

**COMMITTEE of the WHOLE COMMITTEE  
BUDGET WORKSESSION MINUTES  
MAY 11, 2010**

The Committee of the Whole met on Tuesday, May 11, 2010 in the Committee Room, located on the second floor of the Administration Building, beginning at 12:00 p.m. to begin deliberations on the General Fund Recommended Budget. Mr. Kinard, Committee Chairman, presided.

**Members Attending:**

James E. Kinard, Jr., Chairman	William B. Banning Sr., V Chairman
William C. Derrick	George H. Davis
Debra B. Summers	Bobby C. Keisler
Johnny W. Jeffcoat	John W. Carrigg, Jr.
M. Todd Cullum	

Also attending: Katherine Hubbard, County Administrator; Joe Mergo, Deputy County Administrator; Larry Porth, Finance Director/Assistant County Administrator; other staff members, citizens of the county and representatives of the media.

In accordance with the Freedom of Information Act, a copy of the agenda was sent to radio and TV stations, newspapers, and posted on the bulletin board located in the lobby of the County Administration Building.

**FY2010-2011 Budget Discussions**

**General Fund Overview**

**Budget Policies** - A motion was made by Mr. Banning seconded by Mr. Derrick to approve staff's recommendations for the proposed FY2010/11 Annual Budget Policies (Attachment 1 - Annual Budget Overview 05-11-10 As Recommended - Budget Policies).

The vote in favor was unanimous.

In Favor:	Mr. Kinard	Mr. Banning
	Mr. Derrick	Mr. Davis
	Ms. Summers	Mr. Keisler
	Mr. Jeffcoat	Mr. Carrigg
	Mr. Cullum	

**General Fund Appropriations** (Attachment 2 - General Fund Combined Programs Appropriation Summary Fiscal Year 2010-11 Recommended Budget Sheet Date: 4-23-10)

**Sheriff's Department** - Col. Allan Paavel, Sheriff's Department, presented the recommended

budget. He reported there is \$221,000 in excess of the projected revenues and are one-time capital expense items. The \$221,000 will be covered by the Sheriff's Department carryover funds.

A motion was made by Mr. Banning, seconded by Mr. Davis to approve staff's recommendations for the Sheriff's Department budget.

- 151100 Administration**
- 151200 Operations**
- 151210 Security Services**
- 151220 Code Enforcement Services**
- 151250 School Crossing Guards**
- 151300 Jail Operations**
- 159900 Law Enforcement Non-Departmental Costs**

The vote in favor was unanimous.

In Favor: Mr. Kinard Mr. Banning  
Mr. Davis Mr. Derrick  
Ms. Summers Mr. Keisler  
Mr. Jeffcoat Mr. Carrigg  
Mr. Cullum

**Public Safety/Fire Service** - A motion was made by Mr. Derrick, seconded by Mr. Cullum to approve staff's recommendations for the Public Safety/Fire Service budget.

- 131500 County Fire Service**
- 131599 Non-Departmental Costs**

The vote in favor was unanimous.

In favor: Mr. Kinard Mr. Derrick  
Mr. Cullum Mr. Davis  
Ms. Summers Mr. Keisler  
Mr. Jeffcoat Mr. Carrigg  
Mr. Banning

**Public Safety/Fire Service - New Program - Additional Personnel** - Upgrade staffing of day-time stations to provide 24-hour staff with a minimum of one person for a total of 13 additional positions (7 Apparatus Operators and 6 Firefighters). (Attachment 3 - General Fund Recommended Annual Budget Fiscal Year 2010-11 - Fund 1000-131500 Fire Service - New Program sheet)

A motion was made by Mr. Davis, seconded by Mr. Jeffcoat to tentatively approve the Public Safety/Fire Service New Program request for 13 additional positions as recommended.

The Committee asked about the ISO ratings. Chief Rawl responded Fire Service expects to see the

current ISO rating of the Class Seven to be lowered with a substantial reduction county-wide in homeowners' insurance premiums. Fire Service will resubmit updated information to ISO for new class ratings once all the new personnel are in place.

The vote in favor was unanimous.

In favor:    Mr. Kinard            Mr. Davis  
                 Mr. Jeffcoat         Mr. Derrick  
                 Ms. Summers        Mr. Keisler  
                 Mr. Carrigg           Mr. Banning  
                 Mr. Cullum

**General Fund Departments** - Ms. Hubbard, County Administrator, said the recommended general fund budget presented can be approved and she could advise which departments have additional items for review.

A motion was made by Mr. Derrick, seconded by Mr. Jeffcoat to recommend to full Council to approve the staff's recommendations for the remaining General Fund budgets.

Mr. Kinard requested departments with appeals contact Ms. Hubbard first before the appeal is brought before the Committee. Ms. Hubbard identified the Auditor, Assessor, Solicitor, Legislative Delegation and Fire Service departments with programs that need additional budget discussions. Ms. Hubbard would also like Council to address travel requests for out-of-county and/or out-of-state travel and training, and capital projects.

- General Administrative:**
- 101100 County Council**
- 101101 County Council - Agencies**
- 101200 County Administrator**
- 101300 County Attorney**
- 101400 Finance**
- 101410 Procurement Services**
- 101420 Central Stores**
- 101500 Human Resources**
- 101600 Planning and GIS**
- 101610 Community Development**
- 101700 Treasurer**
- 101800 Auditor**
- 101900 Assessor**
- 102000 Register of Deeds**
- 102100 Information Services**
- 102110 Microfilming**

**General Services:**

**111300 Building Services**

**111400 Fleet Services**

**Public Works:**

**121100 Administration and Engineering**

**121300 Transportation**

**121400 Stormwater Management**

**Public Safety:**

**131100 Administration**

**131101 Emergency Preparedness**

**131200 Animal Control**

**131300 Communications**

**131400 Emergency Medical Services**

**Judicial:**

**141100 Clerk of Court**

**141101 Family Court**

**141200 Solicitor**

**141299 Circuit Court Services**

**141300 Coroner**

**141400 Public Defender**

**141500 Probate Court**

**141600 Master-In-Equity**

**142000 Magistrate Court Services**

**149000 Judicial Case Management System**

**149900 Other Judicial Services**

**Boards and Commissions:**

**161100 Legislative Delegation**

**161200 Registration and Elections**

**161300 Assessment Appeals Board**

**169900 Other Agencies**

**Health and Human Services:**

**171100 Health Department**

**171200 Social Services**

**171300 Children's Shelter**

**171500 Veteran's Affairs**

**171700 Museum**

**171800 Vector Control**

**171900 Soil & Water Conservation**

**179900 Other Health and Human Services**

**General Operating Costs:  
999900 Non-Departmental Costs**

The vote in favor was unanimous.

In Favor: Mr. Kinard Mr. Derrick  
Mr. Jeffcoat Mr. Davis  
Ms. Summers Mr. Keisler  
Mr. Carrigg Mr. Banning  
Mr. Cullum

The Committee agreed to proceed with the following schedule: Review the Recommended Non-General Funds on Tuesday, May 18; Appeals and additional items Tuesday, May 25; and Public Hearing for the FY01/11 Budget Ordinance Tuesday, May 25.

**Executive Session/Legal Briefing** - A motion was made by Mr. Derrick, seconded by Mr. Davis to go into Executive Session to discuss one personnel, four contractual and three legal matters.

The vote in favor was unanimous.

In Favor: Mr. Kinard Mr. Derrick  
Mr. Davis Ms. Summers  
Mr. Keisler Mr. Jeffcoat  
Mr. Carrigg Mr. Banning  
Mr. Cullum

Mr. Kinard reconvened the meeting in open session with no motions to be considered.

There being no further business, the meeting was adjourned.

Respectfully submitted,

Judy R. Busbee  
Assistant to the Clerk

James E. Kinard, Jr.  
Chairman

Diana W. Burnett  
Clerk

# **Attachment 1**

# COUNTY OF LEXINGTON

FISCAL YEAR 2010-2011



ANNUAL BUDGET OVERVIEW

05-11-10 AS RECOMMENDED

	<b>2009 Pre-Final with Reassessment 3/22/2010</b>	<b>2010 Estimate + Growth</b>
COUNTY-WIDE UNABATED - Midlands Tech	998,892	1,032,853
COUNTY-WIDE ABATED - County Ordinary - Law Enforcement - Library - Solid Waste - Indigent Care - Mental Health - Riverbanks Park	965,728	998,718
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				Change from 2009 Actual to 2010 (Roll, CPI & Pop.)
		2010 Millage Rollback Adjustment	2010 Millage	CPI Adjust. 0.00%	2010 Millage Plus CPI	Population Adjust. 2.35%	2010 Millage Plus Pop.	
<b>COUNTY OPERATIONS:</b>								
1. General Fund								
a. County Ordinary	22.202	(0.767)	21.435	0.000	21.435	0.504	21.939	(0.263)
b. Law Enforcement	30.958	(1.069)	29.889	0.000	29.889	0.702	30.591	(0.367)
c. Fire Service	14.678	(0.473)	14.205	0.000	14.205	0.334	14.539	(0.139)
Total General Fund	<u>67.838</u>	<u>(2.309)</u>	<u>65.529</u>	<u>0.000</u>	<u>65.529</u>	<u>1.540</u>	<u>67.069</u>	<u>(0.769)</u>
2. Library	6.330	(0.219)	6.111	0.000	6.111	0.144	6.255	(0.075)
3. Solid Waste	8.040	(0.278)	7.762	0.000	7.762	0.182	7.944	(0.096)
4. Indigent Care	0.904	(0.031)	0.873	0.000	0.873	0.021	0.894	(0.010)
<b>TOTAL COUNTY OPERATING MILLAGE</b>	<u>83.112</u>	<u>(2.837)</u>	<u>80.275</u>	<u>0.000</u>	<u>80.275</u>	<u>1.887</u>	<u>82.162</u>	<u>(0.950)</u>
<b>AGENCY OPERATIONS:</b>								
5. Lexington Recreation Commission	12.499	(0.383)	12.116	0.000	12.116	0.285	12.401	(0.098)
6. Irmo-Chapin Rec Commission	13.695	(0.556)	13.139	0.000	13.139	0.309	13.448	(0.247)
7. Midlands Technical College	3.023	(0.101)	2.922	0.000	2.922	0.069	2.991	(0.032)
8. Midlands Tech - Capital	1.429	(0.048)	1.381	0.000	1.381	0.032	1.413	(0.016)
9. Riverbanks Park	1.088	(0.038)	1.050	0.000	1.050	0.025	1.075	(0.013)
10. Mental Health	0.629	(0.022)	0.607	0.000	0.607	0.014	0.621	(0.008)
11. Irmo Fire District	15.588	(0.455)	15.133	0.000	15.133	0.356	15.489	(0.099)

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

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.
<b>County Ordinary</b>											
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%
<b>Total County Ordinary</b>	<b>47,609,818</b>	<b>47,735,700</b>	<b>47,916,374</b>	<b>180,674</b>	<b>0.38%</b>	<b>47,916,374</b>	<b>0</b>	<b>0.00%</b>	<b>48,391,216</b>	<b>474,842</b>	<b>0.99%</b>
<b>Law Enforcement</b>											
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%
<b>Total Law Enforcement</b>	<b>34,521,151</b>	<b>34,635,864</b>	<b>35,332,541</b>	<b>696,677</b>	<b>2.01%</b>	<b>35,332,541</b>	<b>0</b>	<b>0.00%</b>	<b>35,993,927</b>	<b>661,386</b>	<b>1.87%</b>
<b>Fire Service</b>											
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%
<b>Total Fire Service</b>	<b>11,395,784</b>	<b>11,409,677</b>	<b>11,649,782</b>	<b>240,105</b>	<b>2.10%</b>	<b>11,649,782</b>	<b>0</b>	<b>0.00%</b>	<b>11,897,091</b>	<b>247,309</b>	<b>2.12%</b>
<b>TOTAL GENERAL FUND</b>	<b>93,526,753</b>	<b>93,781,241</b>	<b>94,898,697</b>	<b>1,117,456</b>	<b>1.19%</b>	<b>94,898,697</b>	<b>0</b>	<b>0.00%</b>	<b>96,282,234</b>	<b>1,383,537</b>	<b>1.46%</b>
<b>Library</b>											
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%
<b>Total Library</b>	<b>6,623,132</b>	<b>6,623,132</b>	<b>6,689,513</b>	<b>66,381</b>	<b>1.00%</b>	<b>6,689,513</b>	<b>0</b>	<b>0.00%</b>	<b>6,825,183</b>	<b>135,670</b>	<b>2.03%</b>

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.
<b>Solid Waste</b>											
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%
<b>Total Solid Waste</b>	<b>10,278,590</b>	<b>10,281,051</b>	<b>10,036,318</b>	<b>(244,733)</b>	<b>-2.38%</b>	<b>10,036,318</b>	<b>0</b>	<b>0.00%</b>	<b>10,207,789</b>	<b>171,471</b>	<b>1.71%</b>
<b>Indigent Care</b>											
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%
<b>Lexington Recreation Commission</b>											
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%
<b>Irmo-Chapin Rec Commission</b>											
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%
<b>Midlands Technical College</b>											
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%
<b>Midlands Tech - Capital</b>											
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%
<b>Riverbanks Park</b>											
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%
<b>Mental Health</b>											
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%
<b>Irmo Fire District</b>											
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 Base Revenue Estimate	2010-11 Recommended Appropriations	Difference
<b>COUNTY OPERATIONS</b>			
1. General Fund			
a. County Ordinary	\$ 47,916,374	\$ 48,541,209	\$ (624,835)
b. Law Enforcement	35,332,541	35,553,542	(221,001)
c. Fire Service	11,649,782	12,142,908	(493,126)
Total General Fund	<u>94,898,697</u>	<u>96,237,659</u>	<u>(1,338,962)</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)

\* The department's requested revenues were last year's approved revenues and therefore differ from these numbers which were calculated by the Finance department.

**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	1,121,262	1,102,733	18,529
10. Mental Health	657,529	650,000	7,529
11. Irmo Fire District	2,046,664	1,981,000	65,664
Option 1 req. incr. millage		1,876,650	(1,810,986)
Option 2 req. incr. millage		416,435	(350,771)

**COUNTY OF LEXINGTON**  
**Millage Agency Comparison**  
**Fiscal Year 2010-11**

Date: 5-11-2010

	Fiscal Year 2009-10 Approved Amount/Actual Disbursement				Fiscal Year 2010-11 Recommended	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Community Mental Health	7610	\$ 650,000	\$ 514,127	0.678	\$ 650,000	
Lexington County Recreation & Aging Commission	7620	\$ 9,339,316	\$ 7,496,546	12.499	\$ 9,490,558	
Irmo Chapin Recreation Commission	7630	\$ 3,536,512	\$ 3,204,200	13.695	\$ 3,642,607	
Midlands Technical College	7650	\$ 2,721,402	\$ 2,527,306	3.023	\$ 2,816,652	
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	
		\$ 1,229,110	\$ 1,229,110	1.429	\$ 1,343,252	
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,102,733	\$ 880,345	1.088	\$ 1,102,733	
Payment from Fund Balance for Litigation Fees		\$ 164,000	\$ 164,000			
<b>OPTION 1</b>						
Irmo Fire District	7800, 7802	\$ 2,050,616	\$ 1,618,984	15.588	\$ 1,981,000	
New Fire Station Request					\$ 1,876,650 **	
		\$ 2,050,616	\$ 1,618,984	15.588	\$ 3,857,650	
<b>OPTION 2</b>						
Irmo Fire District	7800, 7802	\$ 2,050,616	\$ 1,618,984	15.588	\$ 1,981,000	
Additional Staff and Equipment Request			-		\$ 416,435 **	
		\$ 2,050,616	\$ 1,618,984	15.588	\$ 2,397,435	

\* Actual disbursements through February 28, 2010

\*\* Requested New Fire Station OR Additional Staff and Equipment

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	\$248.00	\$124.00
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	Friday, December 31, 2010
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.
<b>Annual Deductible:</b>	\$ 250.00			\$ 350.00		\$ 500.00		\$ 650.00		\$ 800.00		
<b>Maximum Out-Of-Pocket:</b>	\$1,500.00			\$1,750.00		\$2,000.00		\$2,250.00		\$2,500.00		
<b>Cobra Rates (per Month):</b>												
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				-		
<b>Active Employee Rates (per Month):</b>												
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
<b>1995 Retiree Plan A (before 11-01-2008):</b>												
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
<b>1995 Retiree Plan B (after 10-31-2008):</b>												
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					
<b>2009 Retiree Plan (effective 07-01-2009):</b>												
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						

# **Attachment 2**

**COUNTY OF LEXINGTON**  
**GENERAL FUND**  
**Combined Programs**  
**Appropriation Summary**  
**Fiscal Year 2010-11**  
**Recommended Budget**

Date: 4-23-10

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	405,243	114,265	7,095	0	526,603
101101 County Council - Agencies	0	126,406	0	0	126,406
101200 County Administrator	380,217	30,070	277	0	410,564
101300 County Attorney	0	228,500	0	0	228,500
101400 Finance	644,868	154,093	2,329	0	801,290
101410 Procurement Services	329,580	22,731	250	0	352,561
101420 Central Stores	305,688	40,456	24,998	0	371,142
101500 Human Resources	423,865	38,006	1,167	0	463,038
101600 Planning & GIS	560,441	54,147	197,434	0	812,022
101610 Community Development	1,675,736	195,700	4,492	25,000	1,900,928
101700 Treasurer	689,362	333,804	5,940	0	1,029,106
101800 Auditor	724,187	85,633	5,471	0	815,291
101900 Assessor	1,832,149	157,641	5,185	0	1,994,975
102000 Register of Deeds	439,130	61,766	17,267	0	518,163
102100 Information Services	1,271,836	603,249	235,889	0	2,110,974
102110 Microfilming	129,511	33,932	5,745	0	169,188
<b>Total Administrative</b>	<b>9,811,813</b>	<b>2,280,399</b>	<b>513,539</b>	<b>25,000</b>	<b>12,630,751</b>
111300 Building Services	1,296,693	300,677	97,445	0	1,694,815
111400 Fleet Services	981,967	128,221	51,093	0	1,161,281
<b>Total General Services</b>	<b>2,278,660</b>	<b>428,898</b>	<b>148,538</b>	<b>0</b>	<b>2,856,096</b>
121100 Public Works - Administration/Engineering	818,906	70,536	56,200	0	945,642
121300 Public Works - Transportation	3,435,783	1,347,232	1,308,224	0	6,091,239
121400 Public Works - Stormwater Management	848,884	441,437	10,617	0	1,300,938
<b>Total Public Works</b>	<b>5,103,573</b>	<b>1,859,205</b>	<b>1,375,041</b>	<b>0</b>	<b>8,337,819</b>
131100 Public Safety - Administration	158,258	12,274	0	0	170,532
131101 Emergency Preparedness	129,662	19,953	0	0	149,615
131200 Animal Services	545,181	148,745	10,645	0	704,571
131300 Communications	1,866,667	55,124	0	0	1,921,791
131400 Emergency Medical Services	7,214,339	1,490,494	829,736	1,925	9,536,494
131500 Fire Service	8,239,976	1,511,679	1,716,275	0	11,467,930
131599 Fire Service Non-Departmental Cost	144,978	530,000	0	0	674,978
<b>Total Public Safety</b>	<b>18,299,061</b>	<b>3,768,269</b>	<b>2,556,656</b>	<b>1,925</b>	<b>24,625,911</b>
141100 Clerk of Court	863,878	283,692	7,150	0	1,154,720
141101 Clerk of Court - Family Court	361,240	60,211	9,500	0	430,951
141200 Solicitor - Eleventh Judicial Circuit	2,099,386	339,350	19,200	47,489	2,505,425
141299 Circuit Court Services	0	81,186	0	0	81,186
141300 Coroner	514,024	318,857	40,188	5,060	878,129
141400 Public Defender	0	0	0	286,500	286,500
141500 Probate Court	619,455	49,464	4,859	0	673,778
141600 Master-In-Equity	298,844	11,674	1,599	0	312,117
142000 Magistrate Court Services	1,913,747	334,650	17,299	0	2,265,696
149000 Judicial Case Management System	0	90,278	19,545	0	109,823
149900 Other Judicial Services	0	77,508	0	0	77,508
<b>Total Judicial</b>	<b>6,670,574</b>	<b>1,646,870</b>	<b>119,340</b>	<b>339,049</b>	<b>8,775,833</b>

**COUNTY OF LEXINGTON  
GENERAL FUND  
Combined Programs  
Appropriation Summary  
Fiscal Year 2010-11  
Recommended Budget**

Date: 4-23-10

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	2,235,407	452,039	237,400	0	2,924,846
151200 Law Enforcement - Operations	13,072,816	2,839,222	1,503,021	0	17,415,059
151210 Law Enforcement - Security Services	146,106	6,774	0	0	152,880
151220 Law Enforcement - Code Enforcement	409,685	50,199	0	0	459,884
151250 Law Enforcement - School Crossing Guards	196,625	27,788	0	0	224,413
151300 Law Enforcement - Jail Operations	7,022,727	5,702,823	168,000	0	12,893,550
159900 Law Enforcement - Non-Departmental	398,686	0	0	1,084,224	1,482,910
<b>Total Law Enforcement</b>	<b>23,482,052</b>	<b>9,078,845</b>	<b>1,908,421</b>	<b>1,084,224</b>	<b>35,553,542</b>
161100 Legislative Delegation	18,633	4,197	0	0	22,830
161200 Registration & Elections	277,383	150,326	13,353	0	441,062
161300 Assessment Appeals Board	0	0	0	0	0
169900 Other Agencies	0	46,059	0	0	46,059
<b>Total Boards and Commissions</b>	<b>296,016</b>	<b>200,582</b>	<b>13,353</b>	<b>0</b>	<b>509,951</b>
171100 Health Department	0	340,578	0	0	340,578
171200 Social Services	0	341,010	0	0	341,010
171300 Children's Shelter	119,285	64,256	0	0	183,541
171500 Veteran's Affairs	164,659	12,525	100	0	177,284
171700 Museum	158,018	27,978	4,000	0	189,996
171800 Vector Control	93,246	20,356	21,350	0	134,952
171900 Soil & Water Conservation District	73,370	128	0	0	73,498
179900 Other Health & Human Services	0	2,662	0	0	2,662
<b>Total Health and Human Services</b>	<b>608,578</b>	<b>809,493</b>	<b>25,450</b>	<b>0</b>	<b>1,443,521</b>
<b>Subtotal</b>	<b>66,550,327</b>	<b>20,072,561</b>	<b>6,660,338</b>	<b>1,450,198</b>	<b>94,733,424</b>
999900 Non-Departmental	1,089,319	-185,084	75,000	0	979,235
000000 Transfers To Other Funds	0	0	0	525,000	525,000
<b>** Total Appropriations from Undesignated Funds</b>	<b>67,639,646</b>	<b>19,887,477</b>	<b>6,735,338</b>	<b>1,975,198</b>	<b>96,237,659</b>
<b>*** Total Budget Requests</b>	<b>67,639,646</b>	<b>19,887,477</b>	<b>6,735,338</b>	<b>1,975,198</b>	<b>96,237,659</b>

**COUNTY OF LEXINGTON**  
**GENERAL FUND**  
**Existing Programs**  
**Appropriation Summary**  
**Fiscal Year 2010-11**  
**Recommended Budget**

Date: 4-23-10

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	405,243	114,265	7,095	0	526,603
101101 County Council - Agencies	0	126,406	0	0	126,406
101200 County Administrator	380,217	30,070	277	0	410,564
101300 County Attorney	0	228,500	0	0	228,500
101400 Finance	644,868	154,093	2,329	0	801,290
101410 Procurement Services	329,580	22,731	250	0	352,561
101420 Central Stores	305,688	40,456	24,998	0	371,142
101500 Human Resources	419,431	37,756	1,167	0	458,354
101600 Planning & GIS	560,441	54,147	197,434	0	812,022
101610 Community Development	1,675,736	195,700	4,492	25,000	1,900,928
101700 Treasurer	703,509	333,804	5,940	0	1,043,253
101800 Auditor	724,187	85,633	5,471	0	815,291
101900 Assessor	1,832,149	153,591	5,185	0	1,990,925
102000 Register of Deeds	439,130	61,766	17,267	0	518,163
102100 Information Services	1,271,836	561,443	194,200	0	2,027,479
102110 Microfilming	129,511	33,932	5,745	0	169,188
<b>Total Administrative</b>	<b>9,821,526</b>	<b>2,234,293</b>	<b>471,850</b>	<b>25,000</b>	<b>12,552,669</b>
111300 Building Services	1,296,693	300,677	97,445	0	1,694,815
111400 Fleet Services	976,999	127,971	51,093	0	1,156,063
<b>Total General Services</b>	<b>2,273,692</b>	<b>428,648</b>	<b>148,538</b>	<b>0</b>	<b>2,850,878</b>
121100 Public Works - Administration/Engineering	818,906	70,536	56,200	0	945,642
121300 Public Works - Transportation	3,435,783	1,347,232	1,308,224	0	6,091,239
121400 Public Works - Stormwater	848,884	441,437	10,617	0	1,300,938
<b>Total Public Works</b>	<b>5,103,573</b>	<b>1,859,205</b>	<b>1,375,041</b>	<b>0</b>	<b>8,337,819</b>
131100 Public Safety - Administration	158,258	12,274	0	0	170,532
131101 Emergency Preparedness	129,662	19,953	0	0	149,615
131200 Animal Services	545,181	148,745	10,645	0	704,571
131300 Communications	1,866,667	55,124	0	0	1,921,791
131400 Emergency Medical Services	7,214,339	1,490,494	829,736	1,925	9,536,494
131500 Fire Service	8,239,976	1,511,679	1,716,275	0	11,467,930
131599 Fire Service Non-Departmental Cost	144,978	530,000	0	0	674,978
<b>Total Public Safety</b>	<b>18,299,061</b>	<b>3,768,269</b>	<b>2,556,656</b>	<b>1,925</b>	<b>24,625,911</b>
141100 Clerk of Court	863,878	283,692	7,150	0	1,154,720
141101 Clerk of Court - Family Court	361,240	60,211	9,500	0	430,951
141200 Solicitor - Eleventh Judicial Circuit	2,099,386	339,350	19,200	47,489	2,505,425
141299 Circuit Court Services	0	81,186	0	0	81,186
141300 Coroner	514,024	318,857	40,188	5,060	878,129
141400 Public Defender	0	0	0	286,500	286,500
141500 Probate Court	619,455	49,464	4,859	0	673,778
141600 Master-In-Equity	298,844	11,674	1,599	0	312,117
142000 Magistrate Court Services	1,913,747	334,650	17,299	0	2,265,696
149000 Judicial Case Management System	0	90,278	19,545	0	109,823
149900 Other Judicial Services	0	77,508	0	0	77,508
<b>Total Judicial</b>	<b>6,670,574</b>	<b>1,646,870</b>	<b>119,340</b>	<b>339,049</b>	<b>8,775,833</b>

**COUNTY OF LEXINGTON**  
**GENERAL FUND**  
**Existing Programs**  
**Appropriation Summary**  
**Fiscal Year 2010-11**  
**Recommended Budget**

Date: 4-23-10

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	2,208,530	452,039	237,400	0	2,897,969
151200 Law Enforcement - Operations	12,763,559	2,753,629	1,503,021	0	17,020,209
151210 Law Enforcement - Security Services	146,106	6,774	0	0	152,880
151220 Law Enforcement - Code Enforcement	409,685	50,199	0	0	459,884
151250 Law Enforcement - School Crossing Guards	196,625	27,788	0	0	224,413
151300 Law Enforcement - Jail Operations	7,020,072	5,702,823	168,000	0	12,890,895
159900 Law Enforcement - Non-Departmental	398,686	0	0	923,657	1,322,343
<b>Total Law Enforcement</b>	<b>23,143,263</b>	<b>8,993,252</b>	<b>1,908,421</b>	<b>923,657</b>	<b>34,968,593</b>
161100 Legislative Delegation	18,633	4,197	0	0	22,830
161200 Registration & Elections	277,383	150,326	13,353	0	441,062
161300 Assessment Appeals Board	26,358	6,874	391	0	33,623
169900 Other Agencies	0	46,059	0	0	46,059
<b>Total Boards and Commissions</b>	<b>322,374</b>	<b>207,456</b>	<b>13,744</b>	<b>0</b>	<b>543,574</b>
171100 Health Department	0	340,578	0	0	340,578
171200 Social Services	0	341,010	0	0	341,010
171300 Children's Shelter	119,285	64,256	0	0	183,541
171500 Veteran's Affairs	164,659	12,525	100	0	177,284
171700 Museum	158,018	27,978	4,000	0	189,996
171800 Vector Control	93,246	20,356	21,350	0	134,952
171900 Soil & Water Conservation District	73,370	128	0	0	73,498
179900 Other Health & Human Services	0	2,662	0	0	2,662
<b>Total Health and Human Services</b>	<b>608,578</b>	<b>809,493</b>	<b>25,450</b>	<b>0</b>	<b>1,443,521</b>
<b>Subtotal</b>	<b>66,242,641</b>	<b>19,947,486</b>	<b>6,619,040</b>	<b>1,289,631</b>	<b>94,098,798</b>
999900 Non-Departmental	1,089,319	(185,084)	75,000	0	979,235
000000 Transfers To Other Funds	0	0	0	525,000	525,000
<b>** Total Appropriations from Undesignated Funds</b>	<b><u>67,331,960</u></b>	<b><u>19,762,402</u></b>	<b><u>6,694,040</u></b>	<b><u>1,814,631</u></b>	<b><u>95,603,033</u></b>
<b>*** Total Budget Requests</b>	<b><u>67,331,960</u></b>	<b><u>19,762,402</u></b>	<b><u>6,694,040</u></b>	<b><u>1,814,631</u></b>	<b><u>95,603,033</u></b>

**GENERAL FUND**  
**Appropriation Summary**  
**Fiscal Year 2010-11**  
**Recommended Budget**

**NEW PROGRAM**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council					0
101101 County Council - Agencies					0
101200 County Administrator					0
101300 County Attorney					0
101400 Finance					0
101410 Procurement Services					0
101420 Central Stores					0
101500 Human Resources	4,434	250	0	0	4,684
101600 Planning & GIS					0
101610 Community Development					0
101700 Treasurer	(14,147)	0	0	0	(14,147)
101800 Auditor					0
101900 Assessor	0	4,050	0	0	4,050
102000 Register of Deeds					0
102100 Information Services	0	41,806	41,689	0	83,495
102110 Microfilming					0
<b>Total Administrative</b>	<b>(9,713)</b>	<b>46,106</b>	<b>41,689</b>	<b>0</b>	<b>78,082</b>
111300 Building Services					0
111400 Fleet Services	4,968	250	0	0	5,218
<b>Total General Services</b>	<b>4,968</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>5,218</b>
121100 Public Works - Administration/Engineering					0
121300 Public Works - Transportation					0
121400 Public Works - Stormwater Management					0
<b>Total Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
131100 Public Safety - Administration					0
131101 Emergency Preparedness					0
131200 Animal Services					0
131300 Communications					0
131400 Emergency Medical Services					0
131500 Fire Service					0
131599 Fire Service Non-Departmental Cost					0
<b>Total Public Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
141100 Clerk of Court					0
141101 Clerk of Court - Family Court					0
141200 Solicitor - Eleventh Judicial Circuit					0
141299 Circuit Court Services					0
141300 Coroner					0
141400 Public Defender					0
141500 Probate Court					0
141600 Master-In-Equity					0
142000 Magistrate Court Services					0
149000 Judicial Case Management System					0
149900 Other Judicial Services					0
<b>Total Judicial</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**GENERAL FUND  
Appropriation Summary  
Fiscal Year 2010-11  
Recommended Budget**

**NEW PROGRAM**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	26,877	0	0	0	26,877
151200 Law Enforcement - Operations	309,257	85,593	0	0	394,850
151210 Law Enforcement - Security Services					0
151220 Law Enforcement - Code Enforcement					0
151250 Law Enforcement - School Crossing Guards					0
151300 Law Enforcement - Jail Operations	2,655	0	0	0	2,655
159900 Law Enforcement - Non-Departmental	0	0	0	160,567	160,567
<b>Total Law Enforcement</b>	<b>338,789</b>	<b>85,593</b>	<b>0</b>	<b>160,567</b>	<b>584,949</b>
161100 Legislative Delegation					0
161200 Registration & Elections					0
161300 Assessment Appeals Board	(26,358)	(6,874)	(391)	0	(33,623)
169900 Other Agencies					0
<b>Total Boards and Commissions</b>	<b>(26,358)</b>	<b>(6,874)</b>	<b>(391)</b>	<b>0</b>	<b>(33,623)</b>
171100 Health Department					0
171200 Social Services					0
171300 Children's Shelter					0
171500 Veteran's Affairs					0
171700 Museum					0
171800 Vector Control					0
171900 Soil & Water Conservation District					0
179900 Other Health & Human Services					0
<b>Total Health and Human Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal</b>	<b>307,686</b>	<b>125,075</b>	<b>41,298</b>	<b>160,567</b>	<b>634,626</b>
999900 Non-Departmental					0
000000 Transfers To Other Funds					0
<b>** Total Appropriations from Undesignated Funds</b>	<b>307,686</b>	<b>125,075</b>	<b>41,298</b>	<b>160,567</b>	<b>634,626</b>
<b>*** Total Budget Requests</b>	<b>307,686</b>	<b>125,075</b>	<b>41,298</b>	<b>160,567</b>	<b>634,626</b>

**COUNTY OF LEXINGTON**  
**ALL OTHER FUNDS**  
**Appropriation Summary**  
**Fiscal Year - 2010-11**  
**Recommended Budget**

Date : 5-7-10

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	4,384,135	1,064,381	1,119,400	0	6,567,916	6,689,513	0	6,689,513
	New Program - Repl. Intern w/ PT Position	7,915	0	0	0	7,915			
	New Program - Increase Hrs from 20 to 40	22,740	0	0	0	22,740			
2310	Library Escrow	0	8,000	24,754	0	32,754	28,835	0	28,835
2330	Library State Funds	0	72,100	143,914	0	216,014	216,014	0	216,014
2331	Library Lottery Funds	0	0	0	0	0	0	0	0
2350	Library Gates Initiative	0	31	0	0	31	0	0	0
	<b>Total Library</b>	<b>4,414,790</b>	<b>1,144,512</b>	<b>1,288,068</b>	<b>0</b>	<b>6,847,370</b>	<b>6,934,362</b>	<b>0</b>	<b>6,934,362</b>
2460	Sol/Adult Drug Courts	53,262	334	0	0	53,596	4,250	0	4,250
2500	Sol/Victim Witness Program	254,417	3,633	0	0	258,050	51,898	107,117	159,015
2501	Sol/Community Juvenile Arbitration	155,832	6,898	0	0	162,730	60,000	65,489	125,489
2610	Sol/Forfeiture Narcotics Fund	88,825	162	0	0	88,987	88,987	0	88,987
2611	Sol/ State Funds	371,134	4,641	0	83,117	458,892	457,253	0	457,253
2612	Sol/Pre-Trial Intervention	294,735	6,001	0	0	300,736	300,836	0	300,836
2613	Worthless Check Unit	343,122	57,537	3,100	0	403,759	270,852	0	270,852
2614	Drug Case Prosecution Funds	70,412	905	0	0	71,317	71,320	0	71,320
2615	Alcohol Education Program	76,853	2,595	0	0	79,448	79,448	0	79,448
	<b>Total Solicitor</b>	<b>1,708,592</b>	<b>82,706</b>	<b>3,100</b>	<b>83,117</b>	<b>1,877,515</b>	<b>1,384,844</b>	<b>172,606</b>	<b>1,557,450</b>
2411	Title IV-D Child Support Process Server	0	45,042	0	0	45,042	45,041	0	45,041
2414	Bulletproof Vest Program	0	8,000	0	0	8,000	4,000	4,000	8,000
2419	Gang Task Force	138,668	28,160	21,800	0	188,628	179,197	9,431	188,628
2483	Judicial Center Security	0	14,500	63,975	0	78,475	74,551	3,924	78,475
2630	LE/Forfeiture Narcotics Fund	0	0	0	0	0	19,190	0	19,190
2632	LE/Inmate Services	313,273	342,047	0	0	655,320	456,155	0	456,155
2633	LE/School District #1	643,674	84,394	62,000	0	790,068	417,906	426,777	844,683
	New Program - (1) Additional SRO	69,001	6,543	0	0	75,544			
2634	LE/School District #2	317,784	57,138	0	0	374,922	176,893	183,266	360,159
2637	LE/Federal Narcotics Forfeitures	0	112,495	25,250	0	137,745	49,974	0	49,974
2638	LE/Civil Process Server	41,833	12,191	0	0	54,024	51,606	0	51,606
2639	LE/School District #3	61,924	19,866	0	0	81,790	70,400	75,310	145,710
	New Program - (1) Additional SRO	66,956	7,565	0	0	74,521			
2640	LE/School District #4	64,295	14,930	0	0	79,225	70,506	74,571	145,077
	New Program - (1) Additional SRO	64,683	8,701	0	0	73,384			
2641	LE/School District #5	454,947	107,104	0	0	562,051	249,036	258,833	507,869
2642	LE/Alcohol Enforcement Team	11,567	23,223	2,300	0	37,090	11,270	0	11,270
2643	LE/Palmetto Pride Enforcement Grant	0	238	0	0	238	0	0	0
	New Program - White Collar Crime Unit	138,504	23,134	79,200	0	240,838	228,796	12,042	240,838
	New Program - Regional DNA Laboratory	158,974	83,164	479,265	0	721,403	685,333	36,070	721,403
	New Program - Victims of Crime Act	60,417	14,233	35,710	0	110,360	110,360	0	110,360
	New Program - HS Enhanced DUI Enforce	172,900	48,935	209,030	0	430,865	430,865	0	430,865
	<b>Total Law Enforcement</b>	<b>2,779,400</b>	<b>1,061,603</b>	<b>978,530</b>	<b>0</b>	<b>4,819,533</b>	<b>3,331,079</b>	<b>1,084,224</b>	<b>4,415,303</b>

**COUNTY OF LEXINGTON**  
**ALL OTHER FUNDS**  
**Appropriation Summary**  
**Fiscal Year - 2010-11**  
**Recommended Budget**

Date : 5-7-10

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2400	HUD Entitlement Community Develop	168,179	1,482,221	1,000	0	1,651,400	1,630,118	0	1,630,118
2401	HOME Program	71,601	607,635	900	0	680,136	634,481	25,000	659,481
2410	Clk of Crt/Title IV-D Child Support	377,085	14,255	0	0	391,340	369,815	0	369,815
2459	Forensic Death Investigator	64,179	23,509	13,510	0	101,198	96,138	5,060	101,198
2478	Operations & Firefighter Safety Equip.	0	0	0	0	0	0	0	0
2480	Citizen Corps	0	4,133	0	0	4,133	4,773	0	4,773
2520	DHEC EMS Grant-In-Aid	0	36,925	0	0	36,925	35,000	1,925	36,925
<b>Total Other Miscellaneous Grants</b>		<b>681,044</b>	<b>2,168,678</b>	<b>15,410</b>	<b>0</b>	<b>2,865,132</b>	<b>2,770,325</b>	<b>31,985</b>	<b>2,802,310</b>
2000	Economic Development	169,343	217,685	2,826	0	389,854	22,858	350,000	372,858
	New Program - FT Admin. Assistant	0	0	0	0	0			
2001	Rural Development Act	0	0	0	0	0	11,000	0	11,000
2002	Farmers Market Project	0	0	0	0	0	0	0	0
2120	Accommodations Tax	0	247,000	0	0	247,000	247,750	0	247,750
2130	Tourism Development Fee	0	925,400	0	0	925,400	925,400	0	925,400
2140	Temporary Alcohol Beverage Lic. Fee	0	43,500	0	42,000	85,500	75,525	0	75,525
2141	Minibottle Tax	0	378,360	0	0	378,360	378,460	0	378,460
2200	Indigent Care	32,844	1,009,202	0	0	1,042,046	961,077	0	961,077
2600	Clk of Crt/Professional Bond Fees	0	21,603	2,000	0	23,603	18,463	0	18,463
2605	Emergency Telephone System E-911	121,833	1,117,614	21,567	0	1,261,014	1,046,900	0	1,046,900
2606	SCE&G Support Fund	0	17,533	0	0	17,533	17,510	0	17,510
2618	P/D (Indigent Criminal Defense)	0	37,598	0	0	37,598	37,598	0	37,598
2619	Public Defender	986,134	110,189	5,000	0	1,101,323	612,320	286,500	898,820
	New Program - Asst. P.D. (11th Cir.)	0	0	0	0	0			
2620	Victims Bill of Rights:						323,153	0	323,153
	Solicitor Budget	61,808	758	0	0	62,566			
	Magistrate Budget	85,260	155	0	0	85,415			
	Law Enforcement Budget	295,069	13,956	0	0	309,025			
2700	Schedule "C" Funds	0	4,095,000	0	0	4,095,000	4,095,000	0	4,095,000
	New Program - "C" Fd Project Manager	0	0	0	0	0			
	New Program - Road Manag. Eval. Proj.	0	0	0	0	0			
	New Program - Road Mainten. Paving Proj	0	0	0	0	0			
	New Program - Drainage Projects	0	0	0	0	0			
2702	Alternative Road Paving Program	0	3,065	0	0	3,065	0	0	0
2920	Campus Parking Fund	0	3,120	13,398	0	16,518	15,725	0	15,725
2921	Lex. Cty. Delegation Office Expense Fund	0	0	0	0	0	0	0	0
2930	Personnel/Employee Committee	0	11,716	0	0	11,716	12,505	0	12,505
2950	Delinquent Tax Collections	456,882	471,264	5,335	0	933,481	414,600	0	414,600
	New Program - Move 33% of Sal from GF	14,147	0	0	0	14,147			
2990	Grants Administration	132,771	3,160	428	0	136,359	3,000	75,000	78,000
2999	Pass-Thru-Grants - Magistrate	96,462	0	0	0	96,462	96,462	0	96,462
<b>Total Other Special Revenue</b>		<b>2,452,553</b>	<b>8,727,878</b>	<b>50,554</b>	<b>42,000</b>	<b>11,272,985</b>	<b>9,315,306</b>	<b>711,500</b>	<b>10,026,806</b>
5601	Red Bank Crossing	0	96,780	0	0	96,780	88,280	0	88,280
5700	Solid Waste	1,248,149	8,309,744	406,762	28,722	9,993,377	10,036,318	0	10,036,318
	New Programs	97,182	312,473	153,700	0	563,355			
5701	SW Post Closure Sinking Fund	0	31,768	0	0	31,768	1,000	28,722	29,722
5710	Solid Waste Tires	0	148,384	37,500	0	185,884	90,500	0	90,500
5720	SW/DHEC Management Grant	0	31,600	24,180	0	55,780	55,780	0	55,780
5721	SW/Tire Grant	0	5,750	0	0	5,750	5,750	0	5,750
5722	SW/DHEC Used Oil Grant	0	13,350	57,370	0	70,720	70,720	0	70,720
5800	Lexington Cty Airport at Pelion	0	98,728	0	0	98,728	28,728	50,000	78,728
5801	Airport Capital Projects	0	413,500	0	0	413,500	731,334	50,000	781,334
<b>Total Enterprise Fund</b>		<b>1,345,331</b>	<b>9,462,077</b>	<b>679,512</b>	<b>28,722</b>	<b>11,515,642</b>	<b>11,108,410</b>	<b>128,722</b>	<b>11,237,132</b>

**COUNTY OF LEXINGTON**  
**ALL OTHER FUNDS**  
**Appropriation Summary**  
**Fiscal Year - 2010-11**  
**Recommended Budget**

Date : 5-7-10

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
6590	Motor Pool	0	203,340	87,000	0	290,340	171,000	0	171,000
6710	Workers Compensation Insurance Fund	0	1,388,602	0	159,647	1,548,249	1,994,849	0	1,994,849
6730	Employee Insurance Fund	0	13,944,408	0	0	13,944,408	12,199,237	0	12,199,237
6731	Post-Employment Insurance Fund	0	250,000	0	0	250,000	2,300,100	0	2,300,100
6790	Risk Management Administration	153,772	6,175	200	0	160,147	400	159,647	160,047
<b>Total Internal Service</b>		<b>153,772</b>	<b>15,792,525</b>	<b>87,200</b>	<b>159,647</b>	<b>16,193,144</b>	<b>16,665,586</b>	<b>159,647</b>	<b>16,825,233</b>
		<b>13,535,482</b>	<b>38,439,979</b>	<b>3,102,374</b>	<b>313,486</b>	<b>55,391,321</b>	<b>51,509,912</b>	<b>2,288,684</b>	<b>53,798,596</b>

