

## SECTION I

**COUNTY OF LEXINGTON  
GENERAL FUND  
SUMMARY OF DEPARTMENTAL REVENUES  
Annual Budget  
FY 2012-13 Estimated Revenue**

Fund: 1000  
Division: General Administration  
Organization: 101400 - Finance

Object Code	Revenue Account Title	Actual FY09-10	Actual FY10-11	Anticipated FY11-12	Requested 2012-13	Recommend 2012-13	Approved 2012-13
<b>Revenues:</b>							
430900	Cable Franchise Fees	874,499	929,670	1,535,625	<u>1,550,791</u>		
430901	Video Serv. Franchise Fees	5,697	26,195	76,750	<u>80,000</u>		
469500	Municipal Tax Billings	93,943	94,120	95,802	<u>96,085</u>		
<b>** Total Revenue (Section II)</b>		<u>974,139</u>	<u>1,049,985</u>	<u>1,708,177</u>	<u>1,726,876</u>	0	0
<b>*** Total Appropriation (Section III)</b>					<u>721,205</u>		



## SECTION III

## COUNTY OF LEXINGTON

## GENERAL FUND

## Annual Budget

## Fiscal Year - 2012-13

Fund: 1000

Division: General Administration

Organization: 101400 - Finance

		<i>BUDGET</i>					
Object Expenditure Code	Classification	2010-11 Expenditure	2011-12 Expend. (Dec)	2011-12 Amended (Dec)	2012-13 Requested	2012-13 Recommend	2012-13 Approved
<b>Personnel</b>							
510100	Salaries & Wages - 9	408,328	382,143	440,636	440,636		
510200	Overtime	0	5	6	0		
511112	FICA Cost	29,454	27,178	32,407	32,407		
511113	State Retirement	30,913	31,338	35,798	35,798		
511120	Insurance Fund Contribution - 9	51,840	47,520	51,840	51,840		
511130	Workers Compensation	1,225	1,147	1,266	1,266		
511213	State Retirement - Retiree	593	0	0	0		
<b>* Total Personnel</b>		<b>522,353</b>	<b>489,331</b>	<b>561,953</b>	<b>561,947</b>		
<b>Operating Expenses</b>							
520300	Professional Services	33,447	33,447	2,090	2,090		
520303	Accounting/Auditing Services	0	32,000	33,285	33,285		
520702	Technical Currency & Support	63,267	0	62,871	68,604		
520800	Outside Printing	8,026	8,110	8,110	7,200		
521000	Office Supplies	2,266	2,171	2,176	2,708		
521100	Duplicating	1,788	1,749	2,050	2,045		
521200	Operating Supplies	3,847	3,990	4,220	4,485		
524000	Building Insurance	254	275	275	278		
524201	General Tort Liability Insurance	869	1,013	1,018	876		
524202	Surety Bonds - 8	61	0	0	0		
525000	Telephone	1,933	1,700	2,062	1,656		
525021	Smart Phone Charges	0	0	0	540		
525041	E-mail Service Charges - 9	0	0	0	729		
525100	Postage	5,737	5,938	6,624	7,439		
525110	Other Parcel Delivery Service	58	57	60	85		
525210	Conference & Meeting Expense	3,393	3,379	6,690	6,925		
525230	Subscriptions, Dues, & Books	672	720	1,147	1,040		
525240	Personal Mileage Reimbursement	111	144	175	180		
525300	Utilities - Admin. Bldg.	14,348	11,281	14,304	16,431		
<b>* Total Operating</b>		<b>140,077</b>	<b>105,974</b>	<b>147,157</b>	<b>156,596</b>		
<b>** Total Personnel &amp; Operating</b>		<b>662,430</b>	<b>595,305</b>	<b>709,110</b>	<b>718,543</b>		
<b>Capital</b>							
540000	Small Tools & Minor Equipment	318	85	826	500		
540010	Minor Software	1,640	122	122	0		
	All Other Equipment	0	4,114	11,557	2,162		
<b>** Total Capital</b>		<b>1,958</b>	<b>4,321</b>	<b>12,505</b>	<b>2,662</b>		
<b>*** Total Budget Appropriation</b>		<b>664,388</b>	<b>599,626</b>	<b>721,615</b>	<b>721,205</b>		



