495,337
6. Irmo-Chapin Rec Commission	137,751	137,751
7. Midlands Technical College	1,849,214	2,229,122
8. Midlands Tech - Capital	1,076,305	1,189,690
9. Riverbanks Park	667,255	685,784
10. Mental Health	618,148	524,869
11. Irmo Fire District	71,639	71,639

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2011-2012

	2011-2012 Preliminary Estimate (2.15% Growth)	2011-2012 Preliminary Estimate (1.64% CPI)	2011-2012 Change in Revenue due to 1.64% CPI	% Change due to CPI Increase	2011-2012 Preliminary Estimate (1.57% Pop)	2011-2012 Change in Revenue due to 1.57% Pop.	% Change due to Pop. Increase	2011-2012 Approved Change in Revenue	2011-2012 Approved Revenue Estimate
COUNTY OPERATIONS									
1. General Fund									
a. County Ordinary	\$ 49,502,998	\$ 49,856,628	\$ 353,630	0.71%	\$ 50,194,542	\$ 337,914	0.68%	\$ 789,775	\$ 50,292,773
b. Law Enforcement	36,552,213	37,033,545	481,332	1.32%	37,494,246	460,701	1.26%	481,332	37,033,545
c. Fire Service	12,778,553	12,970,366	191,813	1.50%	13,153,873	183,507	1.44%	375,320	13,153,873
Total General Fund	98,833,764	99,860,539	1,026,775	1.04%	100,842,661	982,122	0.99%	1,646,427	100,480,191
2. Library	6,998,338	7,096,570	98,232	1.40%	7,190,870	94,300	1.35%	98,232	7,096,570
3. Solid Waste	10,492,320	10,617,073	124,753	1.19%	10,736,914	119,841	1.14%	124,753	10,617,073
4. Indigent Care	1,011,848	1,025,600	13,752	1.36%	1,039,354	13,754	1.36%	13,752	1,025,600
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	\$ 9,830,149	\$ 9,973,136	\$ 142,987	1.45%	\$ 10,109,656	\$ 136,520	1.39%	\$ 142,987	\$ 9,973,136
6. Irmo-Chapin Rec Commission	3,850,225	3,909,613	59,388	1.54%	3,966,515	56,902	1.48%	59,388	3,909,613
7. Midlands Technical College	3,261,293	3,309,054	47,761	1.46%	3,354,825	45,771	1.40%	47,761	3,309,054
8. Midlands Tech - Capital	1,488,044	1,510,929	22,885	1.54%	1,532,820	21,891	1.47%	22,885	1,510,929
9. Riverbanks Park	1,192,729	1,210,411	17,682	1.48%	1,227,110	16,699	1.40%	17,682	1,210,411
10. Mental Health	572,654	580,513	7,859	1.37%	588,371	7,858	1.37%	7,859	580,513
11. Irmo Fire District	2,128,819	2,161,305	32,486	1.53%	2,192,384	31,079	1.46%	63,565	2,192,384