**COUNTY OF LEXINGTON**  
**MATRIX OF TRANSFER OF FUNDS**  
**Annual Budget**  
**Fiscal Year - 2010-11**  
**Recommended Amounts**

Date: 5-7-10

		<i>SOURCE</i>											
FUND	ORGANIZATION	General Fund Revenue					Law	Temp	Solicitor		Workers	TOTALS	
		1000	1000	1000	1000	1000	Enforce	Alcohol	State	Solid	Comp		
		101610	131400	141200	141300	141400	999900	159900	2140	2611	5700	6710	
<i>DESTINATION</i>													
2460	SOL / Drug Court												0
2500	SOL / Victim Witness Program			24,000						83,117			107,117
2501	SOL / Community Juvenile Arbitration			23,489					42,000				65,489
2619	Public Defender					286,500							286,500
2414	Bulletproof Vest Program						4,000						4,000
2419	Gang Task Force						9,431						9,431
2483	Judicial Center Security						3,924						3,924
2633	LE / School District #1						426,777						426,777
2634	LE / School District #2						183,266						183,266
2639	LE / School District #3						75,310						75,310
2640	LE / School District #4						74,571						74,571
2641	LE / School District #5						258,833						258,833
NEW	White Collar Crime Unit						12,042						12,042
NEW	Regional DNA Laboratory						36,070						36,070
2401	HOME Program	25,000											25,000
2459	Forensic Death Investigator				5,060								5,060
2520	DHEC EMS Grant-In-Aid		1,925										1,925
2000	R.E.T. - Economic Development Fund					350,000							350,000
2620	Victims' Bill of Rights												0
2990	Finance / Grants Administration					75,000							75,000
5701	SW Post Closure Sinking Fund										28,722		28,722
5800	Lexington County Airport @ Pelion					50,000							50,000
5801	Airport Capital Projects					50,000							50,000
6790	Risk Management Administration											159,647	159,647
<b>* TOTAL TRANSFER OF FUNDS</b>		<u>25,000</u>	<u>1,925</u>	<u>47,489</u>	<u>5,060</u>	<u>286,500</u>	<u>525,000</u>	<u>1,084,224</u>	<u>42,000</u>	<u>83,117</u>	<u>28,722</u>	<u>159,647</u>	<u>2,288,684</u>

**COUNTY OF LEXINGTON**  
**Millage Agency Comparison**  
**Fiscal Year 2010-11**

Date: 5-11-2010

	Fiscal Year 2009-10 Approved Amount/Actual Disbursement				Fiscal Year 2010-11 Recommended	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Community Mental Health	7610	\$ 650,000	\$ 514,127	0.678	\$ 650,000	
Lexington County Recreation & Aging Commission	7620	\$9,339,316	\$ 7,496,546	12.499	\$ 9,490,558	
Irmo Chapin Recreation Commission	7630	\$3,536,512	\$ 3,204,200	13.695	\$ 3,642,607	
Midlands Technical College	7650	\$2,721,402	\$ 2,527,306	3.023	\$ 2,816,652	
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>	
Riverbanks Zoological Park & Botanical Garden	7680	\$ 1,102,733	\$ 880,345	1.088	\$ 1,102,733	
Payment from Fund Balance for Litigation Fees		\$ 164,000	\$ 164,000			
<b>OPTION 1</b>						
Irmo Fire District	7800, 7802	\$2,050,616	\$ 1,618,984	15.588	\$ 1,981,000	
New Fire Station Request					\$ 1,876,650 **	
		<u>\$2,050,616</u>	<u>\$ 1,618,984</u>	<u>15.588</u>	<u>\$ 3,857,650</u>	
<b>OPTION 2</b>						
Irmo Fire District	7800, 7802	\$2,050,616	\$ 1,618,984	15.588	\$ 1,981,000	
Additional Staff and Equipment Request			-		\$ 416,435 **	
		<u>\$2,050,616</u>	<u>\$ 1,618,984</u>	<u>15.588</u>	<u>\$ 2,397,435</u>	

\* Actual disbursements through February 28, 2010

\*\* Requested New Fire Station OR Additional Staff and Equipment

# **Attachment 3**

COUNTY OF LEXINGTON

GENERAL FUND  
Annual Budget  
Fiscal Year - 2010-11

**NEW PROGRAM**

Fund: 1000  
Division: Public Safety  
Organization: 131500 - Fire Service

		Additional Personnel		BUDGET		
		(7) Apparatus		2010-11	2010-11	2010-11
Object Expenditure		Operator	(6) Firefighter	Requested	Recommend	Approved
Code	Classification	Grade 10	Grade 8			
<b>Personnel</b>						
510100	Salaries & Wages - 13	240,527	185,172	425,699	0	_____
511112	FICA Cost	18,403	14,166	32,569	0	_____
511114	Police Retirement	27,738	21,350	49,088	0	_____
511120	Insurance Fund Contribution - 13	54,600	46,800	101,400	0	_____
511130	Workers Compensation	13,699	10,535	24,234	0	_____
	<b>* Total Personnel</b>	<b>354,967</b>	<b>278,023</b>	<b>632,990</b>	<b>0</b>	<b>_____</b>
<b>Operating Expenses</b>						
520201	Physical Fitness Program	2,275	1,950	4,225	0	_____
520305	Infectious Disease Service	2,107	1,806	3,913	0	_____
523205	Uniform Rental	4,473	3,831	8,304	0	_____
524201	General Tort Liability Insurance	1,575	1,350	2,925	0	_____
525041	E-mail Service Charges	567	486	1,053	0	_____
	<b>* Total Operating</b>	<b>10,997</b>	<b>9,423</b>	<b>20,420</b>	<b>0</b>	<b>_____</b>
	<b>** Total Personnel &amp; Operating</b>	<b>365,964</b>	<b>287,446</b>	<b>653,410</b>	<b>0</b>	<b>_____</b>
<b>Capital</b>						
(13)	Pagers	3,745	3,210	6,955	0	_____
(13)	Bunker Gear	11,900	10,200	22,100	0	_____
(13)	SCBA Face Mask	3,325	2,850	6,175	0	_____
(13)	SCBA Head-up Display	1,575	1,350	2,925	0	_____
	<b>** Total Capital</b>	<b>20,545</b>	<b>17,610</b>	<b>38,155</b>	<b>0</b>	<b>_____</b>
	<b>*** Total Budget Appropriation</b>	<b>386,509</b>	<b>305,056</b>	<b>691,565</b>	<b>0</b>	<b>_____</b>