## SECTION V - PROGRAM OVERVIEW

### Summary of Programs:

Program 1 - Administration, Financial Reporting, Budgeting

- a. Administration and Financial Reporting
- b. Internal Audits
- c. Accounting Operations
- d. Budgeting

Program 2 - Accounts Payable

Program 3 - Payroll

### Program 1: Administration, Financial Reporting, Budgeting

Administration and Financial Reporting

#### Objectives:

To achieve and maintain a high standard of accuracy, completeness, and timeliness in recording the County's financial affairs to the general public, County Council, County Administration, management, and external entities. To establish and maintain a system of internal accounting controls which will provide management with a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. The responsibilities of this office include the supervision, coordination, and administration of major financial affairs including accounting, budgeting, financial reporting, fixed assets, and the County's self-funded health insurance fund.

#### Service Standards:

- a. To assist and advise the County Administrator and department heads in the area of financial affairs.
- b. To coordinate future enhancements and modifications of the Integrated Financial Management Information System (BANNER).
- c. To continue to maintain a fixed assets system, and to move towards using the BANNER system for fixed assets.
- d. To continue to work with Purchasing on BANNER system problems.
- e. To coordinate with the Treasurer's office the flow of revenue and receipts on the Treasurer Report
- f. To receive an unqualified opinion on the County's Comprehensive Annual Financial Report (CAFR), and to maintain a financial report that could receive the Certificate of Achievement for Excellence in Financial Reporting award from the Governmental Finance Officer's Association (GFOA).
- g. To close accounting records within 90 days after year-end.
- h. To provide adequate training and education to user departments to increase the understanding of their accounting records.

#### Internal Audits

##### Objectives:

To review, evaluate, and report on the soundness, adequacy, and application of accounting, financial, and operating systems and controls. The Internal Auditor is also responsible for determining the extent of compliance with established policies, plans, and procedures.

##### Service Standards:

- a. To assist the external audit firm in the annual audit and financial reporting procedures.
- b. To establish and monitor a system of internal controls.
- c. To assist in the development and maintenance of a detailed accounting procedures manual for all County funds.
- d. To test the audit trails between Personnel and Finance for the accuracy of payroll data to insure efficiency.
- e. To test the audit trails between the Treasurer's office and Finance for accuracy of revenue and receipts.
- f. To test the audit trails of the Internal Government Charges to departments and other agencies and trace Accounts Payable active to vendors for payments.

#### Accounting Operations

##### Objectives:

To maintain the official records of the County, provide a central control for the accounting of financial transactions, and prepare financial reports in accordance with legal requirements and generally accepted accounting principles. To supervise and maintain the control of general accounting records to include balance sheet accounts, revenue ledgers, expenditure ledgers, bank statements, fixed asset records, budgetary line items, and payroll records.

##### Service Standards:

- a. To establish and maintain overall accounting control to insure the accuracy of the County's Integrated Financial Management Information System (BANNER).
  - b. To monitor and process financial data input from various departments.
    1. Revenue data input through the Treasurer's office.
    2. Monthly intergovernmental charges submitted from General services.
  - c. To accumulate intra governmental charges and to calculate and process accounts receivable.
  - d. To close monthly ledgers within 10 days of prior month-end and to assist in the closing of accounting records within 90 days of year-end.
  - e. To prepare interim financial statements for use by management.
  - f. To monitor county revenues and expenditures to ensure adequate cash flow requirements are maintained or alternatives are pursued.
  - g. To maintain and reconcile on a monthly basis the County's operating account.
  - h. To account for and record the acquisition and disposal of fixed assets including land, buildings, improvements, and machinery and equipment.
  - i. To maintain accounting systems for the County's enterprise funds and to prepare management level financial statements and cost accounting statements.
  - j. To maintain accounts and proper controls in the certain special revenue funds of the County that handle program income and similar funds.
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**Budgeting:**

**Objectives:**

To develop county-wide systems to facilitate budget preparation, analysis, and control. To prepare, maintain, monitor, and review the County's various budgets. To develop methods of estimating and reviewing various revenue and expenditures in respective fund budgets.

