

COUNTY OF LEXINGTON

FISCAL YEAR 2012-2013



ANNUAL BUDGET OVERVIEW

05-08-2012 AS RECOMMENDED

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

Filename: f:\windows\excel2k\assmt\assmt12\newmill.xls
Date: 04/09/12 / SAV

	2011 Pre-Final 3/25/2012	2012 Estimate w/ Growth
COUNTY-WIDE UNABATED - Midlands Tech	1,041,122	1,062,807
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care - Mental Health - Riverbanks Park	1,025,613	1,047,254
FIRE SERVICE	792,049	810,340
IRMO FIRE SERVICE	130,760	131,278
LEXINGTON RECREATION	757,140	776,188
IRMO-CHAPIN RECREATION	283,624	286,542

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2012-13

	2011 Actual Millage	STATUTORILY ALLOWED					APPROVED	
		CPI Adjust. 3.16%	2012 Millage Plus CPI	Population Adjust. 1.39%	2012 Millage Plus Pop.	Change from 2011 Actual to 2012 (CPI & Pop.)	2012 Approved Millage Adjustment	2012 Approved Millage
COUNTY OPERATIONS:								
1. General Fund								
a. County Ordinary	22.743	0.719	23.462	0.316	23.778	1.035		
b. Law Enforcement	30.379	0.960	31.339	0.422	31.761	1.382		
c. Fire Service	15.986	0.505	16.491	0.222	16.713	0.727		
Total General Fund	69.108	2.184	71.292	0.960	72.252	3.144		
2. Library	6.211	0.196	6.407	0.086	6.493	0.282		
3. Solid Waste	7.889	0.249	8.138	0.110	8.248	0.359		
4. Indigent Care	0.887	0.028	0.915	0.012	0.927	0.040		
TOTAL COUNTY OPERATING MILLAGE	84.095	2.657	86.752	1.168	87.920	3.825		
AGENCY OPERATIONS:								
5. Lexington Recreation Commission	12.315	0.389	12.704	0.171	12.875	0.560		
6. Irmo-Chapin Rec Commission	13.354	0.422	13.776	0.186	13.962	0.608		
7. Midlands Technical College	2.970	0.094	3.064	0.041	3.105	0.135		
8. Midlands Tech - Capital	1.404	0.044	1.448	0.020	1.468	0.064		
9. Riverbanks Park	1.093	0.035	1.128	0.015	1.143	0.050		
10. Mental Health	0.508	0.016	0.524	0.007	0.531	0.023		
11. Irmo Fire District	15.986	0.505	16.491	0.222	16.713	0.727		

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2011-2012

	<u>7/1/2011 Fund Bal.</u>	<u>Estimated 6/30/2012 Fund Bal.</u>
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary	\$ 52,366,638	\$ 46,301,939
b. Law Enforcement	6,460,478	5,043,731
c. Fire Service	6,832,843	4,226,507
Total General Fund	<u>65,659,959</u>	<u>55,572,177</u>
2. Library	4,680,348	4,529,592
3. Solid Waste	9,831,144	7,690,449
4. Indigent Care	293,841	253,970

AGENCY OPERATIONS:

5. Lexington Recreation Commission	512,631	512,631
6. Irmo-Chapin Rec Commission	151,744	151,744
7. Midlands Technical College	2,229,856	2,582,941
8. Midlands Tech - Capital	1,197,284	1,351,205
9. Riverbanks Park	687,606	771,731
10. Mental Health	526,330	456,843
11. Irmo Fire District	87,361	87,361

