

COUNTY OF LEXINGTON

FISCAL YEAR 2010-2011



ANNUAL BUDGET OVERVIEW

06-15-10 AS APPROVED

	2009 Pre-Final with Reassessment 3/22/2010	2010 Estimate + Growth
COUNTY-WIDE UNABATED	998,892	1,032,853
- Midlands Tech		
COUNTY-WIDE ABATED	965,728	998,718
- County Ordinary		
- Law Enforcement		
- Library		
- Solid Waste		
- Indigent Care		
- Mental Health		
- Riverbanks Park		
FIRE SERVICE	754,668	784,849
IRMO FIRE SERVICE	130,502	132,329
LEXINGTON RECREATION	722,640	748,806
IRMO-CHAPIN RECREATION	275,888	283,682

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2010-2011

	2009 Actual Millage	ROLLBACK		STATUTORILY ALLOWED					APPROVED	
		2010 Millage Rollback Adjustment	2010 Millage	CPI Adjust. 0.00%	2010 Millage Plus CPI	Population Adjust. 2.35%	2010 Millage Plus Pop.	Change from 2009 Actual to 2010 (Roll, CPI & Pop.)	2010 Approved Millage Adjustment	2010 Approved Millage
COUNTY OPERATIONS:										
1. General Fund										
a. County Ordinary	22.202	(0.767)	21.435	0.000	21.435	0.504	21.939	(0.263)	0.504	21.939
b. Law Enforcement	30.958	(1.069)	29.889	0.000	29.889	0.702	30.591	(0.367)	0.000	29.889
c. Fire Service	14.678	(0.473)	14.205	0.000	14.205	0.334	14.539	(0.139)	1.284	15.489
Total General Fund	67.838	(2.309)	65.529	0.000	65.529	1.540	67.069	(0.769)	1.788	67.317
2. Library	6.330	(0.219)	6.111	0.000	6.111	0.144	6.255	(0.075)	0.000	6.111
3. Solid Waste	8.040	(0.278)	7.762	0.000	7.762	0.182	7.944	(0.096)	0.000	7.762
4. Indigent Care	0.904	(0.031)	0.873	0.000	0.873	0.021	0.894	(0.010)	0.000	0.873
TOTAL COUNTY OPERATING MILLAGE	83.112	(2.837)	80.275	0.000	80.275	1.887	82.162	(0.950)	1.788	82.063
AGENCY OPERATIONS:										
5. Lexington Recreation Commission	12.499	(0.383)	12.116	0.000	12.116	0.285	12.401	(0.098)	0.000	12.116
6. Irmo-Chapin Rec Commission	13.695	(0.556)	13.139	0.000	13.139	0.309	13.448	(0.247)	0.000	13.139
7. Midlands Technical College	3.023	(0.101)	2.922	0.000	2.922	0.069	2.991	(0.032)	0.000	2.922
8. Midlands Tech - Capital	1.429	(0.048)	1.381	0.000	1.381	0.032	1.413	(0.016)	0.000	1.381
9. Riverbanks Park	1.088	(0.038)	1.050	0.000	1.050	0.025	1.075	(0.013)	0.025	1.075
10. Mental Health	0.629	(0.022)	0.607	0.000	0.607	0.014	0.621	(0.008)	(0.107)	0.500
11. Irmo Fire District	15.588	(0.455)	15.133	0.000	15.133	0.356	15.489	(0.099)	0.356	15.489

COUNTY OF LEXINGTON, SOUTH CAROLINA
ESTIMATED FUND BALANCE
FISCAL YEAR 2009-2010

	<u>7/1/2009 Fund Bal.</u>	<u>Estimated 6/30/2010 Fund Bal.</u>
COUNTY OPERATIONS		
1. General Fund		
a. County Ordinary	\$ 42,910,504	\$ 41,063,760
b. Law Enforcement	4,937,863	3,928,622
c. Fire Service	6,223,347	3,474,841
Total General Fund	<u>54,071,714</u>	<u>48,467,223</u>
2. Library	3,872,596	3,772,596
3. Solid Waste	7,032,572	4,811,812
4. Indigent Care	395,700	395,883
AGENCY OPERATIONS:		
5. Lexington Recreation Commission	457,779	457,779
6. Irmo-Chapin Rec Commission	140,276	140,276
7. Midlands Technical College	1,514,295	1,933,059
8. Midlands Tech - Capital	912,481	1,112,842
9. Riverbanks Park	864,265	700,712
* \$164,000 paid from fund balance for litigation fees		
10. Mental Health	637,080	637,080
11. Irmo Fire District	69,511	69,511

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2010-2011

	2010-2011 Preliminary Estimate (3.416% Growth)	2010-2011 Preliminary Estimate (0.00% CPI)	2010-2011 Change in Rev. due to 0.00% CPI	% Change due to CPI Increase	2010-2011 Preliminary Estimate (2.35% Pop)	2010-2011 Change in Rev. due to 2.35% Pop.	% Change due to Pop. Increase	2010-2011 Approved Change in Revenue	2010-2011 Approved Revenue Estimate
COUNTY OPERATIONS									
1. General Fund									
a. County Ordinary	\$ 47,916,374	\$ 47,916,374	\$ 0	0.00%	\$ 48,391,216	\$ 474,842	0.99%	\$ 474,842	\$ 48,391,216
b. Law Enforcement	35,332,541	35,332,541	0	0.00%	35,993,927	661,386	1.87%	0	35,332,541
c. Fire Service	11,649,782	11,649,782	0	0.00%	11,897,091	247,309	2.12%	927,357	12,577,139
Total General Fund	94,898,697	94,898,697	0	0.00%	96,282,234	1,383,537	1.46%	1,402,199	96,300,896
2. Library	6,689,513	6,689,513	0	0.00%	6,825,183	135,670	2.03%	0	6,689,513
3. Solid Waste	10,036,318	10,036,318	0	0.00%	10,207,789	171,471	1.71%	0	10,036,318
4. Indigent Care	961,077	961,077	0	0.00%	980,862	19,785	2.06%	0	961,077
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	\$ 9,628,662	\$ 9,628,662	\$ 0	0.00%	\$ 9,829,364	\$ 200,702	2.08%	0	9,628,662
6. Irmo-Chapin Rec Commission	3,789,978	3,789,978	0	0.00%	3,873,960	83,982	2.22%	0	3,789,978
7. Midlands Technical College	3,196,560	3,196,560	0	0.00%	3,263,923	67,363	2.11%	0	3,196,560
8. Midlands Tech - Capital	1,456,637	1,456,637	0	0.00%	1,487,878	31,241	2.14%	0	1,456,637
9. Riverbanks Park	1,121,262	1,121,262	0	0.00%	1,144,815	23,553	2.10%	23,553	1,144,815
10. Mental Health	657,529	657,529	0	0.00%	670,720	13,191	2.01%	(100,808)	556,721
11. Irmo Fire District	2,046,664	2,046,664	0	0.00%	2,091,637	44,973	2.20%	44,973	2,091,637

