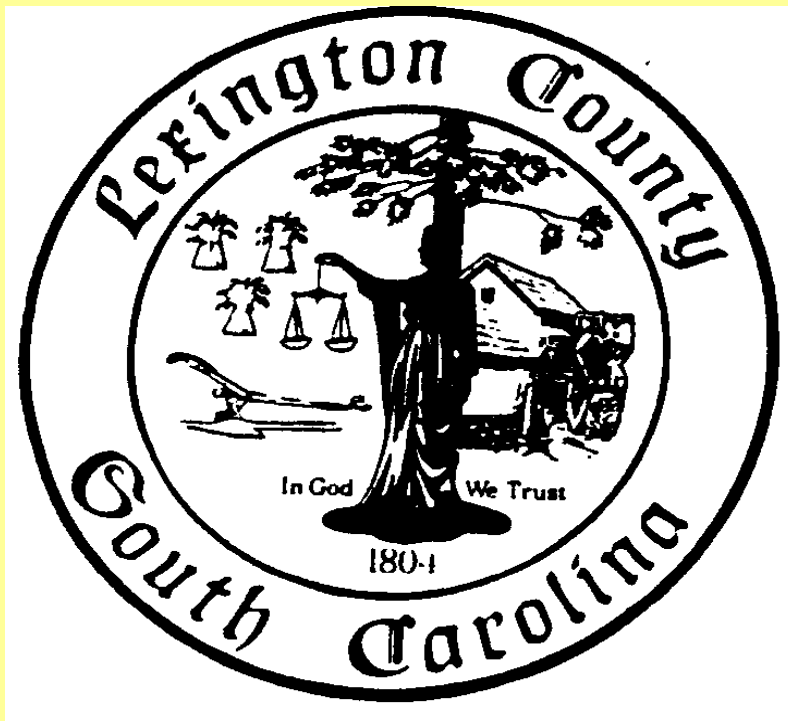


REVISED

COUNTY OF LEXINGTON

FISCAL YEAR 2010-2011



ANNUAL BUDGET OVERVIEW

03-23-10 AS REQUESTED

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

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

| | 2009 Actual Millage | ROLLBACK | | STATUTORILY ALLOWED | | | | 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. | |
| COUNTY OPERATIONS: | | | | | | | | |
| 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) |
| TOTAL COUNTY OPERATING MILLAGE | <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> |
| AGENCY OPERATIONS: | | | | | | | | |
| 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> |
|--|-------------------------------|--|
| COUNTY OPERATIONS | | |
| 1. General Fund | | |
| a. County Ordinary | \$ 42,910,504 | \$ 41,063,760 |
| b. Law Enforcement | 4,937,863 | 3,928,622 |
| c. Fire Service | 6,223,347 | 3,474,841 |
| Total General Fund | <u>54,071,714</u> | <u>48,467,223</u> |
| 2. Library | 3,872,595 | 3,772,596 |
| 3. Solid Waste | 7,032,572 | 4,811,812 |
| 4. Indigent Care | 395,700 | 710,860 |
| AGENCY OPERATIONS: | | |
| 5. Lexington Recreation Commission | 457,779 | 457,779 |
| 6. Irmo-Chapin Rec Commission | 140,276 | 140,276 |
| 7. Midlands Technical College | 1,514,295 | 1,933,059 |
| 8. Midlands Tech - Capital | 912,481 | 1,112,842 |
| 9. Riverbanks Park | 864,265 | 700,712 |
| * \$164,000 paid from fund balance for litigation fees | | |
| 10. Mental Health | 637,080 | 637,080 |
| 11. Irmo Fire District | 69,511 | 69,511 |