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2010-11 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2011-12 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2010-2011 Estimated Revenue	2010-2011 Amended Est Revenue	2011-2012 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2010 Amnd. to 2011 Est. w/Growth	2011-2012 Preliminary Estimate (1.64% CPI)	CPI Increase (Decrease)	% Change 2010 Est. w/Growth to 2011 Est. w/CPI	2011-2012 Preliminary Estimate (1.57% Pop.)	Population Increase (Decrease)	% Change 2010 Est. w/Growth to 2011 Est. w/Pop.
County Ordinary											
Property taxes (2.15% Growth)	\$ 23,246,907	\$ 23,246,907	\$ 24,267,863	\$ 1,020,956	4.39%	\$ 24,621,493	\$ 353,630	1.46%	\$ 24,959,407	\$ 337,914	1.39%
State shared revenue	8,753,522	8,753,522	8,271,761	(481,761)	-5.50%	8,271,761	0	0.00%	8,271,761	0	0.00%
Fees, permits, and sales	12,913,213	12,913,213	13,384,339	471,126	3.65%	13,384,339	0	0.00%	13,384,339	0	0.00%
County fines	2,487,456	2,487,456	2,636,986	149,530	6.01%	2,636,986	0	0.00%	2,636,986	0	0.00%
Intergovernmental revenue	528,716	527,343	510,749	(16,594)	-3.15%	510,749	0	0.00%	510,749	0	0.00%
Interest	320,000	320,000	320,000	0	0.00%	320,000	0	0.00%	320,000	0	0.00%
Other	115,902	151,069	111,300	(39,769)	-26.33%	111,300	0	0.00%	111,300	0	0.00%
Total County Ordinary	48,365,716	48,399,510	49,502,998	1,103,488	2.28%	49,856,628	353,630	0.71%	50,194,542	337,914	0.68%
Law Enforcement											
Property taxes (2.15% Growth)	31,538,226	31,538,226	32,904,345	1,366,119	4.33%	33,385,677	481,332	1.46%	33,846,378	460,701	1.40%
Fees, permits, and sales	157,843	157,843	193,911	36,068	22.85%	193,911	0	0.00%	193,911	0	0.00%
County fines	16,200	16,200	26,800	10,600	65.43%	26,800	0	0.00%	26,800	0	0.00%
Intergovernmental revenue	3,645,772	3,663,936	3,425,157	(238,779)	-6.52%	3,425,157	0	0.00%	3,425,157	0	0.00%
Other	0	0	2,000	2,000	0.00%	2,000	0	0.00%	2,000	0	0.00%
Total Law Enforcement	35,358,041	35,376,205	36,552,213	1,176,008	3.32%	37,033,545	481,332	1.32%	37,494,246	460,701	1.26%
Fire Service											
Property taxes (2.39% Growth)	12,557,139	12,557,139	12,758,553	201,414	1.60%	12,950,366	191,813	1.50%	13,133,873	183,507	1.44%
Fees, permits, and sales	20,000	20,000	20,000	0	0.00%	20,000	0	0.00%	20,000	0	0.00%
Intergovernmental revenue	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Other	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Total Fire Service	12,577,139	12,577,139	12,778,553	201,414	1.60%	12,970,366	191,813	1.50%	13,153,873	183,507	1.44%
TOTAL GENERAL FUND	96,300,896	96,352,854	98,833,764	2,480,910	2.57%	99,860,539	1,026,775	1.04%	100,842,661	982,122	0.99%
Library											
Property taxes (2.15% Growth)	6,395,063	6,395,063	6,702,938	307,875	4.81%	6,801,170	98,232	1.47%	6,895,470	94,300	1.41%
Fees, permits, and sales	14,450	14,450	14,400	(50)	-0.35%	14,400	0	0.00%	14,400	0	0.00%
County fines	265,000	265,000	265,000	0	0.00%	265,000	0	0.00%	265,000	0	0.00%
Intergovernmental revenue	0	794	0	(794)	-100.00%	0	0	0.00%	0	0	0.00%
Interest	15,000	15,000	16,000	1,000	6.67%	16,000	0	0.00%	16,000	0	0.00%
Other	0	3,372	0	(3,372)	-100.00%	0	0	0.00%	0	0	0.00%
Total Library	6,689,513	6,693,679	6,998,338	304,659	4.55%	7,096,570	98,232	1.40%	7,190,870	94,300	1.35%

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2010-11 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2011-12 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2010-2011 Estimated Revenue	2010-2011 Amended Est Revenue	2011-2012 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2010 Amnd. to 2011 Est. w/Growth	2011-2012 Preliminary Estimate (1.64% CPI)	CPI Increase (Decrease)	% Change 2010 Est. w/Growth to 2011 Est. w/CPI	2011-2012 Preliminary Estimate (1.57% Pop.)	Population Increase (Decrease)	% Change 2010 Est. w/Growth to 2011 Est. w/Pop.
Solid Waste											
Property taxes (2.15% Growth)	8,071,537	8,071,537	8,472,120	400,583	4.96%	8,596,873	124,753	1.47%	8,716,714	119,841	1.41%
Fees, permits, and sales	1,802,681	1,802,681	1,817,500	14,819	0.82%	1,817,500	0	0.00%	1,817,500	0	0.00%
Intergovernmental revenue	9,600	29,600	30,200	600	2.03%	30,200	0	0.00%	30,200	0	0.00%
Interest	60,000	60,000	50,000	(10,000)	-16.67%	50,000	0	0.00%	50,000	0	0.00%
Other	92,500	92,500	122,500	30,000	32.43%	122,500	0	0.00%	122,500	0	0.00%
Total Solid Waste	10,036,318	10,056,318	10,492,320	436,002	4.34%	10,617,073	124,753	1.19%	10,736,914	119,841	1.14%
Indigent Care											
Property taxes (2.15% Growth)	\$ 960,277	\$ 960,277	\$ 1,011,048	\$ 50,771	5.29%	\$ 1,024,800	\$ 13,752	1.36%	\$ 1,038,554	\$ 13,754	1.36%
Interest	800	800	800	0	0.00%	800	0	0.00%	800	0	0.00%
	961,077	961,077	1,011,848	50,771	5.28%	1,025,600	13,752	1.36%	1,039,354	13,754	1.36%
Lexington Recreation Commission											
Property taxes (2.46% Growth)	9,490,558	9,490,558	9,830,149	339,591	3.58%	9,973,136	142,987	1.45%	10,109,656	136,520	1.39%
Irmo-Chapin Rec Commission											
Property taxes (1.24% Growth)	3,642,607	3,642,607	3,850,225	207,618	5.70%	3,909,613	59,388	1.54%	3,966,515	56,902	1.48%
Midlands Technical College											
Property taxes (2.12% Growth)	2,816,652	2,816,652	3,261,293	444,641	15.79%	3,309,054	47,761	1.46%	3,354,825	45,771	1.40%
Midlands Tech - Capital											
Property taxes (2.12% Growth)	1,343,252	1,343,252	1,488,044	144,792	10.78%	1,510,929	22,885	1.54%	1,532,820	21,891	1.47%
Riverbanks Park											
Property taxes (2.15% Growth)	1,126,286	1,126,286	1,192,729	66,443	5.90%	1,210,411	17,682	1.48%	1,227,110	16,699	1.40%
Mental Health											
Property taxes (2.15% Growth)	650,000	650,000	572,654	(77,346)	-11.90%	580,513	7,859	1.37%	588,371	7,858	1.37%
Irmo Fire District											
Property taxes (.54% Growth)	2,025,973	2,025,973	2,128,819	102,846	5.08%	2,161,305	32,486	1.53%	2,192,384	31,079	1.46%