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2012-2013

	2012-2013 Preliminary Estimate (Growth)	2012-2013 Preliminary Estimate (3.16% CPI)	2012-2013 Change in Revenue due to 3.16% CPI	% Change due to CPI Increase	2012-2013 Preliminary Estimate (1.39% Pop)	2012-2013 Change in Revenue due to 1.39% Pop.	% Change due to Pop. Increase	2012-2013 Approved Change in Revenue	2012-2013 Approved Revenue Estimate
COUNTY OPERATIONS									
1. General Fund									
a. County Ordinary	\$ 50,577,011	\$ 51,292,188	\$ 715,177	1.41%	\$ 51,606,507	\$ 314,319	0.62%	\$	\$
b. Law Enforcement	37,710,853	38,665,747	954,894	2.53%	39,085,505	419,758	1.11%		
c. Fire Service	13,467,504	13,855,709	388,205	2.88%	14,026,366	170,657	1.27%		
Total General Fund	101,755,368	103,813,644	2,058,276	2.02%	104,718,378	904,734	0.89%		
2. Library	7,215,028	7,409,987	194,959	2.70%	7,495,530	85,543	1.19%		
3. Solid Waste	11,009,731	11,257,406	247,675	2.25%	11,366,822	109,416	0.99%		
4. Indigent Care	1,039,902	1,067,753	27,851	2.68%	1,079,690	11,937	1.15%		
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	\$ 10,209,648	\$ 10,495,319	\$ 285,671	2.80%	\$ 10,620,896	\$ 125,577	1.23%	\$	\$
6. Irmo-Chapin Rec Commission	3,945,515	4,061,949	116,434	2.95%	4,113,268	51,319	1.30%		
7. Midlands Technical College	3,373,840	3,468,810	94,970	2.81%	3,510,233	41,423	1.23%		
8. Midlands Tech - Capital	1,541,997	1,586,451	44,454	2.88%	1,606,657	20,206	1.31%		
9. Riverbanks Park	1,230,926	1,265,740	34,814	2.83%	1,280,661	14,921	1.21%		
10. Mental Health	590,427	606,343	15,916	2.70%	613,305	6,962	1.18%		
11. Irmo Fire District	2,200,351	2,264,005	63,654	2.89%	2,291,987	27,982	1.27%		

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2011-12 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2012-13 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2011-2012 Original Estimated Revenue	2011-2012 Amended Estimated Revenue	2012-2013 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2012 Amnd. to 2013 Est. w/Growth	2012-2013 Preliminary Estimate (3.16% CPI)	CPI Increase (Decrease)	% Change 2012 Est. w/Growth to 2013 Est. w/CPI	2012-2013 Preliminary Estimate (1.39% Pop.)	Population Increase (Decrease)	% Change 2012 Est. w/Growth to 2013 Est. w/Pop.
County Ordinary											
Property taxes (2.12% Growth)	\$ 25,057,638	\$ 25,057,638	\$ 25,561,579	\$ 503,941	2.01%	\$ 26,276,756	\$ 715,177	2.80%	\$ 26,591,075	\$ 314,319	1.23%
State shared revenue	8,271,761	8,271,761	8,272,161	400	0.00%	8,272,161	0	0.00%	8,272,161	0	0.00%
Fees, permits, and sales	13,384,339	13,384,339	13,661,292	276,953	2.07%	13,661,292	0	0.00%	13,661,292	0	0.00%
County fines	2,636,986	2,636,986	2,258,921	(378,065)	-14.34%	2,258,921	0	0.00%	2,258,921	0	0.00%
Intergovernmental revenue	510,749	555,399	460,708	(94,691)	-17.05%	460,708	0	0.00%	460,708	0	0.00%
Interest	320,000	320,000	250,000	(70,000)	-21.88%	250,000	0	0.00%	250,000	0	0.00%
Other	111,300	161,750	112,350	(49,400)	-30.54%	112,350	0	0.00%	112,350	0	0.00%
Total County Ordinary	50,292,773	50,387,873	50,577,011	189,138	0.38%	51,292,188	715,177	1.41%	51,606,507	314,319	0.62%
Law Enforcement											
Property taxes (2.12% Growth)	33,385,677	33,385,677	33,990,226	604,549	1.81%	34,945,120	954,894	2.81%	35,364,878	419,758	1.23%
Fees, permits, and sales	193,911	193,911	130,372	(63,539)	-32.77%	130,372	0	0.00%	130,372	0	0.00%
County fines	26,800	26,800	14,832	(11,968)	-44.66%	14,832	0	0.00%	14,832	0	0.00%
Intergovernmental revenue	3,425,157	3,430,423	3,522,341	91,918	2.68%	3,522,341	0	0.00%	3,522,341	0	0.00%
Other	2,000	133,082	53,082	(80,000)	-60.11%	53,082	0	0.00%	53,082	0	0.00%
Total Law Enforcement	37,033,545	37,169,893	37,710,853	540,960	1.46%	38,665,747	954,894	2.53%	39,085,505	419,758	1.11%
Fire Service											
Property taxes (2.33% Growth)	13,133,873	13,133,873	13,447,504	313,631	2.39%	13,835,709	388,205	2.89%	14,006,366	170,657	1.27%
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	10,136	0	(10,136)	-100.00%	0	0	0.00%	0	0	0.00%
Total Fire Service	13,153,873	13,164,009	13,467,504	303,495	2.31%	13,855,709	388,205	2.88%	14,026,366	170,657	1.27%
TOTAL GENERAL FUND	100,480,191	100,721,775	101,755,368	1,033,593	1.03%	103,813,644	2,058,276	2.02%	104,718,378	904,734	0.89%
Library											
Property taxes (2.12% Growth)	6,801,170	6,801,170	6,925,028	123,858	1.82%	7,119,987	194,959	2.82%	7,205,530	85,543	1.24%
Fees, permits, and sales	14,400	14,400	14,000	(400)	-2.78%	14,000	0	0.00%	14,000	0	0.00%
County fines	265,000	265,000	260,000	(5,000)	-1.89%	260,000	0	0.00%	260,000	0	0.00%
Intergovernmental revenue	0	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
Interest	16,000	16,000	16,000	0	0.00%	16,000	0	0.00%	16,000	0	0.00%
Other	0	9,464	0	(9,464)	-100.00%	0	0	0.00%	0	0	0.00%
Total Library	7,096,570	7,106,034	7,215,028	108,994	1.53%	7,409,987	194,959	2.70%	7,495,530	85,543	1.19%