**Service Standards:**

- a. To establish and maintain an annual budget timetable.
- b. To develop and monitor annual revenue and funding estimates.
- c. To gather departmental input for annual appropriations and to finalize and prepare the annual published County budget document. Also, to prepare a budget document that could be submitted to the GFOA's Distinguished Budget Presentation Awards Program.
- d. To monitor budget appropriations throughout the year for compliance and control, and research, review, and analyze needed budget revisions.
- e. To perform econometrics and quantitative analysis of budgetary trend data including CPI weighting, demographic correlation, population averaging, cost-benefit and cost-effectiveness analysis, etc.

**Program 2: Accounts Payable**

**Objectives:**

To process in an accurate and timely manner the County's accounts payables, travel vouchers, and other vendor payments, and to record these charges while insuring proper documentation.

**Service Standards:**

- a. To pay 90% of all accounts payable within 30 days from the receipt of invoice, while insuring the accuracy of the supporting documentation.
- b. To establish specific procedures for the flow of payables data (together with appropriate supporting documentation) between Purchasing and Finance.
- c. To monitor and reconcile actual daily accounts payable activity to the County's EDP accounting system's Daily File Maintenance Listing.
- d. To maintain the records of the County's self-funded employee health insurance fund which is administered by a third-party (Planned Administrators, Inc.).

**Program 3: Payroll**

**Objectives:**

To be responsible for the calculation, processing, and distribution of county payrolls and the associated reporting requirements. To supervise and maintain the control of payroll accounting records and bank reconciliations.

**Service Standards:**

- a. To calculate, process, and distribute 26 biweekly payrolls for county employees, and process semi-annually volunteer workers in compliance with the Fair Labor Standards Act as well as county personnel policy.
  - b. To calculate and process all payroll liabilities; i.e., taxes, FICA/Medicare, voluntary deductions.
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- c. To maintain and reconcile on a monthly basis the County's payroll account.
- d. To accumulate, reconcile, and distribute all payroll data for the annual Federal W-2 reporting requirements as well as the Federal quarterly 941 reports.
- e. To accumulate, reconcile and distribute all payroll data for the quarterly and annual reporting requirements of the SC Department of Revenue, The SC Retirement System, and the SC Employment Security Commission.
- f. To maintain all pertinent timecard and payroll records for future accountability.
- g. To maintain the records of the County's self-funded employee health insurance fund which is administered by a third-party (Planned Administrators, Inc.). Also, to reconcile monthly the bank account used for the payment of claims.

**SAMPLE**

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	SERVICE LEVELS			
	Actual FY 09/10	Actual FY 10/11	Estimated FY 11/12	Projected FY 12/13
<b>Service Level Indicators:</b>				
<b>Financial Reporting/Budgeting Admin.:</b>				
County Funds Maintained	181	185	187	190
Total Fixed Assets Reconciliation				
Land/Bldg/Equip/Veh	14,163	14,871	14,900	15,200
Infrastructure	3,021	3,039	3,040	3,050
Fixed Assets (additions/deletions)				
Land/Bldg/Equip/Veh.	840	2,072	2,080	2,100
Infrastructure	168	131	35	140
Accounts Receivable Invoices:				
Monthly (17x12=204)	204	204	204	204
Yearly - Municipal Tax	12	12	12	12
Financial Statements:				
Monthly Reports (156x12=1,872)	1,872	1,872	0	0
Quarterly Statements	12	12	12	12
Comprehensive Annual Fin. Rpt	1	1	1	1
Annual Budget Documents	1	1	1	1
Preliminary Budgets	4	4	4	4
<b>Accounts Payable:</b>				
Invoices Reviewed and Processed for County Vouchers:				
Purchase Orders	16,359	16,407	16,410	16,500
Procurement Card	194	374	376	380
Check Request	833	702	1,026	1,050
Trip Request	1,669	1,414	1,382	1,400
Utilities	3,528	3,288	3,574	3,600
Counter Orders	965	986	1,016	1,020
Jury Pay	5,210	5,348	6,730	6,730
Other	1,214	1,794	460	1,400
Total	<u>30,072</u>	<u>30,313</u>	<u>30,974</u>	<u>32,080</u>
Accounts Payable Checks Issued to City Vendors	16,067	16,340	17,110	17,400
1099 Prepared at Year – End	127	149	155	160
<b>Payroll:</b>				
Pay Vouchers/Checks Issued for Payroll:				
Per Pay Period	1,320	1,396	1,444	1,450
Per Year	34,312	36,296	38,988	37,700
Payroll Liab Checks Issued	651	652	658	660
Insurance Checks Issued	12,402	12,402	12,409	12,500
Employee Class Records	22	22	23	25
Income Record Types Maint.	35	35	37	38
Deduction Record Types Maint.	137	137	137	138
W-2's Prepared at Year – End	1,947	1,947	1,910	1,920
Insurance Reimb. Checks	0	9	48	50