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2011-2012

	2011-12 Revenue Estimate	2011-12 Approved Appropriations	Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 50,292,773	\$ 51,652,769	\$ (1,359,996)
b. Law Enforcement	37,033,545	37,576,056	(542,511)
c. Fire Service	13,153,873	13,153,873	0
Total General Fund	<u>100,480,191</u>	<u>102,382,698</u>	<u>(1,902,507)</u>
2. Library	* 7,096,570	7,096,570	0
3. Solid Waste (cash basis)	* 10,617,073	10,617,073	0
4. Indigent Care	* 1,025,600	1,097,894	(72,294)
* The department's requested revenues includes last year's approved property tax revenues and therefore differ from these numbers which were calculated by the Finance department.			

AGENCY OPERATIONS:

5. Lexington Recreation Commission	9,973,136	9,635,607	337,529
6. Irmo-Chapin Rec Commission	3,909,613	3,788,311	121,302
7. Midlands Technical College	3,309,054	2,955,969	353,085
8. Midlands Tech - Capital	1,510,929	1,357,008	153,921
9. Riverbanks Park	1,210,411	1,126,286	84,125
10. Mental Health	580,513	650,000	(69,487)
11. Irmo Fire District	2,192,384	2,054,200	138,184

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2011-12

	Fund	Fiscal Year 2010-11 Approved Amount/Actual Disbursement			Fiscal Year 2011-12 Approved	
		Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Community Mental Health	7610	\$ 650,000	\$ 538,334	0.500	\$ 650,000	0.508
Lexington County Recreation & Aging Commission	7620	\$ 9,490,558	\$ 9,204,949	12.116	\$ 9,635,607	12.315
Irmo Chapin Recreation Commission	7630	\$ 3,642,607	\$ 3,669,308	13.139	\$ 3,788,311	13.354
Midlands Technical College	7650	\$ 2,816,652	\$ 2,816,652	2.922	\$ 2,955,969	2.970
Midlands Technical College - Capital	7652	\$ 854,559	\$ -	0.881	\$ 865,276	
Midlands Technical College - Debt Service		488,693	-	0.500	491,732	
		<u>\$ 1,343,252</u>	<u>\$ -</u>	<u>1.381</u>	<u>\$ 1,357,008</u>	<u>1.404</u>
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,126,286	\$ 1,077,196	1.075	\$ 1,126,286	1.093
Irmo Fire District	7800, 7802	\$ 2,025,973	\$ 1,958,324	15.489	\$ 2,054,200	15.986

* Actual disbursements through May 31, 2011

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2011-12

	Fund	Fund Balance 07/01/10	Fiscal Year 2010-11						Projected Fund Balance 06/30/11	Fiscal Year 2011-12			
			Receipts		Disbursements					Agency Request vs. Estimated Receipts			
			05/31/11 Actual Receipts*	06/30/11 Projected Receipts	Approved Amount	05/31/11 Actual Disbursement*	06/30/11 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Approved Amount	Millage
(1) Community Mental Health	7610	618,148	551,446	556,721	650,000	538,334	650,000	0.500	524,869	650,000	580,513	650,000	0.508
(2) Lexington Cty Rec. & Aging Comm.	7620	495,337	9,388,605	9,628,662	9,490,558	9,204,949	9,628,662	12.116	495,337	9,635,607	9,973,136	9,635,607	12.315
(2) Irmo Chapin Recreation Commission	7630	137,751	3,737,521	3,789,978	3,642,607	3,669,308	3,789,978	13.139	137,751	3,788,311	3,909,613	3,788,311	13.354
(1) Midlands Technical College	7650	1,849,214	3,134,571	3,196,560	2,816,652	2,816,652	2,816,652	2.922	2,229,122	2,955,969	3,309,054	2,955,969	2.970
Midlands Tech. College - Capital	7652	1,076,305	1,433,925	1,456,637	854,559	-	854,559	0.881	1,678,383	865,276	1,510,929	865,276	1.404
Midlands Tech. College - Debt Service		-	-	-	488,693	-	488,693	0.500	(488,693)	491,732	-	491,732	-
		1,076,305	1,433,925	1,456,637	1,343,252	-	1,343,252	1.381	1,189,690	1,357,008	1,510,929	1,357,008	1.404
(1) Riverbanks Zoo & Botanical Garden	7680	667,255	1,123,527	1,144,815	1,126,286	1,077,196	1,126,286	1.075	685,784	1,126,286	1,210,411	1,126,286	1.093
(2) Irmo Fire District New Fire Station Operations	7800, 7802	71,639	2,007,776	2,091,637	2,025,973	1,958,324	2,091,637	15.489	71,639	2,054,200	2,192,384	2,054,200	15.986
		-	-	-	-	-	-	-	-	482,000	-	-	-
		71,639	2,007,776	2,091,637	2,025,973	1,958,324	2,091,637	15.489	71,639	2,536,200	2,192,384	2,054,200	-