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2009-10 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2010-11 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2009-2010 Estimated Revenue	2009-2010 Amended Est Revenue	2010-2011 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2009 Amnd. to 2010 Est. w/Growth	2010-2011 Preliminary Estimate (% CPI)	CPI Increase (Decrease)	% Change 2009 Est. w/Growth to 2010 Est. w/CPI	2010-2011 Preliminary Estimate (2.35% Pop.)	Population Increase (Decrease)	% Change 2009 Est. w/Growth to 2010 Est. w/Pop.
County Ordinary											
Property taxes (3.416% Growth) \$	22,243,009	\$ 22,243,009	\$ 22,772,065	\$ 529,056	2.38%	\$ 22,772,065	\$ 0	0.00%	\$ 23,246,907	\$ 474,842	2.09%
State shared revenue	10,204,239	9,885,270	8,753,522	(1,131,748)	-11.45%	8,753,522	0	0.00%	8,753,522	0	0.00%
Fees, permits, and sales	11,694,894	12,031,884	12,913,213	881,329	7.32%	12,913,213	0	0.00%	12,913,213	0	0.00%
County fines	2,317,578	2,317,578	2,487,456	169,878	7.33%	2,487,456	0	0.00%	2,487,456	0	0.00%
Intergovernmental revenue	381,891	482,752	554,216	71,464	14.80%	554,216	0	0.00%	554,216	0	0.00%
Interest	660,050	660,050	320,000	(340,050)	-51.52%	320,000	0	0.00%	320,000	0	0.00%
Other	108,157	115,157	115,902	745	0.65%	115,902	0	0.00%	115,902	0	0.00%
Total County Ordinary	47,609,818	47,735,700	47,916,374	180,674	0.38%	47,916,374	0	0.00%	48,391,216	474,842	0.99%
Law Enforcement											
Property taxes (3.416% Growth)	30,856,657	30,856,658	31,538,226	681,568	2.21%	31,538,226	0	0.00%	32,199,612	661,386	2.10%
Fees, permits, and sales	151,397	151,397	157,843	6,446	4.26%	157,843	0	0.00%	157,843	0	0.00%
County fines	17,500	17,500	16,200	(1,300)	-7.43%	16,200	0	0.00%	16,200	0	0.00%
Intergovernmental revenue	3,495,597	3,586,532	3,620,272	33,740	0.94%	3,620,272	0	0.00%	3,620,272	0	0.00%
Other	0	23,777	0	(23,777)	-100.00%	0	0	0.00%	0	0	0.00%
Total Law Enforcement	34,521,151	34,635,864	35,332,541	696,677	2.01%	35,332,541	0	0.00%	35,993,927	661,386	1.87%
Fire Service											
Property taxes (3.999% Growth)	11,369,984	11,369,984	11,629,782	259,798	2.28%	11,629,782	0	0.00%	11,877,091	247,309	2.13%
Fees, permits, and sales	20,800	20,800	20,000	(800)	-3.85%	20,000	0	0.00%	20,000	0	0.00%
Intergovernmental revenue	5,000	18,443	0	(18,443)	0.00%	0	0	0.00%	0	0	0.00%
Other	0	450	0	(450)	-100.00%	0	0	0.00%	0	0	0.00%
Total Fire Service	11,395,784	11,409,677	11,649,782	240,105	2.10%	11,649,782	0	0.00%	11,897,091	247,309	2.12%
TOTAL GENERAL FUND	93,526,753	93,781,241	94,898,697	1,117,456	1.19%	94,898,697	0	0.00%	96,282,234	1,383,537	1.46%
Library											
Property taxes (3.416% Growth)	6,296,182	6,296,182	6,395,063	98,881	1.57%	6,395,063	0	0.00%	6,530,733	135,670	2.12%
Fees, permits, and sales	14,950	14,950	14,450	(500)	-3.34%	14,450	0	0.00%	14,450	0	0.00%
County fines	265,000	265,000	265,000	0	0.00%	265,000	0	0.00%	265,000	0	0.00%
Interest	47,000	47,000	15,000	(32,000)	-68.09%	15,000	0	0.00%	15,000	0	0.00%
Other	0	0	0	0	#DIV/0!	0	0	0.00%	0	0	0.00%
Total Library	6,623,132	6,623,132	6,689,513	66,381	1.00%	6,689,513	0	0.00%	6,825,183	135,670	2.03%

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2009-10 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2010-11 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2009-2010 Estimated Revenue	2009-2010 Amended Est Revenue	2010-2011 Adjusted Preliminary Estimate (with Growth)	Growth Increase (Decrease)	% Change 2009 Amnd. to 2010 Est. w/Growth	2010-2011 Preliminary Estimate (% CPI)	CPI Increase (Decrease)	% Change 2009 Est. w/Growth to 2010 Est. w/CPI	2010-2011 Preliminary Estimate (2.35% Pop.)	Population Increase (Decrease)	% Change 2009 Est. w/Growth to 2010 Est. w/Pop.
Solid Waste											
Property taxes (3.416% Growth)	7,942,415	7,942,415	8,071,537	129,122	1.63%	8,071,537	0	0.00%	8,243,008	171,471	2.12%
Fees, permits, and sales	2,190,275	2,190,275	1,802,681	(387,594)	-17.70%	1,802,681	0	0.00%	1,802,681	0	0.00%
Intergovernmental revenue	8,400	8,400	9,600	1,200	14.29%	9,600	0	0.00%	9,600	0	0.00%
Interest	75,000	75,000	60,000	(15,000)	-20.00%	60,000	0	0.00%	60,000	0	0.00%
Other	62,500	64,961	92,500	27,539	42.39%	92,500	0	0.00%	92,500	0	0.00%
Total Solid Waste	10,278,590	10,281,051	10,036,318	(244,733)	-2.38%	10,036,318	0	0.00%	10,207,789	171,471	1.71%
Indigent Care											
Property taxes (3.416% Growth)\$	963,677	\$ 963,677	\$ 960,277	\$ (3,400)	-0.35%	\$ 960,277	\$ 0	0.00%	\$ 980,062	\$ 19,785	2.06%
Interest	300	300	800	500	166.67%	800	0	0.00%	800	0	0.00%
	963,977	963,977	961,077	(2,900)	-0.30%	961,077	0	0.00%	980,862	19,785	2.06%
Lexington Recreation Commission											
Property taxes (3.621% Growth)	9,339,316	9,339,316	9,628,662	289,346	3.10%	9,628,662	0	0.00%	9,829,364	200,702	2.08%
Irmo-Chapin Rec Commission											
Property taxes (2.825% Growth)	3,536,512	3,536,512	3,789,978	253,466	7.17%	3,789,978	0	0.00%	3,873,960	83,982	2.22%
Midlands Technical College											
Property taxes (3.400% Growth)	2,721,402	2,721,402	3,196,560	475,158	17.46%	3,196,560	0	0.00%	3,263,923	67,363	2.11%
Midlands Tech - Capital											
Property taxes (3.400% Growth)	1,229,110	1,229,110	1,456,637	227,527	18.51%	1,456,637	0	0.00%	1,487,878	31,241	2.14%
Riverbanks Park											
Property taxes (3.416% Growth)	1,102,733	1,266,733	1,121,262	(145,471)	-11.48%	1,121,262	0	0.00%	1,144,815	23,553	2.10%
Mental Health											
Property taxes (3.416% Growth)	650,000	650,000	657,529	7,529	1.16%	657,529	0	0.00%	670,720	13,191	2.01%
Irmo Fire District											
Property taxes (1.400% Growth)	2,050,616	2,050,616	2,046,664	(3,952)	-0.19%	2,046,664	0	0.00%	2,091,637	44,973	2.20%

COUNTY OF LEXINGTON, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2010-2011

	2010-11 Revenue Estimate	2010-11 Approved Appropriations	Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 48,391,216	\$ 49,441,712	\$ (1,050,496)
b. Law Enforcement	35,332,541	35,687,542	(355,001)
c. Fire Service	12,577,139	12,997,985	(420,846)
Total General Fund	<u>96,300,896</u>	<u>98,127,239</u>	<u>(1,826,343)</u>
2. Library	6,689,513	6,598,571	90,942
3. Solid Waste (cash basis)	10,036,318	10,036,318	0
4. Indigent Care	961,077	1,042,046	(80,969)
AGENCY OPERATIONS:			
5. Lexington Recreation Commission	9,628,662	9,490,558	138,104
6. Irmo-Chapin Rec Commission	3,789,978	3,642,607	147,371
7. Midlands Technical College	3,196,560	2,816,652	379,908
8. Midlands Tech - Capital	1,456,637	1,343,252	113,385
9. Riverbanks Park	1,144,815	1,126,286	18,529
10. Mental Health	556,721	650,000	(93,279)
11. Irmo Fire District	2,091,637	2,025,973	65,664

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2010-11

6/15/2010

	Fiscal Year 2009-10 Approved Amount/Actual Disbursement				Fiscal Year 2010-11 Approved	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Community Mental Health	7610	\$ 650,000	\$ 611,727	0.678	\$ 650,000	0.500
Lexington County Recreation & Aging Commission	7620	\$ 9,339,316	\$ 8,869,843	12.499	\$ 9,490,558	12.116
Irmo Chapin Recreation Commission	7630	\$ 3,536,512	\$ 3,574,015	13.695	\$ 3,642,607	13.139
Midlands Technical College	7650	\$ 2,721,402	\$ 2,963,746	3.023	\$ 2,816,652	2.922
Midlands Technical College - Capital	7652	\$ 750,000	\$ 750,000	0.929	\$ 854,559	
Midlands Technical College - Debt Service		479,110	479,110	0.500	488,693	
		<u>\$ 1,229,110</u>	<u>\$ 1,229,110</u>	<u>1.429</u>	<u>\$ 1,343,252</u>	<u>1.381</u>
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,102,733	\$ 1,035,448	1.088	\$ 1,126,286	1.075
Payment from Fund Balance for Litigation Fees		\$ 164,000	\$ 164,000			
		<u>\$ 1,266,733</u>	<u>\$ 1,199,448</u>	<u>1.088</u>	<u>\$ 1,126,286</u>	<u>1.075</u>
Irmo Fire District	7800, 7802	\$ 2,050,616	\$ 1,877,916	15.588	\$ 2,025,973	15.489

* Actual disbursements through May 31, 2010

COUNTY OF LEXINGTON
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2010 – 2011

COUNTY OF LEXINGTON

FISCAL YEAR 2010 - 2011

ANNUAL BUDGETS

COUNTY COUNCIL

James E. Kinard, Jr., Chairman

William B. Banning, Sr., Vice Chairman

William C. Derrick George H. Davis

Bobby C. Keisler Johnny W. Jeffcoat

John W. Carrigg, Jr. Debra B. Summers

M. Todd Cullum

Katherine L. Hubbard
County Administrator

Jeff M. Anderson
County Attorney

Larry M. Porth
Finance Director

BUDGET POLICIES

COMPLIANCE

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

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

ADMINISTRATIVE POLICY

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

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

It is County Council's intent to maximize the efficiency and to unify the efforts of the County's central service operations in Finance, Personnel 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	\$112.00	\$ 56.00
Employee & Children	\$268.00	\$134.00
Employee & Spouse	\$360.00	\$180.00
Family	\$526.00	\$263.00

LEGAL HOLIDAYS

The following thirteen (13) days shall be observed as Legal Holidays during FY 2010-2011:

Independence Day	Monday, July 5, 2010
Labor Day	Monday, September 6, 2010
Veterans' Day	Thursday, November 11, 2010
Thanksgiving	Thursday and Friday November 25 & 26, 2010
Christmas	Friday, Monday and Tuesday December 24, 27 & 28, 2010
New Year	Monday, January 3, 2011
Martin Luther King, Jr. Day	Monday, January 17, 2011
Presidents' Day	Monday, February 21, 2011
Confederate Memorial Day	Tuesday, May 10, 2011
Memorial Day	Monday, May 30, 2011

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 <i>dated</i> receipts)		
Lodging costs (hotel and motel <i>itemized</i> accommodations receipts)		
Meals - (<i>dated</i> receipts required on day trips - not to exceed \$30)		
Meal Limit Breakdown for Day Trips:		
Breakfast	Lunch	Dinner
6am - 9am	11am - 2pm	after 6pm
-----	-----	-----
\$6.00	\$10.00	\$14.00
(on trips involving overnight stay, see Standard Meal Allowance)		
Required parking fees (with <i>dated</i> receipts)		
Mandatory fees or gratuities (with <i>dated</i> receipts)		

Standard Meal Allowance:

Instead of claiming the actual costs of meals as in a day-trip, employees staying overnight will be reimbursed at a rate of \$30.00 for a 24-hour period and no receipts are necessary.

On the day that the business travel begins or ends, the allowance will be figured at one-fourth of the total rate for each 6-hour quarter of the day during which the employee is either traveling or away from their regular place of work. The 6-hour quarters are: midnight to 6:00 a.m.; 6:00 a.m. to noon; noon to 6:00 p.m.; and 6:00 p.m. to midnight.

Meals included in registration costs will reduce the amount of the standard meal allowance by one-fourth (1/4) of that day's allowance for each meal. For example, if registration includes a noon luncheon, then that day's standard meal allowance would be reduced by one-fourth (\$30.00 less \$7.50, or \$22.50).

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 \$.50 (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 \$.50 (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 Strategies: 2010 Projection

Filename: Health Insurance Strategy

Date: 4-1-2010 LMP

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



ORDINANCE 10-04
AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR
FISCAL YEAR 2010-11

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 2010-11 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. [Reassessment rollback millage will apply]

County Ordinary	21.939
Law Enforcement	29.889
Fire Service	15.489
Library	6.111
Solid Waste	7.762
Indigent Care	0.873
Capital Escrow	0.254
Total County Operating Millage	82.317
Midlands Technical College	2.922
Midlands Tech - Capital	1.381
Riverbanks Park	1.075
Mental Health	0.500

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. [Reassessment rollback millage will apply]

Lexington Recreation Commission	12.116
Irmo-Chapin Recreation Commission	13.139
Irmo-Fire District	15.489

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, 2011, the impending overrun.

SECTION 7 - LINE ITEM CARRYOVERS

Any line items previously appropriated and/or properly encumbered as of June 30, 2010, shall be carried forward as an appropriation of fiscal year 2010-11 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, 2010.

Enacted this _____ day of _____, 2010.

James E. Kinard, Jr., Chairman

ATTEST:

Diana W. Burnett, Clerk

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