**SECTION VI - LINE ITEM NARRATIVES**

**SECTION VI. A - LISTING OF REVENUES**

**430900 - Cable Franchise Fees \$ 1,535,625**

This is the 5% that cable companies pay. The collections are based on their gross earnings. Based on fiscal year 10-11 revenues.

2009 - \$ 756,987.01  
2010 - \$ 804,243.95  
2011 - \$ 874,498.54  
2012 - \$ 918,223.00 Estimated  
2013 - \$ 1,461,224.45 Estimate at the new rate of 5%.

**430901 - Video Service Franchise Fees \$ 35,105**

This is the 5% that cable companies pay. The collections are based on their gross earnings. Based on fiscal year 10-11 revenues.

2011 - \$ 5,696.99  
2012 - \$ 30,984.85 Estimated  
2013 - \$ 35,105.00 Estimated

**469500 - Municipal Tax Billings \$ 95,802**

Municipal tax billing is based on the number of Real and Vehicle tax notices for the twelve municipalities.

2009 - \$ 89,092.45  
2010 - \$ 92,156.96  
2011 - \$ 93,942.79  
2012 - \$ 92,157.00  
2013 - \$ 96,085.00 Estimate increase

**SECTION VI. B - LISTING OF POSITIONS**

**Current Staffing Level:**

<u>Job Title</u>	<u>Positions</u>	<u>Full Time Equivalent</u>		<u>Total</u>	<u>Grade</u>
		<u>General Fund</u>	<u>Other Fund</u>		
Director	1	1		1	42
Manager Accounting Operations	1	1		1	24
Grants Manager	1		1	1	20
Accountant/Analyst	2	2		2	19
Accountant	2	1		2	15
Senior Accounts Payable Clerk	1	1		1	9
Payroll Clerk	2	2		2	8
Accounting Clerk I, Finance	<u>1</u>	<u>1</u>		<u>1</u>	7
Total Positions	<u>11</u>	<u>9</u>	<u>2</u>	<u>11</u>	

All of these positions require insurance.

Display organization flowchart:

**SAMPLE**

**SECTION VI. C. - OPERATING LINE ITEM NARRATIVES**

**520300 - PROFESSIONAL SERVICES** **\$ 2,090**

To cover the following annual costs:

Program 1: Financial Reporting/Budgeting/Administration	
CAFR Certificate of Achievement Application	590.00
Digital Assurance Certification (DAC)	1,500.00

**520303 - ACCOUNTING/AUDITING SERVICES** **\$ 33,285**

To cover the following annual costs:

Program 1: Financial Reporting/Budgeting/Administration	
Total County Audit Contract FY 10-11	\$37,957.74
Increase by the CPI index	<u>x 0.00%</u>
	<u>\$37,957.74</u>
Less:	
Library Portion	2,596.00
Solid Waste Portion	<u>2,077.00</u>
Finance Portion	<u>\$33,284.74</u>

**520702 - TECHNICAL CURRENCY & SUPPORT** **\$ 68,604**

Program 1: Administration, Financial Reporting, Budgeting

ACS Government System (3rd Yearly Maintenance Contract includes Oracle 9iaS support)	\$67,104.00
Misc. support	1,500.00

**520800 - OUTSIDE PRINTING COSTS** **\$ 7,200**

To cover the following annual costs:

Program 1: Financial Reporting/Budgeting/Administration	
CAFR Printing Cost - 75 units @48.00 includes sales tax	\$3,600.00
Budget Printing Cost - 75 units @48.00 includes sales tax	3,600.00

**521000 - OFFICE SUPPLIES** **\$ 2,708**

To cover routine office supplies (paper, pencils, ribbons, file folders, etc.) as well as major expenditures for A/P envelopes, operating checks, payroll checks, and payroll direct deposit vouchers.

