

# COUNTY OF LEXINGTON

FISCAL YEAR 2012-2013



## ANNUAL BUDGET OVERVIEW

04-10-2012 AS REQUESTED  
(Revised)

**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

	<b>2011 Pre-Final 3/25/2012</b>	<b>2012 Estimate w/ Growth</b>
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. 0.00%	2012 Millage Plus Pop.	Change from 2011 Actual to 2012 (CPI & Pop.)	2012 Approved Millage Adjustment	2012 Approved Millage
<b>COUNTY OPERATIONS:</b>								
1. General Fund								
a. County Ordinary	22.743	0.719	23.462	0.000	23.462	0.719		22.743
b. Law Enforcement	30.379	0.960	31.339	0.000	31.339	0.960		30.379
c. Fire Service	15.986	0.505	16.491	0.000	16.491	0.505		15.986
Total General Fund	67.317	2.184	71.292	0.000	71.292	2.184		69.108
2. Library	6.211	0.196	6.407	0.000	6.407	0.196		6.211
3. Solid Waste	7.889	0.249	8.138	0.000	8.138	0.249		7.889
4. Indigent Care	0.887	0.028	0.915	0.000	0.915	0.028		0.887
<b>TOTAL COUNTY OPERATING MILLAGE</b>	<b>82.063</b>	<b>2.657</b>	<b>86.752</b>	<b>0.000</b>	<b>86.752</b>	<b>2.657</b>		<b>84.095</b>
<b>AGENCY OPERATIONS:</b>								
5. Lexington Recreation Commission	12.315	0.389	12.704	0.000	12.704	0.389		12.315
6. Irmo-Chapin Rec Commission	13.354	0.422	13.776	0.000	13.776	0.422		13.354
7. Midlands Technical College	2.970	0.094	3.064	0.000	3.064	0.094		2.970
8. Midlands Tech - Capital	1.404	0.044	1.448	0.000	1.448	0.044		1.404
9. Riverbanks Park	1.093	0.035	1.128	0.000	1.128	0.035		1.093
10. Mental Health	0.508	0.016	0.524	0.000	0.524	0.016		0.508
11. Irmo Fire District	15.986	0.505	16.491	0.000	16.491	0.505		15.986

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>
<b>COUNTY OPERATIONS</b>		
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

	2011-2012 Preliminary Estimate (Growth)	2011-2012 Preliminary Estimate (3.16% CPI)	2011-2012 Change in Revenue due to 3.16% CPI	% Change due to CPI Increase	2011-2012 Preliminary Estimate (% Pop)	2011-2012 Change in Revenue due to % Pop.	% Change due to Pop. Increase	2011-2012 Approved Change in Revenue	2011-2012 Approved Revenue Estimate
<b>COUNTY OPERATIONS</b>									
1. General Fund									
a. County Ordinary	\$ 50,577,011	\$ 51,292,188	\$ 715,177	1.41%	\$ 0	\$ (51,292,188)	-101.41%	\$	\$ 50,577,011
b. Law Enforcement	37,710,853	38,665,747	954,894	2.53%	0	(38,665,747)	-102.53%		37,710,853
c. Fire Service	13,467,504	13,855,709	388,205	2.88%	0	(13,855,709)	-102.88%		13,467,504
Total General Fund	101,755,368	103,813,644	2,058,276	2.02%	0	(103,813,644)	-102.02%	0	101,755,368
2. Library	7,215,028	7,409,987	194,959	2.70%	0	(7,409,987)	-102.70%		7,215,028
3. Solid Waste	11,009,731	11,257,406	247,675	2.25%	0	(11,257,406)	-102.25%		11,009,731
4. Indigent Care	1,039,902	1,067,753	27,851	2.68%	0	(1,067,753)	-102.68%		1,039,902
<b>AGENCY OPERATIONS:</b>									
5. Lexington Recreation Commission	\$ 10,209,648	\$ 10,495,319	\$ 285,671	2.80%	\$ 0	\$ (10,495,319)	-102.80%	\$	\$ 10,209,648
6. Irmo-Chapin Rec Commission	3,945,515	4,061,949	116,434	2.95%	0	(4,061,949)	-102.95%		3,945,515
7. Midlands Technical College	3,373,840	3,468,810	94,970	2.81%	0	(3,468,810)	-102.81%		3,373,840
8. Midlands Tech - Capital	1,541,997	1,586,451	44,454	2.88%	0	(1,586,451)	-102.88%		1,541,997
9. Riverbanks Park	1,230,926	1,265,740	34,814	2.83%	0	(1,265,740)	-102.83%		1,230,926
10. Mental Health	590,427	606,343	15,916	2.70%	0	(606,343)	-102.70%		590,427
11. Irmo Fire District	2,200,351	2,264,005	63,654	2.89%	0	(2,264,005)	-102.89%		2,200,351