* Actual Receipts and Disbursements through May 31, 2011 - Unaudited

(1) Other Millage Agencies

Disbursement by Treasurer is equal to amount approved (budgeted) each fiscal year.

(2) Millages for Special Purpose Districts

Full disbursement by Treasurer of all collections.

COUNTY OF LEXINGTON
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2011 – 2012

COUNTY OF LEXINGTON

FISCAL YEAR 2011 - 2012

ANNUAL BUDGETS

COUNTY COUNCIL

James E. Kinard, Jr., Chairman

William B. Banning, Sr., Vice Chairman

Frank J. Townsend, III

George H. Davis

Debra B. Summers

Bobby C. Keisler

Johnny W. Jeffcoat

Kenneth Brad Matthews

M. Todd Cullum

Katherine L. Hubbard
County Administrator

Jeff M. Anderson
County Attorney

Larry M. Porth
Finance Director

BUDGET POLICIES

COMPLIANCE

All departments, divisions, and outside agencies which accept funds appropriated by Lexington County Council through this budget are expected to fully and willingly comply with the fiscal, personnel, and operational policies set forth in it, as well as any such policies which may be legally adopted by County Council during the course of the fiscal year this budget covers. Failure of any recipient of Lexington County funding to abide by the policies of Lexington County Council may result in immediate withdrawal of funding.

Except for policy changes detailed below, and/or reflected in the appropriations set forth therein, all previously adopted fiscal policies shall remain in force.

ADMINISTRATIVE POLICY

The County Administrator has the authority to approve purchase requisitions up to \$25,000 and the authority to approve any administrative budgetary transfers between budgeted line items at the request of department managers.

Any new full-time or part-time positions, in addition to the personnel authorization list adopted with the annual budget, shall require County Council approval. Departmental reorganization of existing positions that result in additional personnel or operating cost, to include position reclassifications, shall require County Administrator and/or County Council approval.

It is County Council's intent to maximize the efficiency and to unify the efforts of the County's central service operations in Finance, Human Resources and Information Services. To this end, the County Administrator shall establish procedures for functional coordination of these operations between the central service operating departments and personnel performing like functions within other operating departments.

GRANT POLICY

All initial application requests for grants and/or final acceptance of grants shall be presented to the appropriate County Council Committee for review. These submissions shall be sent to the County Grants Manager and shall be received prior to the cutoff date for preparing the agenda for the upcoming Council meeting. Submissions shall include the entire application package as required by the granting agency, AND a line item detail budget in accordance with the County's established budget process, AND shall disclose any required funding requirements for a grant match. (As far as possible, the grants shall be incorporated into the annual budget process. Deviations from this should be avoided if possible.) Submitting an application to the Committee allows a two-week review before the final Council consideration.

CHECKING ACCOUNTS / BANK ACCOUNTS

All checking accounts and other bank accounts controlled and administered by Lexington County (or its employees or agents) shall be titled "County of Lexington" on the first line of the account. The second line of the account name shall indicate the specific description of the account.

ANNUAL INFLATION (CPI) ADJUSTMENT TO COUNTY FEES

All major county set fees for services shall be reviewed annually as part of the budget process to adjust for any warranted inflationary adjustment (CPI), but not in excess of market comparables. (Fees established by specific statute would not be covered by this policy.) The CPI adjustment shall be the same as that used for other budget adjustments. Both existing and proposed fee rates and annual revenue estimates shall be included as part of the departmental budget request by each respective department each budget cycle. Also, because of the intent to cover services provided by the cost to provide those services, as part of this annual review, each fee-based revenue shall be compared to its total cost (direct and indirect).

These major fees include, but are not limited to the following:

- Ambulance fees
- Building permits
- Mobile home permits
- Subdivision regulation fees
- Stormwater management fees
- Map & aerial sales
- Zoning ordinance fees
- Landscape ordinance fees
- Sign Sales

PERSONNEL POLICIES

The County of Lexington uses a system of grades and ranges (a *pay grade schedule*) to classify and compensate its employees. There is a 40% range in each grade from minimum (entry level) to maximum, with the mid-point (20%) of each grade representing the *market value* with respect to *external equity* of Lexington County salaries to the marketplace. Every job (or position) is evaluated to establish its *grade* or relative value within the organization, or its *internal equity*. Annual *performance evaluations* are conducted each year with employee's evaluation scores used to establish a percentage increase in pay applied against the mid-point (or market value) of their position's grade. Therefore, each job or position must be graded in order to apply pay increases.