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2011-12 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2012-13 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2011-2012 Original Estimated Revenue	2011-2012 Amended Estimated Revenue	2012-2013 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2012 Amnd. to 2013 Est. w/Growth	2012-2013 Preliminary Estimate (3.16% CPI)	CPI Increase (Decrease)	% Change 2012 Est. w/Growth to 2013 Est. w/CPI	2012-2013 Preliminary Estimate (1.39% Pop.)	Population Increase (Decrease)	% Change 2012 Est. w/Growth to 2013 Est. w/Pop.
Solid Waste											
Property taxes (2.12% Growth)	8,596,873	8,596,873	8,744,755	147,882	1.72%	8,992,430	247,675	2.83%	9,101,846	109,416	1.25%
Fees, permits, and sales	1,817,500	1,817,500	2,042,676	225,176	12.39%	2,042,676	0	0.00%	2,042,676	0	0.00%
Intergovernmental revenue	30,200	30,200	30,800	600	1.99%	30,800	0	0.00%	30,800	0	0.00%
Interest	50,000	50,000	26,000	(24,000)	-48.00%	26,000	0	0.00%	26,000	0	0.00%
Other	122,500	122,500	165,500	43,000	35.10%	165,500	0	0.00%	165,500	0	0.00%
Total Solid Waste	10,617,073	10,617,073	11,009,731	392,658	3.70%	11,257,406	247,675	2.25%	11,366,822	109,416	0.99%
Indigent Care											
Property taxes (2.12% Growth)	\$ 1,024,800	\$ 1,024,800	\$ 1,039,702	\$ 14,902	1.45%	\$ 1,067,553	\$ 27,851	2.68%	\$ 1,079,490	\$ 11,937	1.15%
Interest	800	800	200	(600)	-75.00%	200	0	0.00%	200	0	0.00%
	1,025,600	1,025,600	1,039,902	14,302	1.39%	1,067,753	27,851	2.68%	1,079,690	11,937	1.15%
Lexington Recreation Commission											
Property taxes (2.54% Growth)	9,635,607	9,635,607	10,209,648	574,041	5.96%	10,495,319	285,671	2.80%	10,620,896	125,577	1.23%
Irmo-Chapin Rec Commission											
Property taxes (1.03% Growth)	3,788,311	3,788,311	3,945,515	157,204	4.15%	4,061,949	116,434	2.95%	4,113,268	51,319	1.30%
Midlands Technical College											
Property taxes (2.10% Growth)	2,955,969	2,955,969	3,373,840	417,871	14.14%	3,468,810	94,970	2.81%	3,510,233	41,423	1.23%
Midlands Tech - Capital											
Property taxes (2.10% Growth)	1,357,008	1,357,008	1,541,997	184,989	13.63%	1,586,451	44,454	2.88%	1,606,657	20,206	1.31%
Riverbanks Park											
Property taxes (2.12% Growth)	1,126,286	1,126,286	1,230,926	104,640	9.29%	1,265,740	34,814	2.83%	1,280,661	14,921	1.21%
Mental Health											
Property taxes (2.12% Growth)	650,000	650,000	590,427	(59,573)	-9.17%	606,343	15,916	2.70%	613,305	6,962	1.18%
Irmo Fire District											
Property taxes (.40% Growth)	2,054,200	2,054,200	2,200,351	146,151	7.11%	2,264,005	63,654	2.89%	2,291,987	27,982	1.27%

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2012-2013

	2012-13 Base Revenue Estimate	2012-13 Recommended Appropriations	Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 50,577,011	\$ 50,628,484	\$ (51,473)
b. Law Enforcement	37,710,853	37,710,853	0
c. Fire Service	13,467,504	13,467,504	0
Total General Fund	<u>101,755,368</u>	<u>101,806,841</u>	<u>(51,473)</u>
2. Library	* 7,215,028	7,215,028	0
3. Solid Waste (cash basis)	* 11,009,731	11,206,892	(197,161)
4. Indigent Care	* 1,039,902	1,082,199	(42,297)
* 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	10,209,648	9,964,629	245,019
6. Irmo-Chapin Rec Commission	3,945,515	3,883,019	62,496
7. Midlands Technical College	3,373,840	3,059,427	314,413
8. Midlands Tech - Capital	1,541,997	1,374,677	167,320
9. Riverbanks Park	1,230,926	1,126,286	104,640
10. Mental Health	590,427	650,000	(59,573)
11. Irmo Fire District	2,200,351	2,068,920	131,431

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2012-13

Date: 5-02-2012

	Fiscal Year 2011-12				Fiscal Year 2012-13	
	Fund	Approved Amount	Actual Disbursement*	Millage	Recommended Amount	Recommended Millage
Lexington County Community Mental Health	7610	\$ 650,000	\$ 452,425	0.508	\$ 650,000	
Lexington County Recreation & Aging Commission	7620	\$ 9,635,607	\$ 7,883,267	12.315	\$ 9,964,629	
Irmo Chapin Recreation Commission	7630	\$ 3,788,311	\$ 3,356,197	13.354	\$ 3,883,019	
Midlands Technical College	7650	\$ 2,955,969	\$ 2,654,146	2.970	\$ 3,059,427	
Midlands Technical College - Capital	7652	\$ 865,276	\$ 865,276	0.904	\$ 873,110	
Midlands Technical College - Debt Service		491,732	491,732	0.500	501,567	
		<u>\$ 1,357,008</u>	<u>\$ 1,357,008</u>	<u>1.404</u>	<u>\$ 1,374,677</u>	
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,126,286	\$ 966,822	1.093	\$ 1,126,286	
Irmo Fire District	7800, 7802	\$ 2,054,200	\$ 1,742,252	15.986	\$ 2,068,920	
New Fire Station Operations					\$ -	
		<u>\$ 2,054,200</u>	<u>\$ 1,742,252</u>	<u>15.986</u>	<u>\$ 2,068,920</u>	

* Actual disbursements through February 29, 2012

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2012-13

	Fund	Fund Balance 07/01/11	Fiscal Year 2011-12						Projected Fund Balance 06/30/12	Fiscal Year 2012-13			
			Receipts		Disbursements					Agency Request vs. Estimated Receipts			
			02/29/12 Actual Receipts*	06/30/12 Projected Receipts	Approved Amount	02/29/12 Actual Disbursement*	06/30/12 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Recommend Amount	Millage
(1) Community Mental Health	7610	526,330	477,658	580,513	650,000	452,425	650,000	0.508	456,843	800,000	590,427	650,000	
(2) Lexington Cty Rec. & Aging Comm.	7620	512,631	8,298,471	9,973,136	9,635,607	7,883,267	9,973,136	12.315	512,631	9,964,629	10,209,648	9,964,629	
(2) Irmo Chapin Recreation Commission	7630	151,744	3,545,714	3,909,613	3,788,311	3,356,197	3,909,613	13.354	151,744	3,883,019	3,945,515	3,883,019	
(1) Midlands Technical College	7650	2,229,856	2,799,485	3,309,054	2,955,969	2,654,146	2,955,969	2.970	2,582,941	3,059,427	3,373,840	3,059,427	
Midlands Tech. College - Capital	7652	1,197,284	1,314,566	1,510,929	865,276	1,357,008	865,276	0.904	1,842,937	873,110	1,541,997	873,110	
Midlands Tech. College - Debt Service		-	-	-	491,732	-	491,732	0.500	(491,732)	501,567	-	501,567	
		1,197,284	1,314,566	1,510,929	1,357,008	1,357,008	1,357,008	1.404	1,351,205	1,374,677	1,541,997	1,374,677	0.000
(1) Riverbanks Zoo & Botanical Garden	7680	687,606	1,019,991	1,210,411	1,126,286	966,822	1,126,286	1.093	771,731	1,126,286	1,230,926	1,126,286	
(2) Irmo Fire District New Fire Station Operations	7800, 7802	87,361	1,900,586	2,192,384	2,054,200	1,742,252	2,192,384	15.986	87,361	2,068,920	2,200,351	2,068,920	
		-	-	-	-	-	-	-	-	523,000	-	-	
		87,361	1,900,586	2,192,384	2,054,200	1,742,252	2,192,384	15.986	87,361	2,591,920	2,200,351	2,068,920	

* Actual Receipts and Disbursements through February 29, 2012 - 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 2012 – 2013

COUNTY OF LEXINGTON

FISCAL YEAR 2012 - 2013

ANNUAL BUDGETS

COUNTY COUNCIL

William B. Banning, Sr., Chairman

Johnny W. Jeffcoat, Vice Chairman

James E. Kinard, Jr. Frank J. Townsend, III

George H. Davis Debra B. Summers

Bobby C. Keisler Kenneth Brad Matthews

M. Todd Cullum

Joseph G. Mergo, III
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 2012-2013:

Independence Day	Wednesday, July 4, 2012
Labor Day	Monday, September 3, 2012
Veterans' Day	Monday, November 12, 2012
Thanksgiving	Thursday and Friday November 22 & 23, 2012
Christmas	Monday, Tuesday and Wednesday December 24, 25 & 26, 2012
New Year	Tuesday, January 1, 2013
Martin Luther King, Jr. Day	Monday, January 21, 2013
Presidents' Day	Monday, February 18, 2013
Confederate Memorial Day	Friday, May 10, 2013
Memorial Day	Monday, May 27, 2013