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 (% Pop.)	Population Increase (Decrease)	% Change 2012 Est. w/Growth to 2013 Est. w/Pop.
<b>County Ordinary</b>											
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%	\$ 0	\$ (26,276,756)	-102.80%
State shared revenue	8,271,761	8,271,761	8,272,161	400	0.00%	8,272,161	0	0.00%	0	(8,272,161)	-100.00%
Fees, permits, and sales	13,384,339	13,384,339	13,661,292	276,953	2.07%	13,661,292	0	0.00%	0	(13,661,292)	-100.00%
County fines	2,636,986	2,636,986	2,258,921	(378,065)	-14.34%	2,258,921	0	0.00%	0	(2,258,921)	-100.00%
Intergovernmental revenue	510,749	555,399	460,708	(94,691)	-17.05%	460,708	0	0.00%	0	(460,708)	-100.00%
Interest	320,000	320,000	250,000	(70,000)	-21.88%	250,000	0	0.00%	0	(250,000)	-100.00%
Other	111,300	161,750	112,350	(49,400)	-30.54%	112,350	0	0.00%	0	(112,350)	-100.00%
<b>Total County Ordinary</b>	<b>50,292,773</b>	<b>50,387,873</b>	<b>50,577,011</b>	<b>189,138</b>	<b>0.38%</b>	<b>51,292,188</b>	<b>715,177</b>	<b>1.41%</b>	<b>0</b>	<b>(51,292,188)</b>	<b>-101.41%</b>
<b>Law Enforcement</b>											
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%	0	(34,945,120)	-102.81%
Fees, permits, and sales	193,911	193,911	130,372	(63,539)	-32.77%	130,372	0	0.00%	0	(130,372)	-100.00%
County fines	26,800	26,800	14,832	(11,968)	-44.66%	14,832	0	0.00%	0	(14,832)	-100.00%
Intergovernmental revenue	3,425,157	3,430,423	3,522,341	91,918	2.68%	3,522,341	0	0.00%	0	(3,522,341)	-100.00%
Other	2,000	133,082	53,082	(80,000)	-60.11%	53,082	0	0.00%	0	(53,082)	0.00%
<b>Total Law Enforcement</b>	<b>37,033,545</b>	<b>37,169,893</b>	<b>37,710,853</b>	<b>540,960</b>	<b>1.46%</b>	<b>38,665,747</b>	<b>954,894</b>	<b>2.53%</b>	<b>0</b>	<b>(38,665,747)</b>	<b>-102.53%</b>
<b>Fire Service</b>											
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%	0	(13,835,709)	-102.89%
Fees, permits, and sales	20,000	20,000	20,000	0	0.00%	20,000	0	0.00%	0	(20,000)	-100.00%
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%
<b>Total Fire Service</b>	<b>13,153,873</b>	<b>13,164,009</b>	<b>13,467,504</b>	<b>303,495</b>	<b>2.31%</b>	<b>13,855,709</b>	<b>388,205</b>	<b>2.88%</b>	<b>0</b>	<b>(13,855,709)</b>	<b>-102.88%</b>
<b>TOTAL GENERAL FUND</b>	<b>100,480,191</b>	<b>100,721,775</b>	<b>101,755,368</b>	<b>1,033,593</b>	<b>1.03%</b>	<b>103,813,644</b>	<b>2,058,276</b>	<b>2.02%</b>	<b>0</b>	<b>(103,813,644)</b>	<b>-102.02%</b>
<b>Library</b>											
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%	0	(7,119,987)	-102.82%
Fees, permits, and sales	14,400	14,400	14,000	(400)	-2.78%	14,000	0	0.00%	0	(14,000)	-100.00%
County fines	265,000	265,000	260,000	(5,000)	-1.89%	260,000	0	0.00%	0	(260,000)	-100.00%
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%	0	(16,000)	-100.00%
Other	0	9,464	0	(9,464)	-100.00%	0	0	0.00%	0	0	0.00%
<b>Total Library</b>	<b>7,096,570</b>	<b>7,106,034</b>	<b>7,215,028</b>	<b>108,994</b>	<b>1.53%</b>	<b>7,409,987</b>	<b>194,959</b>	<b>2.70%</b>	<b>0</b>	<b>(7,409,987)</b>	<b>-102.70%</b>

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 (% Pop.)	Population Increase (Decrease)	% Change 2012 Est. w/Growth to 2013 Est. w/Pop.
<b>Solid Waste</b>											
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%	0	(8,992,430)	-102.83%
Fees, permits, and sales	1,817,500	1,817,500	2,042,676	225,176	12.39%	2,042,676	0	0.00%	0	(2,042,676)	-100.00%
Intergovernmental revenue	30,200	30,200	30,800	600	1.99%	30,800	0	0.00%	0	(30,800)	-100.00%
Interest	50,000	50,000	26,000	(24,000)	-48.00%	26,000	0	0.00%	0	(26,000)	-100.00%
Other	122,500	122,500	165,500	43,000	35.10%	165,500	0	0.00%	0	(165,500)	-100.00%
<b>Total Solid Waste</b>	<b>10,617,073</b>	<b>10,617,073</b>	<b>11,009,731</b>	<b>392,658</b>	<b>3.70%</b>	<b>11,257,406</b>	<b>247,675</b>	<b>2.25%</b>	<b>0</b>	<b>(11,257,406)</b>	<b>-102.25%</b>
<b>Indigent Care</b>											
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%	\$ 0	\$ (1,067,553)	-102.68%
Interest	800	800	200	(600)	-75.00%	200	0	0.00%	0	(200)	-100.00%
	1,025,600	1,025,600	1,039,902	14,302	1.39%	1,067,753	27,851	2.68%	0	(1,067,753)	-102.68%
<b>Lexington Recreation Commission</b>											
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%	0	(10,495,319)	-102.80%
<b>Irmo-Chapin Rec Commission</b>											
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%	0	(4,061,949)	-102.95%
<b>Midlands Technical College</b>											
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%	0	(3,468,810)	-102.81%
<b>Midlands Tech - Capital</b>											
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%	0	(1,586,451)	-102.88%
<b>Riverbanks Park</b>											
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%	0	(1,265,740)	-102.83%
<b>Mental Health</b>											
Property taxes (2.12% Growth)	650,000	650,000	590,427	(59,573)	-9.17%	606,343	15,916	2.70%	0	(606,343)	-102.70%
<b>Irmo Fire District</b>											
Property taxes (.40% Growth)	2,054,200	2,054,200	2,200,351	146,151	7.11%	2,264,005	63,654	2.89%	0	(2,264,005)	-102.89%

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

	2012-13 Base Revenue Estimate	2012-13 Requested Appropriations	Difference
<b>COUNTY OPERATIONS</b>			
1. General Fund			
a. County Ordinary	\$ 50,577,011	\$ 56,463,430	\$ (5,886,419)
b. Law Enforcement	37,710,853	42,246,842	(4,535,989)
c. Fire Service	13,467,504	16,986,449	(3,518,945)
Total General Fund	<u>101,755,368</u>	<u>115,696,721</u>	<u>(13,941,353)</u>
2. Library	* 7,215,028	7,061,390	153,638
3. Solid Waste (cash basis)	* 11,009,731	13,377,152	(2,367,421)
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.			

<b>AGENCY OPERATIONS:</b>		Agency Request	
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	800,000	(209,573)
11. Irmo Fire District	2,200,351	2,068,920	131,431
New Fire Station Operation		523,000	(391,569)



**COUNTY OF LEXINGTON**  
**Millage Agency Comparison**  
**Fiscal Year 2012-13**

	Fiscal Year 2011-12				Fiscal Year 2012-13	
	Approved Amount/Actual Disbursement				Requested	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Community Mental Health	7610	\$ 650,000	\$ 452,425	0.508	\$ 800,000	
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	
		\$ 1,357,008	\$ 1,357,008	1.404	\$ 1,374,677	
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					\$ 523,000 **	
		\$ 2,054,200	\$ 1,742,252	15.986	\$ 2,591,920	

\* Actual disbursements through February 29, 2012

\*\* Requested New Fire Station Operations

**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	Approved 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		
(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		
(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		
(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		
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		
Midlands Tech. College - Debt Service		-	-	-	491,732	-	491,732	0.500	(491,732)	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	-	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		
(2) Irmo Fire District	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		
New Fire Station Operations		-	-	-	-	-	-	-	-	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	-	

\* 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.