During fiscal year 2003-2004, Lexington County Council authorized a classification and compensation study. This study was conducted, a recommended salary schedule was developed, and implementation strategies were considered. Salaries of elected officials will be adjusted according to state law if applicable, or shall be increased in the same percentage as the movement in the pay grade schedule. Salaries of County Council, Chairman, and Vice Chairman shall be

adjusted every two years effective January of the year following the General Election of these positions, in an amount equal to the cumulative adjustment of the previous two fiscal years' pay grade schedules. Additional pay changes may be made based upon state law and/or specific County Council action.

Employees accumulate sick leave at the rate of one day per month, not to exceed a maximum accumulation of 90 days at the end of any given pay period (effective July 1, 1996). Annual leave for employees is accrued without limit throughout the year, but is adjusted annually at fiscal year-end to a maximum accumulation of 45 days. Annual and sick leave maximum accumulations for employees with work schedules other than the traditional 80-hour bi-weekly schedule are calculated into equivalent hours as detailed on the following table:

<u>Scheduled Hours</u>	<u>Allowable Maximum Annual Leave Hours</u>	<u>Allowable Maximum Sick Leave Hours</u>
80	360.00	720.00
84	378.00	756.00
85	382.50	765.00
86	387.00	774.00
95	427.50	855.00
112	504.00	1008.00

EMPLOYEE HEALTH INSURANCE

Beginning with fiscal year 1991-1992, employee health insurance premiums have been reviewed annually and adjusted if necessary. The rates for next fiscal year have been adjusted as follows:

<u>Coverage Type</u>	<u>Monthly Premium</u>	<u>Semi-Monthly Deduction</u>
Employee Only	\$142.00	\$ 71.00
Employee & Children	\$324.00	\$162.00
Employee & Spouse	\$426.00	\$213.00
Family	\$608.00	\$304.00

LEGAL HOLIDAYS

The following thirteen (13) days shall be observed as Legal Holidays during FY 2011-2012:

Independence Day	Monday, July 4, 2011
Labor Day	Monday, September 5, 2011
Veterans' Day	Friday, November 11, 2011
Thanksgiving	Thursday and Friday November 24 & 25, 2011
Christmas	Friday, Monday and Tuesday December 23, 26 & 27, 2011
New Year	Monday, January 2, 2012
Martin Luther King, Jr. Day	Monday, January 16, 2012
Presidents' Day	Monday, February 20, 2012
Confederate Memorial Day	Thursday, May 10, 2012
Memorial Day	Monday, May 28, 2012

TRAVEL AND MEETINGS EXPENSE REIMBURSEMENT POLICY

The County Administrator shall approve all travel, in-state or out-of-state, prior to any trip being made by County employees. Without prior authorization, the actual cost of a trip shall not be reimbursed by the County.

When on official County business, and upon presentation of a paid receipt or other applicable documentation as noted herein, County employees will be reimbursed for ordinary and necessary expenses in accordance with the provisions below. It shall be the responsibility of the agency head to monitor all charges submitted by their employees in order to determine that such charges are reasonable, taking into consideration location, purpose of travel, or extenuating circumstances.

Actual Expenses:

Registration fees (with agenda & cost information required)

Commercial travel (air, rail, bus, and taxi fares - with *dated* receipts)

Lodging costs (hotel and motel *itemized* accommodations receipts)

Meals - (*dated* receipts required on day trips - not to exceed \$33)

Meal Limit Breakdown for Day Trips:

Breakfast	Lunch	Dinner
6am - 9am	11am - 2pm	after 6pm
-----	-----	-----
\$6.00	\$9.00	\$18.00

(trips involving overnight stay, see Standard Allowance for Meals and Incidentals)

Required parking fees (with *dated* receipts)

Mandatory fees or gratuities (with *dated* receipts)

Standard Allowance for Meals and Incidentals:

Instead of claiming the actual costs of meals as in a day-trip, employees staying overnight will be reimbursed for meals and incidental expenses at a rate of \$33.00 for a 24-hour period and no receipts are necessary. (The term "incidental expenses" means: fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards, etc. For further explanation see Federal Publication 463.)

On the day that the business travel begins or ends, the allowance will be figured at 75% of the daily allowance (\$24.75).

Meals included in registration costs will reduce the amount of the standard meal allowance by the applicable allowance for each meal as stated above. For example, if registration includes a noon luncheon, then that day's standard meal allowance would be reduced as follows (\$33.00 less \$9.00, or \$24.00).

Standard Mileage Allowance:

This is to be used only if a County vehicle is not available or practical to use. Noncommercial travel shall be reimbursed at a rate of \$.51 (or current Federal rate) per mile when employees must use private vehicles for County business. Odometer readings must be recorded and submitted for reimbursement; however, reimbursement shall be limited to the shortest usually-traveled route.

Disallowance of Reimbursement Due to Proximity:

No employee shall receive reimbursement for activities within ten (10) miles of their official headquarters except when they are required to attend statewide, regional, or district meetings within that area. Also, no reimbursement for overnight accommodations will be permitted within fifty (50) miles of the traveler's headquarters and/or residence.

Travel Advances:

Travel advances shall be limited to the costs associated with registration, the standard meal allowance for meals, personal mileage based upon distances given on an official S.C. Highway Department map, and to 80% of the estimated cost of lodging, airfare, and other costs. There will be **no** advance for gas expense if traveling in a County vehicle.

Application for Reimbursement:

Employees shall only be reimbursed for expenses by submitting proper paid and dated *original* receipts and other applicable documentation together with the appropriate form. These forms are the "Trip Request / Expense Statement" (LCF-600 / 600A) and the "Mileage Reimbursement" (LCF-116). **Requests for reimbursement for daily recurring travel shall be submitted for payment on a monthly basis by the third working day of each month.**

OTHER NECESSARY COUNTY BUSINESS EXPENSE POLICY

County Council Expenses:

The County Council Chairman, Vice Chairman, and Council Members shall be reimbursed actual expenses when conducting other County business unlike the travel and meetings cost explained in the prior section.

County Administration:

The County Administrator, Deputy County Administrator, and department heads shall be reimbursed actual amounts for ordinary and necessary business expenses not included in the prior section.

Foreign Travel Expenses:

When traveling outside the United States, Canada, and Puerto Rico upon promotional business for the County of Lexington, expenses for meals and lodging shall be reimbursed at actual cost not subject to the limitations otherwise applicable.

Extradition Travel Expenses:

Extradition travel expenses shall be reimbursed actual costs within all parameters set forth in the prior section. All cost must be substantiated with *dated* receipts.

VEHICLE USE POLICY (EMPLOYER PROVIDED VEHICLES):

This policy is to cover record keeping requirements and tax law relating to employer provided vehicles, and is to be considered a supplantation to the "Vehicle Management Policy" adopted by County Council on June 11, 1986. The availability of a county-owned vehicle is generally considered a taxable fringe benefit for the employee. The business use is qualified as a working condition fringe and will not be included in the employee's income. However, if the employee also uses the vehicle for commuting or other personal purposes, the value of such use is includable in their income.

Qualified Non-personal Use Vehicles:

A qualified non-personal use vehicle is any vehicle that is not likely to be used more than minimally for personal purposes because of the way it is designed. Therefore, the total use in this case qualifies as a working-condition fringe and 100% of the value of that use is excluded from income.

Qualified non-personal use vehicles include:

- Clearly marked police and fire vehicles
- Unmarked vehicles used by law enforcement officers if the use is officially authorized
- Ambulances
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds
- Delivery trucks with seating only for the driver
- Passenger buses used as such with a capacity of at least 20 passengers
- Tractors and other special purpose farm vehicles
- Such other vehicles as the Internal Revenue Service may designate

More specific information on the determination of this exception can be obtained from IRS Publication 917.

Record Keeping Requirements:

In order to establish the amount of working condition fringes and the taxable personal use, a daily mileage log must be maintained for all county-owned vehicles. (This requirement applies to vehicles assigned to specific employees as well as any county "fleet" vehicles.) Also, this log shall record all employees who may be commuting in the vehicle. Copies of this log shall be submitted to the Finance Department by the 10th day of the month following the end of a quarter. The quarters applicable to vehicle use reporting are:

First Quarter	November 1 - January 31
Second Quarter	February 1 - April 30
Third Quarter	May 1 - July 31
Fourth Quarter	August 1 - October 31

Special Valuation Rules:

There are three special valuation rules for valuing the use or availability of a county-owned vehicle. These rules are summarized below and more complete details are included in IRS Publication 535.

Lease Valuation Rule:

(Applicable for vehicle use by the County Administrator, Deputy County Administrator, County Sheriff, elected officials, department heads, and other control employees.) The annual lease value is based upon the fair market value of the vehicle as determined by IRS issued lease value tables and generally must be recalculated every four years. The annual lease value does not include the value of county-provided fuel, therefore, fuel will be valued at 5.5 cents per mile for personal miles and will be included in the total fringe calculation.

Commuting Valuation Rule:

(Applicable for vehicle use by any employee required by the County to commute in a county vehicle, and there is no personal use other than commuting.) The value of the commuting use of a county-provided vehicle is \$1.50 per one-way commute, or \$3.00 per round trip. If more than one employee commutes in the vehicle, the amount includable in the income of each employee is \$3.00 per day. All employees commuting in a county vehicle must be listed on the vehicle's daily log which will be submitted to the Finance Department each quarter. (See Record keeping Requirements.)

Standard Mileage Rate Valuation Rule:

(Applicable for vehicle use by county employees not covered by the two previous evaluation methods.) The standard mileage rate of \$.51 (or current federal rate) shall be used to value the taxable fringe benefit.

Applying the Valuation Rules:

Using the valuation rules as listed above, the taxable fringe amount will be reported on the employee's Form W-2. Also, social security (FICA) will be calculated on the quarterly fringe amount, and withheld from the employee's paycheck in the month after submission to the Finance Department. The County elects not to withhold income taxes on the value of the vehicle use, but the total fringe value will be added as income to the employee's Form W-2 at year end.

Compliance with Tax Law:

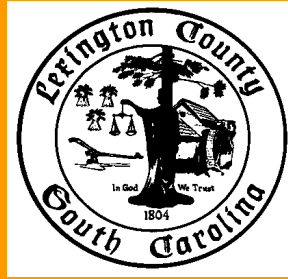
The County's vehicle use policy as stated herein is derived from applicable tax provisions as stated in IRS Publications 535 and 917, and shall be amended to remain in conformance with applicable tax law as these provisions may be revised.

**County of Lexington
Health Insurance Strategy**

Filename: Health Insurance Strategy

Date: 3-1-2011 RLJ

	1/1/08	7/1/08	11/1/08	1/1/09	7/1/09	1/1/10	7/1/10	1/1/11	7/1/11	1/1/12	Increase per year (2 years)	Total 2 Year Adjust.
Medical Annual Deductible:	\$ 250.00			\$ 350.00		\$ 500.00		\$ 650.00		\$ 800.00		
Medical Maximum Out-Of-Pocket:	\$ 1,500.00			\$ 1,750.00		\$ 2,000.00		\$ 2,250.00		\$ 2,500.00		
Rx Maximum Out-Of-Pocket:						combined		\$ 500.00				
Rx Annual Deductible:						\$ 50.00		\$ 75.00				
Cobra Rates (per Month):												
Employee	476.48			502.81		566.95		566.95				
Child	308.98			322.60		362.48		362.48				
Spouse	476.48			502.81		566.95		566.95				
Combinations:												
Employee & Child	785.46			825.41		929.43		929.43				
Employee & Spouse	952.96			1,005.62		1,133.90		1,133.90				
Family	1,261.94			1,328.22		1,496.38		1,496.38				
Active Employee Rates (per Month):												
Employee (2012 Target: 25% 2010 COBRA)		60.00			82.00		112.00		142.00		30.00	60.00
Child (2012 Target: 50% 2010 COBRA)		112.00			129.00		156.00		182.00		26.50	53.00
Spouse (2012 Target: 50% 2010 COBRA)		190.00			211.00		248.00		284.00		36.50	73.00
Combinations:												
Employee & Child		172.00			211.00		268.00		324.00		56.50	113.00
Employee & Spouse		250.00			293.00		360.00		426.00		66.50	133.00
Family		395.00			444.00		526.00		608.00		82.00	164.00
1995 Retiree Plan A (before 11-01-2008):												
Employee (2012 Target: 150% Active Rate)		60.00	90.00		125.00		169.00		213.00		44.00	88.00
Child (2012 Target: 150% Active Rate)		112.00	168.00		163.00		218.00		273.00		55.00	110.00
Spouse (2012 Target: 150% Active Rate)		190.00	285.00		319.00		373.00		426.00		53.50	107.00
Combinations:												
Employee & Child		172.00	258.00		292.00		389.00		486.00		97.00	194.00
Employee & Spouse		250.00	375.00		444.00		542.00		639.00		97.50	195.00
Spouse & Child					482.00		591.00		699.00		108.50	217.00
Employee & Family		395.00	592.50		644.00		778.00		912.00		134.00	268.00
1995 Retiree Plan B (after 10-31-2008):												
Employee (Option 1: 2012 Target: 150% Active Rate, Option 2: COBRA Rate)			90.00	90.00	125.00	125.00	169.00	169.00	213.00		44.00	88.00
Child (COBRA Rate)			308.98	322.60	322.60	362.48	362.48	362.48	362.48			
Spouse (COBRA Rate)			476.48	502.81	502.81	566.95	566.95	566.95	566.95			
Combinations:												
Employee & Child			398.98	412.60	447.60	487.48	531.48	531.48	575.48			
Employee & Spouse			566.48	592.81	627.81	691.95	735.95	735.95	779.95			
Spouse & Child					825.41	929.43	929.43	929.43	929.43			
Employee & Family			875.46	915.41	950.41	1,054.43	1,098.43	1,098.43	1,142.43			
2009 Retiree Plan (effective 07-01-2009):												
Employee (Age-Rated Premium)	733.80			774.33		873.10		873.10				
Child (COBRA Rate)	308.98			322.60		362.48		362.48				
Spouse (Age-Rated Premium)	733.80			774.33		873.10		873.10				
Combinations:												
Employee & Child	1,042.78			1,096.93		1,235.58		1,235.58				
Employee & Spouse	1,467.60			1,548.66		1,746.20		1,746.20				
Spouse & Child	1,042.78			1,096.93		1,235.58		1,235.58				
Family	1,776.58			1,871.26		2,108.68		2,108.68				
10-Year RHRA Funding Target	88,056			92,920		104,772		104,772				
- Actual funding model												
- Unit Value	271			286		323		323				
- Total 25 Year Accumulation	88,075			92,950		104,975		104,975				



ORDINANCE 11-05
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR
FISCAL YEAR 2011-12

WHEREAS, South Carolina Code § 4-9-120 and § 4-9-130 require that County Council shall adopt an annual budget; and

WHEREAS, the annual budget shall be based upon estimated revenues and shall provide appropriations for County operations and debt service for all County departments and agencies.