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

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

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

| | 2009-2010 Estimated Revenue | 2009-2010 Amended Est Revenue | 2010-2011 Adjusted Preliminary Estimate (with Growth) | Growth Increase (Decrease) | % Change 2009 Amnd. to 2010 Est. w/Growth | 2010-2011 Preliminary Estimate (% CPI) | CPI Increase (Decrease) | % Change 2009 Est. w/Growth to 2010 Est. w/CPI | 2010-2011 Preliminary Estimate (2.35% Pop.) | Population Increase (Decrease) | % Change 2009 Est. w/Growth to 2010 Est. w/Pop. |
|--|-----------------------------------|-------------------------------------|---|----------------------------------|--|---|-------------------------------|---|--|--------------------------------------|--|
| Solid Waste | | | | | | | | | | | |
| Property taxes (3.416% Growth) | 7,942,415 | 7,942,415 | 8,071,537 | 129,122 | 1.63% | 8,071,537 | 0 | 0.00% | 8,243,008 | 171,471 | 2.12% |
| Fees, permits, and sales | 2,190,275 | 2,190,275 | 1,802,681 | (387,594) | -17.70% | 1,802,681 | 0 | 0.00% | 1,802,681 | 0 | 0.00% |
| Intergovernmental revenue | 8,400 | 8,400 | 9,600 | 1,200 | 14.29% | 9,600 | 0 | 0.00% | 9,600 | 0 | 0.00% |
| Interest | 75,000 | 75,000 | 60,000 | (15,000) | -20.00% | 60,000 | 0 | 0.00% | 60,000 | 0 | 0.00% |
| Other | 62,500 | 64,961 | 92,500 | 27,539 | 42.39% | 92,500 | 0 | 0.00% | 92,500 | 0 | 0.00% |
| Total Solid Waste | 10,278,590 | 10,281,051 | 10,036,318 | (244,733) | -2.38% | 10,036,318 | 0 | 0.00% | 10,207,789 | 171,471 | 1.71% |
| Indigent Care | | | | | | | | | | | |
| Property taxes (3.416% Growth) \$ | 1,266,905 | \$ 1,266,905 | \$ 960,277 | \$ (306,628) | -24.20% | \$ 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% |
| | 1,267,205 | 1,267,205 | 961,077 | (306,128) | -24.16% | 961,077 | 0 | 0.00% | 980,862 | 19,785 | 2.06% |
| Lexington Recreation Commission | | | | | | | | | | | |
| Property taxes (3.621% Growth) | 9,339,316 | 9,339,316 | 9,628,662 | 289,346 | 3.10% | 9,628,662 | 0 | 0.00% | 9,829,364 | 200,702 | 2.08% |
| Irmo-Chapin Rec Commission | | | | | | | | | | | |
| Property taxes (2.825% Growth) | 3,536,512 | 3,536,512 | 3,789,978 | 253,466 | 7.17% | 3,789,978 | 0 | 0.00% | 3,873,960 | 83,982 | 2.22% |
| Midlands Technical College | | | | | | | | | | | |
| Property taxes (3.400% Growth) | 2,721,402 | 2,721,402 | 3,196,560 | 475,158 | 17.46% | 3,196,560 | 0 | 0.00% | 3,263,923 | 67,363 | 2.11% |
| Midlands Tech - Capital | | | | | | | | | | | |
| Property taxes (3.400% Growth) | 1,229,110 | 1,229,110 | 1,456,637 | 227,527 | 18.51% | 1,456,637 | 0 | 0.00% | 1,487,878 | 31,241 | 2.14% |
| Riverbanks Park | | | | | | | | | | | |
| Property taxes (3.416% Growth) | 1,102,733 | 1,266,733 | 1,121,262 | (145,471) | -11.48% | 1,121,262 | 0 | 0.00% | 1,144,815 | 23,553 | 2.10% |
| Mental Health | | | | | | | | | | | |
| Property taxes (3.416% Growth) | 650,000 | 650,000 | 657,529 | 7,529 | 1.16% | 657,529 | 0 | 0.00% | 670,720 | 13,191 | 2.01% |
| Irmo Fire District | | | | | | | | | | | |
| Property taxes (1.400% Growth) | 2,050,616 | 2,050,616 | 2,046,664 | (3,952) | -0.19% | 2,046,664 | 0 | 0.00% | 2,091,637 | 44,973 | 2.20% |

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

| | 2010-11 Base Revenue Estimate | 2010-11 Requested Appropriations | Difference |
|-----------------------------|-------------------------------------|--|--------------------|
| COUNTY OPERATIONS | | | |
| 1. General Fund | | | |
| a. County Ordinary | \$ 47,916,374 | \$ 53,022,220 | \$ (5,105,846) |
| b. Law Enforcement | 35,332,541 | 36,975,278 | (1,642,737) |
| c. Fire Service | 11,649,782 | 12,449,232 | (799,450) |
| Total General Fund | <u>94,898,697</u> | <u>102,446,730</u> | <u>(7,548,033)</u> |
| 2. Library | * 6,689,513 | 6,598,571 | 90,942 |
| 3. Solid Waste (cash basis) | * 10,036,318 | 12,520,682 | (2,484,364) |
| 4. Indigent Care | * 961,077 | 964,090 | (3,013) |

* 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: | | Agency Request | |
|------------------------------------|-----------|-------------------|-------------|
| 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, SOUTH CAROLINA
BUDGET RECAP
FISCAL YEAR 2010-2011

| | 2010-11 Base Revenue Estimate with Population Adj. | Base Revenue Requested Appropriations | Difference |
|-----------------------------|---|---|--------------------|
| COUNTY OPERATIONS | | | |
| 1. General Fund | | | |
| a. County Ordinary | \$ 48,391,216 | \$ 53,022,220 | \$ (4,631,004) |
| b. Law Enforcement | 35,993,927 | 36,975,278 | (981,351) |
| c. Fire Service | 11,897,091 | 12,449,232 | (552,141) |
| Total General Fund | <u>96,282,234</u> | <u>102,446,730</u> | <u>(6,164,496)</u> |
| 2. Library | * 6,825,183 | 6,598,571 | 226,612 |
| 3. Solid Waste (cash basis) | * 10,207,789 | 12,520,682 | (2,312,893) |
| 4. Indigent Care | * 980,862 | 964,090 | 16,772 |

* 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: | | Agency Request | |
|------------------------------------|-----------|-------------------|-------------|
| 5. Lexington Recreation Commission | 9,829,364 | 9,490,558 | 338,806 |
| 6. Irmo-Chapin Rec Commission | 3,873,960 | 3,642,607 | 231,353 |
| 7. Midlands Technical College | 3,263,923 | 2,816,652 | 447,271 |
| 8. Midlands Tech - Capital | 1,487,878 | 1,343,252 | 144,626 |
| 9. Riverbanks Park | 1,144,815 | 1,102,733 | 42,082 |
| 10. Mental Health | 670,720 | 650,000 | 20,720 |
| 11. Irmo Fire District | 2,091,637 | 1,981,000 | 110,637 |
| Option 1 req. incr. millage | | 1,876,650 | (1,766,013) |
| Option 2 req. incr. millage | | 416,435 | (305,798) |