Equally distributed between programs:	
Computer Paper for Laser printers (12 cases @ 29.00)	\$ 348.00
Computer Paper for Dot Matrix printers (14.5 x 11) 1 cases @ 26.52.19)	27.00
L/P toner cartage - HP2300 (3 @ 130.00 include tax)	390.00
L/P toner cartage - HP4050 (4 @ 120.00 include tax)	480.00
L/P toner cartage - HP4240 (2 @ 140.00 include tax)	280.00
L/P toner cartage - HP4240 Micro (1 @ 297.46 include tax)	298.00
Dot Matrix printer ribbons - (20 @12.4085)	250.00
Miscellaneous paper products (color paper) 7rms)	60.00

Program 1: IGC's - Pencils, ribbons, folders, and other office products (based on 4 employees) - \$ 250.00  
 Program 2: IGC's - Pencils, ribbons, folders, and other office products (based on 2 employees) - 150.00  
 Program 4: IGC's - Pencils, ribbons, folders, and other office products (based on 3 employees) - 175.00

**521100 - DUPLICATING** **\$ 2,045**

This appropriation covers the cost of making copies of invoices, budget forms, financial statements, audit and internal control work papers, data processing forms, EMS forms and reports,, and other financial documents

Copy Machine Usage cost (.0329) x 47,000 copies	\$ 1,547.00
Copy Machine Paper (12 cases @ 29.00)	\$ 348.00
Accounts payable/Payroll (yellow paper) (30rms @ 5.00)	\$ 150.00

**521200 - OPERATING SUPPLIES** **\$ 4,485**

To cover operating checks, employee time cards, and year end forms.

Accounts Payable:

Laser Operating Checks (58.00 per 1,000) 24M	\$1,392.00
Envelopes #9 (Special Windows) 20M	921.00
2012 -1099 Misc. (500) (Laser forms)	30.00
2012 -1099 Mailers Envelopes	80.00

Payroll:

Time cards (Employee) (20.00 per 1,000) 46M	920.00
Envelopes #9 (Special Windows) 30M	921.00
2012 - W-2's (2,500) (Laser forms MW275)	110.00
2012 - W-2's Envelopes (2,500 MW398)	171.00

**524000 - BUILDING INSURANCE** **\$ 278**

To cover the cost of allocated building insurance per schedule. (Based on 3,878.3 sq. ft.)  
 (Same as FY 11-12)

**524201 - GENERAL TORT LIABILITY INSURANCE** **\$ 876**

To cover the cost of general tort liability insurance.  
 (Same as FY 11-12)

	<u>Fin. Rpt.</u>	<u>A/P</u>	<u>Payroll</u>
Director	525.00		
Manager of Accounting Oper.	26.00	26.00	25.00
Accountant/Analyst	77.00		
Accountant Analyst	77.00		
Payroll Clerk			24.00
Payroll Clerk			24.00
Accountant			24.00
Senior Accounts Payable Clerk		24.00	
Accounting Clerk I		24.00	

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**525000 - TELEPHONE** **\$ 1,656**

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This appropriation is to cover all of the telephone service including A/P invoices,, internal audit engagements, and communications with non-local departments within the County.  
There are seven lines in the department and the cost is divided into the four programs by the number of slots.

Cost per line \$ 18.00  
6% sales tax .86  
1% local .14  
\$ 19.00

7 existing lines x \$19.00 each line = \$133.00  
\$133.00 x 12 months = \$ 1,596.00  
Access charges per FCC order and taxes, already included in the \$19.00  
Plus \$ 60.00 for additional services charges during year.