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 \$.555 (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 \$.555 (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: 5-2-2012 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	7/1/12	1/1/13	7/1/13	1/1/14	7/1/14	1/1/15
Medical Annual Deductible:	\$ 250.00			\$ 350.00		\$ 500.00		\$ 650.00		\$ 800.00		\$ 800.00		\$ 800.00		\$ 800.00
Medical Maximum Out-Of-Pocket:	\$ 1,500.00			\$ 1,750.00		\$ 2,000.00		\$ 2,250.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
Rx Maximum Out-Of-Pocket: <small>(Target: 50% of Medical MOOP)</small>								combined \$ 500.00		\$ 500.00		\$ 750.00		\$ 1,000.00		\$ 1,250.00
Rx Annual Deductible:						\$ 50.00		\$ 75.00		\$ 75.00		\$ -		\$ -		\$ -
Cobra Rates (per Month):																
Employee	476.48			502.81		566.95		566.95		566.95						
Child	308.98			322.60		362.48		362.48		362.48						
Spouse	476.48			502.81		566.95		566.95		566.95						
Combinations:																
Employee & Child	785.46			825.41		929.43		929.43		929.43						
Employee & Spouse	952.96			1,005.62		1,133.90		1,133.90		1,133.90						
Family	1,261.94			1,328.22		1,496.38		1,496.38		1,496.38						
Active Employee Rates (per Month):																
Employee <small>(2012 Target: 25% 2010 COBRA)</small>		60.00			82.00		112.00		142.00		142.00					
Child <small>(2012 Target: 50% 2010 COBRA)</small>		112.00			129.00		156.00		182.00		182.00					
Spouse <small>(2012 Target: 50% 2010 COBRA)</small>		190.00			211.00		248.00		284.00		284.00					
Combinations:																
Employee & Child		172.00			211.00		268.00		324.00		324.00					
Employee & Spouse		250.00			293.00		360.00		426.00		426.00					
Family		395.00			444.00		526.00		608.00		608.00					
1995 Retiree Plan A (before 11-01-2008):																
Employee <small>(2012 Target: 150% Active Rate)</small>		60.00	90.00		125.00		169.00		213.00		213.00					
Child <small>(2012 Target: 150% Active Rate)</small>		112.00	168.00		163.00		218.00		273.00		273.00					
Spouse <small>(2012 Target: 150% Active Rate)</small>		190.00	285.00		319.00		373.00		426.00		426.00					
Combinations:																
Employee & Child		172.00	258.00		292.00		389.00		486.00		486.00					
Employee & Spouse		250.00	375.00		444.00		542.00		639.00		639.00					
Spouse & Child					482.00		591.00		699.00		699.00					
Employee & Family		395.00	592.50		644.00		778.00		912.00		912.00					
1995 Retiree Plan B (after 10-31-2008):																
Employee <small>(Option 1: 2012 Target: 150% Active Rate, Option 2: COBRA Rate)</small>			90.00	90.00	125.00	125.00	169.00	169.00	213.00	213.00	213.00					
Child <small>(COBRA Rate)</small>			308.98	322.60	322.60	362.48	362.48	362.48	362.48	362.48	362.48					
Spouse <small>(COBRA Rate)</small>			476.48	502.81	502.81	566.95	566.95	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	575.48	575.48					
Employee & Spouse			566.48	592.81	627.81	691.95	735.95	735.95	779.95	779.95	779.95					
Spouse & Child					825.41	929.43	929.43	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	1,142.43	1,142.43					
2009 Retiree Plan (effective 07-01-2009):																
Employee <small>(Age-Rated Premium)</small>	733.80			774.33		873.10		873.10		974.00						
Child <small>(COBRA Rate)</small>	308.98			322.60		362.48		362.48		362.48						
Spouse <small>(Age-Rated Premium)</small>	733.80			774.33		873.10		873.10		974.00						
Combinations:																
Employee & Child	1,042.78			1,096.93		1,235.58		1,235.58		1,336.48						
Employee & Spouse	1,467.60			1,548.66		1,746.20		1,746.20		1,948.00						
Spouse & Child	1,042.78			1,096.93		1,235.58		1,235.58		1,336.48						
Family	1,776.58			1,871.26		2,108.68		2,108.68		2,310.48						
10-Year RHRA Funding Target	88,056			92,920		104,772		104,772		116,880						
- Actual funding model																
- Unit Value	271			286		323		323		360						
- Total 25 Year Accumulation	88,075			92,950		104,975		104,975		117,000						

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, 2013, the impending overrun.

SECTION 7 - LINE ITEM CARRYOVERS

Any line items previously appropriated and/or properly encumbered as of June 30, 2012, shall be carried forward as an appropriation of fiscal year 2012-2013 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, 2012.

Enacted this _____ day of _____, 2012.

William B. Banning, Sr., Chairman

ATTEST:

Diana W. Burnett, Clerk

- First Reading:
- Second Reading:
- Public Hearing:
- Third & Final Reading:
- Filed w/Clerk of Court: