COUNTY OF LEXINGTON

FISCAL YEAR 2013-2014

ANNUAL BUDGET OVERVIEW

04-23-2013 AS RECOMMENDED
<table>
<thead>
<tr>
<th></th>
<th>2012 Pre-Final 3/24/2013</th>
<th>2013 Estimate w/ Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY-WIDE UNABATED</td>
<td>1,061,053</td>
<td>1,083,742</td>
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<tr>
<td>- Midlands Tech</td>
<td></td>
<td></td>
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<tr>
<td>COUNTY-WIDE ABATED</td>
<td>1,046,619</td>
<td>1,069,132</td>
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<tr>
<td>- County Ordinary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Law Enforcement</td>
<td></td>
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<tr>
<td>- Library</td>
<td></td>
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<tr>
<td>- Solid Waste</td>
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<tr>
<td>- Indigent Care</td>
<td></td>
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<tr>
<td>- Mental Health</td>
<td></td>
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</tr>
<tr>
<td>- Riverbanks Park</td>
<td></td>
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</tr>
<tr>
<td>FIRE SERVICE</td>
<td>809,441</td>
<td>829,421</td>
</tr>
<tr>
<td>IRMO FIRE SERVICE</td>
<td>130,219</td>
<td>131,016</td>
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<tr>
<td>LEXINGTON RECREATION</td>
<td>773,175</td>
<td>792,764</td>
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<tr>
<td>IRMO-CHAPIN RECREATION</td>
<td>287,506</td>
<td>290,582</td>
</tr>
</tbody>
</table>
COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2013-14

<table>
<thead>
<tr>
<th>STATUTORILY ALLOWED</th>
<th>APPROVED</th>
</tr>
</thead>
</table>

| COUNTY OPERATIONS: |
|-------------------|--------|------------------|-------------------|-------------------|-----------------|-------------------|
| 1. General Fund   |        |                  |                   |                   |                 |                   |
| a. County Ordinary| 23.470 | 0.486            | 23.956            | 0.336             | 23.806          | 2.07% Plus CPI    | 24.292            | 0.822             |
| b. Law Enforcement| 31.761 | 0.657            | 32.418            | 0.454             | 32.215          | 1.43% Plus CPI & Pop. | 32.872            | 1.111             |
| c. Fire Service   | 16.491 | 0.341            | 16.832            | 0.236             | 16.727          | CPI & Pop.        | 17.068            | 0.577             |
| Total General Fund| 71.722 | 1.484            | 73.206            | 1.026             | 72.748          | Adjustment Millage | 74.232            | 2.510             |
| 2. Library        | 6.211  | 0.129            | 6.340             | 0.089             | 6.300           |                   | 6.429             | 0.218             |
| 3. Solid Waste    | 7.939  | 0.164            | 8.103             | 0.114             | 8.053           |                   | 8.217             | 0.278             |
| 4. Indigent Care  | 0.887  | 0.018            | 0.905             | 0.013             | 0.900           |                   | 0.918             | 0.031             |
| TOTAL COUNTY OPERATING MILLAGE | 86.759 | 1.795 | 88.554 | 1.242 | 88.001 | 3.037 |

| AGENCY OPERATIONS: |
|---------------------|--------|------------------|-------------------|-------------------|-----------------|-------------------|
| 5. Lexington Recreation Commission | 12.315 | 0.255 | 12.570 | 0.176 | 12.491 | 12.746 | 0.431 |
| 6. Irmo-Chapin Rec Commission | 13.354 | 0.276 | 13.630 | 0.191 | 13.545 | 13.821 | 0.467 |
| 7. Midlands Technical College | 2.970  | 0.061 | 3.031 | 0.042 | 3.012 | 3.073 | 0.103 |
| 8. Midlands Tech - Capital | 1.404  | 0.029 | 1.433 | 0.020 | 1.424 | 1.453 | 0.049 |
| 9. Riverbanks Park | 1.093  | 0.023 | 1.116 | 0.016 | 1.109 | 1.132 | 0.039 |
| 10. Mental Health | 0.500  | 0.010 | 0.510 | 0.007 | 0.507 | 0.517 | 0.017 |
| 11. Irmo Fire District | 16.491 | 0.341 | 16.832 | 0.236 | 16.727 | 17.068 | 0.577 |

Filename: f:\windows\excel2k\specproj\millage analysis 13-14.xls
Date: 03/19/13 / SAV
## COUNTY OPERATIONS

1. **General Fund**
   - a. County Ordinary: $54,371,181
   - b. Law Enforcement: $5,541,788
   - c. Fire Service: $6,576,771
   - **Total General Fund**: $66,489,740

2. **Library**: $5,049,924

3. **Solid Waste**: $11,452,396

4. **Indigent Care**: $210,579

## AGENCY OPERATIONS:

5. **Lexington Recreation Commission**: $580,569

6. **Irmo-Chapin Rec Commission**: $129,293

7. **Midlands Technical College**: $2,564,682

8. **Midlands Tech - Capital**: $1,367,558

9. **Riverbanks Park**: $759,986

10. **Mental Health**: $448,392

11. **Irmo Fire District**: $70,024

### Estimated Fund Balances

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td><strong>COUNTY OPERATIONS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td></td>
<td></td>
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<tr>
<td>a. County Ordinary</td>
<td>$54,371,181</td>
<td>$47,325,740</td>
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<tr>
<td>b. Law Enforcement</td>
<td>$5,541,788</td>
<td>$5,009,748</td>
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<tr>
<td>c. Fire Service</td>
<td>$6,576,771</td>
<td>$4,284,133</td>
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<tr>
<td><strong>Total General Fund</strong></td>
<td><strong>$66,489,740</strong></td>
<td><strong>$56,619,621</strong></td>
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<td>Library</td>
<td>$5,049,924</td>
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<td>Solid Waste</td>
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<tr>
<td>Indigent Care</td>
<td>$210,579</td>
<td>$168,282</td>
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<tr>
<td><strong>AGENCY OPERATIONS</strong></td>
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<tr>
<td>Lexington Recreation Commission</td>
<td>$580,569</td>
<td>$580,569</td>
</tr>
<tr>
<td>Irmo-Chapin Rec Commission</td>
<td>$129,293</td>
<td>$129,293</td>
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<tr>
<td>Midlands Technical College</td>
<td>$2,564,682</td>
<td>$2,879,095</td>
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<tr>
<td>Midlands Tech - Capital</td>
<td>$1,367,558</td>
<td>$1,534,878</td>
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<td>Riverbanks Park</td>
<td>$759,986</td>
<td>$864,626</td>
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<td>Mental Health</td>
<td>$448,392</td>
<td>$388,819</td>
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<tr>
<td>Irmo Fire District</td>
<td>$70,024</td>
<td>$70,024</td>
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COUNTY OF LEXINGTON, SOUTH CAROLINA  
REVENUE ESTIMATES  
FISCAL YEAR 2013-2014

<table>
<thead>
<tr>
<th>2012-2013 Preliminary Estimate Growth</th>
<th>2012-2013 Preliminary Estimate (2.07% CPI)</th>
<th>2012-2013 Change in Revenue due to CPI</th>
<th>% Change due to CPI</th>
<th>2012-2013 Preliminary Estimate (1.43% Pop)</th>
<th>2012-2013 Change in Revenue due to Pop.</th>
<th>% Change due to Pop.</th>
<th>2012-2013 Approved Revenue Estimate (CPI &amp; Pop)</th>
<th>% Change due to CPI &amp; Pop</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY OPERATIONS:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. General Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. County Ordinary</td>
<td>$54,527,582</td>
<td>$55,014,825</td>
<td>487,243</td>
<td>0.89%</td>
<td>$54,867,537</td>
<td>339,955</td>
<td>0.62%</td>
<td>$55,354,780</td>
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<tr>
<td>b. Law Enforcement</td>
<td>$39,430,266</td>
<td>$40,088,939</td>
<td>658,673</td>
<td>1.67%</td>
<td>$39,889,610</td>
<td>459,344</td>
<td>1.16%</td>
<td>$40,548,283</td>
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<tr>
<td>c. Fire Service</td>
<td>$14,192,818</td>
<td>$14,456,456</td>
<td>263,638</td>
<td>1.86%</td>
<td>$14,377,823</td>
<td>185,005</td>
<td>1.30%</td>
<td>$14,641,461</td>
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<tr>
<td>Total General Fund</td>
<td>$108,150,666</td>
<td>$109,560,220</td>
<td>1,409,554</td>
<td>1.30%</td>
<td>$109,134,970</td>
<td>984,364</td>
<td>0.91%</td>
<td>$110,544,524</td>
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<tr>
<td>2. Library</td>
<td>$7,354,392</td>
<td>$7,483,724</td>
<td>129,332</td>
<td>1.76%</td>
<td>$7,444,441</td>
<td>90,049</td>
<td>1.22%</td>
<td>$7,573,773</td>
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<tr>
<td>3. Solid Waste</td>
<td>$10,897,389</td>
<td>$11,061,805</td>
<td>164,416</td>
<td>1.51%</td>
<td>$11,012,731</td>
<td>115,342</td>
<td>1.06%</td>
<td>$11,177,147</td>
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<tr>
<td>4. Indigent Care</td>
<td>$1,059,376</td>
<td>$1,077,419</td>
<td>18,043</td>
<td>1.70%</td>
<td>$1,072,528</td>
<td>13,152</td>
<td>1.24%</td>
<td>$1,090,571</td>
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</table>

AGENCY OPERATIONS:

<table>
<thead>
<tr>
<th>2012-2013 Preliminary Estimate Growth</th>
<th>2012-2013 Preliminary Estimate (2.07% CPI)</th>
<th>2012-2013 Change in Revenue due to CPI</th>
<th>% Change due to CPI</th>
<th>2012-2013 Preliminary Estimate (1.43% Pop)</th>
<th>2012-2013 Change in Revenue due to Pop.</th>
<th>% Change due to Pop.</th>
<th>2012-2013 Approved Revenue Estimate (CPI &amp; Pop)</th>
<th>% Change due to CPI &amp; Pop</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Lexington Recreation Commission</td>
<td>$10,411,281</td>
<td>$10,599,685</td>
<td>188,404</td>
<td>1.81%</td>
<td>$10,542,767</td>
<td>131,486</td>
<td>1.26%</td>
<td>$10,731,171</td>
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<tr>
<td>6. Irmo-Chapin Rec Commission</td>
<td>$4,000,201</td>
<td>$4,076,915</td>
<td>76,714</td>
<td>1.92%</td>
<td>$4,053,477</td>
<td>53,276</td>
<td>1.33%</td>
<td>$4,130,191</td>
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<tr>
<td>8. Midlands Tech - Capital</td>
<td>$1,571,432</td>
<td>$1,600,930</td>
<td>29,498</td>
<td>1.88%</td>
<td>$1,591,960</td>
<td>20,528</td>
<td>1.31%</td>
<td>$1,621,458</td>
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<tr>
<td>9. Riverbanks Park</td>
<td>$1,255,222</td>
<td>$1,278,285</td>
<td>23,063</td>
<td>1.84%</td>
<td>$1,271,411</td>
<td>16,189</td>
<td>1.29%</td>
<td>$1,294,474</td>
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<tr>
<td>10. Mental Health</td>
<td>$592,227</td>
<td>$602,249</td>
<td>10,022</td>
<td>1.69%</td>
<td>$599,309</td>
<td>7,082</td>
<td>1.20%</td>
<td>$609,331</td>
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<tr>
<td>11. Irmo Fire District</td>
<td>$2,262,362</td>
<td>$2,304,969</td>
<td>42,607</td>
<td>1.88%</td>
<td>$2,291,965</td>
<td>29,603</td>
<td>1.31%</td>
<td>$2,334,572</td>
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</tbody>
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## COUNTY OF LEXINGTON, SOUTH CAROLINA

### 2012-13 ESTIMATED & ADJUSTED ESTIMATED REVENUE COMPARED TO 2013-14 PRELIMINARY ESTIMATE

#### BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Amended</td>
<td>Preliminary</td>
<td>% Change</td>
<td>Estimated</td>
<td>CPI</td>
<td>Estimated</td>
<td>CPI</td>
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<tr>
<td></td>
<td>Revenue</td>
<td>Revenue</td>
<td>Revenue (with Growth)</td>
<td>to 2014 Est.</td>
<td>Revenue</td>
<td>Increase</td>
<td>Revenue</td>
<td>Increase</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>(Decrease)</td>
<td>w/Growth</td>
<td></td>
<td>2.07%</td>
<td></td>
<td>1.43%</td>
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<tr>
<td>Property taxes(2.15% Growth)</td>
<td>$26,276,756</td>
<td>$26,276,756</td>
<td>$26,838,294</td>
<td>2.14%</td>
<td>$27,325,537</td>
<td>$487,243</td>
<td>$27,178,249</td>
<td>1.27%</td>
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<tr>
<td>State shared revenue</td>
<td>10,072,161</td>
<td>9,688,751</td>
<td>9,688,551</td>
<td>0.01%</td>
<td>9,689,551</td>
<td>0.00%</td>
<td>9,689,551</td>
<td>0.00%</td>
</tr>
<tr>
<td>Fees, permits, and sales</td>
<td>13,661,292</td>
<td>13,661,292</td>
<td>15,100,107</td>
<td>10.53%</td>
<td>15,100,107</td>
<td>0.00%</td>
<td>15,100,107</td>
<td>0.00%</td>
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<tr>
<td>County fines</td>
<td>2,258,921</td>
<td>2,258,921</td>
<td>2,246,901</td>
<td>-0.03%</td>
<td>2,246,901</td>
<td>0.00%</td>
<td>2,246,901</td>
<td>0.00%</td>
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<tr>
<td>Intergovernmental revenue</td>
<td>460,708</td>
<td>533,029</td>
<td>350,101</td>
<td>-34.2%</td>
<td>350,101</td>
<td>0.00%</td>
<td>350,101</td>
<td>0.00%</td>
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<tr>
<td>Interest</td>
<td>250,000</td>
<td>250,000</td>
<td>187,000</td>
<td>-25.2%</td>
<td>187,000</td>
<td>0.00%</td>
<td>187,000</td>
<td>0.00%</td>
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<tr>
<td>Other</td>
<td>112,350</td>
<td>180,323</td>
<td>115,628</td>
<td>-35.88%</td>
<td>115,628</td>
<td>0.00%</td>
<td>115,628</td>
<td>0.00%</td>
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<tr>
<td>Total County Ordinary</td>
<td>53,092,188</td>
<td>52,849,072</td>
<td>54,527,582</td>
<td>3.18%</td>
<td>55,014,825</td>
<td>0.89%</td>
<td>54,867,537</td>
<td>0.62%</td>
</tr>
</tbody>
</table>

#### Law Enforcement

| Property taxes(2.15% Growth) | 35,364,878 | 35,364,878 | 36,134,989 | 2.18% | 36,793,662 | 658,673 | 36,594,333 | 459,344 | 1.27% |
| Fees, permits, and sales | 130,372 | 130,372 | 157,088 | 20.49% | 157,088 | 0.00% | 157,088 | 0.00% |
| County fines | 14,832 | 14,832 | 14,748 | -0.57% | 14,748 | 0.00% | 14,748 | 0.00% |
| Intergovernmental revenue | 3,522,341 | 3,525,763 | 3,070,429 | -12.91% | 3,070,429 | 0.00% | 3,070,429 | 0.00% |
| Other | 53,082 | 53,082 | 53,012 | -0.13% | 53,012 | 0.00% | 53,012 | 0.00% |
| Total Law Enforcement | 39,085,505 | 39,088,927 | 39,430,266 | 341,339 | 0.87% | 40,088,939 | 658,673 | 39,889,610 | 459,344 | 1.16% |

#### Fire Service

| Property taxes(2.47% Growth) | 13,835,709 | 13,835,709 | 14,172,668 | 2.44% | 14,436,306 | 263,638 | 14,357,673 | 185,005 | 1.31% |
| Fees, permits, and sales | 20,000 | 20,000 | 20,000 | 0.00% | 20,000 | 0.00% | 20,000 | 0.00% |
| Intergovernmental revenue | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Other | 0 | 65,354 | 150 | (65,204) | -97.77% | 150 | 0.00% | 150 | 0.00% |
| Total Fire Service | 13,855,709 | 13,921,063 | 14,192,818 | 271,755 | 1.95% | 14,456,456 | 263,638 | 14,377,823 | 185,005 | 1.30% |

#### TOTAL GENERAL FUND

| Property taxes(2.15% Growth) | 6,925,028 | 6,925,028 | 7,061,392 | 1.97% | 7,190,724 | 129,332 | 7,151,441 | 90,049 | 1.28% |
| Fees, permits, and sales | 14,000 | 14,000 | 17,000 | 21.43% | 17,000 | 0.00% | 17,000 | 0.00% |
| County fines | 260,000 | 260,000 | 260,000 | 0.00% | 260,000 | 0.00% | 260,000 | 0.00% |
| Intergovernmental revenue | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Other | 16,000 | 16,000 | 16,000 | 0.00% | 16,000 | 0.00% | 16,000 | 0.00% |
| Total Library | 7,215,028 | 7,215,028 | 7,354,392 | 139,364 | 1.93% | 7,483,724 | 129,332 | 7,444,441 | 90,049 | 1.22% |

#### Solid Waste

| Property taxes(2.15% Growth) | 8,791,755 | 8,791,755 | 8,975,424 | 2.09% | 9,139,840 | 164,416 | 9,090,766 | 115,342 | 1.29% |
| Fees, permits, and sales | 2,048,676 | 2,048,676 | 1,882,265 | -8.12% | 1,882,265 | 0.00% | 1,882,265 | 0.00% |
| Intergovernmental revenue | 30,800 | 30,800 | 4,800 | (26,000) | -84.42% | 4,800 | 0.00% | 4,800 | 0.00% |
| Interest | 26,000 | 26,000 | 31,900 | 22.69% | 31,900 | 0.00% | 31,900 | 0.00% |
| Other | 165,500 | 165,500 | 3,000 | (162,500) | -98.19% | 3,000 | 0.00% | 3,000 | 0.00% |
| Total Solid Waste | 11,062,731 | 11,062,731 | 10,897,389 | (165,342) | -1.49% | 11,061,805 | 164,416 | 11,012,731 | 115,342 | 1.06% |

Data from tb622-ls report dated 03/24/13
## COUNTY OF LEXINGTON, SOUTH CAROLINA
### 2012-13 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2013-14 PRELIMINARY ESTIMATE
#### BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Indigent Care</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes (2.15% Growth)</td>
<td>$1,039,702</td>
<td>$1,039,702</td>
<td>$1,059,176</td>
<td>$19,474</td>
<td>$1,077,219</td>
<td>$18,043</td>
<td>$1,072,328</td>
<td>$13,152</td>
<td>$1,072,528</td>
<td>$13,152</td>
<td>$1,090,571</td>
<td>$31,195</td>
</tr>
<tr>
<td>Interest</td>
<td>$200</td>
<td>$200</td>
<td>$200</td>
<td>0</td>
<td>$200</td>
<td>0</td>
<td></td>
<td></td>
<td>$200</td>
<td>0</td>
<td></td>
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</tr>
<tr>
<td>Indigent Care</td>
<td>$1,039,902</td>
<td>$1,039,902</td>
<td>$1,059,376</td>
<td>1.87%</td>
<td>$1,077,419</td>
<td>$18,043</td>
<td>$1,072,528</td>
<td>$13,152</td>
<td>$1,072,528</td>
<td>$13,152</td>
<td>$1,090,571</td>
<td>$31,195</td>
</tr>
<tr>
<td><strong>Lexington Recreation Commission</strong></td>
<td>$9,964,629</td>
<td>$9,964,629</td>
<td>$10,411,281</td>
<td>4.48%</td>
<td>$10,599,685</td>
<td>$188,404</td>
<td>$10,542,767</td>
<td>$131,486</td>
<td>$10,542,767</td>
<td>$131,486</td>
<td>$10,731,171</td>
<td>$319,890</td>
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<tr>
<td>Property taxes (2.53% Growth)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Irmo-Chapin Rec Commission</td>
<td>$3,883,019</td>
<td>$3,883,019</td>
<td>$4,000,201</td>
<td>3.02%</td>
<td>$4,076,915</td>
<td>$76,714</td>
<td>$4,053,477</td>
<td>$53,276</td>
<td>$4,053,477</td>
<td>$53,276</td>
<td>$4,130,191</td>
<td>$129,990</td>
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<tr>
<td>Property taxes (1.07% Growth)</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Property taxes (2.14% Growth)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Midlands Tech - Capital</td>
<td>$1,374,677</td>
<td>$1,374,677</td>
<td>$1,571,432</td>
<td>14.31%</td>
<td>$1,660,930</td>
<td>$29,498</td>
<td>$1,591,960</td>
<td>$20,528</td>
<td>$1,591,960</td>
<td>$20,528</td>
<td>$1,621,458</td>
<td>$50,026</td>
</tr>
<tr>
<td>Property taxes (2.14% Growth)</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Riverbanks Park</td>
<td>$1,126,286</td>
<td>$1,126,286</td>
<td>$1,255,222</td>
<td>11.45%</td>
<td>$1,278,285</td>
<td>$23,063</td>
<td>$1,271,411</td>
<td>$16,189</td>
<td>$1,271,411</td>
<td>$16,189</td>
<td>$1,294,474</td>
<td>$39,252</td>
</tr>
<tr>
<td>Property taxes (2.15% Growth)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mental Health</td>
<td>$650,000</td>
<td>$650,000</td>
<td>$592,227</td>
<td>-8.89%</td>
<td>$602,249</td>
<td>$10,022</td>
<td>$599,309</td>
<td>$7,082</td>
<td>$599,309</td>
<td>$7,082</td>
<td>$609,331</td>
<td>$17,104</td>
</tr>
<tr>
<td>Property taxes (2.15% Growth)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Irmo Fire District</td>
<td>$2,068,920</td>
<td>$2,068,920</td>
<td>$2,262,362</td>
<td>9.35%</td>
<td>$2,304,969</td>
<td>$42,607</td>
<td>$2,291,965</td>
<td>$29,603</td>
<td>$2,291,965</td>
<td>$29,603</td>
<td>$2,334,572</td>
<td>$72,210</td>
</tr>
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</table>

**Filename:** f:\windows\excel2k\budgets\bud14\worksheets\exhibitb.xls
**Date:** 04/19/13 / SAV
**Data from tb622-ls report dated 03/24/13**
### COUNTY OPERATIONS

<table>
<thead>
<tr>
<th></th>
<th>2013-14 Base Revenue</th>
<th>2013-14 Recommended Appropriations</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. General Fund</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. County Ordinary</td>
<td>$54,527,582</td>
<td>$54,527,582</td>
<td>0</td>
</tr>
<tr>
<td>b. Law Enforcement</td>
<td>39,430,266</td>
<td>39,430,266</td>
<td>0</td>
</tr>
<tr>
<td>c. Fire Service</td>
<td>14,192,818</td>
<td>14,192,818</td>
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</tr>
<tr>
<td><strong>Total General Fund</strong></td>
<td>108,150,666</td>
<td>108,150,666</td>
<td>0</td>
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<tr>
<td><strong>2. Library</strong></td>
<td>7,354,392</td>
<td>7,354,392</td>
<td>0</td>
</tr>
<tr>
<td><strong>3. Solid Waste (cash basis)</strong></td>
<td>10,897,389</td>
<td>10,897,389</td>
<td>0</td>
</tr>
<tr>
<td><strong>4. Indigent Care</strong></td>
<td>1,059,376</td>
<td>1,086,209</td>
<td>(26,833)</td>
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</table>

### AGENCY OPERATIONS:

<table>
<thead>
<tr>
<th>Agency</th>
<th>2013-14</th>
<th>2013-14</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Irmo-Chapin Rec Commission</td>
<td>4,000,201</td>
<td>3,999,510</td>
<td>691</td>
</tr>
<tr>
<td>7. Midlands Technical College</td>
<td>3,436,105</td>
<td>3,059,427</td>
<td>376,678</td>
</tr>
<tr>
<td>8. Midlands Tech - Capital</td>
<td>1,571,432</td>
<td>1,374,677</td>
<td>196,755</td>
</tr>
<tr>
<td>9. Riverbanks Park</td>
<td>1,255,222</td>
<td>1,126,286</td>
<td>128,936</td>
</tr>
<tr>
<td>10. Mental Health</td>
<td>592,227</td>
<td>650,000</td>
<td>(57,773)</td>
</tr>
<tr>
<td>11. Irmo Fire District</td>
<td>2,262,362</td>
<td>2,300,000</td>
<td>(37,638)</td>
</tr>
</tbody>
</table>
### Fiscal Year 2012-13 Approved Amount/Actual Disbursement

<table>
<thead>
<tr>
<th>Fund</th>
<th>Approved Amount</th>
<th>Actual Disbursement*</th>
<th>Millage</th>
<th>Fiscal Year 2013-14 Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td>7610</td>
<td>$650,000</td>
<td>$468,613</td>
<td>0.500</td>
<td>$650,000</td>
</tr>
<tr>
<td>7620</td>
<td>$9,964,629</td>
<td>$8,329,227</td>
<td>12.315</td>
<td>$10,305,173</td>
</tr>
<tr>
<td>7630</td>
<td>$3,883,019</td>
<td>$3,483,932</td>
<td>13.354</td>
<td>$3,999,510</td>
</tr>
<tr>
<td>7650</td>
<td>$3,059,427</td>
<td>$2,790,579</td>
<td>2.970</td>
<td>$3,059,427</td>
</tr>
<tr>
<td>7652</td>
<td>$873,110</td>
<td>-</td>
<td>0.904</td>
<td>$873,110</td>
</tr>
<tr>
<td>501,567</td>
<td></td>
<td>501,567</td>
<td>0.500</td>
<td>$501,567</td>
</tr>
<tr>
<td></td>
<td>$1,374,677</td>
<td>-</td>
<td>1.404</td>
<td>$1,374,677</td>
</tr>
<tr>
<td>7680</td>
<td>$1,126,286</td>
<td>$1,015,498</td>
<td>1.093</td>
<td>$1,126,286</td>
</tr>
<tr>
<td>7800, 7802</td>
<td>$2,068,920</td>
<td>$1,918,711</td>
<td>16.491</td>
<td>$2,300,000</td>
</tr>
<tr>
<td>New Fire Station Operations</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$2,068,920</td>
<td>$1,918,711</td>
<td>16.491</td>
<td>$2,300,000</td>
</tr>
</tbody>
</table>

* Actual disbursements through February 28, 2013
### Millage Agency Comparison with Fund Balance
#### Fiscal Year 2013-14

<table>
<thead>
<tr>
<th>Agency Name</th>
<th>Fund Balance 07/01/12</th>
<th>Receipts 02/28/13</th>
<th>Disbursement 02/28/13</th>
<th>Projected Fund Balance 06/30/13</th>
<th>Millage</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Community Mental Health</td>
<td>7610</td>
<td>448,392</td>
<td>481,941</td>
<td>650,000</td>
<td>0.500</td>
</tr>
<tr>
<td>(2) Lexington Cty Rec. &amp; Aging Comm.</td>
<td>7620</td>
<td>580,569</td>
<td>8,583,084</td>
<td>10,209,648</td>
<td>12.315</td>
</tr>
<tr>
<td>(2) Irmo Chapin Recreation Commission</td>
<td>7630</td>
<td>129,293</td>
<td>3,550,203</td>
<td>3,945,515</td>
<td>13.354</td>
</tr>
<tr>
<td>(1) Midlands Technical College</td>
<td>7650</td>
<td>2,564,682</td>
<td>2,869,109</td>
<td>3,059,427</td>
<td>2.970</td>
</tr>
<tr>
<td>Midlands Tech. College - Capital</td>
<td>7652</td>
<td>1,367,558</td>
<td>1,347,137</td>
<td>873,110</td>
<td>1.093</td>
</tr>
<tr>
<td>Midlands Tech. College - Debt Service</td>
<td></td>
<td></td>
<td>1,347,137</td>
<td>501,567</td>
<td>501,567</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,347,137</td>
<td>1,374,677</td>
<td>1.404</td>
</tr>
<tr>
<td>(1) Riverbanks Zoo &amp; Botanical Garden</td>
<td>7680</td>
<td>759,986</td>
<td>1,043,855</td>
<td>1,200,351</td>
<td>1.168</td>
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<tr>
<td>(2) Irmo Fire District</td>
<td>7800, 7802</td>
<td>70,024</td>
<td>1,965,111</td>
<td>2,200,351</td>
<td>2.300</td>
</tr>
<tr>
<td>New Fire Station Operations</td>
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<td></td>
<td>-</td>
<td>-</td>
<td>482,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>70,024</td>
<td>2,782,000</td>
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</table>

### Agency Request vs. Estimated Receipts

<table>
<thead>
<tr>
<th>Agency Name</th>
<th>Requested Amount</th>
<th>Estimated Receipts</th>
<th>Recommended Amount</th>
<th>Millage</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Community Mental Health</td>
<td>388,819</td>
<td>700,000</td>
<td>592,227</td>
<td>650,000</td>
</tr>
<tr>
<td>(2) Lexington Cty Rec. &amp; Aging Comm.</td>
<td>580,569</td>
<td>10,305,173</td>
<td>10,411,281</td>
<td>10,305,173</td>
</tr>
<tr>
<td>(2) Irmo Chapin Recreation Commission</td>
<td>129,293</td>
<td>3,999,510</td>
<td>4,000,201</td>
<td>3,999,510</td>
</tr>
<tr>
<td>(1) Midlands Technical College</td>
<td>2,879,095</td>
<td>3,182,942</td>
<td>3,436,105</td>
<td>3,059,427</td>
</tr>
<tr>
<td>Midlands Tech. College - Capital</td>
<td>2,036,445</td>
<td>908,034</td>
<td>1,571,432</td>
<td>873,110</td>
</tr>
<tr>
<td></td>
<td>1,534,878</td>
<td>1,429,664</td>
<td>1,571,432</td>
<td>1,374,677</td>
</tr>
<tr>
<td>(1) Riverbanks Zoo &amp; Botanical Garden</td>
<td>864,626</td>
<td>1,148,812</td>
<td>1,255,222</td>
<td>1,126,286</td>
</tr>
<tr>
<td>(2) Irmo Fire District</td>
<td>70,024</td>
<td>2,300,000</td>
<td>2,262,362</td>
<td>2,300,000</td>
</tr>
<tr>
<td>New Fire Station Operations</td>
<td>70,024</td>
<td>2,782,000</td>
<td>2,262,362</td>
<td>2,300,000</td>
</tr>
</tbody>
</table>

* Actual Receipts and Disbursements through February 28, 2013 - 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.

*File: Excel2K\Budgets\Bud14\Millage\Recapmil.xls*
COUNTY OF LEXINGTON
SOUTH CAROLINA

ANNUAL BUDGETS
FISCAL YEAR 2013 – 2014
COUNTY OF LEXINGTON

FISCAL YEAR 2013 - 2014

ANNUAL BUDGETS

COUNTY COUNCIL

William B. Banning, Sr., Chairman

Johnny W. Jeffcoat, Vice Chairman

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

M. Kent Collins         Debra B. Summers

Bobby C. Keisler        K. Brad Matthews

M. Todd Cullum

Joseph G. Mergo, III
County Administrator

Jeff M. Anderson
County Attorney

Randolph C. Poston
Chief Financial Officer
BUDGET POLICIES

COMPLIANCE

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

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

ADMINISTRATIVE POLICY

The County Administrator has the authority to approve purchase requisitions up to $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 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. The 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:

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

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:

<table>
<thead>
<tr>
<th>Coverage Type</th>
<th>Monthly Premium</th>
<th>Semi-Monthly Deduction</th>
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</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$147.00</td>
<td>$ 73.50</td>
</tr>
<tr>
<td>Employee &amp; Children</td>
<td>$337.00</td>
<td>$168.50</td>
</tr>
<tr>
<td>Employee &amp; Spouse</td>
<td>$443.00</td>
<td>$221.50</td>
</tr>
<tr>
<td>Family</td>
<td>$632.00</td>
<td>$316.00</td>
</tr>
</tbody>
</table>
LEGAL HOLIDAYS

The following thirteen (13) days shall be observed as Legal Holidays during FY 2013-2014:

<table>
<thead>
<tr>
<th>Holiday</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence Day</td>
<td>Thursday, July 4, 2013</td>
</tr>
<tr>
<td>Labor Day</td>
<td>Monday, September 2, 2013</td>
</tr>
<tr>
<td>Veterans’ Day</td>
<td>Monday, November 11, 2013</td>
</tr>
<tr>
<td>Thanksgiving</td>
<td>Thursday and Friday November 28 &amp; 29, 2013</td>
</tr>
<tr>
<td>Christmas</td>
<td>Tuesday, Wednesday and Thursday December 24, 25 &amp; 26, 2013</td>
</tr>
<tr>
<td>New Year</td>
<td>Wednesday, January 1, 2014</td>
</tr>
<tr>
<td>Martin Luther King, Jr. Day</td>
<td>Monday, January 20, 2014</td>
</tr>
<tr>
<td>Presidents’ Day</td>
<td>Monday, February 17, 2014</td>
</tr>
<tr>
<td>Confederate Memorial Day</td>
<td>Friday, May 9, 2014</td>
</tr>
<tr>
<td>Memorial Day</td>
<td>Monday, May 26, 2014</td>
</tr>
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</table>
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:

<table>
<thead>
<tr>
<th>Time</th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
</tr>
</thead>
<tbody>
<tr>
<td>6am - 9am</td>
<td>$6.00</td>
<td>$9.00</td>
<td>$18.00</td>
</tr>
</tbody>
</table>

(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 $.565 (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 supplication 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:

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Quarter</td>
<td>November 1 - January 31</td>
</tr>
<tr>
<td>Second Quarter</td>
<td>February 1 - April 30</td>
</tr>
<tr>
<td>Third Quarter</td>
<td>May 1 - July 31</td>
</tr>
<tr>
<td>Fourth Quarter</td>
<td>August 1 - October 31</td>
</tr>
</tbody>
</table>

Special Valuation Rules:
There are three special valuation rules for valuing the use or availability of a county-owned vehicle. These rules are summarized below and more complete details are included in IRS Publication 535.
Lease Valuation Rule:
(Applicable for vehicle use by the County Administrator, Deputy County Administrator, County Sheriff, elected officials, department heads, and other control employees.) The annual lease value is based upon the fair market value of the vehicle as determined by IRS issued lease value tables and generally must be recalculated every four years. The annual lease value does not include the value of county-provided fuel; therefore, fuel will be valued at 5.5 cents per mile for personal miles and will be included in the total fringe calculation.

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

Standard Mileage Rate Valuation Rule:
(Applicable for vehicle use by county employees not covered by the two previous evaluation methods.) The standard mileage rate of $0.565 (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.
## Health Insurance Strategy

**County of Lexington**

### Medical Annual Deductible:
- **Employee:** $250.00
- **Child:** $350.00
- **Spouse:** $500.00
- **Employee & Child:** $650.00
- **Employee & Spouse:** $800.00
- **Family:** $800.00

### Medical Maximum Out-Of-Pocket:
- **Employee:** $1,500.00
- **Child:** $1,750.00
- **Spouse:** $2,000.00
- **Employee & Child:** $2,250.00
- **Employee & Spouse:** $2,500.00
- **Family:** $2,500.00

### Rx Maximum Out-Of-Pocket:
- **Employee & Child:** Target: 30% of Medical Maximum
- **Employee & Spouse:** combined
- **Family:** Target: 50% of Medical Maximum

### Rx Annual Deductible:
- **Employee:** $50.00
- **Child:** $75.00
- **Spouse:** $75.00

### Cobra Rates (Per Month):
- **Employee:**
  - Medical Maximum Out-Of-Pocket: $476.48
  - Medical Annual Deductible: $7/1/12
- **Child:**
  - Medical Maximum Out-Of-Pocket: $308.98
  - Medical Annual Deductible: $7/1/12
- **Spouse:**
  - Medical Maximum Out-Of-Pocket: $476.48
  - Medical Annual Deductible: $7/1/12

### Active Employee Rates (Per Month):
- **Employee:**
  - (2012 Target: 25% COBRA Rate) $60.00
  - (2012 Target: 50% COBRA Rate) $112.00
  - (2012 Target: 150% Active Rate) $325.00
- **Child:**
  - (2012 Target: 25% COBRA Rate) $112.00
  - (2012 Target: 50% COBRA Rate) $129.00
  - (2012 Target: 150% Active Rate) $325.00
- **Spouse:**
  - (2012 Target: 25% COBRA Rate) $193.00
  - (2012 Target: 50% COBRA Rate) $211.00
  - (2012 Target: 150% Active Rate) $426.00

### 1995 Retiree Plan A (before 11-01-2008):
- **Employee:**
  - (2012 Target: 150% Active Rate) 2012 Target: $60.00
  - (2012 Target: 150% Active Rate) 2012 Target: $90.00
- **Child:**
  - (2012 Target: 150% Active Rate) $112.00
  - (2012 Target: 150% Active Rate) $168.00
- **Spouse:**
  - (2012 Target: 150% Active Rate) $193.00
  - (2012 Target: 150% Active Rate) $211.00

### 1995 Retiree Plan B (after 10-31-2008):
- **Employee & Child:**
  - (On 1-1-2013 Active Rate, Option 2)
  - (COBRA Rate) $90.00
  - (COBRA Rate) $125.00
  - (COBRA Rate) $125.00
  - (COBRA Rate) $125.00
- **Employee & Spouse:**
  - (COBRA Rate) $398.98
  - (COBRA Rate) $322.60
  - (COBRA Rate) $322.60
  - (COBRA Rate) $322.60
- **Spouse & Child:**
  - (COBRA Rate) $476.48
  - (COBRA Rate) $502.81
  - (COBRA Rate) $566.95
  - (COBRA Rate) $566.95

### 2009 Retiree Plan (effective 07-01-2009):
- **Employee:**
  - (Age-Rated Premium) $733.80
  - (Age-Rated Premium) $733.80
  - (Age-Rated Premium) $733.80
- **Child:**
  - (Age-Rated Premium) $308.98
  - (Age-Rated Premium) $308.98
  - (Age-Rated Premium) $308.98
- **Spouse:**
  - (Age-Rated Premium) $733.80
  - (Age-Rated Premium) $733.80
  - (Age-Rated Premium) $733.80

### 10-Year RHRA Funding Target:
- **Actual funding model**
  - - Unit Value $271
  - - Total 25 Year Accumulation $88,075
- **121,385**

### Health Insurance Strategy

- **County of Lexington**
- **Date:** 12-12-2012 FLJ
ORDINANCE 13-05
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR
FISCAL YEAR 2013-2014

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 2013-2014 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.

<table>
<thead>
<tr>
<th>Millage Description</th>
<th>Millage</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Ordinary</td>
<td>23.470</td>
</tr>
<tr>
<td>Law Enforcement</td>
<td>31.761</td>
</tr>
<tr>
<td>Fire Service</td>
<td>16.491</td>
</tr>
<tr>
<td>Library</td>
<td>6.211</td>
</tr>
<tr>
<td>Solid Waste</td>
<td>7.939</td>
</tr>
<tr>
<td>Indigent Care</td>
<td>0.887</td>
</tr>
<tr>
<td><strong>Total County Operating Millage</strong></td>
<td><strong>86.759</strong></td>
</tr>
<tr>
<td>Midlands Technical College</td>
<td>2.970</td>
</tr>
<tr>
<td>Midlands Tech – Capital</td>
<td>1.404</td>
</tr>
<tr>
<td>Riverbanks Park</td>
<td>1.093</td>
</tr>
<tr>
<td>Mental Health</td>
<td>0.500</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Special Purpose District</th>
<th>Millage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lexington Recreation Commission</td>
<td>12.315</td>
</tr>
<tr>
<td>Irmo-Chapin Recreation Commission</td>
<td>13.354</td>
</tr>
<tr>
<td>Irmo-Fire District</td>
<td>16.491</td>
</tr>
</tbody>
</table>

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, 2014, the impending overrun.

SECTION 7 - LINE ITEM CARRYOVERS

Any line items previously appropriated and/or properly encumbered as of June 30, 2013 shall be carried forward as an appropriation of fiscal year 2013-2014 upon the recommendation of the County Administrator, and by passage of a budgetary amendment resolution by County Council.

SECTION 8 - NEW GRANTS

Grant funds applied for or received after the budget year, and therefore not stated in this budget ordinance, shall, by passage of a budgetary amendment resolution by County Council authorizing the acceptance of the grant and its appropriations, be accounted for in appropriate special revenues funds. The specific grant provisions shall direct the manner of expenditure of these funds.
SECTION 9 - OTHER MISCELLANEOUS RECEIPTS

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

SECTION 10 - LINE OF CREDIT AUTHORIZATION

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

SECTION 11 - 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, 2013.

Enacted this ______________ day of __________________ , 2013.

_______________________________________
William B. Banning, Sr., Chairman

ATTEST:

_______________________________________
Diana W. Burnett, Clerk

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