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**525021 – Smart Phone Charges** **\$ 540**

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To cover monthly charges on portable phone.  
12 Months @ 39.95 w/taxes = 479.40  
Plus \$ 60.00 for additional services charges during year.

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**525041 – E-mail Service Charges** **\$ 729**

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To cover monthly charges.  
6.75 per month per E-mail connection  
9 x 6.75 = 60.75 per month  
12 Months @ 60.75 = 729.00

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**525100 - POSTAGE** **\$ 7,439**

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To cover the cost of mailing weekly A/P checks, , and miscellaneous reports and office correspondence. Annual mailing include financial reports (CAFR), 1099's, W-2s and various other payroll and financial reports.

Average month usage is \$ 515.00.  
619.90 x 12 months = \$ 7,438.80

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**525110 - OTHER PARCEL DELIVERY SERVICE** **\$ 85**

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To cover the cost of mailing 3 copies of the CAFR Report to Chicago for certification.

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**525210 – CONFERENCE, MEETING & TRAINING EXPENSE** **\$ 6,925**

To cover the costs of attending the National and South Carolina GFOA conferences, SCAC conference, SCAC affiliate (SCAFDPP) meetings and regular SCGFOA monthly meetings. And to cover the cost of GFOA accounting training workshops and local accounting and personal development workshops. To maintain technical competence of professional staff to include continuing education hours for staff CGFO (Certified Government Finance Officer).

Conferences & Meetings:

GFOA (National Finance Officers Annual Conference)		
(1 @ \$1,650.00)	\$	1,650.00
SCGFOA (State Finance Officers Fall Conference)		
(4 @ \$775.00)		3,100.00
SCGFOA (State Finance Officers Spring Conference)		
(5 @ \$75.00)		375.00
SC Association of Counties (Annual Conference)		
(1 @ \$1,450.00)		1,450.00
Training::		
Financial & Personal Development Workshops		350.00

**525230 - SUBSCRIPTIONS, DUES & BOOKS** **\$ 1,040**

To cover annual membership dues, professional subscriptions and updates, and other related costs including the following:

Program 1: Financial Reporting/Budgeting/Administration		
Memberships:		
GFOA (2 @ \$235.00)	\$	470.00
SCGFOA (5 @ \$50.00)		250.00
Subscriptions:		
GAAFR Review		50.00
Books:		
GFOA and Other financial Publications		200.00
SC Office of Research and Statistical		40.00
Greater Columbia Chambers		30.00

**525240 - PERSONAL MILEAGE REIMBURSEMENT** **\$ 180**

To cover reimbursement for use of personal vehicles by the Finance Department staff on County business.

**525300 - UTILITIES ADMINISTRATION BUILDING** **\$16,431**

To cover the cost of utility allocation for the administration building based on 3,878.3 sq. ft. of space utilized.

- FY 08/09 - \$ 12,471.36
- FY 09/10 - \$ 14,533.53
- FY 10/11 - \$ 15,322.39
- FY 11/12 - \$ 15,374.00 (estimate)

The average cost per month FY 11/12 is \$1,329.35.

Estimated yearly cost of 1,329.35 x 12 = 15,952.20 x 3% increase = \$ 16,430.77

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**SECTION V.D. - CAPITAL LINE ITEM NARRATIVES**

**CAPITAL REQUEST**

**540000 - Small Tools & Minor Equipment** **\$ 500.00**

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To replace calculators and minor furniture: \$ 500.00

**(2) Laser Printers (Color) - Replacements** **\$ 2,162**

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Both units had to be repair with the kits already and the cost of repairing them is not cost effective due to the age.

\$ 589.00 Base unit  
\$ 213.00 duplex  
\$ 246.00 550 sheet drawer  
\$ 33.00 1GB memory  
\$ 1,081.00 includes tax

\$ 1,081.00 x 2units = \$ 2,162.00

**SAMPLE**

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## APPENDIX - 2 - LISTING OF TELECOMMUNICATIONS EQUIPMENT

### Telecommunications Equipment:

<u>User Name</u>	<u>Position</u>	<u>Number</u>
Office Phones: List names	List Positions	
Cell Phones: List names	List Positions	
Smart Phones: List names	List Positions	

**SAMPLE**

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