NOW, THEREFORE, be it ordained and enacted by the Lexington County Council as follows:

SECTION 1 - GENERAL

The fiscal year 2011-12 County budget for Lexington County, South Carolina, a copy of which is attached hereto and incorporated herein by way of reference, is hereby adopted.

SECTION 2 – COUNTY-WIDE TAX LEVY

There shall be levied, for County operations and for County designated millage agencies (Midlands Technical College and Riverbanks Park) on all taxable property in Lexington County, sufficient taxes to fund the referenced budget in the number of mills allowed in Code Section 6-1-320.

County Ordinary	22.743
Law Enforcement	30.379
Fire Service	15.986
Library	6.211
Solid Waste	7.889
Indigent Care	0.887
Total County Operating Millage	84.095
Midlands Technical College	2.970
Midlands Tech – Capital	1.404
Riverbanks Park	1.093
Mental Health	0.508

SECTION 3 - DEBT SERVICE TAX LEVY

The County Auditor is hereby authorized and directed to levy millages for all county and special district debt service funds in amounts sufficient to retire their respective debts.

SECTION 4 – SPECIAL PURPOSE DISTRICT TAX LEVY

There shall be levied, for the special purpose districts (Lexington County Recreation and Aging Commission, Irmo-Chapin Recreation Commission, and Irmo Fire District) on all taxable property in their respective districts, sufficient taxes to fund their respective budgets in the number of mills, allowed in Code Section 6-1-320.

Lexington Recreation Commission	12.315
Irmo-Chapin Recreation Commission	13.354
Irmo-Fire District	15.986

SECTION 5 - BUDGETARY ESTIMATES

Anticipated revenues are stated as estimates and the respective appropriations are maximum and conditional. Should actual funding sources for any such fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund.

SECTION 6 - BUDGETARY CONTROL

Departments and/or other organizational units are bound to the appropriated expenditures incorporated herein. Upon the written request of the department head, the County Administrator, or his designated representative, is hereby authorized to effect transfers between line items.

Any departments which overspend their spending levels for two consecutive months shall have sufficient personnel in their department removed from the County payroll to fully compensate, prior to June 30,2012, the impending overrun.

SECTION 7 - LINE ITEM CARRYOVERS

Any line items previously appropriated and/or properly encumbered as of June 30, 2011, shall be carried forward as an appropriation of fiscal year 2011-2012 upon the recommendation of the County Administrator, and by passage of a budgetary amendment resolution by County Council.

SECTION 8 - NEW GRANTS

Grant funds applied for or received after the budget year, and therefore not stated in this budget ordinance, shall, by passage of a budgetary amendment resolution by County Council authorizing the acceptance of the grant and its appropriations, be accounted for in appropriate special revenues funds. The specific grant provisions shall direct the manner of expenditure of these funds.

SECTION 9 - OTHER MISCELLANEOUS RECEIPTS

Revenues other than those originally budgeted may be expended as directed by their respective revenue source after they are accepted and appropriated by the County Council by passage of the budgetary amendment resolution. Such funds include, but are not limited to, contributions, donations, special events, insurance and similar recoveries. These funds may be appropriated for any costs or overruns or new projects upon approval of County Council.

SECTION 10 - LINE OF CREDIT AUTHORIZATION

From time to time it may be necessary for the administration of the County (or any other agency for which the county levies taxes) to borrow in anticipation of tax revenues to guarantee continuity in regular operations. To provide for such contingencies, the administration of the county (or the respective agencies) is hereby authorized to borrow in anticipation of ad valorem tax collections. Such authorization may only be exercised upon certification of need by both the County Treasurer and the Finance Director (or the CEO of the agency and the Chief Financial Officer) and any amount borrowed must be obtained at the lowest possible interest rate and repaid as quickly as practical.

SECTION 11 - SEVERABILITY

If for any reason any provision of this Ordinance shall be declared invalid or unconstitutional, such shall not affect the remaining provisions of this Ordinance.

This Ordinance shall become effective July 1, 2011.

Enacted this _____ day of _____, 2011.

James E. Kinard, Jr., Chairman

ATTEST:

Diana W. Burnett, Clerk

First Reading: 04-26-11
Second Reading: 05-24-11
Public Hearing: 05-24-11
Third & Final Reading:
Filed w/Clerk of Court: