

# *Town of Lexington*

## *South Carolina*



*Lexington County Law Enforcement Memorial*

*Annual Budget  
Fiscal Year Ending  
June 30, 2013*

*111 Maiden Lane  
Lexington, South Carolina 29072*

# **TOWN OF LEXINGTON**

SOUTH CAROLINA

## **LIST OF PRINCIPAL OFFICIALS**

### MAYOR

T. Randall Halfacre

### MAYOR PRO-TEM

Hazel Livingston

### COUNCIL MEMBERS

Danny Frazier

Steve MacDougall

Kathy Maness

Todd Shevchik

Ted Stambolitis

### TOWN ADMINISTRATOR

D. Britt Poole

### MUNICIPAL CLERK

Becky P. Hildebrand

### TOWN ATTORNEY

Brad T. Cunningham

### MANAGEMENT TEAM

Stuart W. Ford, Assistant Town Administrator

Kathy S. Roberts, Finance

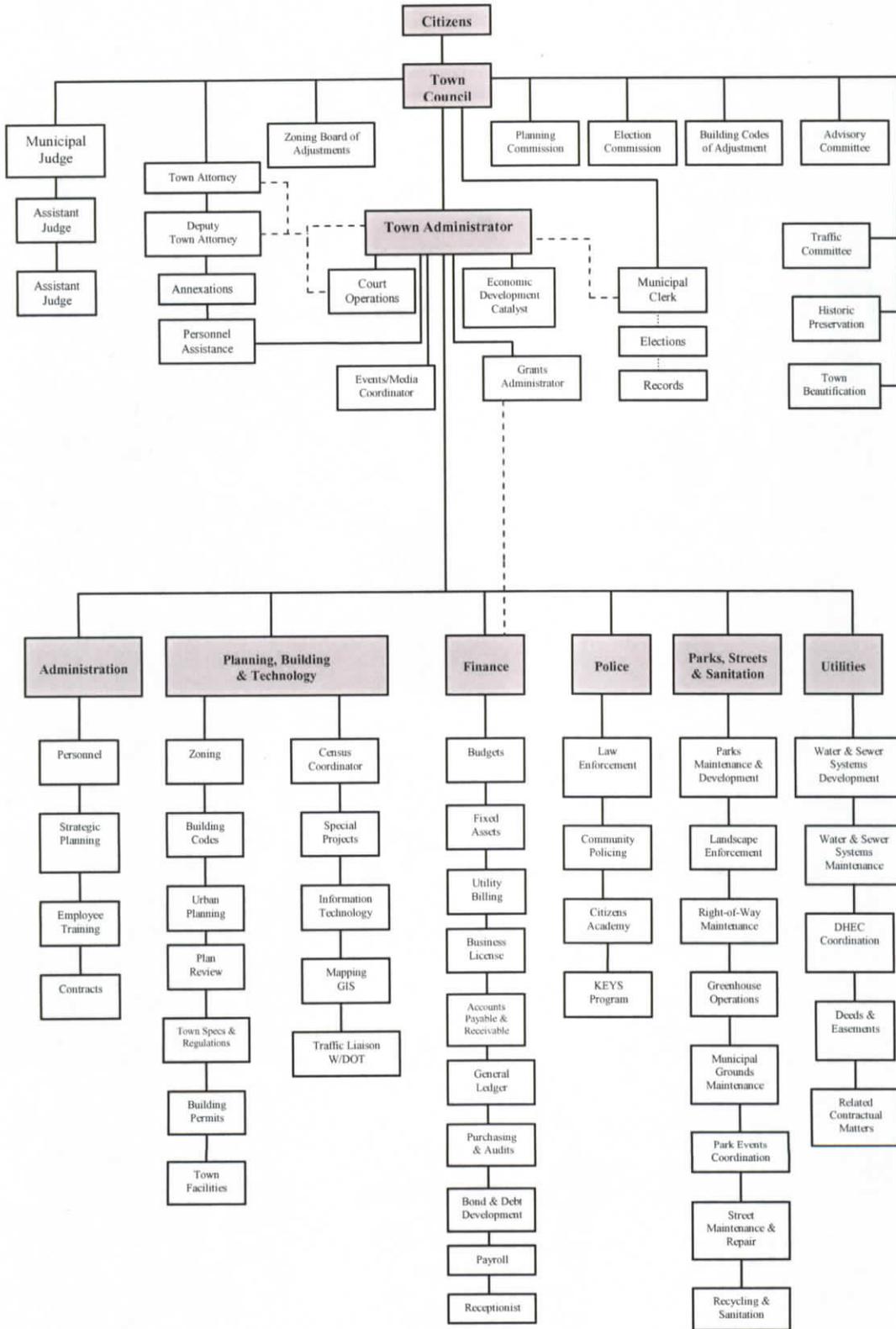
Dan H. Walker, Parks, Streets, and Sanitation

John D. Hanson, Planning, Building and Technology

Chief Terrence Green, Police

J. Allen Lutz, Utilities

# Town of Lexington Organization Chart



Revised June 30, 2012



## **General Description**

In 1733, the colonists of South Carolina created the Congaree District as an inland buffer to protect Charleston from hostile Indians. This was a large tract of land along the Congaree River now thought of as the State's Midlands area. In 1735, the developers of the district changed the name to *Saxe Gotha* in an attempt to lure the Swiss and Germans to the area. The name was given in honor of the marriage of the Prince of Wales to the Princess Augusta of the German state of Saxe Gotha. After the Revolutionary War, patriotism was high, and in 1785, the name of the district was changed to Lexington in honor of the Colonial victory over the British in Lexington, Massachusetts. Thereafter, the State of South Carolina changed districts to counties and created Lexington County from the old Lexington District and a portion of the Orangeburg district. The State moved the courthouse to Granby (now the City of Cayce), but malaria was common in the swampy lowland area along the Congaree River. On January 20, 1829, the State bought land at the northwest corner of what is now US #1 and SC 6 in the county's central highlands and the county seat was moved from Granby. Although a small, rural community began to grow around the new courthouse, the Town of Lexington was not incorporated until January 28, 1861. In 1927 the municipal water system began operation by serving the current residents of the one square mile area.

The Town of Lexington is located in the central part of the State of South Carolina approximately twelve miles from Columbia, the State Capital. The Town is in close proximity to Lake Murray, a 50,000 acre lake utilized for recreational purposes, water supply and power generation. The 2010 Census indicated the Town's population at 17,870, an increase of 83% over the 2000 count. The Town is the 23<sup>rd</sup> largest municipality in South Carolina and ranks as the second largest municipality in the Midlands. The Census figures show that the Town had the highest growth rate among the top 25 municipalities in South Carolina. Since 1990, the Town has grown 443% making it the 4<sup>th</sup> fastest growing municipality in the state over the past two decades. The Town is the county seat of Lexington County (the "County") and is part of the greater Columbia Metropolitan Statistical Area ("CMSA").

## **Annexation**

The Town's corporate limits initially included one square mile, and were later expanded by annexation to approximately ten square miles. Over time, the area of the Town of Lexington has continued to grow through annexation.

In recent years, the Town has chosen to pursue a strategy of growth through selective annexation. Just outside the current Town limits are large tracts of undeveloped or under-developed land that the Town has the necessary infrastructure to serve. As this property is developed it is annexed, providing business license and property tax income. These annexations are mainly commercial in nature, but neighborhoods under development are also annexed.

Because of the concentration of growth along US Highway 378 to the east of Town, the majority of recent annexations have occurred there. Some recent annexation activity to the west of Town along Industrial Boulevard, however, has also positioned the Town favorably for future annexations of industrial properties in that area.

### **Education**

Lexington County School District #1 (the “School District”) serves residents of the Town as well as contiguous portions of Lexington County. For 2010-2011, the School District operated 26 public schools with an enrollment of approximately 22,400. This enrollment places the School District as the ninth largest school district by enrollment in the State, and has been growing rapidly in recent years. In the past ten years, the student enrollment has grown on average 520 students annually. Since 2003, the School District has built seven new schools, added nine additions, completed 19 renovation projects, and built four new high school stadiums. This growth is due in large part to the School District’s excellent reputation, which is demonstrated by the fact that the School District’s 2010 high school graduates earned \$28 million in scholarships, 78% of the School District’s 2009 graduates went on to college, and for 19 consecutive years the SAT scores of the School District’s seniors have exceeded both State and national SAT score averages.

According to the U.S. Census Bureau, education attainment for residents of the Town over the age of 25 in the year 2010 is set forth in the following table.

<u>No. of Years Completed</u>	<u>Number</u>	<u>Percentage</u>
High school graduates (includes equivalency)	2,223	21.0%
Some college, or associates degree	3,471	32.7
Bachelor’s degree	2,637	24.9
Master’s, professional or doctorate degree	1,584	14.9

The University of South Carolina, Midlands Technical College, and Columbia College, as well as several other colleges, are within easy commuter distance from Lexington.

### **Transportation**

The Town is served by U.S. Highways 1 and 378 and numerous state highways. Interstates 20, 26 and 77 are easily accessible from the Town.

Railroad freight service is provided to the Town area by all general carload freight services with the exception of piggyback service. Piggyback service could be offered where traffic warranted the investment. Amtrak passenger rail service is available in nearby Columbia, South Carolina.

The Midlands area of South Carolina, including Lexington County, is served by the Columbia Metropolitan Airport which is located approximately eight miles from the Town of Lexington. Airlines operating at the Columbia Metropolitan Airport include American Eagle, Delta, United, and US Airways. Columbia Metropolitan Airport also serves as the southeastern hub for United Parcel Service. The airport serves 1.2 million passengers annually and processes more than 168,000 tons of air cargo.

### **Utilities**

Water and sewer services in the Town are provided by the Town's utility department. Electric and natural gas service is provided by South Carolina Electric and Gas Company.

### **Medical Services**

Hospital facilities within six miles of the Town include the Lexington Medical Center, a general acute-care hospital located just off Interstate 26 and Highway 378. The facility's 414 rooms are all private, carpeted, and equipped with private baths, cable television, and free wireless internet access. The hospital offers a wide array of services from general surgery, radiation oncology, and a cardiovascular center to maternity services and a special care nursery. The hospital's emergency room is open to the public, 24 hours per day. Lexington Medical Center also operates a \$24,000,000, 110,000 square feet, urgent care facility within the Town. The facility was completed in 2001. In nearby Columbia, additional hospital facilities are provided by Palmetto Richland Memorial Hospital, Palmetto Health Baptist Hospital, and Providence Hospital, among others.

### **News Media**

The Lexington County Chronicle and The Dispatch News, with a circulation of 9,500, is the area's local newspaper. It focuses on social, cultural, and historical features and is published weekly. In addition, The State newspaper published in nearby Columbia is daily with large circulation in the Town of Lexington.

Television news and other programming are provided by several stations in Columbia, including ABC affiliate WOLO-TV, Fox affiliate WACH-TV, PBS affiliate South Carolina ETV, NBC affiliate WIS-TV, and CBS affiliate WLTX-TV, among others. Cable and satellite television is provided in the Town by several competing providers. There are many radio stations in the Lexington and Columbia area, providing a wide variety of listening choices.

## **Recreational and Cultural Facilities**

In addition to serving as a reservoir for the Town's water system, nearby Lake Murray also serves as the area's major recreation attraction. The 50,000 acre, man-made lake provides many recreational opportunities including boating, fishing, and other water sports and also fuels the local economy. A number of State and local parks also offer recreational opportunities for visitors. These include Dreher Island State Park, a 348-acre island on Lake Murray which offers camping, picnicking, fishing, swimming, and boating, and Peachtree Rock Preserve in southern Lexington County, which attracts visitors to see its large, unique sandstone formations and cascading waterfall.

Riverbanks Zoo and Garden, a 170-acre site located on the northern border of Lexington County, is home to more than 2,000 animals in natural habitat exhibits and a substantial botanical garden. The attraction draws visitors from across the State and beyond.

The Town has several municipal parks, including the Virginia Hylton Park adjacent to the Town's municipal complex, Corley Street Park, Gibson Pond Park, Willie B. Caractor Park, the Palmetto Collegiate Institute, and Lexington Square. These parks offer residents the opportunity to stroll their walking trails, gather in their picnic shelters, or relax under a shady oak tree or in a gazebo. Features of these parks include playgrounds, horseshoe pits, barbecue grills, a spray pool, butterfly gardens, flower gardens, a koi pond, and public restrooms.

A number of other recreational, cultural, and sports opportunities are present in nearby Columbia, the State Capital. These include several museums, many sports events, and concerts, speakers, conferences, and other events associated with the University of South Carolina, Allen University, and Benedict College.

Town of Lexington, South Carolina  
*Demographic and Economic Statistics*

Last Ten Fiscal Years  
(Unaudited)



<b>Fiscal Year Ended June 30</b>	<b>(1) Population</b>	<b>(2) Personal Income</b>	<b>(3) Per Capita Personal Income</b>	<b>(4) School Enrollment</b>	<b>(5) Unemployment Rate</b>
2003	11,900	\$ 357,571,200	\$ 30,048	17,829	3.30%
2004	12,600	391,855,968	31,100	18,229	3.50%
2005	13,400	431,321,462	32,188	18,688	4.80%
2006	14,547	484,629,737	33,315	19,091	5.10%
2007	15,500	534,451,952	34,481	19,705	4.10%
2008	16,500	588,827,525	35,688	20,458	4.70%
2009	17,570	648,976,079	36,937	21,228	8.60%
2010	17,870	683,160,223	38,229	21,756	8.00%
2011	18,585	735,353,664	39,567	22,097	8.80%
2012	19,328	\$ 791,534,602	\$ 40,952	22,367	7.30%

Data Sources and Notes:

- (1) Population based on 2000 Census, 2006 Special Census and 2010 Census, with other years estimated based on estimated growth rates.
- (2) Information provided by Central Midlands COG, Census Bureau, Office of Research and Statistics.
- (3) Information provided by Office of Research and Statistics through 2003. For Fiscal years 2004 - 2006, amount is estimated based on a 3.5% rate of annual growth.
- (4) Provided by Lexington County School District 1 and includes entire District.
- (5) Provided by SC Labor and Marketing for May 2012 -- June 2012 percentage not yet available.

(Unaudited)

Taxpayer	2012		2011		2010		2009		2008		2007		2006		1998	
	Taxable Assessed Value (12/31/2011)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2010)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2009)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2008)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2007)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2006)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2005)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/1997)	Percentage of Total Taxable Assessed Value
South Carolina Electric & Gas	\$ 2,299,770	1	\$ 2,066,320	1	\$ 1,690,880	1	\$ 1,462,650	1	\$ 1,300,120	1	\$ 1,224,210	1	\$ 1,177,880	1	\$ 613,200	1
Lullwater at Saluda Pointe, LLC	969,620	2	969,620	2	843,150	3	843,150	3	-	-	-	-	-	-	-	-
Century Mill Partners, LLC	963,150	3	962,580	3	960,030	2	-	-	-	-	-	-	-	-	-	-
Lauren Ridge Apartments, LP	837,000	4	824,860	4	-	-	-	-	-	-	-	-	-	-	-	-
Moran Overlook Apartments, LLC	804,740	5	804,740	6	805,800	4	-	-	-	-	-	-	-	-	-	-
Lowes Home Centers	790,210	6	809,000	5	758,200	5	743,060	4	727,930	2	682,280	2	892,740	2	-	-
W M Lexington Trust	610,850	7	610,850	7	566,970	7	570,810	6	570,810	4	570,810	3	570,810	4	-	-
Cedarrest Village Apartments	586,600	8	586,600	8	510,090	9	510,090	8	-	-	-	-	-	-	-	-
Home Depot USA	568,850	9	-	-	584,240	6	622,650	5	459,290	8	-	-	-	-	-	-
Harman Family Real Estate Company	553,580	10	553,580	9	-	-	-	-	-	-	-	-	-	-	-	-
Shenandoah Apartments	-	-	-	-	-	-	-	-	458,560	9	458,560	6	458,560	7	-	-
Inland Southeast Lexington LLC	-	-	-	-	490,260	10	490,260	9	490,260	5	490,260	4	490,260	5	-	-
Target Corporation	-	-	529,260	10	558,950	8	559,470	7	559,470	7	-	-	-	-	-	-
Carvie Centennial Century Mill	-	-	-	-	-	-	1,299,000	2	599,210	3	599,210	3	599,210	3	-	-
RSC Oakleaf Lexington, LLC	-	-	-	-	-	-	481,630	10	461,940	7	461,940	8	387,790	9	-	-
Edens & Avant Financing	-	-	-	-	-	-	-	-	472,420	6	472,420	5	472,420	6	-	-
Thornhill LP	-	-	-	-	-	-	-	-	415,800	10	415,800	7	415,800	8	-	-
Old Mill Apartments/Lexington	-	-	-	-	-	-	-	-	-	-	-	-	598,100	3	-	-
Baker & Baker Etal	-	-	-	-	-	-	-	-	-	-	331,260	9	-	-	-	-
Chimney Ridge Partners	-	-	-	-	-	-	-	-	-	-	330,000	10	-	-	-	-
Kohl's Department Stores, Inc.	-	-	-	-	-	-	-	-	-	-	-	-	377,930	10	-	-
Alltel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	298,670	2
Saferv Kleen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	240,140	3
Kmart	-	-	-	-	-	-	-	-	-	-	-	-	-	-	193,350	4
Lexco Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	177,000	5
BW Kroles Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	142,360	6
Tri Center Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134,440	7
BB&T	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121,460	8
Golden Hills Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,710	9
Roberts Enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,020	10
<b>Totals</b>	<b>\$ 8,984,370</b>	<b>10.01%</b>	<b>\$ 8,717,410</b>	<b>10.04%</b>	<b>\$ 7,768,570</b>	<b>9.92%</b>	<b>\$ 7,582,770</b>	<b>10.50%</b>	<b>\$ 5,956,340</b>	<b>9.28%</b>	<b>\$ 5,344,510</b>	<b>8.84%</b>	<b>\$ 5,842,290</b>	<b>10.19%</b>	<b>\$ 2,118,350</b>	<b>4.46%</b>
<b>Total Assessed Valuations</b>	<b>\$89,780,810</b>		<b>\$86,790,810</b>		<b>\$78,317,680</b>		<b>\$72,234,740</b>		<b>\$64,175,780</b>		<b>\$60,434,040</b>		<b>\$57,354,370</b>		<b>\$47,453,340</b>	

(1)

Source: Lexington County Property Appraisers Office

Note: Data from 9 years ago not available; therefore, earliest available data used.

(1) Source: County of Lexington, assessed valuation as of April 2012.

(Unaudited)

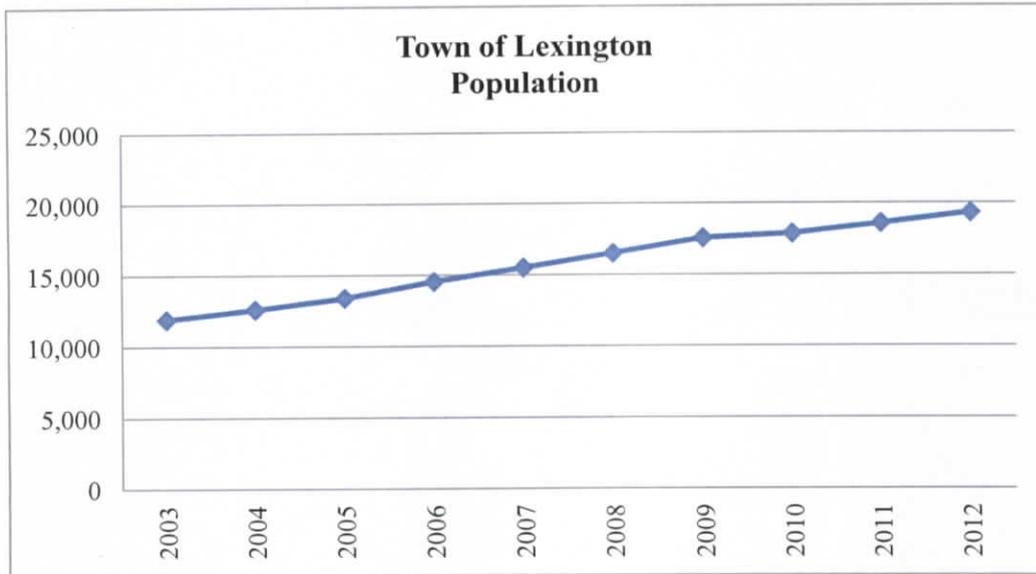
Employer	2012			2011			2010			2009			2008			2007			2006		
	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment
Lexington County	916	1	8.6%	813	1	8.0%	819	1	8.3%	864	1	8.9%	870	1	9.6%	860	1	10.1%	525	2	6.6%
Lexington School District One	513	2	4.8%	487	2	4.8%	450	2	4.6%	489	2	5.1%	500	2	5.5%	509	2	6.0%	536	1	6.7%
Walmart	335	3	3.2%	353	3	3.5%	323	3	3.3%	350	3	3.6%	330	3	3.6%	375	3	4.4%	400	3	5.0%
Lowe's Home Centers	180	4	1.4%	140	5	1.4%	144	4	1.5%	130	6	1.3%	150	5	1.7%	140	5	1.6%	154	4	1.9%
Target	140	5	1.3%	149	4	1.5%	129	6	1.3%	166	4	1.7%	170	4	1.9%	-	-	-	-	-	-
Town of Lexington	136	6	1.3%	133	6	1.3%	131	5	1.3%	128	7	1.3%	125	7	1.4%	120	6	1.4%	117	6	1.5%
Kohl's Department Stores, Inc.	107	7	1.0%	118	7	1.2%	107	7	1.1%	137	5	1.4%	140	6	1.5%	160	4	1.9%	130	5	1.6%
Food Lion	84	8	0.8%	88	8	0.9%	75	9	0.8%	90	8	0.9%	90	9	1.0%	82	9	1.0%	95	7	1.2%
KMart Stores	75	9	0.7%	75	10	0.7%	70	10	0.7%	85	10	0.9%	85	10	0.9%	85	8	1.0%	86	9	1.1%
Honda Cars of Columbia	70	10	0.7%	85	9	0.8%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Depot	-	-	-	-	-	-	98	8	1.0%	87	9	0.9%	94	8	1.0%	93	7	1.1%	-	-	-
Hernon Chevrolet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IHOP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82	10	1.0%	-	-	-
Ryan's Steakhouse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	10	0.7%
<b>Totals</b>	<b>2,526</b>		<b>23.8%</b>	<b>2,441</b>		<b>24.1%</b>	<b>2,346</b>		<b>23.9%</b>	<b>2,526</b>		<b>26.0%</b>	<b>2,554</b>		<b>28.1%</b>	<b>2,506</b>		<b>29.5%</b>	<b>2,188</b>		<b>27.4%</b>
Estimated total employment	10,630.4			10,221.8			9,828.5			9,663.5			9,075.0			8,525.0			8,000.0		

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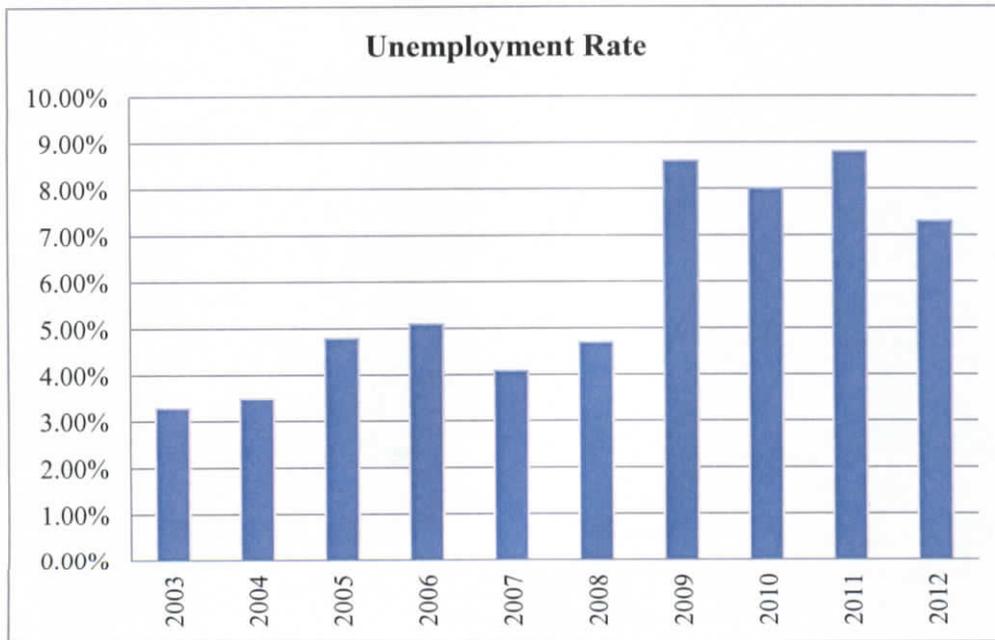
Sources: Employers

Notes: Estimated total employment calculated by applying the 2004 county-wide ratio of labor force to population of 55% to the Town's population.

Data from 9 years ago not available



Source: Population based on 2000 Census, 2006 Special Census and 2010 Census, with other years estimated based on estimated growth rates.

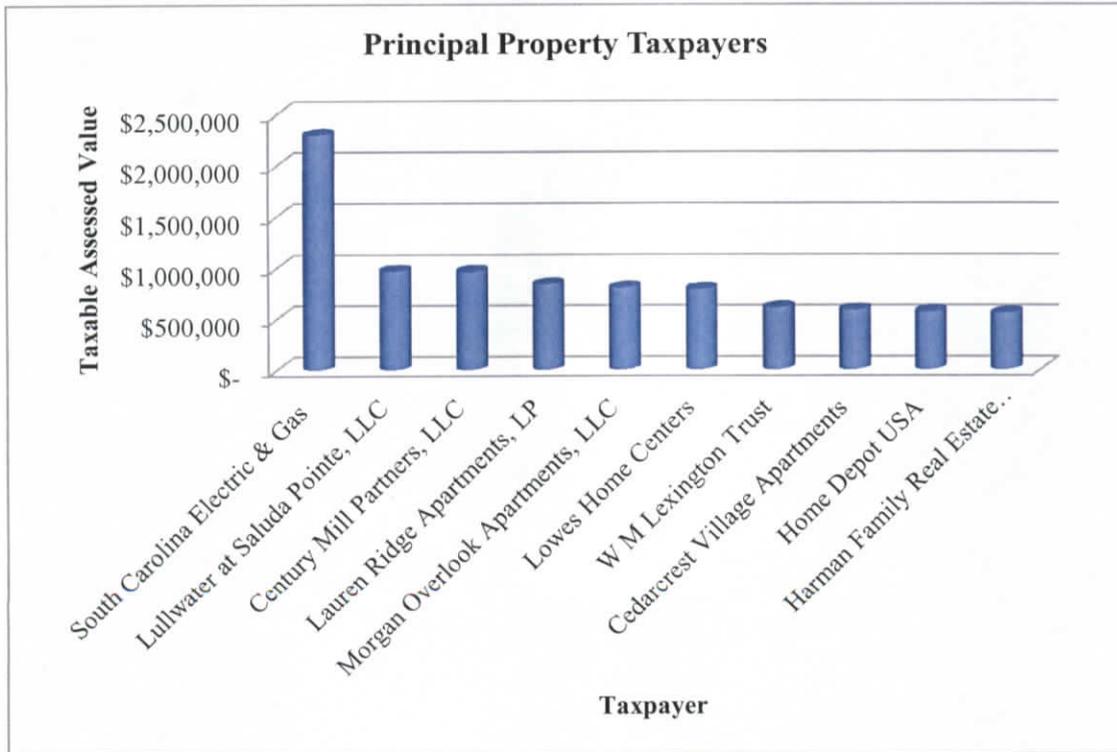


Source: Provided by SC Labor and Marketing for May 2012 -- June 2012 percentage not yet available.

### Principal Employers

Employer	Number of Employees
Lexington County	916
Lexington School District One	513
Walmart	335
Lowes Home Centers	150
Target	140
Town of Lexington	136
Kohl's Department Stores, Inc.	107
Food Lion	84
KMart Stores	75
Honda Cars of Columbia	70

*Source: Town of Lexington Employers*



*Source: County of Lexington - Treasurer's Office*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Lexington  
South Carolina**

For the Fiscal Year Beginning

**July 1, 2011**

*Linda C. Danson Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Lexington, South Carolina for its annual budget for the fiscal year beginning July 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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Introductory Section



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MAYOR  
T. Randall Halfacre

# TOWN OF LEXINGTON

TOWN ADMINISTRATOR  
D. Britt Poole

MAYOR PRO-TEM  
Hazel Livingston

MAILING ADDRESS  
Post Office Box 397  
Lexington, SC 29071

COUNCIL  
Danny Frazier  
Steve MacDougall  
Kathy Maness  
Todd Shevchik  
Ted Stambolitis



INFORMATION  
803-359-4164  
www.lexsc.com

FAX  
803-359-4460

July 1, 2012

The Honorable T. Randall Halfacre  
And Members of Town Council  
Town of Lexington, South Carolina

Dear Mayor Halfacre and Members of Town Council:

I am pleased to present to the citizens of Lexington, members of Town Council, Town employees, and other interested readers the annual budget for the year ending June 30, 2013. A great deal of study and review by our management team has been devoted to this budget.

The focus of the 2013 annual budget is to continue providing a high level of service for traditional town operations. The major functions include police, water and sewer, parks and sanitation, and zoning and building inspections. Our goal is to maintain the Town's quality and level of service, preserve the Town's strong financial position, and prevent an increased financial burden on our citizens.

The budget for all funds is \$23,940,987, an increase of 4.4% from last fiscal year.

## Budget Highlights

- Balanced budget with no tax increase and a rate increase of 3% in the enterprise fund in accordance with the five year plan included in the Rate Study of 2009.
- Revenue estimates are based on 9 months of actual data, and trend analysis.
- Projected net revenues of the Enterprise Fund meet minimum legal debt coverage requirements.
- General Fund Required Reserve equals 25% of budgeted expenditures excluding capital outlay in accordance with policy.
- Projected General Fund--Fund Balance designated for Street and Infrastructure Maintenance equals \$200,000.
- Salaries for Town employees include a 3% COLA for FY 2013, to be implemented the first full pay period of the fiscal year.

- Salaries for Town employees include an annual merit increase per the compensation policy.
- Salaries include a bonus for each employee per the compensation policy.
- Allocations of General and Administrative Expenditures from the General Fund to the Enterprise Fund total \$1,882,180.
- The Enterprise Fund Capital Improvement Plan (CIP) for 2013 is fully funded with some use of cash reserves plus the issuance of a \$10,500,000 Bond Anticipation Note (BAN).
- The Enterprise Fund debt coverage ratio is estimated to be 1.59 in 2013. The minimum required ratio is 1.20. Our coverage ratio exclusive of Capital Contribution Fees (“operating coverage”) is estimated to be 1.25.
- The General Obligation Bonds of 2002 require a debt service payment in FY 2013 of \$195,735. Annual requirements average approximately \$196,000 through March 2021. Annual payments of \$210,000 on the remaining Certificates of Participation (“COPs”) run through December 2018.
- The cost of employee insurance decreased from \$993,308 in FY 2012 to \$929,336 in FY 2013. This includes the cost of the stipend for those able to obtain health insurance from another source.

#### Accomplishments and Areas of Focus

The Town has moved forward this year on several top priority projects:

- The Town was awarded a Department of Public Safety Grant which has added two additional officers on the road for traffic safety and includes the purchase of equipment and vehicles.
- The Town added a new business license inspector position. In the first two months that the position was filled, the inspector made nearly 300 community contacts and was directly responsible for the collection of over \$35,000 of business license and permit revenue.
- The biggest infrastructure project in our Town’s history has been completed. The Joint Wastewater Treatment Facility, which will serve 13,000 of our customers, is a partnership with the City of Cayce and the Joint Water and Sewer Commission. The Town was honored at the National League of Cities (NLC) for this project, where we were one of only 24 municipalities, out of thousands who are members of NLC, selected for our achievement. It speaks to our Town’s “building partnerships” culture in leveraging limited resources for the benefit of the public health and continued economic prosperity.
- The Town recently received the Governmental Finance Officers Association’s *Comprehensive Annual Financial Report Award* for the 14<sup>th</sup> consecutive year and the *Distinguished Budget Presentation Award* for the 3<sup>rd</sup> consecutive year. The Town takes seriously its responsibility for decisions and accurately reporting plans, actions and results.
- The Town has worked extremely hard on efforts to extend and build new sidewalks, answering the call of our residents to help facilitate a healthier lifestyle. With the assistance of grant money we have installed new sidewalks on Gibson Road and George Street. Additional sidewalks were installed along Augusta Highway and Sunset Boulevard by the South Carolina Department of Transportation.

Fiscal Year Ending June 30, 2013

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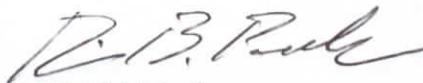
- The Town held its inaugural Farmers' Market that ran twice a month May through October. Citizens had an opportunity to purchase goods such as produce, plants, baked goods, seafood, organic meat, and crafts. More than 20 vendors participated throughout the season, creating a source of downtown activity.
- The Town has completed its Vision Plan. This plan will help guide us on what we want our Town to become over the next 20 – 30 years. It focuses on such topics as: infrastructure; educational partnerships; public safety and community focused policing; quality of life (including green space and park development); building and construction standards; downtown redevelopment; and entrepreneurial, incubator, and technology opportunities.

For the 2013 budget year more challenges and opportunities await.

- The Town's Farmers' Market will operate every Saturday from May through October. This will give our citizens more opportunities to purchase fresh produce and local goods.
- Safety of the motoring public continues to be a top priority for the Town. Work for phase I of the Town's Unified Traffic Improvement Plan continues. These improvements are imperative to help the area continue as an economic engine for our Town.
- In accordance with the Vision Plan, work will begin on a "front porch" for the Town. This will take the form of a Gateway Beautification project transforming the Interstate 20/Sunset Boulevard corridor with landscaping and signage welcoming visitors and residents to our wonderful Town.
- The Town is planning a Dog Park. Currently the Town is partnering with Lexington County to acquire a site for the park.
- Consideration and planning for an adaptive signaling system is an option for traffic improvement.
- Development of a Façade Improvement Plan for Main Street is also in the works as an action item from the Vision Plan.

The Town has maintained a strong financial position in both the General Fund and the Enterprise Fund. This reaffirms our continuing practice of being financially conservative. I would like to thank council and staff for their efforts to put together this document. I look forward to working with all of you putting this plan into action.

Sincerely,



D. Britt Poole  
Town Administrator

## STRATEGIC DIRECTION

### Mission Statement

The Town of Lexington exists to efficiently and effectively provide essential public services for its citizens, businesses and visitors. The Town further strives to preserve its identity and character, promote recreation and the arts, and support excellence in education; thereby ensuring a vibrant future for the Town.

### Vision

The Town's vision is to be a great place to live, work, play and visit in a clean, green, safe, thriving, economically sound, easily accessible and inviting community.

### Values

- |                            |  |
|----------------------------|--|
| <u>Service:</u> (S)        | Meeting needs in an efficient and positive manner to ensure a safe and pleasant town.    |
| <u>Vision:</u> (V)         | Anticipating, planning, and preparing for a successful future.                           |
| <u>Community:</u> (C)      | Fostering a healthy environment that promotes harmony, trust, and unity.                 |
| <u>Integrity:</u> (I)      | Being honest, ethical and dependable.  |
| <u>Accountability:</u> (A) | Taking responsibility for decisions and accurately reporting plans, actions and results. |
| <u>Responsive:</u> (R)     | Listening, caring, and acting promptly and appropriately.                                |

## GOALS AND OBJECTIVES

Going beyond the Town's Mission Statement, Vision and Values; goals were gleaned by staff from the Mayor's State of the Town address as well as the finalization of the Vision Plan. These goals were confirmed by Council with the adoption of the budget.

In relation to the Values of Vision (V), Community (C) and Service (S); the Town plans to begin its corridor development. This will begin with the construction of the Town's first "Front Porch" at the Sunset Boulevard/ I-20 interchange. Further planning for additional corridor partnerships, improvements and funding will continue throughout the year.

In relation to the Values of Service (S), Vision (V), and Responsiveness (R); work for phase I of the Town's Unified Traffic Improvement Plan will continue in 2013. Also, consideration and planning for Adaptive Signalization throughout the Town will be underway.

Also in the areas of Vision (V), Community (C), Service (S), and Responsiveness (R); diversified park development continues. Partnering with other organizations will allow for the completion of Lexington Square on Main Street. A Dog Park is also in the planning stages for FY 2013. Construction of other parks throughout the Town will also be considered as funding allows.

In relation to Community (C) and Service (S), the Town continues to partner with other organizations to host the Lexington Wine Walk and Oktoberfest. Further plans are proceeding to expand the Town's Christmas events to combine the annual carol lighting and Christmas Parade with a 'Snowball Festival' and possibly a concert.

Additionally in the areas of Service (S) and Vision (V), the Town plans to develop a Façade Improvement program for Main Street.

In relation to Accountability (A) and Integrity (I), all of the objectives listed above will be pursued while maintaining a strong financial position for the Town. We will maintain our practice of being financially conservative. Also, fostering partnerships with citizens and businesses allows us to leverage our limited resources and accomplish more than could be achieved separately.

## FINANCIAL POLICIES

The Town of Lexington has developed the following policies to manage its financial and budgetary affairs.

**BUDGET POLICY** – Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General, Debt Service, Special Revenue and Waterworks and Sewer System Funds. When applicable, project-length financial plans are adopted for all capital projects funds. All annual appropriations lapse at fiscal year end. South Carolina law requires the Town to adopt a balanced budget each year. A balanced budget is one in which budgeted funding sources equal budgeted expenditures.

**REVENUE POLICY** – The Town will try to maintain a diversified and stable revenue system. Enterprise funds will be self-supporting.

**INVESTMENT POLICY** – The Town pools the cash of all funds into a central depository bank account except that portion of cash on deposit in the South Carolina Local Government Investment Pool and where legal restrictions prohibit the commingling of funds. Temporary investments are then made from the pooled account in collaborative form in order to maximize the return on invested funds.

**ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY** – The Town issues its annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (GAAFR) publication.

**RESERVED AND UNRESERVED FUND BALANCE POLICY** – The Town of Lexington budgets to maintain a Fund Balance Reserve of 25% of budgeted revenues less capital outlay in the General Fund. In addition the Town budgets to maintain one month's operating expenditures in Fund Balance plus a contingency reserve of 1.5% of budgeted revenue. In the Enterprise fund the Town budgets a contingency reserve of 1.5% of budgeted revenue.

**DEBT POLICY** – The Town of Lexington's borrowing power is restricted by amended Article X, Section 14 of the State Constitution which became effective November 30, 1977. This Section provides that a local government unit cannot at any time have total general bonded debt outstanding (excluding certain lease and installment obligations) in any amount that exceeds 8% of its total assessed property value. Also excluded from the limitation are: bonded indebtedness approved by the voters and issued within five years of the date of such referendum; special bonded indebtedness levies assessed on properties located in an area receiving special benefits from the taxes collected; and other bonded indebtedness existing on or prior to 1995. Additionally when feasible, special assessment, revenue, or other self-supporting bonds will be used instead of general obligation bonds. Further, good communication with bond rating agencies will be maintained and full disclosure on every financial report as well as bond official statements will continue.

## FINANCIAL MANAGEMENT SYSTEMS

### Government of the Town

The Town, incorporated in 1861, is located in the central part of the State of South Carolina approximately 12 miles from Columbia, the state capital. The Town is governed by a Mayor and six-member Town Council who are elected for four-year terms. The Town Council employs an Administrator who serves as the administrative head of the Town government, and is directly responsible to the Mayor and Town Council for the operation of all Town departments, and the enforcement of all laws and ordinances. It is the responsibility of the Administrator to prepare a recommended budget for Council's action, serve as Council's chief advisor in making necessary recommendations on administrative matters, recruit and hire government's staff and process citizens' complaints and requests. The Town Administrator ensures that the Council's programs are implemented. Regularly scheduled Council meetings are held on the first Monday of each month.

### Budgetary and Accounting Systems

The accounting policies of the Town of Lexington conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting principles. In most cases this conforms to the way the Town prepares its financial reports, except as follows:

Compensated absence liabilities that are expected to be liquidated with expendable financial resources are accrued as earned by employees (GAAP) as opposed to being expensed when paid (budget basis).

Principal payments on long-term debt within the Enterprise Fund are applied to outstanding liability on GAAP basis, as opposed to being expensed on a budget basis.

Capital outlays within the Enterprise Fund are recorded as assets on GAAP basis and expensed on budget basis.

### Budgeting

In accordance with the General Statutes of the State of South Carolina, the Town Council is required by state statute to adopt an annual balanced budget by ordinance prior to July 1. Town Council has the authority to amend the budget ordinance. All annual appropriations lapse at year end. The budget is organized by fund. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service and Waterworks and Sewer System (Enterprise) Funds on a cash basis.

The General Fund is used to account for all current financial resources not required by law or administrative action to be accounted for in another fund. This fund includes general public functions: Council; Administration; Finance; Parks, Streets and Sanitation; Planning, Building and Technology; and Police. A portion of the expenditures for the General Government departments (Council; Administration; Finance; and Planning, Building and Technology) are allocated to the Enterprise Fund.

The Special Revenue Fund is used to account for proceeds provided by Fines levied for the specific purpose of funding the Victims' Advocate. Although supplemented by transfers from the General Fund this fund accounts for all the costs associated with providing a Victims' Advocate.

The Debt Service Fund is used to set aside resources to meet current and future debt service requirements on general long-term debt. Currently, the Town has two long term debt issues outstanding. The first, issued as Certificates of Participation, requires payments through 2019. The second is a General Obligation Bond that requires payments through 2021.

The Waterworks and Sewer System (Enterprise) Fund is used to account for the Town's water distribution and wastewater collection. These services, including capital improvements, are funded by charges to the users. The Utilities department is 100% Enterprise Fund. The Finance department has specific functions that are entirely related to the Enterprise Fund.

Town of Lexington	
Fund Structure	
General Fund	
	Council
	Administration
	Finance
	Planning, Building and Technology
	Police
	Parks, Streets and Sanitation
Special Revenue Fund	
	Victims' Advocate
Debt Service Fund	
Waterworks and Sewer System Fund	
	General Government Allocation
	Finance
	Utilities

Additional funds are included in the Comprehensive Annual Financial Report for which annual appropriations are not made and therefore are not included in this budget document. Specifically there are additional Special Revenue Funds as well as Capital Projects Funds. The Special Revenue funds account for revenues raised for a specific purpose, most commonly grants and donations. The Capital Projects Funds report major capital acquisitions separately from their ongoing operating activities

Fund balance is the difference between governmental fund assets and liabilities, also referred to as fund equity. For the Town of Lexington, our only governmental fund is the General Fund. We prepare a balanced budget for this fund, i.e. revenues equal expenditures less any designated use of fund balance. Therefore, the fund balance is not projected to change from June 30, 2012 to June 30, 2013 as there is no cash reserve use budgeted.

The Town adheres to the following procedures in establishing the budget:

1. The various departments meet with the Finance Director, Town Administrator, and Assistant Town Administrator during the third quarter of the fiscal year to discuss their operating budget requests.
2. The Council meets in a workshop in the last quarter of the fiscal year to discuss all the departments' budgets.
3. The proposed budget is then compiled and enacted prior to July 1 in the form of an ordinance with two readings and one public hearing.
4. Department budgets may be adjusted to transfer budgeted amounts among line items within operations with the approval of the Department Director and either the Town Administrator or the Finance Director. The authority to adjust department budgets does not extend to personnel or capital budgets.
5. Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service and Waterworks and Sewer System Enterprise Funds.
6. If the budget needs to be amended during the year, this is accomplished by Council by ordinance requiring two readings and a public hearing.

#### BUDGET CALENDAR

February 28	Budget meeting with department heads. Distribute budget worksheets and targets.
March 21	Budget requests to Finance.
May 7	Proposed budget completed.
May 21	Budget presentation and work session with Town Council.
May 21	Budget Ordinance and Tax Levy Ordinance first reading.
June 4	Public hearing, Budget Ordinance final reading, and Tax Levy Ordinance final reading.

STATE OF SOUTH CAROLINA )  
COUNTY OF LEXINGTON )  
TOWN OF LEXINGTON )

AN ORDINANCE

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE TOWN COUNCIL, CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013, AND DECLARING THAT SAME SHALL CONSTITUTE THE BUDGET OF THE TOWN OF LEXINGTON FOR SUCH FISCAL YEAR.

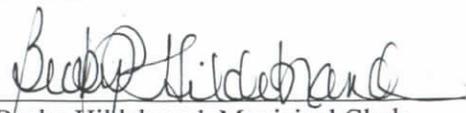
BE IT ORDERED AND ORDAINED BY TOWN COUNCIL OF THE TOWN OF LEXINGTON, SOUTH CAROLINA, IN COUNCIL ASSEMBLED AND BY THE AUTHORITY THEREOF:

- SECTION 1: That this council hereby adopts the hereto annexed and approved revenues and expenditures for the various purposes therein named and set forth, for the conduct of the government of the Town of Lexington for the fiscal year beginning July 1, 2012 and ending June 30, 2013, and that the same shall constitute the official annual budget of the Town of Lexington for said fiscal year.
- SECTION 2: That funds obtained from any sources may be used for any of the appropriations named in said budget, except funds specifically restricted by Town Ordinance or by State Law.
- SECTION 3: That all Ordinances or parts of Ordinances conflicting with provisions of the ordinance are hereby repealed, insofar as the same affect this ordinance.
- SECTION 4: The Department Director and either the Finance Director or Town Administrator will be authorized to transfer funds from one line item to another, with the exception of salaries, benefits and capital improvements throughout the fiscal year.
- SECTION 5: That all purchasing for all Town departments and activities will be made by the designated purchasing agent.
- SECTION 6: That requests for goods and services needed by Town departments will be made by requisition to the purchasing agent.
- SECTION 7: That this Ordinance shall take effect and be in force from and after July 1, 2012.

Enacted this 4th day of June, 2012.

  
\_\_\_\_\_  
T. Randall Halfacre, Mayor of the Town of Lexington

ATTEST

  
Becky Hildebrand, Municipal Clerk,

INTRODUCED . . . . . May 21, 2012  
PUBLIC HEARING . . . . . June 4, 2012  
FINAL READING . . . . . June 4, 2012  
APPROVED . . . . . June 4, 2012

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 20, 2012.

STATE OF SOUTH CAROLINA )  
COUNTY OF LEXINGTON )  
TOWN OF LEXINGTON )

AN ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY TOWN PURPOSES IN THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2012 AND TO PROVIDE FOR THE EXPENDITURES THEREOF:

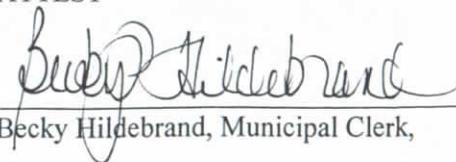
THE COUNCIL OF THE TOWN OF LEXINGTON HEREBY ORDAINS:

- SECTION 1: There shall be and is hereby levied upon all taxable property of the Town of Lexington for ordinary purposes, the fiscal year beginning July 1, 2012 and ending June 30, 2013, a tax of thirty five point one four (35.14) mills upon each one dollar (\$1.00) of taxable property for the Town of Lexington for said fiscal year.
- SECTION 2: That the said budget adopted as aforesaid, is hereby annexed and made a part and parcel of this Ordinance.
- SECTION 3: That, should any part of this Ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.
- SECTION 4: That all ordinances conflicting with the provisions of this Ordinance are hereby repealed, insofar as the same effect this Ordinance.
- SECTION 5: That this Ordinance shall take effect and be in force from and after July 1, 2011.
- SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2012 and January 15, 2013. If paid after January 15, 2013 but before February 2, 2013, a 3 % penalty will be assessed. If paid after February 1, 2013 and before March 16, 2013, a 10% penalty will be assessed. If paid after March 15, 2013 a penalty of 15% plus a \$5 collection fee will be assessed and shall be collected by distress or otherwise, as is provided by law, together with all legal costs and legal penalties.

ADOPTED AND APPROVED BY THE COUNCIL OF THE TOWN OF LEXINGTON ON THE 4th DAY OF JUNE, 2012.

  
\_\_\_\_\_  
T. Randall Malfacre, Mayor of the Town of Lexington

ATTEST

  
Becky Hildebrand, Municipal Clerk,

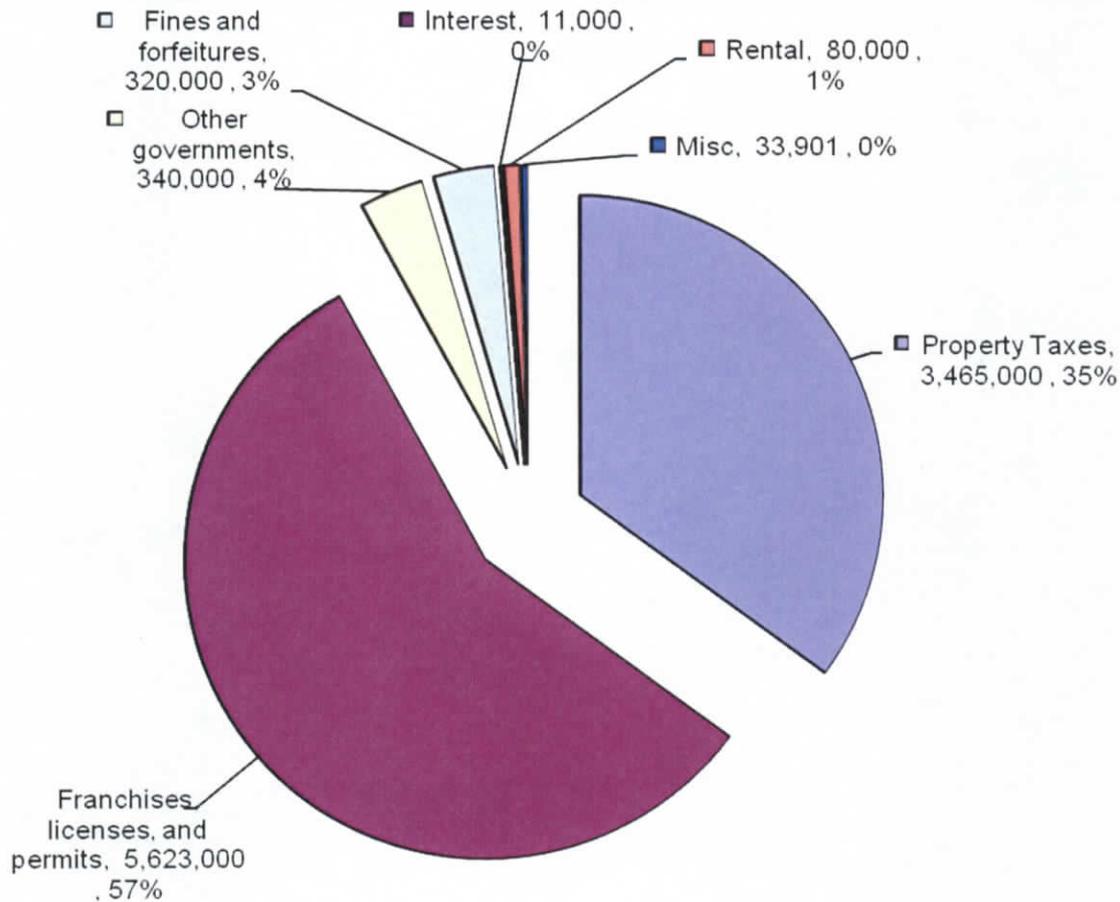
INTRODUCED..... May 21, 2012  
PUBLIC HEARING ..... June 4, 2012  
FINAL READING ..... June 4, 2012  
APPROVED ..... June 4, 2012

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 20, 2012.

General Fund Revenue Sources:

For the General Fund, the largest two revenue categories are Property Taxes and Franchise, Licenses and Permits. Franchise, Licenses and Permits have steadily outpaced Property Tax revenues over the last ten years.

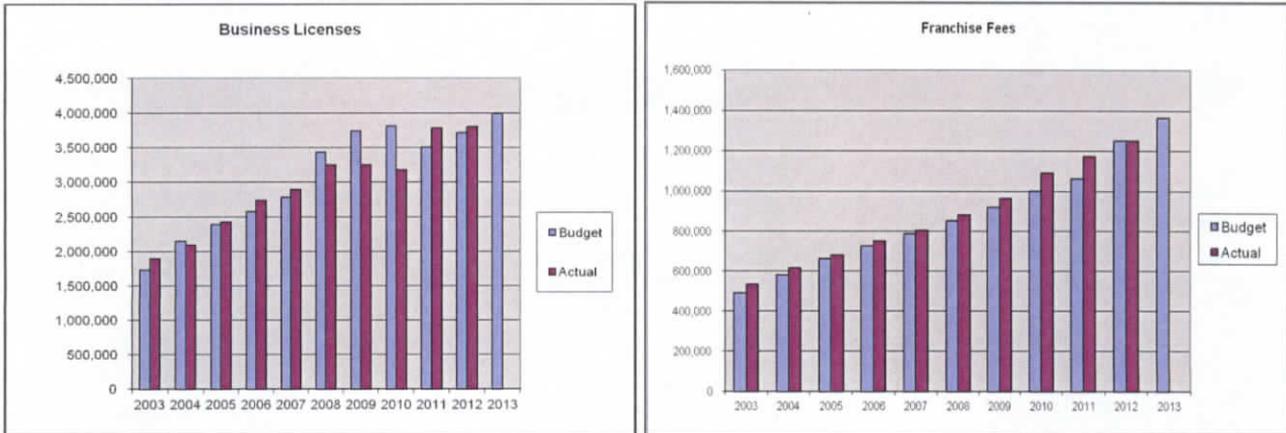
## 2013 General Fund Revenue



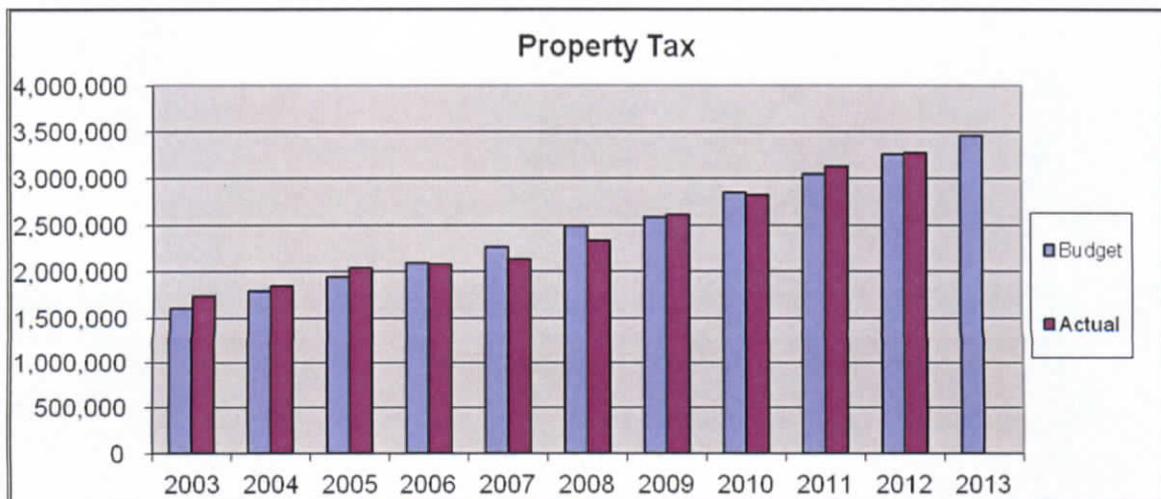
**Franchise, Licenses and Permits** – Business License Fees, the largest component of this category at 71%, is a privilege tax. It is required of every person engaged or intending to engage in any calling, business, occupation or profession within the limits of the Town of Lexington. The Town of Lexington is a thriving community and the business sector has grown tremendously. This trend is expected to persist as annexations and population growth continues. The largest portion (50%) of business license revenue is received in the latter part of June. Therefore it is difficult to predict collections for the current year and project collections for the next year. The overall economy in 2009 and 2010 stopped growth in business license revenue as seen in the

chart below. However, in 2011 business license revenue collections picked up and are expected to continue to do so in 2013.

The second largest part of this category Franchise Fees (at 24%) is also growing. Franchise Fee revenues have continued to grow even in these rough economic times.



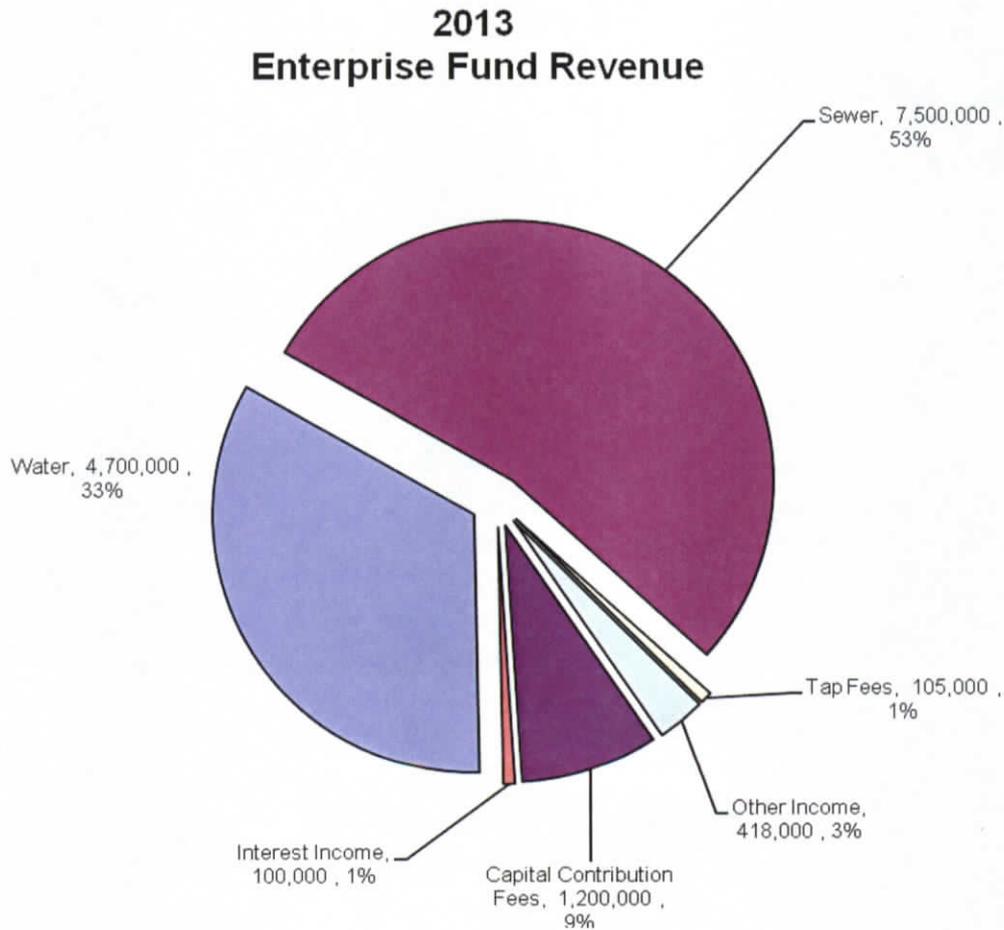
**Property Taxes** – Property taxes account for 35% of the General Fund budget. South Carolina law allows local governments to levy taxes on real and personal property valuations as assessed and equalized according to statutory guidelines. The millage rate for the Town of Lexington has not increased in over 15 years. However, increased property values and annexations have led to increased revenues in this category as well.



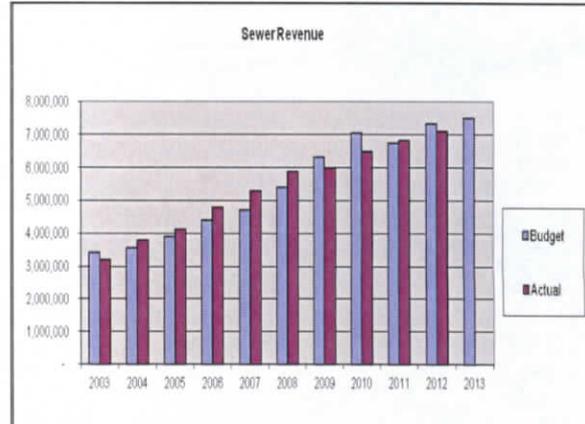
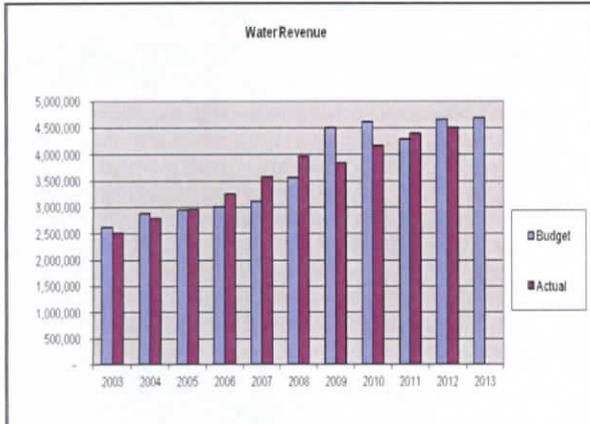
Enterprise Fund Revenue Sources

The Town's combined waterworks and sewer system provides water and sewer services to customers both inside the political boundaries of the Town and in adjacent unincorporated portions of Lexington County. With approximately 211 miles of water lines and approximately 272 miles of sewer lines, the system provides service to approximately 14,000 customers.

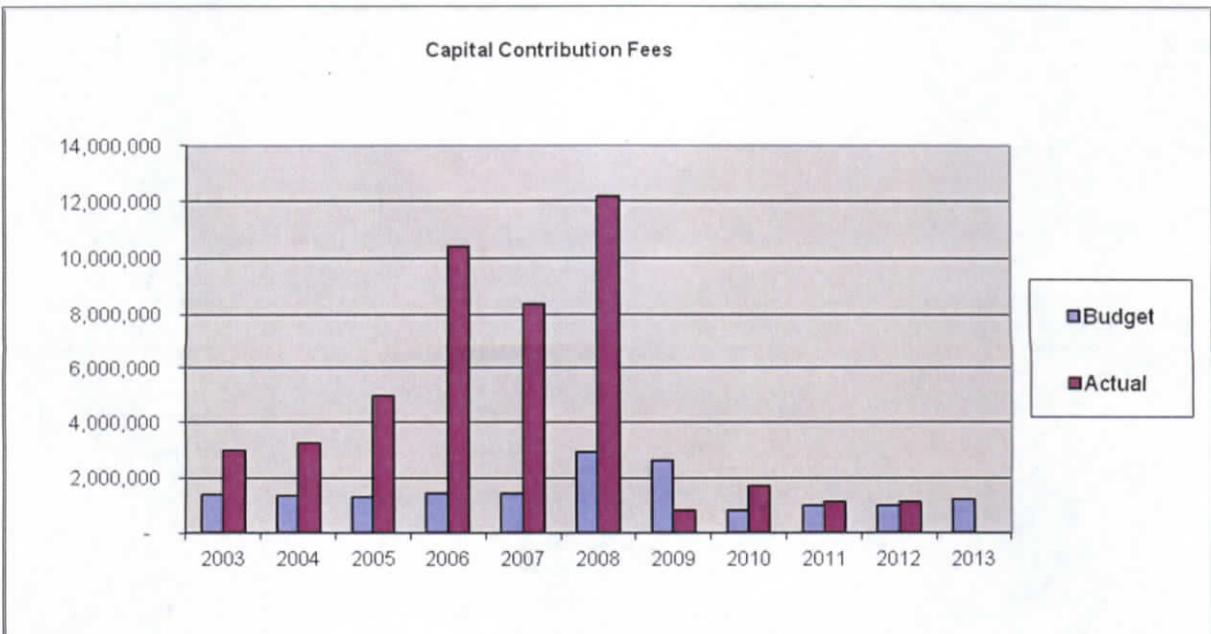
The Town sets rates for water and sewer services provided to its customers on a full-cost recovery basis. By far the largest revenue sources in the Enterprise Fund are the fees charged for water and sewer service. The third largest revenue source is the Capital Contribution Fees.



**Water and Sewer Service Fees** – The Town’s rates for water and sewer services stand at the upper end of fees for such services imposed by municipalities in the Midlands Region, but have not been demonstrated to have resulted in any diminishment of growth in population or economic activity in the Town or its service area. Water and Sewer revenues have increased due largely to growth in the service area. A 3% fee increase for operational revenues has been adopted effective July 1, 2012.



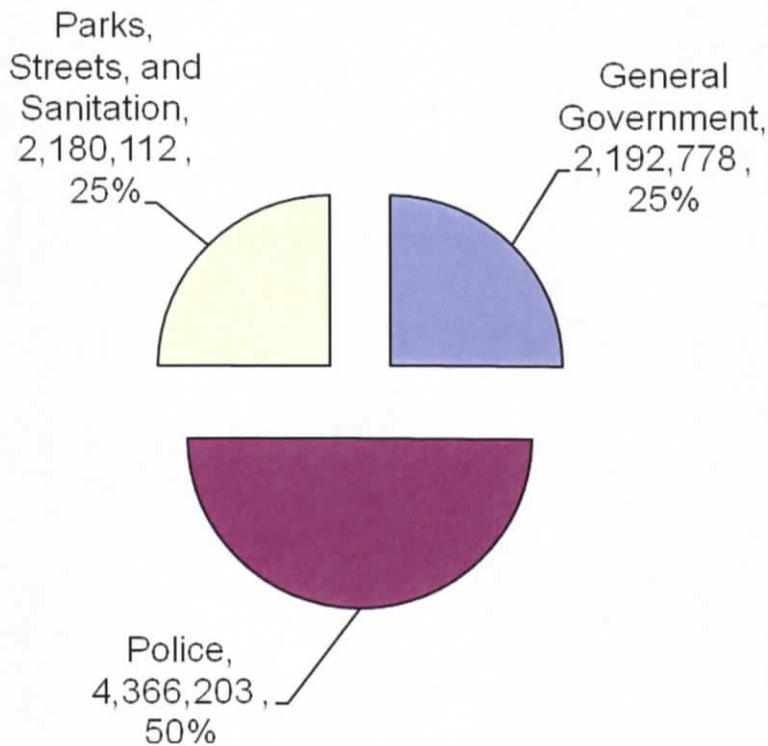
**Capital Contribution Fees** – The Town imposes capital contribution fees (CCFs) to recover the cost of capital improvements to the system and related expenditures that are incurred as the result of adding customers and accommodating development. The last CCF rate increase was January 1, 2008. The Town experienced an explosion of growth in new construction in 2006, 2007, and 2008. This growth slowed substantially in 2009 and in 2010. Growth is expected to be stable for 2013.



General Fund Expenditures:

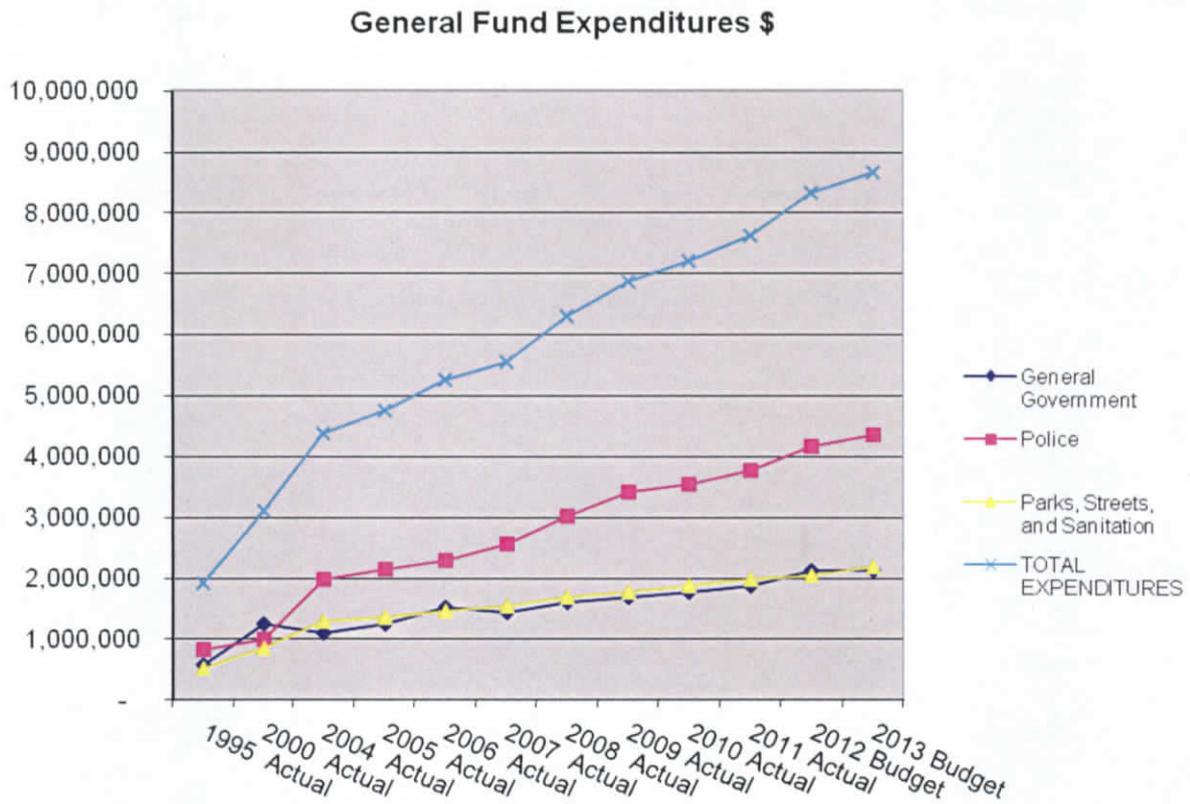
Half of the expenditures for the General Fund are for Police. Of the \$4,366,203 budgeted for the Police department, \$3,891,568, or 89%, is for salaries and benefits. The remaining budget for the General Fund is split between Parks, Streets and Sanitation and General Government. General Government includes Council; Administration; Finance; and Planning, Building and Technology.

## 2013 General Fund Expenditures





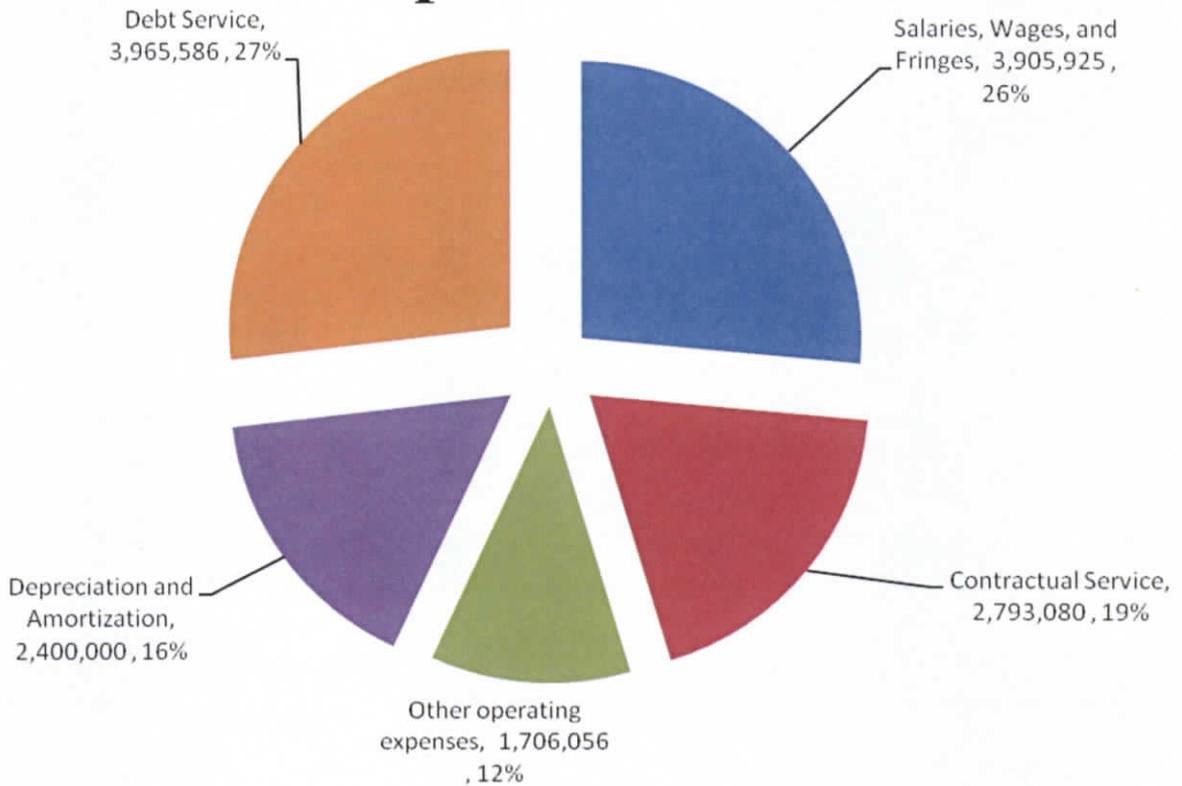
General Fund Expenditures have grown over the years partly through general inflation. In addition the Town has grown through annexation and general population increases, consequently additional staff has been added specifically in the Police Department. The chart below shows the growth of expenditures over the last 18 years.



Enterprise Fund Expenditures:

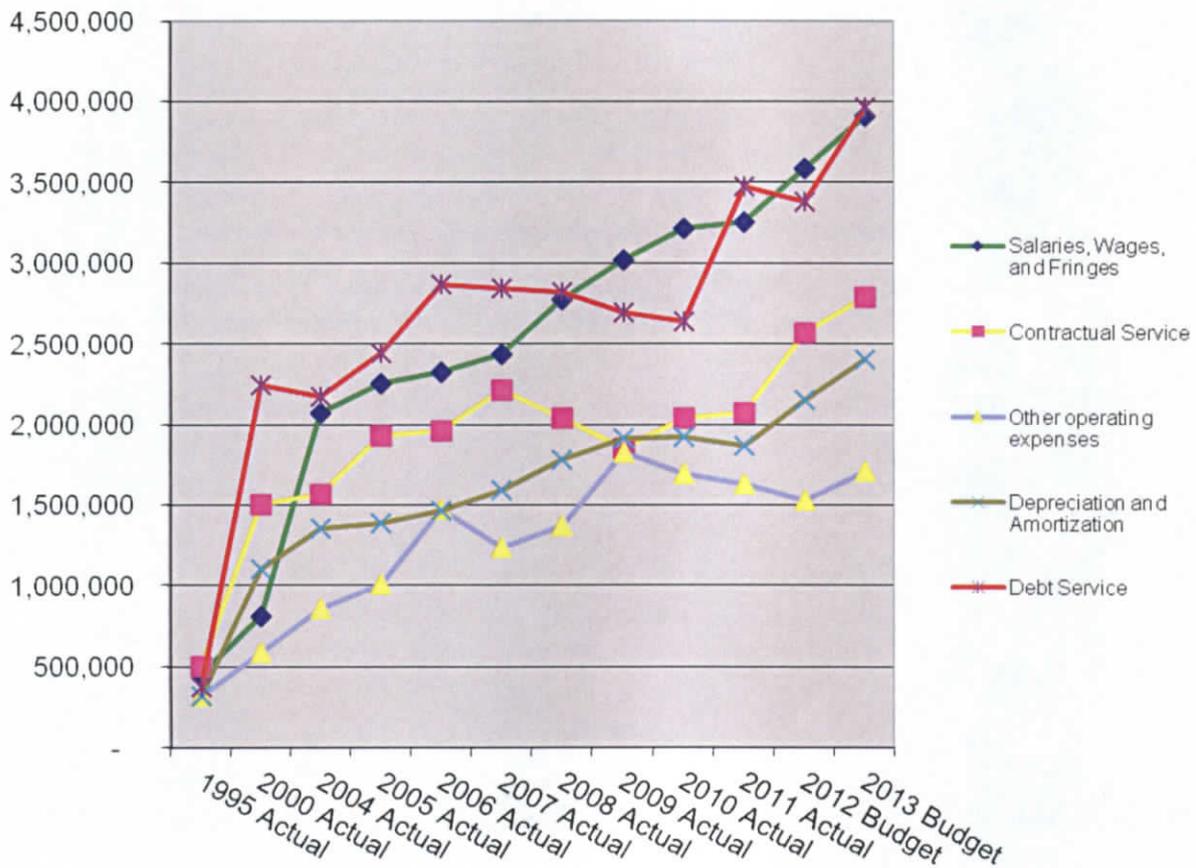
For the Enterprise Fund, approximately one quarter of the expenditures directly cover wages and benefits. Another 27% covers debt service requirements. Contractual services account for 19% of Enterprise Fund expenditures. The cost of water from West Columbia and the cost of sewer treatment from Cayce make up approximately 83% of the contractual services category. The remaining expenditures for the Enterprise Fund are for depreciation and amortization and other operating expenditures.

## 2013 Enterprise Fund Expenditures



Enterprise Fund expenditures have grown over the years. With the construction of the new sewer facility, the Town has issued a substantial amount of long term debt and therefore our debt service payments have increased. When this plant comes on-line, contractual services are expected to increase. Over the years, as the customer base has increased, the staffing for the Enterprise Fund has also increased.

**Enterprise Fund Expenditures**



Town of Lexington, South Carolina  
**Annual Budget**



Fiscal Year Ending June 30, 2013

Debt Service

The Town has incurred debt as capital needs have grown. The debt has been used to fund both revenue producing facilities and general purpose facilities

	Balances June 30, 2012	Additions	Reductions	Balances June 30, 2013	Due within one Year
<b>General Government:</b>					
Certificates of participation:					
Capital appreciation certificates	1,470,000	-	(210,000)	1,260,000	210,000
Less deferred amount:					
For issuance discount	(292,100)	-	71,823	(220,277)	-
Total certificates of participation	1,177,900	-	(138,177)	1,039,723	210,000
General obligation bonds	1,415,000	2,300,000	(130,000)	3,585,000	135,000
GO Bond Anticipation Note	1,550,000	-	(1,550,000)	-	-
Note Payable	157,000	-	(20,000)	137,000	34,250
Compensated absences	583,028	450,000	(400,000)	633,028	425,000
Governmental activities					
Long-term liabilities	<u>\$ 4,882,928</u>	<u>\$ 2,750,000</u>	<u>\$ (2,274,309)</u>	<u>\$ 5,358,619</u>	<u>\$ 804,250</u>
<b>Enterprise Fund:</b>					
Revenue bonds payable:					
Revenue bonds	57,010,000	10,500,000	(975,000)	66,535,000	995,000
Less deferred amounts:					
For issuance discount	(72,389)	-	2,540	(69,849)	-
For issuance premium	505,059	-	(27,716)	477,343	-
On refunding	(1,558,782)	-	92,601	(1,466,181)	-
Total revenue bonds payable	55,883,888	10,500,000	(907,575)	65,476,313	995,000
Contract payable	1,740,575	-	(305,052)	1,435,523	315,843
Capital lease	347,682	-	(44,784)	302,898	46,949
Compensated absences	193,481	140,000	(100,000)	233,481	105,000
Business-type activities					
Long-term liabilities	<u>\$ 58,165,626</u>	<u>\$ 10,640,000</u>	<u>\$ (1,357,411)</u>	<u>\$ 67,448,215</u>	<u>\$ 1,462,792</u>

The following table shows the debt funding requirement for the Town of Lexington for 2013 – 2043. The amounts show principal and interest and is based on current outstanding debt issues plus the projected debt issue planned for 2013.

**ANNUAL BOND MATURITY AND INTEREST REQUIREMENTS**  
 For General Obligation , Revenue Bonds and Contractual Obligations

Year	General Obligation Bonds		Revenue Bonds		Contractual Obligations		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2013	360,000	179,029	975,000	2,028,264	369,707	202,356	4,114,356
2014	379,250	169,844	1,245,000	2,018,864	375,924	195,785	4,384,667
2015	384,250	160,096	1,280,000	2,059,064	260,300	190,749	4,334,459
2016	394,250	149,940	1,285,000	2,399,314	263,186	187,329	4,679,019
2017	399,250	138,991	1,330,000	2,390,194	273,255	69,150	4,600,840
2018	375,000	127,455	1,430,000	2,379,994	280,091	57,311	4,649,851
2019	380,000	115,153	1,470,000	2,368,594	283,687	45,388	4,662,822
2020	278,431	102,391	1,645,000	2,356,219	-	-	4,382,041
2021	293,353	90,000	1,690,000	2,334,556	-	-	4,407,909
2022	125,000	90,000	1,755,000	2,312,544	-	-	4,282,544
2023	130,000	88,000	1,775,000	2,388,981	-	-	4,381,981
2024	135,000	88,000	1,845,000	2,364,056	-	-	4,432,056
2025	140,000	86,000	1,830,000	2,337,750	-	-	4,393,750
2026	145,000	86,000	1,910,000	2,308,850	-	-	4,449,850
2027	150,000	84,000	1,990,000	1,978,400	-	-	4,202,400
2028	155,000	84,000	2,080,000	1,946,450	-	-	4,265,450
2029	160,000	82,000	2,190,000	1,996,350	-	-	4,428,350
2030	165,000	82,000	2,295,000	1,940,438	-	-	4,482,438
2031	170,000	80,000	2,410,000	1,925,963	-	-	4,585,963
2032	175,000	80,000	2,530,000	1,806,063	-	-	4,591,063
2033	200,000	60,000	2,660,000	1,680,488	-	-	4,600,488
2034	150,000	50,000	2,770,000	1,571,163	-	-	4,541,163
2035	98,216	20,000	3,035,000	1,456,513	-	-	4,609,729
2036	-	-	3,155,000	1,336,288	-	-	4,491,288
2037	-	-	3,330,000	1,214,863	-	-	4,544,863
2038	-	-	3,455,000	1,187,588	-	-	4,642,588
2039	-	-	3,735,000	1,054,463	-	-	4,789,463
2040	-	-	4,130,000	515,263	-	-	4,645,263
2041	-	-	4,280,000	361,325	-	-	4,641,325
2042	-	-	1,000,000	200,000	-	-	-
2043	-	-	1,000,000	200,000	-	-	-

Town of Lexington, South Carolina  
*Annual Budget*



Fiscal Year Ending June 30, 2013

The following table lists the various debt obligations of the Town and shows the original issue amount, the interest rate, maturity date, and purpose of issue.

**Debt Summary**

**General Fund Debt**

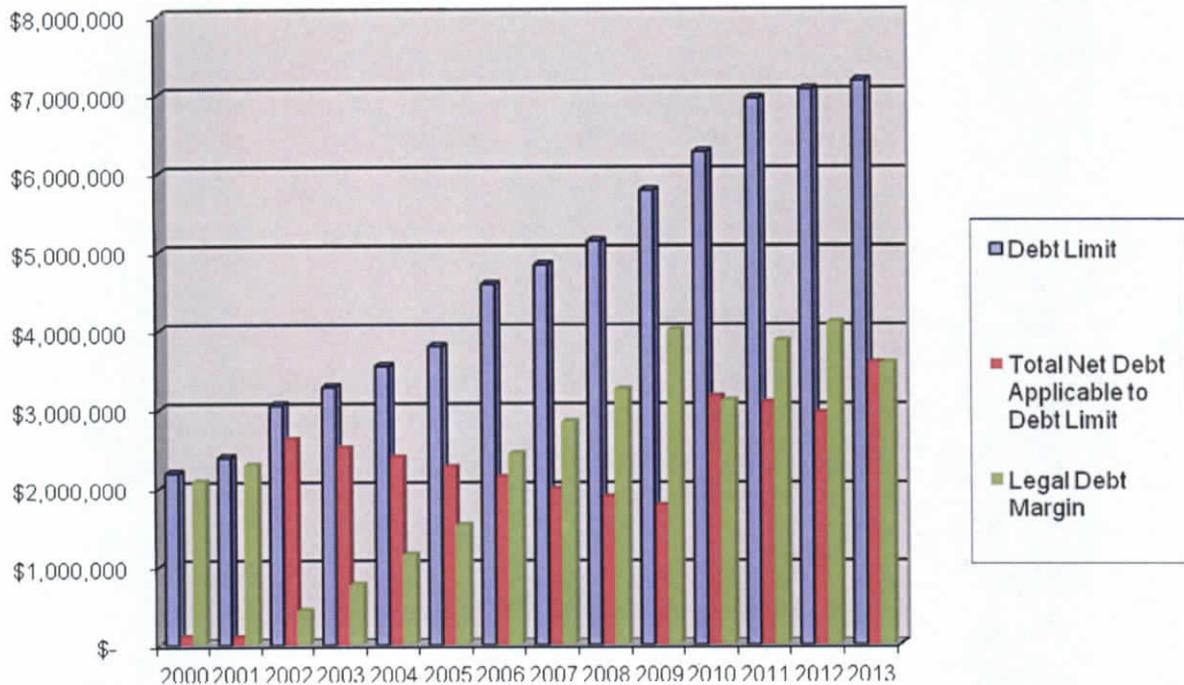
Description	Issue Date	Amount Borrowed	Rate	Final PYMNT	Purpose
Series 2002 GO Bonds	2/12/2002	\$ 2,450,000	4.685468%	03/01/2021	Acquisition and Construction of Road and Infrastructure Maintenance and Main Street Streetscape Improvements.
Series 2012 GO Bond Anticipation Notes	6/30/2012	\$ 2,450,000	0.90%	6/30/2013	Acquisition and Construction of Off-Street Public Parking.
Series 1994 COPS	7/1/1994	\$ 2,755,278	5.963%	12/01/2018	Construction of Town Hall Building.
Note Payable	9/9/2010	\$ 229,964	0.000%	5/15/2017	Acquisition of Property adjacent to Virginia Hylton Park.

**Enterprise Fund Debt**

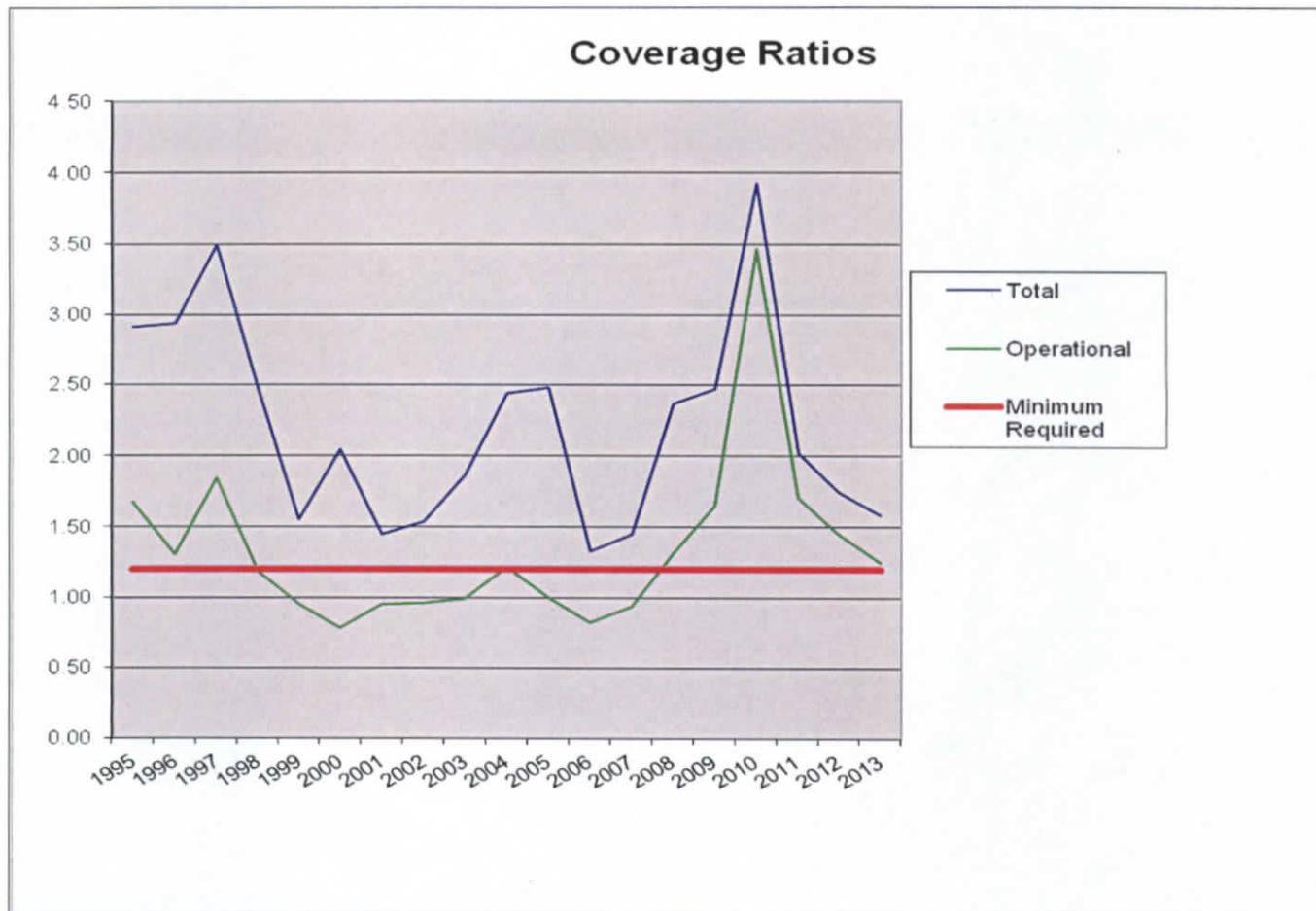
Description	Issue Date	Amount Borrowed	Rate	Final PYMNT	Purpose
Series 1993 Revenue Bonds	11/1/1993	\$ 6,640,000	4.71%	05/01/2013	Refund Outstanding Revenue Bonds and Fund Expansions and Improvements to the Combined Waterworks and Sewer System.
Series 2001A Revenue Bonds	10/30/2001	\$ 27,475,000	5.08%	10/01/2032	Refund Series 1997 Revenue Bonds, Refund Portion of 1993 Revenue Bonds, Acquisition of Water Capacity and Retail Distribution Rights, Expansion of Town Hall Including Furnishings and Equipment, and Expansions and Improvement to the Combined Waterworks and Sewer System.
Series 2004 Revenue Bonds	9/8/2004	\$ 7,865,000	4.5595999%	08/01/2032	Expansions and Improvements to the Combined Waterworks and Sewer System.
Series 2009 Revenue Bonds	12/15/2009	\$ 11,405,000	4.7453577%	1/15/2041	Expansions and Improvements to the Combined Waterworks and Sewer System including acquisition of capacity in the City of Cayce's new wastewater treatment facility.
Series 2010 Revenue Bonds	4/1/2010	\$ 16,665,000	4.727502%	1/15/2041	Expansions and Improvements to the Combined Waterworks and Sewer System including acquisition of capacity in the City of Cayce's new wastewater treatment facility.
Series 2011 Revenue Bonds	4/1/2011	\$ 14,145,000	3.804399%	4/1/2027	Refund a portion of the Series 2001A Revenue Bonds.
Contract Payable to West Columbia	6/30/1998	\$ 2,980,000	4.75%	4/1/2019	Retail Distribution Rights of Water.
Lease Payable to West Columbia	6/30/1998	\$ 4,269,496	3.59%	4/1/2019	Water Lines and Water Capacity.

The Town's borrowing power is restricted by amended Article X, Section 14 of the State Constitution which became effective November 30, 1977. This Section provides that a local government unit cannot at any time have total general bonded debt outstanding (excluding certain lease and installment obligations) in any amount that exceeds 8% of its total assessed property value. Also, excluded from the limitation are: bonded indebtedness approved by the voters and issued within five years of the date of such referendum; special bonded indebtedness levies assessed on properties located in an area receiving special benefits from the taxes collected; and other bonded indebtedness existing on or prior to 1995. Accordingly, the Town's outstanding Certificates of Participation do not count towards the calculation of the legal debt margin.

### General Obligation Legal Debt Margin



Rate covenants under the Town's Bond Ordinance require that the Town maintain a minimum debt coverage ratio of 1.2 for Revenue Bonds. The estimated Debt Coverage ratio for 2011 is 1.59. The ratio excluding Capital Contribution Fees is estimated to be 1.25.



Bonds were issued in 2010 totaling \$28,070,000 which has impacted our coverage ratios. The bond issue is being used to pay costs of acquiring additional wastewater treatment capacity and to fund improvements to the Town's Combined Waterworks and Sewer System. Additional bonds were issued in 2011, however, this series was used to refinance a portion of the Series 2001A bond and therefore had a minor positive effect on our coverage ratios.

#### Capital Expenditures

For the General Fund, the Town purchased property very near Main Street for the purpose of developing a parking lot. As development proceeds on Main Street, the parking lot will be completed. This is anticipated to be funded through the use of a

Fiscal Year Ending June 30, 2013

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General Obligation Bond. With the completion of this project on top of recently completed additional parks, two additional staff members have been added to the Parks, Streets, and Sanitation department as well as additional maintenance costs. We are expecting total additional operating costs of around \$65,000 beginning in fiscal year 2013.

On August 28, 2009, the Town of Lexington, along with the Lexington County Joint Water and Sewer Commission, entered into a new Wastewater Services Agreement with the City of Cayce, SC to provide for the financing, construction, and operation of a new Wastewater Treatment Plant with total capacity of 25 MGD (million gallons per day). Construction of the plant began in fiscal year 2010 and is expected to be completed in the first quart of fiscal year 2013. With the construction of this facility the Town of Lexington will have 12.462 MGD of sewer capacity, an increase of 6.06 MGD of capacity. In addition to the capacity expansion, there are other improvements to the Town's Combined Waterworks and Sewer System that commenced in 2010 and continues in 2013. These projects totaled \$49,277,200. The new wastewater treatment plant will be operated by the City of Cayce. The old plant as well as the Town's Coventry Woods plant will be decommissioned. As capacity use increases, it is expected that the operating costs will increase. It is anticipated that the closing of the Coventry Woods plant will create some operational savings to offset some of the increased operating costs of the new plant.

The Town's Consulting Engineers, Jacobs Engineering Group, Inc. of Norcross, Georgia, recommended a series of 3% annual rate increases for each of the ten Fiscal Years 2009-2018 in a rate study dated December 3, 2008. On March 2, 2009, the Council implemented the first of the recommended rate increases enacting a 3% rate increase effective July 1, 2009. With this budget the fourth 3% rate increase is put into place effective July 1, 2012.

#### General Fund Fund Balance

As a general rule, budgets for the General Fund balance projected revenues with anticipated expenditures which would result in no change in fund balance from one year to the next. This only varies if fund balance is budgeted as a source of funds. When revenues do not meet expectations during the year, anticipated expenditures are often adjusted. For fiscal year 2012, revenues are expected to slightly exceed budget while expenditures are expected to come in slightly below budget. Therefore General Fund Fund Balance is expected to have a small increase. For fiscal year 2013, no fund balance has been appropriated.

#### Enterprise Fund Fund Balance

As stated earlier, Capital Contribution Fees are imposed to recover the cost of capital improvements to the system and related expenditures that are incurred as the

result of adding customers and accommodating development. Because of the nature of this revenue source, total receipts during growth years are not entirely budgeted as the money is set aside for anticipated capital expansion. The Town has entered a phase of large capital expenditures needed to allow for continued growth. Therefore a significant amount of cash reserves (\$4.6 million) are budgeted to pay a portion of the capital projects expenditures in fiscal year 2013. This planned use of cash reserves results in a decrease in projected fund balance of \$4.6 million or approximately 7% of fund balance.

#### Positions

For FY 2013, the Town has added two positions in the General Fund. The need was brought about by growth in the Town and the increase in Town Parks. Two grounds maintenance workers have been added to the Parks department as the number of parks and beautification areas have increased. In the Enterprise Fund two water/sewer maintenance technicians have been added due to the growth of the system. One Enterprise Fund position has been transferred to the General Fund as part of the final reorganization of the Business and Development Services Center.

The total number of positions in the General Fund is 101, up 3 from FY 2012 and the Enterprise fund is up 1 to a count of 39. Total employment for the Town of Lexington is 140 not including temporary, grant funded positions.

**Sources and Uses of Funds**

Fiscal Year Ending June 30, 2013  
Budget Summary



	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUND	TOTAL FY 2013 BUDGET	TOTAL FY 2012 BUDGET	TOTAL FY 2011 ACTUAL
<b>ESTIMATED REVENUES</b>							
Taxes:							
Property Taxes	\$ 3,465,000	\$ -	\$ -	\$ -	\$ 3,465,000	\$ 3,265,000	\$ 3,160,454
Franchise Fees	1,365,000	-	-	-	1,365,000	1,250,000	1,171,892
Licenses and Permits	4,258,000	-	-	-	4,258,000	3,970,000	4,014,587
Intergovernmental Revenue	340,000	-	-	-	340,000	360,000	373,356
Charges for Services	80,000	12,408,000	-	-	12,488,000	12,254,970	11,437,521
Fines and Forfeitures	320,000	-	-	43,000	363,000	350,000	307,260
Miscellaneous Revenue	46,987	1,615,000	-	-	1,661,987	1,471,379	3,144,261
<b>TOTAL SOURCES OF FUNDS</b>	<b>9,874,987</b>	<b>14,023,000</b>	<b>-</b>	<b>43,000</b>	<b>23,940,987</b>	<b>22,921,349</b>	<b>23,609,331</b>
<b>OPERATING EXPENDITURES AND CAPITAL OUTLAY</b>							
General Government	4,225,140	-	-	-	4,225,140	3,626,707	3,247,423
Public Safety	4,657,563	-	-	68,233	4,725,796	4,563,789	4,100,327
Public Works	-	6,846,934	-	-	6,846,934	6,433,302	6,651,088
Parks, Streets and Sanitation	2,275,205	-	-	-	2,275,205	2,074,915	1,995,908
General and Administrative Allocation	(1,882,180)	1,882,180	-	-	-	-	-
Debt Service	-	3,965,586	426,901	-	4,392,487	4,402,566	4,379,402
<b>TOTAL OPERATING EXPENDITURES AND CAPITAL OUTLAY</b>	<b>9,275,728</b>	<b>12,694,700</b>	<b>426,901</b>	<b>68,233</b>	<b>22,465,562</b>	<b>21,101,279</b>	<b>20,374,148</b>
<b>OTHER SOURCES AND USES</b>							
Cash Reserves	-	4,561,545	-	-	4,561,545	8,447,887	-
Bond/Bond Anticipation Note (BAN)	500,000	10,500,000	-	-	11,000,000	9,500,000	-
Capital Improvement Plan	-	(16,197,500)	-	-	(16,197,500)	(19,322,200)	(17,647,833)
Road Improvement Match	(500,000)	-	-	-	(500,000)	-	-
Operating Transfers	(451,134)	-	426,901	25,233	1,000	30,000	(165,708)
Contingency Reserve	(148,125)	(192,345)	-	-	(340,470)	(328,221)	-
<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>(599,259)</b>	<b>(1,328,300)</b>	<b>426,901</b>	<b>25,233</b>	<b>(1,475,425)</b>	<b>(1,672,534)</b>	<b>(17,813,541)</b>
Excess (Deficiency) of Revenue Over Expenditures and Other	-	-	-	-	-	147,536	(14,578,358)
Fund Balance/Fund Equity, Beginning of Year	4,771,405	42,208,198	213,478	(2,815)	47,190,266	55,638,153	70,216,511
Use of Cash Reserves	-	(4,561,545)	-	-	(4,561,545)	(8,447,887)	-
Fund Balance/Fund Equity, End of Year	\$ 4,771,405	\$ 37,646,653	\$ 213,478	\$ (2,815)	\$ 42,628,721	\$ 47,190,266	\$ 55,638,153



Town of Lexington, South Carolina  
**Revenue, Expenditures and Other Sources and Uses (Summary)**

Fiscal Year Ending June 30, 2013  
 General Fund



<b><u>REVENUE</u></b>	<b><u>FY 2013</u></b>
Property Taxes	\$ 3,465,000
Franchise Fees	1,365,000
Business Licenses	3,998,000
Permits	260,000
Fines and Forfeitures	320,000
Rental Income	80,000
Other Governments	340,000
Miscellaneous Income	35,987
	<hr/>
Total Revenue	9,863,987

**OPERATING EXPENDITURES**

Council and Town Hall Department	174,214
Administration Department	871,395
Finance Department	241,470
Planning, Building and Technology Department	905,699
Police Department	4,366,203
Parks, Streets and Sanitation Department	2,180,112
	<hr/>
Total Operating Expenditures	8,739,093

**OTHER SOURCES AND (USES)**

Interest Income	11,000
Capital Outlay	(536,635)
Transfer to Vision Plan	(25,000)
Transfer to Debt Service Fund	(406,901)
Transfer to Victims' Advocate	(25,233)
Other Transfer In - Accommodation Tax	31,000
Road Improvement Match	(500,000)
Main Street Improvement	(25,000)
Bond Issue	500,000
Contingency Reserve (@1.5% of Revenue)	(148,125)
	<hr/>
Total Other Sources and (Uses)	(1,124,894)
	<hr/>
Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)	\$ -

Town of Lexington, South Carolina  
*Schedule of Fund Balance and Required Reserve*

Fiscal Year Ending June 30, 2013  
 General Fund



**FY 2013**

**FUND BALANCE AND REQUIRED RESERVE**

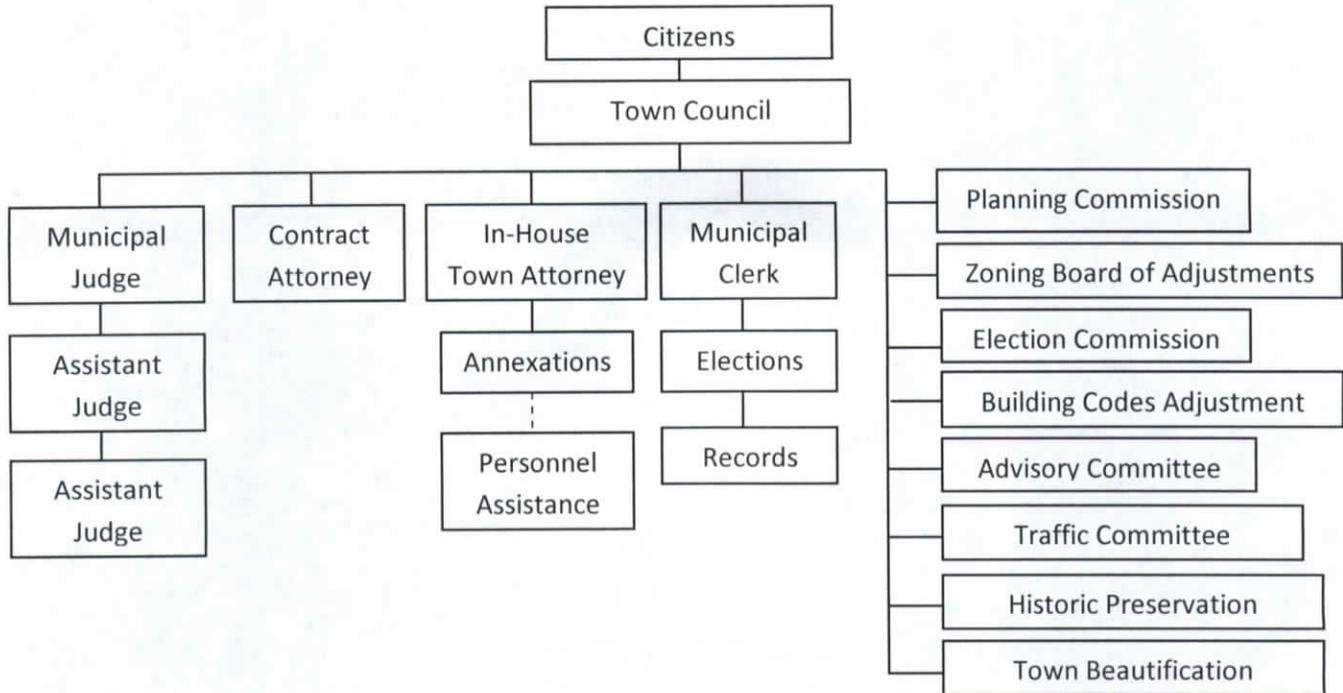
Estimated beginning fund balance at July 1, 2012	\$ 4,771,405
Total revenues	9,863,987
Total operating expenditures	(8,739,093)
Other Sources and (uses)	(1,124,894)
	<hr/>
Estimated approximate cash balance at June 30, 2013	\$ 4,771,405
	<hr/>
25% Required Reserve	(2,600,081)
	<hr/>
Allocations:	
Operating Contingency Reserve	(148,125)
Designated:	
SCANA	(330,000)
Streets and Infrastructure	(200,000)
Capital Improvement Fund	(100,000)
	<hr/>
Total allocations:	(778,125)
	<hr/>
Working capital requirements	(728,258)
	<hr/>
Budgeted net reserved contingent funds through June 30, 2013	\$ 664,942
	<hr/> <hr/>
Required Reserve as a % of estimated cash balance	54%
Required Reserve as a % of fund balance	54%



Fiscal Year Ending June 30, 2013  
 General Fund

	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>REVENUE</b>							
Property Taxes	\$ 3,160,454	\$ 3,250,000	\$ 3,265,000	\$ 3,265,000	\$ 3,465,000	\$ 200,000	6.1
Franchise Fees	1,171,892	1,200,000	1,250,000	1,250,000	1,365,000	115,000	9.2
Business Licenses	3,785,323	3,850,000	3,715,000	3,715,000	3,998,000	283,000	7.6
Permits	202,789	200,000	255,000	255,000	260,000	5,000	2
Plan Review Fees	26,476	25,000	-	-	-	-	-
Fines and Forfeitures	268,059	290,000	310,000	310,000	320,000	10,000	3
Rental Income	69,825	70,000	72,000	72,000	80,000	8,000	11.1
Other Governments	373,356	360,000	360,000	360,000	340,000	(20,000)	(6)
Miscellaneous Income	13,723	30,000	38,000	38,000	35,987	(2,013)	(5.3)
<b>Total Revenue</b>	<b>9,071,897</b>	<b>9,275,000</b>	<b>9,265,000</b>	<b>9,265,000</b>	<b>9,863,987</b>	<b>598,987</b>	<b>6.5</b>
<b>OPERATING EXPENDITURES</b>							
Council and Town Hall Department	232,615	190,679	180,398	180,669	174,214	(6,455)	(3.6)
Administration Department	595,994	757,686	749,586	725,154	871,395	146,241	20.2
Finance Department	263,867	269,973	283,609	283,853	241,470	(42,383)	(14.9)
Planning, Building and Technology Department	777,599	765,996	903,689	904,688	905,699	1,011	0.1
Police Department	3,781,298	3,906,922	4,177,344	4,184,262	4,366,203	181,941	4.4
Parks, Streets and Sanitation Department	1,972,125	1,926,404	2,036,370	2,029,370	2,180,112	150,742	7.4
<b>Total Operating Expenditures</b>	<b>7,623,498</b>	<b>7,817,660</b>	<b>8,330,996</b>	<b>8,307,996</b>	<b>8,739,093</b>	<b>431,097</b>	<b>5.2</b>
<b>OTHER SOURCES AND (USES)</b>							
Interest Income	13,841	6,050	13,379	13,379	11,000	(2,379)	17.8
Debt Service	(83,413)	(37,185)	(37,185)	(37,185)	-	37,185	(100.0)
Capital Outlay	(321,836)	(400,000)	(424,174)	(417,974)	(536,635)	(118,661)	28.4
Sale of Capital Assets	33,759	-	-	-	-	-	-
Transfer to Enterprise Fund	(6,841)	-	-	-	-	-	-
Transfer to Vision Plan	-	-	-	-	(25,000)	(25,000)	-
Transfer to Debt Service Fund	(407,314)	(406,048)	(406,048)	(406,048)	(406,901)	(853)	-
Transfer to Victims' Advocate	(40,041)	-	-	-	(25,233)	(25,233)	-
Transfer to Capital Projects-Streets & Infrastructure	(100,000)	(200,000)	-	-	-	-	-
Transfer to Capital Projects-Sidewalk Fund	(147,536)	-	-	-	-	-	-
Other Transfer In - Accommodation Tax	28,828	30,000	30,000	30,000	31,000	-	-
Other Transfer In - Alcohol Permits Fund	-	-	-	-	-	-	-
Road Improvement Match	-	(147,536)	(147,536)	(147,536)	(500,000)	(647,536)	438.9
Main Street Improvement	-	-	-	-	(25,000)	(25,000)	-
Bond Issue	-	-	-	-	500,000	500,000	-
Cash Reserves	-	-	147,536	147,536	-	147,536	100.0
Contingency Reserve (@1.5% of Revenue)	-	-	(109,976)	(139,176)	(148,125)	(8,949)	(6.4)
<b>Total Other Sources and (Uses)</b>	<b>(1,030,553)</b>	<b>(1,154,719)</b>	<b>(934,004)</b>	<b>(957,004)</b>	<b>(1,124,894)</b>	<b>(167,890)</b>	<b>17.5</b>
Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)	\$ 417,846	\$ 302,621	\$ -	\$ -	\$ -	\$ -	-

## COUNCIL



The Town is governed by a Mayor and six-member Town Council who are elected for four-year terms. The Council has the responsibility for setting public policy for the Town. Regularly scheduled Council meetings are held the first Monday of each month.

**Achievements for FY 2012:**

- The Town completed its Vision Plan. This plan consists of short and long range plans and will serve as a guide of what the Town can become in 20 to 30 years. (S, V, C, A, R)
- The Town received a \$620,000 beautification grant from the South Carolina Department of Transportation (SCDOT) to improve the interchange at I-20 and Sunset Boulevard. (V)
- The Town partnered with Lexington County to develop Lexington Square which includes a Law Enforcement Memorial. (S, C)
- The Town continues to enhance visibility through all social media including “Monday with the Mayor” on WLXM Radio 107.9. (S, C, A, R)

**Goals and Objectives for FY 2013:**

- Continuing the Town’s Unified Traffic Improvement Plan including consideration and planning for an adaptive signaling system. (S, V)
- Completion of the first Gateway Beautification project as proposed by the Vision Plan at the I-20/Sunset Boulevard corridor. (S, C, R)
- Planning for a Dog Park. (S, C, R)
- Development of a Façade Improvement Plan for Main Street as part of the Vision Plan. (V, C)

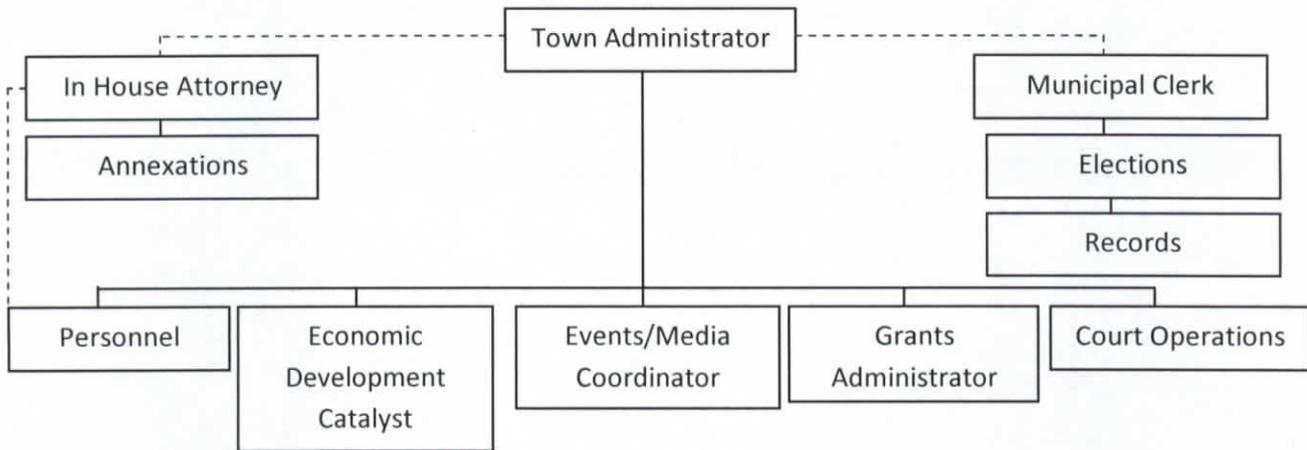
Town of Lexington, South Carolina  
**Council Department**

Fiscal Year Ending June 30, 2013  
 General Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 50,445	\$ 42,035	\$ 38,251	\$ 38,251	\$ 42,683	\$ 4,432	11.6
Overtime	-	-	-	-	-	-	-
FICA Expense	3,553	3,216	2,926	2,926	3,266	340	11.6
SC Retirement Expense	4,741	4,008	3,592	3,592	4,055	463	12.9
Health Insurance - Employee	17,968	13,503	18,589	18,860	12,949	(5,911)	(31.3)
Workers Compensation Insurance	535	704	528	528	269	(259)	(49.1)
Unemployment	-	-	-	-	-	-	-
Wellness Program	373	278	342	342	340	(2)	(0.6)
Total Salaries & Fringes Before Allocation	77,614	63,744	64,228	64,499	63,562	(937)	(1.5)
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	77,614	63,744	64,228	64,499	63,562	(937)	(1.5)
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	649	422	2,500	2,500	2,500	-	-
Advisory Boards & Commissions	9,344	5,747	6,000	6,000	6,000	-	-
Awards & Memorials	1,685	2,561	2,600	2,600	2,600	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	149,877	83,482	63,345	63,345	20,330	(43,015)	(67.9)
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	18,950	18,935	14,500	14,500	24,500	10,000	69.0
Council Expenses	12,667	10,275	8,000	8,000	8,000	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	214	122	1,500	1,500	1,500	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	15,808	23,394	21,890	21,890	22,990	1,100	5.0
Election Expense	-	7,274	1,000	1,000	5,500	4,500	450.0
Film Development	-	-	100	100	100	-	-
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	8,962	4,237	11,590	11,590	11,590	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	-	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	2,047	6,830	8,500	8,500	8,500	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	177	239	1,570	1,570	1,570	-	-
Office Supplies - Postage	2,589	3,070	3,500	3,500	3,750	250	7.1
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	-	382	600	600	600	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	38,712	30,351	44,400	44,400	44,400	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	234	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-
Screening & Shots	50	82	140	140	140	-	-
Strategic Plan	-	-	500	500	500	-	-
Supplies	676	1,926	875	875	1,125	250	28.6
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	37,427	52,378	37,963	37,963	53,840	15,877	41.8
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	2,226	1,930	1,268	1,268	1,270	2	0.2
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	302,058	253,871	232,341	232,341	221,305	(11,036)	(4.8)
General & Administrative Allocation	(147,057)	(126,936)	(116,171)	(116,171)	(110,653)	5,518	(4.8)
Total Expenditures	232,615	190,679	180,398	180,669	174,214	(6,455)	(3.6)
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 232,615	\$ 190,679	\$ 180,398	\$ 180,669	\$ 174,214	\$ (6,455)	(3.6)

## ADMINISTRATION



### The Administration Department:

- Oversees the day-to-day operations of Town services,
- Handles legal and human resource activities,
- Provides support for Town Council,
- Takes care of marketing, and public relations,
- Assists with the job application process, and
- Answers questions regarding Town services.

### Achievements for FY 2012:

- Completion of the joint wastewater treatment facility in conjunction with the City of Cayce and the Joint Water and Sewer Commission. This is the biggest infrastructure project in the Town's history and will serve 13,000 of the Town's customers. (S, V, C)
- Completion of new sidewalks on Gibson Road and George Street as well as extension of sidewalks along Augusta Highway and Sunset Boulevard in conjunction with the South Carolina Department of Transportation. (S, V, C, R)
- Completion of the Town's Vision Plan. This plan will help guide us on what we want our Town to become over the next 20 – 30 years. (S, C, V, R)

### Goals and Objectives for FY 2013:

- Begin implementation processes for the Vision Plan. (S, V, C, R)
- Consideration and planning for an adaptive signaling system. (S, V)
- Development of Façade Improvement Plan for Main Street. (S, V)

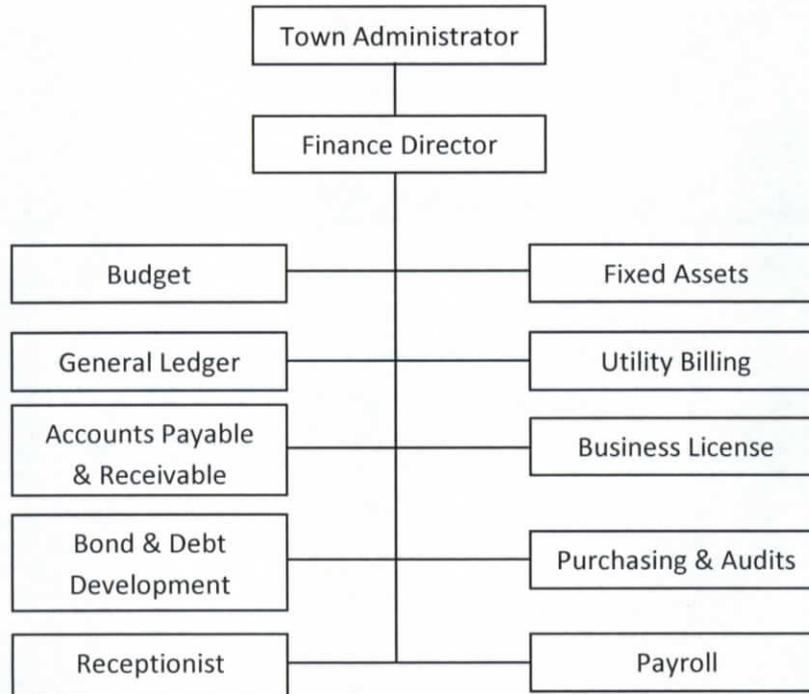
Town of Lexington, South Carolina  
Administration Department

Fiscal Year Ending June 30, 2013  
General Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 404,482	\$ 478,533	\$ 450,057	\$ 450,057	\$ 516,211	\$ 66,154	14.7
Overtime	-	-	-	-	250	250	-
FICA Expense	29,424	36,608	34,200	34,200	39,509	5,309	15.5
SC Retirement Expense	35,293	45,628	40,292	40,292	52,043	11,751	29.2
Health Insurance - Employee	37,394	43,382	38,945	39,513	48,048	8,535	21.6
Workers Compensation Insurance	10,456	17,325	11,728	11,728	9,862	(1,866)	(15.9)
Unemployment	1,304	8,694	1,436	1,436	1,704	269	18.7
Wellness Program	560	556	688	688	681	(7)	(1.0)
Total Salaries & Fringes Before Allocation	518,913	630,726	577,346	577,914	668,308	90,394	15.6
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	518,913	630,726	577,346	577,914	668,308	90,394	15.6
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	2,013	1,218	1,100	1,100	71,100	70,000	6,363.6
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	1,392	1,670	3,000	3,000	3,000	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	5,618	7,926	5,245	5,245	32,430	27,185	518.3
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	50,041	98,955	104,540	104,540	120,340	15,800	15.1
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	15	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	4,776	1,415	4,840	4,840	4,840	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	2,075	2,090	1,500	1,500	1,500	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	1,042	2,306	2,270	2,270	2,270	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	86	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	1,655	26,222	26,222	300	(25,922)	(98.9)
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	2,422	4,505	5,560	5,560	8,010	2,450	44.1
Office Supplies - Postage	2,688	4,338	3,500	3,500	3,750	250	7.1
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	6,474	5,334	8,785	8,785	8,785	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	611	1,062	25,300	300	300	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	956	751	1,500	1,500	1,500	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	730	400	400	400	-	-
Screening & Shots	175	242	400	400	400	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	640	779	1,375	1,375	1,625	250	18.2
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	21,129	17,539	16,898	16,898	22,780	5,882	34.8
Uniforms	-	913	800	800	800	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	968	1,506	1,705	1,705	1,705	-	-
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	103,119	154,934	214,940	189,940	285,835	95,895	50.5
General & Administrative Allocation	(26,038)	(27,974)	(42,700)	(42,700)	(82,748)	(40,048)	93.8
Total Expenditures	595,994	757,686	749,586	725,154	871,395	146,241	20.2
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 595,994	\$ 757,686	\$ 749,586	\$ 725,154	\$ 871,395	\$ 146,241	20.2

## FINANCE



### The Finance Department:

- Provides outstanding customer service to both internal and external customers in a professional, cost efficient and effective manner;
- Provides citizens, customers, decision makers and other interested parties with useful, timely and accurate information; and
- Accounts for and safeguards the financial resources of the Town.

### Achievements for FY 2012:

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the third time. (A, V)
- Received the Certificate of Achievement for Excellence in Financial Reporting for the fourteenth time. (A, I)
- Created dashboard reporting for Town Council. (S, A)

### Goals and Objectives for FY 2013:

- Implement new financial software. (V, A)

Town of Lexington, South Carolina  
**Finance Department**

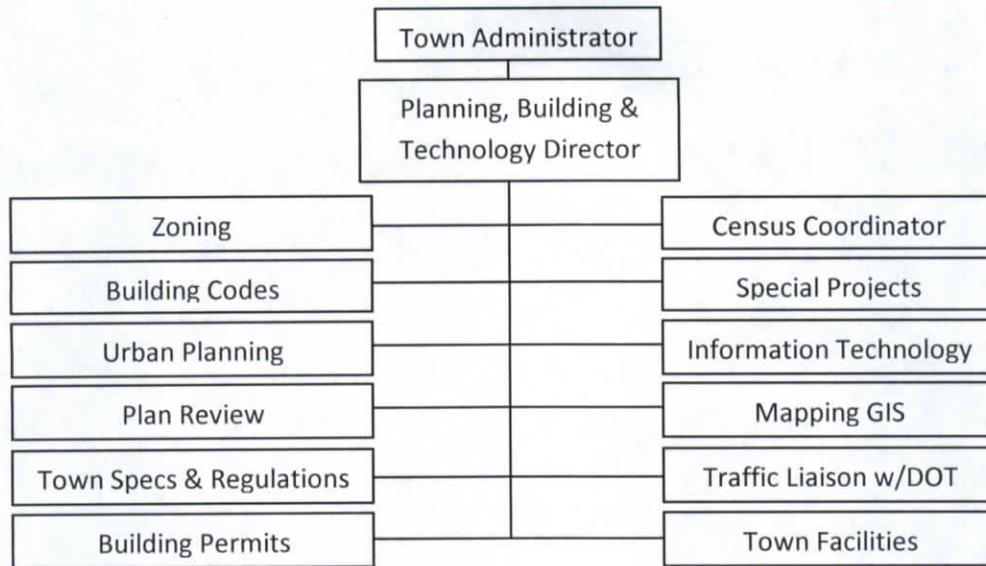
Fiscal Year Ending June 30, 2013  
 General Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 183,481	\$ 381,341	\$ 387,007	\$ 387,007	\$ 352,302	\$ (34,705)	(9.0)
Overtime	-	-	200	200	3,000	2,800	1,400.0
FICA Expense	13,415	29,173	29,621	29,621	27,181	(2,441)	(8.2)
SC Retirement Expense	16,127	28,541	35,726	35,726	36,585	859	2.4
Health Insurance - Employee	16,350	26,593	33,690	33,934	31,034	(2,900)	(8.5)
Workers Compensation Insurance	3,993	10,983	8,496	8,496	4,939	(3,557)	(41.9)
Unemployment	-	-	1,277	1,277	1,172	(105)	(8.2)
Wellness Program	326	556	686	686	486	(200)	(29.2)
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>233,693</b>	<b>477,186</b>	<b>496,704</b>	<b>496,947</b>	<b>456,699</b>	<b>(40,248)</b>	<b>(8.1)</b>
General & Administrative Allocation	-	(238,593)	(248,473)	(248,473)	(251,184)	(2,711)	1.1
<b>Total Salaries &amp; Fringes</b>	<b>233,693</b>	<b>238,593</b>	<b>248,230</b>	<b>248,474</b>	<b>205,515</b>	<b>(42,959)</b>	<b>(17.3)</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	48	103	100	100	100	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	3,109	2,685	11,405	11,405	10,790	(615)	(5.4)
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	935	1,502	1,270	1,270	1,645	375	29.5
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	-	-	-	-	-	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	154	26	200	200	195	(5)	(2.5)
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	-	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	160	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	4,550	3,693	3,300	3,300	2,905	(395)	(12.0)
Office Supplies - Postage	1,352	1,434	2,050	2,050	2,175	125	6.1
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	626	1,753	1,300	1,300	1,300	-	-
Professional Services - Audit	16,530	18,415	18,415	18,415	19,415	1,000	5.4
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	-	193	-	-	-	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	-	250	250	250	-	-
Screening & Shots	100	135	280	280	280	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	299	329	765	765	885	120	15.7
Tax Bill Preparation Cost	26,598	28,185	24,000	24,000	30,000	6,000	25.0
Travel & Training	5,890	4,307	7,424	7,424	9,960	2,536	34.2
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	-	-	-	-	-	-	-
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>60,351</b>	<b>62,760</b>	<b>70,759</b>	<b>70,759</b>	<b>79,900</b>	<b>9,141</b>	<b>12.9</b>
General & Administrative Allocation	(30,176)	(31,380)	(35,380)	(35,380)	(43,945)	(8,565)	22.3
<b>Total Expenditures</b>	<b>263,867</b>	<b>269,973</b>	<b>283,609</b>	<b>283,853</b>	<b>241,470</b>	<b>(42,383)</b>	<b>(14.9)</b>
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 263,867</b>	<b>\$ 269,973</b>	<b>\$ 283,609</b>	<b>\$ 283,853</b>	<b>\$ 241,470</b>	<b>\$ (42,383)</b>	<b>(14.9)</b>



# PLANNING, BUILDING AND TECHNOLOGY



### The Planning, Building and Technology Department:

- Enforces the Land Development Regulations, Zoning and Sign Ordinances, Business License Ordinance, and the International Building Codes;
- Produces agendas and coordinates meetings of the Planning Commission, the Board of Zoning Appeals and the Building Board Code of Appeals;
- Issues building, zoning and appeal permits; and
- Manages a wide range of technology issues for the Town.

### Achievements for FY 2012:

- Increased staffing resulting in additional assistance with Town code compliance and a substantial increase in business license collections. (S, C)
- Completed website upgrades that enhanced customer convenience through installation of items such as online citation payments. (S, C)
- Improved preventative maintenance and equipment upgrades contributing to a 25% reduction in help desk requests. (S, R)

### Goals and Objectives for FY 2013:

- Partner with local law enforcement agencies to produce county wide crime prevention videos. (S, V, C)
- Improve remote access to computer network resources. (R,S)
- Continue to improve access to Geographic Information Systems data. (S, R)
- Continue to work to streamline functions and train employees in order to provide the most efficient customer service possible. (S, V, R)

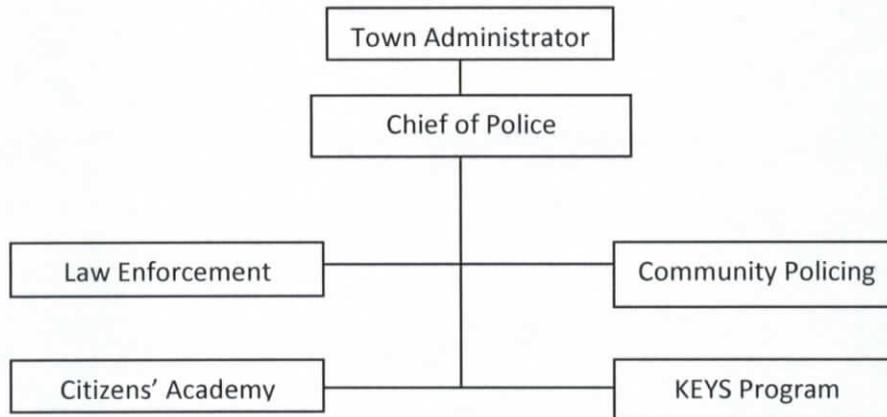
Town of Lexington, South Carolina  
 Planning, Building and Technology Department

Fiscal Year Ending June 30, 2013  
 General Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 389,217	\$ 394,111	\$ 450,851	\$ 450,851	\$ 447,777	\$ (3,074)	(0.7)
Overtime	-	-	200	200	5,000	4,800	2,400.0
FICA Expense	28,458	30,149	34,505	34,505	34,637	132	0.4
SC Retirement Expense	35,794	37,578	41,564	41,564	46,817	5,253	12.6
Health Insurance - Employee	55,770	48,262	68,511	69,510	45,958	(23,552)	(33.9)
Workers Compensation Insurance	10,518	19,799	13,551	13,551	8,098	(5,453)	(40.2)
Unemployment	-	-	1,488	1,488	1,494	6	0.4
Wellness Program	886	741	1,031	1,031	963	(68)	(6.6)
Total Salaries & Fringes Before Allocation	520,644	530,640	611,701	612,700	590,744	(21,956)	(3.6)
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	520,644	530,640	611,701	612,700	590,744	(21,956)	(3.6)
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	1,469	870	1,000	1,000	1,000	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	82,968	80,533	94,371	94,371	101,460	7,089	7.5
Contractual Services	18,690	42,218	28,045	28,045	39,565	11,520	41.1
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	3,339	1,385	3,410	3,410	3,200	(210)	(6.2)
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	8,213	10,171	14,900	14,900	14,000	(900)	(6.0)
Insurance - Building & Other	164,393	187,499	172,000	172,000	177,000	5,000	2.9
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	-	-	2,000	2,000	1,250	(750)	(37.5)
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	6,483	8,437	7,750	7,750	7,750	-	-
Non-Capital - Equipment	825	699	1,800	1,800	1,000	(800)	(44.4)
Non-Capital - Furniture & Fixtures	-	-	4,500	4,500	3,000	(1,500)	(33.3)
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	2,165	1,955	2,690	2,690	2,480	(210)	(7.8)
Office Supplies - Postage	2,557	2,765	3,500	3,500	3,750	250	7.1
Permits & Licenses	-	25	750	750	500	(250)	(33.3)
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	2,408	4,258	9,300	9,300	8,000	(1,300)	(14.0)
Repairs - Building & Facilities	25,099	20,406	21,320	21,320	38,820	17,500	82.1
Repairs - Computers	21	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-
Screening & Shots	380	342	175	175	175	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	1,308	942	2,375	2,375	2,300	(75)	(3.2)
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	7,478	7,341	12,840	12,840	17,830	4,990	38.9
Uniforms	1,866	1,523	2,025	2,025	1,800	(225)	(11.1)
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	110,473	102,474	115,000	115,000	115,000	-	-
Utilities - Tele-Communications	37,448	32,770	40,300	40,300	38,600	(1,700)	(4.2)
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	477,583	506,613	540,051	540,051	578,480	38,429	7.1
General & Administrative Allocation	(220,628)	(271,257)	(248,063)	(248,063)	(263,525)	(15,462)	6.2
Total Expenditures	777,599	765,996	903,689	904,688	905,699	1,011	0.1
Capital Outlay Before Allocation	72,963	81,300	113,000	113,000	334,235	221,235	195.8
Capital Outlay Allocation	(36,482)	(36,524)	(56,500)	(56,500)	(184,053)	(127,553)	225.8
Total Expenditures and Capital Outlay	\$ 814,081	\$ 810,772	\$ 960,189	\$ 961,188	\$ 1,055,881	\$ 94,693	9.9

## POLICE



The men and women of the Police Department are committed to the philosophy of community oriented policing and strive to build partnerships in all facets of our community. Through the establishment of exemplary programs and a proactive approach to problem solving, we strive to enhance the quality of life of our citizens and provide the highest possible quality of public service.

### Achievements for FY 2012:

- Received Traffic Safety Grant for \$215,011. (S, C)
- Began active participation in the Communities for a Safer Tomorrow (CAST) program. (S, V, C)
- An additional officer graduated from the Federal Bureau of Investigation National Academy Class. (S, C)
- Successful re-accreditation received from the Commission on Accreditation of Law Enforcement Agencies. (S, A)
- Acquired and implemented two license plate reader systems on patrol vehicles. (S, C)

### Goals and Objectives for FY 2013:

- Designate two officers to conduct traffic enforcement at peak times of violations and enforce traffic safety on roadways. Continue to explore grant funding for expanding the traffic division to include a supervisor for the unit. (S, C)
- Implement a Crime Scene Investigation Unit with a dedicated, equipped vehicle and specially trained officer to respond to crime scenes within the Town of Lexington. (S, R)
- Continue to develop neighborhood watch and safety programs to enhance community policing in the Town. (S, C, R)

Town of Lexington, South Carolina  
Police Department

Fiscal Year Ending June 30, 2013  
General Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 2,331,273	\$ 2,418,054	\$ 2,584,035	\$ 2,584,035	\$ 2,692,975	\$ 108,940	4.2
Overtime	100,176	109,107	120,000	120,000	120,000	-	-
FICA Expense	182,998	193,328	206,859	206,859	215,193	8,334	4.0
SC Retirement Expense	275,698	280,826	303,583	303,583	336,710	33,127	10.9
Health Insurance - Employee	335,636	314,322	376,152	383,071	328,882	(54,189)	(14.1)
Workers Compensation Insurance	107,841	169,466	117,386	117,386	183,758	66,372	56.5
Unemployment	5,599	4,305	8,923	8,923	9,283	360	4.0
Wellness Program	4,200	4,540	4,800	4,800	4,767	(33)	(0.7)
Total Salaries & Fringes Before Allocation	3,343,422	3,493,948	3,721,738	3,728,657	3,891,568	162,911	4.4
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	3,343,422	3,493,948	3,721,738	3,728,657	3,891,568	162,911	4.4
<b>OPERATING EXPENDITURES</b>							
Accreditation	4,493	5,637	5,250	5,250	4,500	(750)	(14.3)
Advertising	-	253	1,500	1,500	750	(750)	(50.0)
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	727	894	1,000	1,000	800	(200)	(20.0)
Building Maintenance Agreements	-	-	-	-	-	-	-
Citizen's Academy	1,746	114	1,800	1,800	2,400	600	33.3
Contractual Services	18,224	13,667	12,475	12,475	14,100	1,625	13.0
Contractual Services - DJJ	-	-	6,000	6,000	4,650	(1,350)	(22.5)
Contractual Services - Motorola	26,992	25,626	24,100	24,100	24,100	-	-
Contractual Services - Muni Court	45,338	13,400	13,400	13,400	-	(13,400)	(100.0)
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	2,000	402	1,000	1,000	1,000	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	513	189	1,000	1,000	1,000	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	5,451	6,349	6,055	6,055	6,130	75	1.2
Election Expense	-	-	-	-	-	-	-
Film Development	48	-	150	150	-	(150)	(100.0)
Fuels	130,425	139,207	157,000	157,000	190,300	33,300	21.2
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	1,500	1,500	1,500	-	-
Meetings & Meals	4,678	3,409	2,500	2,500	1,800	(700)	(28.0)
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	110	66	100	100	50	(50)	(50.0)
Non-Capital - Equipment	10,861	6,003	4,310	4,310	6,560	2,250	52.2
Non-Capital - Furniture & Fixtures	586	1,539	200	200	600	400	200.0
Non-Capital - Small Tools	-	-	100	100	-	(100)	(100.0)
Office Supplies	6,761	6,589	7,050	7,050	6,900	(150)	(2.1)
Office Supplies - Court	1,824	2,167	2,450	2,450	-	(2,450)	(100.0)
Office Supplies - Postage	3,467	3,801	4,500	4,500	4,750	250	5.6
Permits & Licenses	345	158	400	400	600	200	50.0
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	563	683	1,000	1,000	1,500	500	50.0
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	38,304	44,962	54,550	54,550	57,500	2,950	5.4
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	5,263	6,315	8,400	8,400	6,200	(2,200)	(26.2)
Screening & Shots	4,402	3,390	3,450	3,450	3,450	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	11,801	5,719	11,940	11,940	12,100	160	1.3
Supplies - Ammunition	7,979	1,329	5,585	5,585	9,535	3,950	70.7
Supplies - K-9	1,498	521	2,100	2,100	2,800	700	33.3
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	24,647	35,857	26,825	26,825	24,175	(2,650)	(9.9)
Uniforms	18,246	20,007	18,935	18,935	18,865	(70)	(0.4)
Uniforms - Clothing Allowance	11,250	12,000	12,000	12,000	12,000	-	-
Utilities - Electricity	34,000	37,000	37,000	37,000	35,000	(2,000)	(5.4)
Utilities - Tele-Communications	15,334	15,721	19,980	19,980	19,020	(960)	(4.8)
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	437,877	412,974	455,605	455,605	474,635	19,030	4.2
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	3,781,298	3,906,922	4,177,344	4,184,262	4,366,203	181,941	4.4
Capital Outlay Before Allocation	261,572	322,129	322,129	315,929	291,360	(24,569)	(7.8)
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 4,042,870	\$ 4,229,051	\$ 4,499,473	\$ 4,500,191	\$ 4,657,563	\$ 157,372	3.5

# PARKS, STREETS AND SANITATION



**The Parks, Streets and Sanitation Department:**

- Maintains existing parks,
- Develops new parks,
- Maintains Town owned streets,
- Administers street lights, and
- Administers garbage pickup for Town residents.

**Achievements for FY 2012:**

- Site prep and support for new Lexington Famers Market (S, C)
- Improvements to walkway over the dam at Gibson Pond Park (S, C)
- Added two new picnic shelters at Willie B Caractor Park (C, R)
- Sidewalks on Gibson Road and George Street (S, C, R)

**Goals and Objectives for FY 2013:**

- Support Special Events (S, C)
- Build dog park (S, C, R)
- Complete Beautification projects (S, C)

Town of Lexington, South Carolina  
Parks, Streets and Sanitation Department

Fiscal Year Ending June 30, 2013  
General Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%%% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 588,350	\$ 612,085	\$ 616,119	\$ 616,119	\$ 670,611	\$ 54,492	8.8
Overtime	5,690	8,009	5,000	5,000	9,000	4,000	80.0
FICA Expense	43,834	47,437	47,516	47,516	51,990	4,475	9.4
SC Retirement Expense	54,765	59,126	57,283	57,283	70,473	13,190	23.0
Health Insurance - Employee	93,708	91,090	98,380	98,380	105,875	7,495	7.6
Workers Compensation Insurance	16,412	24,710	16,728	16,728	20,670	3,942	23.6
Unemployment	-	-	2,050	2,050	2,243	193	9.4
Wellness Program	1,213	1,204	1,274	1,274	1,465	191	15.0
Total Salaries & Fringes Before Allocation	803,972	843,661	844,350	844,350	932,327	87,977	10.4
General & Administrative Allocation	-	-	-	-	-	-	-
Total Salaries & Fringes	803,972	843,661	844,350	844,350	932,327	87,977	10.4
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	236	154	1,100	1,100	1,100	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	716,514	660,487	741,701	735,701	797,635	61,934	8.4
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Downtown Beautification	20,486	26,257	20,108	20,108	20,110	2	0.0
Dues & Subscriptions	-	-	200	200	200	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	26,486	25,990	22,500	22,500	22,500	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	44	-	500	500	500	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	3,237	613	2,890	2,890	2,890	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	1,004	2,746	2,493	2,493	2,495	2	0.1
Office Supplies	264	341	999	999	1,000	1	0.1
Office Supplies - Postage	2,557	2,766	3,500	3,500	3,750	250	7.1
Permits & Licenses	82	-	100	100	100	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	150	206	1,000	1,000	1,000	-	-
Repairs - Automotive	11,083	17,790	8,940	8,940	8,940	-	-
Repairs - Building & Facilities	4,550	199	1,000	1,000	1,000	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	12,571	8,530	9,937	8,937	8,935	(2)	(0.0)
Screening & Shots	580	489	930	930	930	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	60,488	58,357	45,346	45,346	45,350	4	0.0
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	279	1,337	450	450	4,330	3,880	862.2
Uniforms	3,227	5,935	6,300	6,300	6,300	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	299,018	265,815	317,406	317,406	314,100	(3,306)	(1.0)
Utilities - Tele-Communications	5,300	4,731	4,620	4,620	4,620	-	-
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Total Operating Expenditures	1,168,153	1,082,743	1,192,020	1,185,020	1,247,785	62,765	5.3
General & Administrative Allocation	-	-	-	-	-	-	-
Total Expenditures	1,972,125	1,926,404	2,036,370	2,029,370	2,180,112	150,742	7.4
Capital Outlay Before Allocation	23,783	45,545	45,545	45,545	95,093	49,548	108.8
Capital Outlay Allocation	-	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 1,995,908	\$ 1,971,949	\$ 2,081,915	\$ 2,074,915	\$ 2,275,205	\$ 200,290	9.7

Town of Lexington, South Carolina  
**Positions by Department**

Fiscal Year Ending June 30, 2013  
 General Fund



	<u>Prior Year FY 2011</u>	<u>Current Year FY 2012</u>	<u>Budgeted FY 2013</u>
<b><u>Council</u></b>			
Mayor	1	1	1
Mayor Pro-Tem	1	1	1
Council	5	5	5
Total	<u>7</u>	<u>7</u>	<u>7</u>
<b><u>Administration</u></b>			
Town Administrator	1	1	1
Assistant Town Administrator	1	1	1
Town Attorney	1	1	1
Town Prosecutor	1	1	1
Economic Development Catalyst	1	1	1
Municipal Clerk	1	1	1
Events & Media Coordinator	1	1	1
Grants Administrator	1	1	1
Clerk of Court	1	1	1
Clerical Assistant	2	3	3
Total	<u>11</u>	<u>12</u>	<u>12</u>
<b><u>Finance</u></b>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Accountant II	1	1	1
Accountant I	2	2	1
Accounting Clerk	1	1	1
Total	<u>6</u>	<u>6</u>	<u>5</u>
<b><u>Planning, Building and Technology</u></b>			
Director of Planning, Building and Technology	1	1	1
Administrative Assistant	1	1	1
Accountant I- Business License	-	-	1
Building Inspector	2	2	2
Building Official	1	1	1
Code Enforcement	-	1	1
Engineer	-	-	1
Engineer Associate	1	1	1
Help Desk/Junior Network Administrator	1	1	1
Maintenance	2	2	2
Information Technology Manager	1	1	1
Total	<u>10</u>	<u>11</u>	<u>13</u>

Town of Lexington, South Carolina  
**Positions by Department (Continued)**

Fiscal Year Ending June 30, 2013  
 General Fund



	Prior Year FY 2011	Current Year FY 2012	Budgeted FY 2013
<b><u>Police</u></b>			
Chief of Police	1	1	1
Major	1	1	1
Lieutenant/Criminal Invst	1	1	1
Lieutenant/Patrol	1	1	1
Lieutenant/Professional Standards	1	1	1
Lieutenant/Special Operations	1	1	1
Sergeant	4	4	4
Corporal	7	7	7
Detective	4	4	4
Gang Investigator	1	1	1
Inspector	1	1	1
Patrolman	20	20	20
School Resource Officer	1	2	2
Administrative Specialist	1	1	1
Clerical Assistant	1	1	1
Records Management	1	1	1
Victims' Advocate	1	1	1
Total	<u>48</u>	<u>49</u>	<u>49</u>
<b><u>Parks</u></b>			
Director of Parks, Streets and Sanitation	1	1	1
Foreman	1	1	1
Landscape Technician	1	1	1
Assistant Landscape Technician	3	3	3
Street Supervisor	1	1	1
Street Technician	1	1	1
Assistant Street Technician	2	2	2
Grounds Maintenance Worker	2	2	4
Secretary	1	1	1
Total	<u>13</u>	<u>13</u>	<u>15</u>
<b>Total General Fund</b>	<u><b>95</b></u>	<u><b>98</b></u>	<u><b>101</b></u>

Town of Lexington, South Carolina  
**New Personnel**

Fiscal Year Ending June 30, 2013  
 General Fund



	<u>PARKS</u> <u>FY 2013</u>	<u>PARKS</u> <u>FY 2013</u>	<u>TOTALS</u> <u>FY 2013</u>
Salary	\$ 21,685	\$ 7,228	\$ 28,913
Overtime	-	-	-
FICA	1,659	553	2,212
SC Retirement	2,266	755	3,021
SC Group Life	33	11	44
Health Insurance	7,769	2,590	10,359
Worker's Compensation Insurance	1,164	388	1,552
Unemployment	72	24	96
Wellness Program	100	100	200
<b>Total Salaries &amp; Fringes Before Allocation</b>	<u>34,748</u>	<u>11,649</u>	<u>46,397</u>
<b>General &amp; Administrative Allocation</b>	-	-	-
<b>Total Salaries &amp; Fringes</b>	<u>34,748</u>	<u>11,649</u>	<u>46,397</u>
 <b>Totals</b>	 <u>\$ 34,748</u>	 <u>\$ 11,649</u>	 <u>\$ 46,397</u>
	(1)	(2)	

Notes:

- (1) Grounds Maintenance Worker Starting October 1st
- (2) Grounds Maintenance Worker Starting April 1st

Town of Lexington, South Carolina  
**Capital Outlay**

Fiscal Year Ending June 30, 2013  
 General Fund



	<b>#</b>	<b>FY 2013</b>
<b><u>Planning, Building and Technology</u></b>		
Tyler Technology Software	1	\$ 231,235
Business License Inspector Vehicle	1	18,000
PC's	-	30,000
Switches	2	10,000
Patrol Laptops	5	15,000
CH 2 Video Camera	1	3,500
IP Security Camera Server	1	3,500
PD Security Camera	1	2,500
File Storage	-	5,000
Conference Center Speakers	-	3,500
Building Copier	1	12,000
<b>Total Planning, Building and Technology</b>		<u>334,235</u>
<b>Allocation to Enterprise Fund</b>		<u>(184,053)</u>
<b><u>Police Department</u></b>		
Vehicles w/ Equipment - Replacements for Patrol	5	200,000
Required Upgrade of 800 mhz Radios	1	10,000
Bullet-proof Vests	17	13,600
Watchguard Video Systems	1	10,200
In-Car Electronic Ticket Systems	4	1,300
Replacement Docking Stations/Supplies (IT)	3	3,000
PPE Kits	2	1,960
Rifles - (1-Patrol, 2-CAT)	3	3,600
AED's for Patrol	7	10,500
Detour Signs	20	1,500
Mountain Bike Light Systems (CAT)	4	1,200
Surveillance Equipment	1	4,500
Evidence Room Upgrade	1	30,000
<b>Total Police</b>		<u>291,360</u>
<b><u>Parks, Streets and Sanitation Department</u></b>		
Ford F-750 Dump Truck	1	67,741
John Deere Gator TX	1	7,352
Dog Park	1	20,000
<b>Total Parks, Streets and Sanitation</b>		<u>95,093</u>
<b>Total Capital Outlay Requests</b>		<u>\$ 536,635</u>



Town of Lexington, South Carolina  
**Revenue, Expenditures and Other Sources and Uses (Summary)**

Fiscal Year Ending June 30, 2013  
 Enterprise Fund



**REVENUE**

**FY 2013**

Water Service	\$ 4,700,000
Sewer Service	7,500,000
Tap Fees	105,000
Service Fees	103,000
Late Fees	295,000
Miscellaneous Income	20,000
	<hr/>
Total Revenue	12,723,000
	<hr/>

**OPERATING EXPENDITURES**

Council and Town Hall Department	175,554
Administration Department	578,980
Finance Department	829,142
Planning, Building and Technology Department	648,464
Utilities Department	6,172,921
	<hr/>
Total Operating Expenditures	8,405,061
	<hr/>

**OTHER SOURCES AND (USES)**

Interest Income	100,000
Capital Contribution Fees	1,200,000
Debt Service	(3,965,586)
Capital Equipment	(324,053)
Capital Projects (Net) and Reserves	(16,197,500)
Cash Reserves	4,561,545
Bond/Ban Issue	10,500,000
Contingency Reserve(@1.5% of Revenue)	(192,345)
	<hr/>
Total Other Sources and (Uses)	(4,317,939)
	<hr/>
Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)	\$ -
	<hr/> <hr/>

Town of Lexington, South Carolina  
**Summary of Revenue and Expenses (Accrual Basis)**

Fiscal Year Ending June 30, 2013  
 Enterprise Fund



	FY 2011 <u>Actual</u>	FY 2012 <u>Budget</u>	FY 2012 <u>Estimate</u>	FY 2013 <u>(Budget)</u>
<b>Operating Revenue</b>				
Water Service	\$ 4,401,674	\$ 4,665,400	\$ 4,425,088	\$ 4,700,000
Sewer Service	6,839,140	7,337,570	6,904,831	7,500,000
Tap Fees	92,687	80,000	99,223	105,000
Service Fees	104,020	100,000	96,807	103,000
Late Fees	249,017	250,000	287,496	295,000
Miscellaneous Income	18,653	20,000	16,823	20,000
Total operating revenue	<u>11,705,190</u>	<u>12,452,970</u>	<u>11,830,268</u>	<u>12,723,000</u>
<b>Operating Expenses</b>				
Council and Town Hall Department	226,007	180,669	192,020	175,554
Administration Department	426,789	529,155	516,493	578,980
Finance Department	749,980	777,271	686,060	829,142
Planning, Building and Technology Department	387,510	420,569	464,011	648,464
Utilities Department	5,166,100	5,781,981	4,736,120	6,172,921
Other operating expenses	1,869,524	2,150,000	1,978,067	2,400,000
Total operating expenses	<u>8,825,910</u>	<u>9,839,645</u>	<u>8,572,771</u>	<u>10,805,061</u>
Operating income	<u>2,879,280</u>	<u>2,613,325</u>	<u>3,257,497</u>	<u>1,917,939</u>
<b>Non-Operating Revenue (Expenses)</b>				
Interest income	179,215	150,000	73,377	100,000
Capital Contributions	2,566,082	1,000,000	1,136,728	1,200,000
Transfer from General Fund	6,841	-	-	-
Transfer to General Fund	-	-	-	-
Interest expense	(2,163,248)	(2,825,000)	(2,581,043)	(2,568,014)
Amortization of bond issuance costs	(97,614)	(88,000)	(130,933)	(130,933)
Total non-operating revenue (expenses)	<u>491,276</u>	<u>(1,763,000)</u>	<u>(1,501,871)</u>	<u>(1,398,947)</u>
Net Income (loss)	<u>\$ 3,370,556</u>	<u>\$ 850,325</u>	<u>\$ 1,755,626</u>	<u>\$ 518,992</u>

**Debt Coverage**

Fiscal Year Ending June 30, 2013



	FY 2011 <u>Actual</u>	FY 2012 <u>Budget</u>	FY 2012 <u>Estimate</u>	FY 2013 <u>(Budget)</u>
Net income	\$3,370,556	\$ 850,325	\$1,755,626	\$ 518,992
Adjustments:				
Non Cash Capital Contributions	1,461,309	-	-	-
Transfer to/from General Fund	(6,841)	-	-	-
Depreciation and amortization	1,967,138	2,238,000	2,109,000	2,530,933
Interest expense	2,163,248	2,825,000	2,581,043	2,568,014
Debt coverage adjustments	<u>5,584,854</u>	<u>5,063,000</u>	<u>4,690,043</u>	<u>5,098,947</u>
Debt coverage income	\$8,955,410	\$5,913,325	\$6,445,669	\$5,617,939
Debt service	3,476,908	3,381,043	3,381,043	3,543,014
Debt coverage ratio	2.58	1.75	1.91	1.59

**Operational Debt Coverage Calculation:**

Debt Coverage Income	\$8,955,410	\$5,913,325	\$6,445,669	\$5,617,939
Adjustments:				
Cash Capital Contributions	<u>(1,104,773)</u>	<u>(1,000,000)</u>	<u>(1,136,728)</u>	<u>(1,200,000)</u>
Operational Debt coverage income	\$7,850,637	\$4,913,325	\$5,308,941	\$4,417,939
Debt service	3,476,908	3,381,043	3,381,043	3,543,014
Debt coverage ratio	2.26	1.45	1.57	1.25

Town of Lexington, South Carolina  
**Revenue, Expenditures and Other Sources and Uses**

Fiscal Year Ending June 30, 2013  
 Enterprise Fund

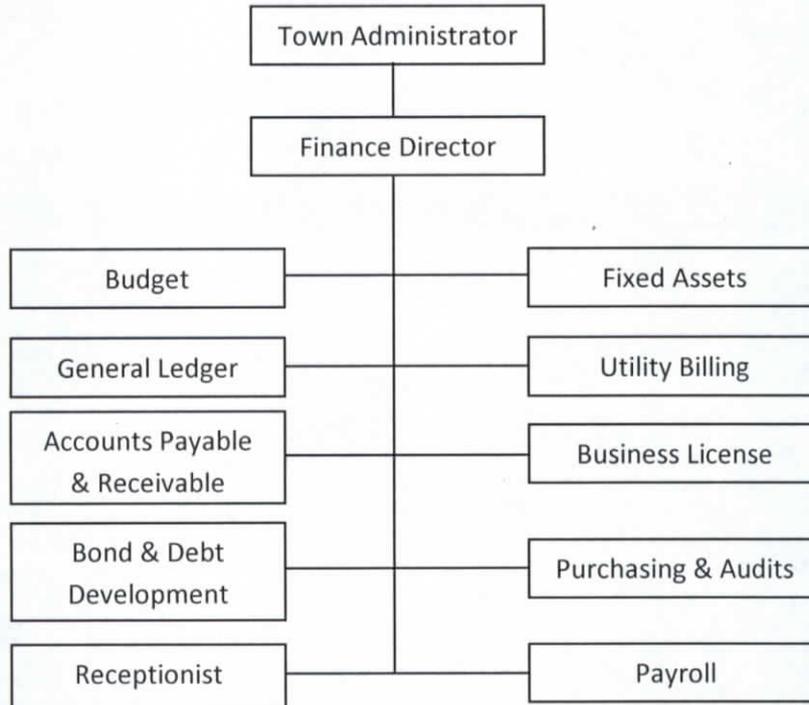


	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>REVENUE</b>							
Water Service	\$ 4,401,674	\$ 4,425,088	\$ 4,665,400	\$ 4,665,400	\$ 4,700,000	\$ 34,600	0.7
Sewer Service	6,839,140	6,904,831	7,337,570	7,337,570	7,500,000	162,430	2.2
Tap Fees	92,687	99,223	80,000	80,000	105,000	25,000	31.3
Service Fees	104,020	96,807	100,000	100,000	103,000	3,000	3.0
Late Fees	249,017	287,496	250,000	250,000	295,000	45,000	18.0
Gain on Sale of Asset	1,436	-	-	-	-	-	-
Miscellaneous Income	17,216	16,823	20,000	20,000	20,000	-	-
<b>Total Revenue</b>	<b>11,705,190</b>	<b>11,830,268</b>	<b>12,452,970</b>	<b>12,452,970</b>	<b>12,723,000</b>	<b>270,030</b>	<b>2.2</b>
<b>OPERATING EXPENDITURES</b>							
Council and Town Hall Department	226,007	192,020	180,669	180,669	175,554	(5,115)	(2.8)
Administration Department	426,789	516,493	529,155	529,155	578,980	49,825	9.4
Finance Department	749,980	686,060	777,271	777,271	829,142	51,871	6.7
Planning, Building and Technology	387,510	464,011	420,569	420,569	648,464	227,895	54.2
Utilities Department	5,166,100	4,736,120	5,781,981	5,781,981	6,172,921	390,940	6.8
<b>Total Operating Expenditures</b>	<b>6,956,386</b>	<b>6,594,704</b>	<b>7,689,645</b>	<b>7,689,645</b>	<b>8,405,061</b>	<b>715,416</b>	<b>9.3</b>
<b>OTHER SOURCES AND (USES)</b>							
Interest Income	179,215	73,377	150,000	150,000	100,000	(50,000)	(33.3)
Capital Contribution Fees	2,566,082	1,136,728	1,000,000	1,000,000	1,200,000	200,000	20.0
Debt Service	(3,835,675)	(3,739,943)	(3,959,333)	(3,959,333)	(3,965,586)	(6,253)	0.2
Capital Equipment	(1,035,569)	(250,000)	(219,500)	(219,500)	(324,053)	(324,053)	147.6
Capital Projects (Net) and Reserves	(17,647,833)	(13,500,000)	(19,322,200)	(19,322,200)	(16,197,500)	3,124,700	(16.2)
Cash Reserves	-	-	8,276,753	8,276,753	4,561,545	(3,715,208)	(44.9)
Bond/Bar Issue	-	-	9,500,000	9,500,000	10,500,000	1,000,000	10.5
Transfer in from General Fund	6,841	-	-	-	-	-	-
Contingency Reserve (@1.5% of Revenue)	-	-	(189,045)	(189,045)	(192,345)	(3,300)	1.7
<b>Total Other Sources and (Uses)</b>	<b>(19,766,939)</b>	<b>(16,279,838)</b>	<b>(4,763,325)</b>	<b>(4,763,325)</b>	<b>(4,317,939)</b>	<b>445,386</b>	<b>(9.4)</b>
<b>Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)</b>	<b>\$ (15,018,135)</b>	<b>\$ (11,044,274)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Fiscal Year Ending June 30, 2013

	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>EXPENDITURES</b>							
<b>COUNCIL SALARIES &amp; FRINGES</b>							
Salaries	\$ 50,444	\$ 42,035	\$ 38,251	\$ 38,251	\$ 42,683	\$ 4,432	11.6
Overtime	-	-	-	-	-	-	-
FICA Expense	3,551	3,216	2,926	2,926	3,265	339	11.6
SC Retirement Expense	4,740	4,008	3,591	3,591	4,054	463	12.9
Retiree Health Care-OPEB	1,340	1,340	-	-	1,340	1,340	-
Health Insurance - Employee	17,966	13,503	18,860	18,860	12,949	(5,911)	(31.3)
Workers Compensation Insurance	535	704	528	528	269	(259)	(49.1)
Unemployment	-	-	-	-	-	-	-
Wellness Program	374	278	342	342	341	(1)	(0.3)
<b>Total Salaries &amp; Fringes</b>	<b>78,950</b>	<b>65,084</b>	<b>64,498</b>	<b>64,498</b>	<b>64,901</b>	<b>403</b>	<b>0.6</b>
<b>COUNCIL OPERATING EXPENDITURES</b>							
Total Council Operating Expenditures	147,057	126,936	116,171	116,171	110,653	(5,518)	4.8
<b>Total Expenditures</b>	<b>\$ 226,007</b>	<b>\$ 192,020</b>	<b>\$ 180,669</b>	<b>\$ 180,669</b>	<b>\$ 175,554</b>	<b>\$ (5,115)</b>	<b>(2.8)</b>
<b>ADMINISTRATION SALARIES &amp; FRINGES</b>							
Salaries	\$ 315,974	\$ 378,542	\$ 387,362	\$ 387,362	\$ 383,294	\$ (4,068)	(1.1)
Overtime	-	-	-	-	250	250	-
FICA Expense	22,818	28,958	26,191	26,191	29,341	3,150	12.0
SC Retirement Expense	27,053	36,094	30,461	30,461	38,199	7,738	25.4
Retiree Health Care-OPEB	1,675	1,675	-	-	1,675	1,675	-
Health Insurance - Employee	24,142	27,545	31,180	31,180	33,908	2,728	8.7
Workers Compensation Insurance	8,715	14,686	9,688	9,688	7,812	(1,876)	(19.4)
Unemployment	-	-	1,131	1,131	1,266	135	11.9
Wellness Program	374	1,019	442	442	487	45	10.2
<b>Total Salaries &amp; Fringes</b>	<b>400,751</b>	<b>488,519</b>	<b>486,455</b>	<b>486,455</b>	<b>496,232</b>	<b>9,777</b>	<b>2.0</b>
<b>ADMINISTRATION OPERATING EXPENDITURES</b>							
Total Administration Operating Expenditures	26,038	27,974	42,700	42,700	82,748	40,048	93.8
<b>Total Expenditures</b>	<b>\$ 426,789</b>	<b>\$ 516,493</b>	<b>\$ 529,155</b>	<b>\$ 529,155</b>	<b>\$ 578,980</b>	<b>\$ 49,825</b>	<b>9.4</b>
<b>PLANNING, BUILDING AND TECHNOLOGY SALARIES &amp; FRINGES</b>							
Salaries	\$ 123,716	\$ 144,543	\$ 128,950	\$ 128,950	\$ 293,134	\$ 164,184	127.3
Overtime	-	-	-	-	1,500	1,500	-
FICA Expense	9,262	11,058	9,865	9,865	22,540	12,675	128.5
SC Retirement Expense	11,348	13,782	11,860	11,860	30,598	18,738	158.0
Retiree Health Care-OPEB	1,675	1,675	-	-	1,675	1,675	-
Health Insurance - Employee	15,930	16,619	16,744	16,744	24,673	7,929	47.4
Workers Compensation Insurance	4,717	4,892	4,416	4,416	9,509	5,093	115.3
Unemployment	-	-	426	426	972	547	128.5
Wellness Program	234	185	245	245	338	93	38.0
<b>Total Salaries &amp; Fringes</b>	<b>166,882</b>	<b>192,754</b>	<b>172,506</b>	<b>172,506</b>	<b>384,939</b>	<b>212,433</b>	<b>123.1</b>
<b>PLANNING, BUILDING AND TECHNOLOGY OPERATING EXPENDITURES</b>							
Total Planning, Building and Technology Operating Expenditures	220,628	271,257	248,063	248,063	263,525	15,462	6.2
<b>Total Expenditures</b>	<b>\$ 387,510</b>	<b>\$ 464,011</b>	<b>\$ 420,569</b>	<b>\$ 420,569</b>	<b>\$ 648,464</b>	<b>\$ 227,895</b>	<b>54.2</b>

## FINANCE



### The Finance Department:

- Provides outstanding customer service to both internal and external customers in a professional, cost efficient and effective manner;
- Provides citizens, customers, decision makers and other interested parties with useful, timely and accurate information; and
- Accounts for and safeguards the financial resources of the Town.

### Achievements for FY 2012:

- Began implementation of electronic billing. (S, A)
- Upgraded customer usage reporting capabilities to report usage on an hourly basis. (S, A, R)
- Upgraded handheld meter reading units to increase meter reading efficiencies. (S, A)

### Goals and Objectives for FY 2013:

- Complete implementation of electronic billing. (S, A)
- Implement electronic Capital Contribution Certificate program. (S, V, A)

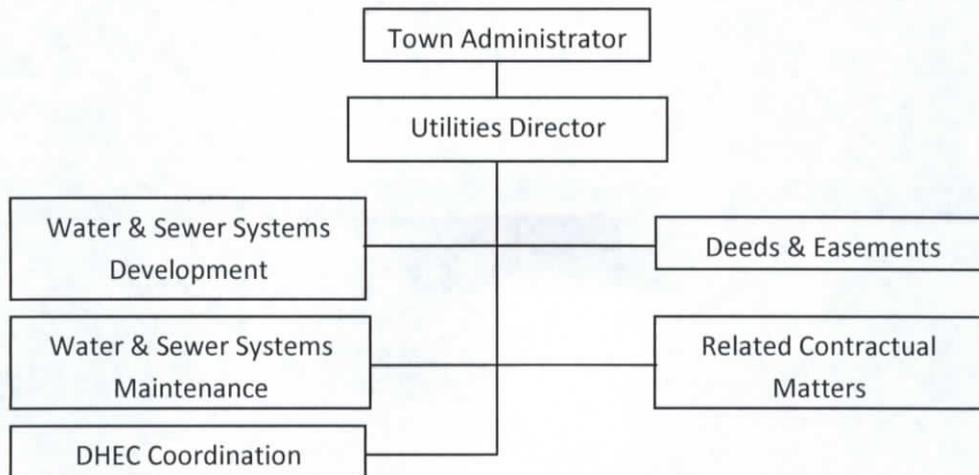
Town of Lexington, South Carolina  
**Finance Department**

Fiscal Year Ending June 30, 2013  
 Enterprise Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%/% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 275,559	\$ 232,730	\$ 271,183	\$ 271,183	\$ 292,792	\$ 21,609	8.0
Overtime	1,207	380	1,000	1,000	6,000	5,000	500.0
FICA Expense	20,797	17,833	20,822	20,822	22,858	2,036	9.8
SC Retirement Expense	24,281	18,690	24,945	24,945	30,745	5,800	23.3
Health Insurance - Employee	36,219	30,872	40,511	40,511	32,495	(8,016)	(19.8)
Other Post Employment Benefits (OPEB)	2,346	-	9,105	9,105	9,105	-	-
Workers Compensation Insurance	6,656	9,702	7,296	7,296	6,048	(1,248)	(17.1)
Unemployment	-	-	898	898	986	88	9.8
Wellness Program	653	556	686	686	584	(102)	(14.9)
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>367,718</b>	<b>310,763</b>	<b>376,446</b>	<b>376,446</b>	<b>401,613</b>	<b>25,167</b>	<b>6.7</b>
General & Administrative Allocation	233,903	238,593	248,473	248,473	251,184	2,711	1.1
<b>Total Salaries &amp; Fringes</b>	<b>601,621</b>	<b>549,356</b>	<b>624,919</b>	<b>624,919</b>	<b>652,797</b>	<b>27,878</b>	<b>4.5</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	-	103	-	-	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	28,845	24,679	27,017	27,017	38,225	11,208	41.5
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	5	-	-	-	-	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	60	82	90	90	90	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	21,637	9,805	12,600	12,600	12,550	(50)	(0.4)
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	195	50	100	100	90	(10)	(10.0)
Meters, Pipes & Fittings	460	799	1,281	1,281	1,275	(6)	(0.5)
Non-Capital - Computer Supplies	-	1,262	-	-	-	-	-
Non-Capital - Equipment	107	309	100	100	100	-	-
Non-Capital - Furniture & Fixtures	94	515	-	-	-	-	-
Non-Capital - Small Tools	1,229	55	1,000	1,000	975	(25)	(2.5)
Office Supplies	2,734	1,779	2,635	2,635	2,600	(35)	(1.3)
Office Supplies - Postage	53,384	51,125	56,850	56,850	59,975	3,125	5.5
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	2,179	-	-	-	-	-	-
Professional Services - Audit	-	7,000	7,000	7,000	7,000	-	-
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	2,363	2,537	2,000	2,000	2,000	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	-	100	100	100	-	-
Screening & Shots	265	155	205	205	205	-	-
Supplies	682	799	560	560	715	155	27.7
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	1,739	2,137	1,800	1,800	4,000	2,200	122.2
Uniforms	474	691	700	700	700	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	1,731	1,442	2,934	2,934	1,800	(1,134)	(38.7)
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>118,183</b>	<b>105,324</b>	<b>116,972</b>	<b>116,972</b>	<b>132,400</b>	<b>15,428</b>	<b>13.2</b>
General & Administrative Allocation	30,176	31,380	35,380	35,380	43,945	8,565	22.3
<b>Total Expenditures</b>	<b>749,980</b>	<b>686,060</b>	<b>777,271</b>	<b>777,271</b>	<b>829,142</b>	<b>51,871</b>	<b>6.7</b>
Capital Outlay Before Allocation	-	4,500	5,000	5,000	-	(5,000)	(100.0)
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 749,980</b>	<b>\$ 690,560</b>	<b>\$ 782,271</b>	<b>\$ 782,271</b>	<b>\$ 829,142</b>	<b>\$ 46,871</b>	<b>6.0</b>

## UTILITIES



The Utilities Department oversees the maintenance of the water and sewer lines for the Town of Lexington. The department currently handles the maintenance of 272 miles of sewer lines, 211 miles of water lines, 3,826 manholes, 1,006 fire hydrants, 74 pump stations, 3 elevated water storage tanks, 2 ground water storage tanks, 4 high service pumps, and a 1.95 MGD Wastewater Treatment Plant with 33 staff members.

**Achievements for FY 2012:**

- Completed Cayce Wastewater Treatment Plant upgrade giving the Town 12.5 million gallons of treatment capacity for future growth. (S, V)
- 12/14 Mile Creek pump station upgrade completed increasing the Town’s pumping capacity to the City of Cayce. (S, V)
- Started construction on the Highway 378 regional pump station and the 14 Mile Creek connector force main. (S, V)
- Established the “Smell It, Tell It” campaign to help reduce sewer overflows. (C, R)
- The Town has taken bids for the relocation of water and sewer lines on West Main Street and Columbia Avenue in connection with upcoming SCDOT roadwork. (S, V)

**Goals and Objectives for FY 2013:**

- Construct gravity sewer connector on 12 Mile Creek to eliminate the Coventry Woods Wastewater Treatment Plant. (S, V)
- Begin construction of a new 30” parallel force main with sampling site and metering station from Methodist Park Road to Old Dunbar Road. (S, V)
- Initiate a new wastewater collection system operation and maintenance program to assist in the prevention of sewer overflows. (S, V, R)
- Design Barr Road regional pump station, force main, and collection system project. (S, V)
- Complete utility employee safety programs and training. (I, A, R)
- Construct a new utilities maintenance office and equipment storage area at 503 South Lake Drive. (V, C)

Town of Lexington, South Carolina  
**Utilities Department**

Fiscal Year Ending June 30, 2013  
 Enterprise Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%/% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 1,401,066	\$ 1,229,607	\$ 1,528,845	\$ 1,528,845	\$ 1,542,100	\$ 13,255	0.9
Overtime	77,540	92,746	95,000	95,000	98,000	3,000	3.2
FICA Expense	108,813	101,160	124,224	124,224	125,468	1,244	1.0
SC Retirement Expense	136,964	126,086	150,026	150,026	170,984	20,958	14.0
Health Insurance - Employee	216,771	189,247	238,307	238,307	232,105	(6,202)	(2.6)
Other Post Employment Benefits (OPEB)	10,722	-	41,481	41,481	41,481	-	-
Workers Compensation Insurance	48,494	71,625	54,024	54,024	88,206	34,182	63.3
Unemployment	-	1,958	5,359	5,359	5,412	54	1.0
Wellness Program	2,987	2,965	3,136	3,136	3,300	164	5.2
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>2,003,357</b>	<b>1,815,394</b>	<b>2,240,402</b>	<b>2,240,402</b>	<b>2,307,056</b>	<b>66,654</b>	<b>3.0</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>2,003,357</b>	<b>1,815,394</b>	<b>2,240,402</b>	<b>2,240,402</b>	<b>2,307,056</b>	<b>66,654</b>	<b>3.0</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	766	2,843	1,000	1,000	3,000	2,000	200.0
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	369,936	273,614	397,079	397,079	303,855	(93,224)	(23.5)
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	108,183	105,019	115,000	115,000	136,000	21,000	18.3
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	1,910	2,038	1,000	1,000	1,500	500	50.0
Deeds & Easements	300	202	500	500	500	-	-
Downtown Beautification	-	-	-	-	-	-	-
Dues & Subscriptions	3,207	2,634	2,000	2,000	3,200	1,200	60.0
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	90,051	104,937	90,000	90,000	90,000	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	38,577	46,907	35,000	35,000	40,000	5,000	14.3
Meetings & Meals	2,136	609	2,500	2,500	2,500	-	-
Meters, Pipes & Fittings	150,312	139,529	150,000	150,000	150,000	-	-
Non-Capital - Computer Supplies	21,000	8,731	5,000	5,000	5,000	-	-
Non-Capital - Equipment	6,506	14,198	3,000	3,000	15,000	12,000	400.0
Non-Capital - Furniture & Fixtures	1,872	109	1,000	1,000	1,000	-	-
Non-Capital - Small Tools	6,267	10,245	7,500	7,500	9,000	1,500	20.0
Office Supplies	4,158	2,194	4,000	4,000	3,100	(900)	(22.5)
Office Supplies - Postage	2,730	3,375	4,000	4,000	4,250	250	6.3
Permits & Licenses	19,392	34,387	20,000	20,000	20,000	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	-	-	-	-	-
Professional Services - Engineering	800	5,327	1,000	1,000	2,000	1,000	100.0
Professional Services - Legal	10,000	25,022	2,000	2,000	20,000	18,000	900.0
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	12,262	11,171	3,000	3,000	10,000	7,000	233.3
Repairs - Automotive	18,711	22,478	15,000	15,000	15,000	-	-
Repairs - Building & Facilities	68	-	500	500	500	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	116,660	99,729	80,000	80,000	104,280	24,280	30.4
Screening & Shots	2,080	2,743	1,500	1,500	2,500	1,000	66.7
Supplies	282,923	355,987	250,000	250,000	252,900	2,900	1.2
Strategic Plan	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	22,174	35,785	20,000	20,000	35,380	15,380	76.9
Uniforms	16,509	20,018	15,000	15,000	18,400	3,400	22.7
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	248,227	250,615	245,000	245,000	272,000	27,000	11.0
Utilities - Tele-Communications	38,155	32,891	40,000	40,000	30,000	(10,000)	(25.0)
W/S - Sewer Treatment	648,669	651,131	980,000	980,000	1,300,000	320,000	32.7
W/S - Water Purchases	918,201	656,258	1,050,000	1,050,000	1,015,000	(35,000)	(3.3)
<b>Total Operating Expenditures</b>	<b>3,162,742</b>	<b>2,920,726</b>	<b>3,541,579</b>	<b>3,541,579</b>	<b>3,865,865</b>	<b>324,286</b>	<b>9.2</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,166,100</b>	<b>4,736,120</b>	<b>5,781,981</b>	<b>5,781,981</b>	<b>6,172,921</b>	<b>390,940</b>	<b>6.8</b>
Capital Outlay Before Allocation	1,035,569	218,000	158,000	158,000	140,000	(18,000)	(11.4)
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 6,201,669</b>	<b>\$ 4,954,120</b>	<b>\$ 5,939,981</b>	<b>\$ 5,939,981</b>	<b>\$ 6,312,921</b>	<b>\$ 372,940</b>	<b>6.3</b>

Town of Lexington, South Carolina  
**Positions By Department**

Fiscal Year Ending June 30, 2013  
 Enterprise Fund



	<u>Prior Year</u> <u>FY 2011</u>	<u>Current Year</u> <u>FY 2012</u>	<u>Budgeted</u> <u>FY 2013</u>
<b><u>Finance</u></b>			
Accounts Receivable Supervisor	1	1	1
Accounting Clerk/Customer Service	2	2	2
Accounting Clerk	1	1	1
Meter Technician	3	2	2
Total	<u>7</u>	<u>6</u>	<u>6</u>
<b><u>Utilities</u></b>			
Director of Utilities	1	1	1
Superintendent, Utilities	1	1	1
Wastewater Main Supervisor	1	1	1
Water Main Supervisor	1	1	1
Water/Sewer Main Tech III	11	11	12
Water/Sewer Main Tech II	11	11	12
Engineer	1	1	-
Environmental Sys Operator III	1	1	1
Environmental Sys Operator II	1	1	1
Inspector	1	1	1
Administrative Assistant	1	1	1
Secretary	1	1	1
Total	<u>32</u>	<u>32</u>	<u>33</u>
<b>Total Enterprise Fund</b>	<b><u>39</u></b>	<b><u>38</u></b>	<b><u>39</u></b>

Town of Lexington, South Carolina

**New Personnel**

Fiscal Year Ending June 30, 2013

Enterprise Fund



	<u>UTILITIES</u> <u>FY 2013</u>	<u>UTILITIES</u> <u>FY 2013</u>	<u>TOTALS</u> <u>FY 2013</u>
Salary	\$ 24,146	\$ 25,376	\$ 49,522
Overtime	500	500	1,000
FICA	1,885	1,980	3,865
SC Retirement	2,575	2,704	5,279
SC Group Life	37	39	76
Health Insurance	7,769	7,769	15,538
Worker's Compensation Insurance	1,297	1,363	2,660
Unemployment	81	85	166
Wellness Program	100	100	200
<b>Total Salaries &amp; Fringes Before Allocation</b>	<u>38,390</u>	<u>39,916</u>	<u>78,306</u>
<b>General &amp; Administrative Allocation</b>	-	-	-
<b>Total Salaries &amp; Fringes</b>	<u>38,390</u>	<u>39,916</u>	<u>78,306</u>
Dues & Subscriptions	100	100	200
Non-Capital-Small Tools	500	500	1,000
Travel & Training	750	750	1,500
Uniforms	1,200	1,200	2,400
<b>Total Other Expenditures</b>	<u>2,550</u>	<u>2,550</u>	<u>5,100</u>
Vehicle	-	32,000	32,000
<b>Total Capital</b>	<u>-</u>	<u>32,000</u>	<u>32,000</u>
<b>Totals</b>	<u>\$ 40,940</u>	<u>\$ 74,466</u>	<u>\$ 115,406</u>
	(1)	(2)	

Notes:

(1) Maintenance Tech II Starting October 1st

(2) Maintenance Tech III Starting October 1st



	<b><u>FY 2013</u></b>
Capacity Payments	\$ 422,572
Series 1993 Revenue Bonds	195,000
Series 2001 A Revenue Bonds	423,250
Series 2004 Revenue Bonds	522,414
Series 2009 Revenue Bonds	522,075
Series 2010 Revenue Bonds	795,525
Series 2011 Revenue Bonds	<u>1,084,750</u>
Total Debt Service	<u>\$ 3,965,586</u>

**Capital Equipment**

Fiscal Year Ending June 30, 2013  
Enterprise Fund



	<b>#</b>	<b><u>FY 2013</u></b>
<b><u>Planning, Building and Technology Department</u></b>		
Allocation to Enterprise Fund		\$ 184,053
<b>Total Planning, Building and Technology</b>		<u>184,053</u>
<b><u>Utilities Department</u></b>		
Pumps & Brackets for Shadowbrook Lift Station- 2 Each	2	24,000
Vibratory Roller Two Ton	1	17,000
Trench Box 8x8	1	18,000
Service Truck 4x4 (New Crew)	1	30,000
Pickup 4x4 to replace U78 (106,000-Miles)	1	26,000
Sewer Push Camera with Recorder	1	10,000
ATV for Sewer Maintenance	1	10,000
Equipment Trailer Five/Ton	1	5,000
<b>Total Utilities</b>		<u>140,000</u>
<b>Total Capital Equipment Requests</b>		<u><u>\$ 324,053</u></u>

<b><u>SEWER CIP</u></b>	<b><u>FY 2013</u></b>
12/14 Mile Creek System Upgrade - Phase III	\$ 5,500,000
Hwy 378 Upgrades - Regional Pump Stat'n (Beach Creek/378)/Force Mains	5,000,000
12 Mile Creek sewer line to Coventry Woods	3,000,000
Easement Acquisition	450,500
Coventry Woods - .75 MGD Package & Sludge Digester	100,000
Lift Station Improvements	125,000
Main Line Replacements - Rama, West Main, Corley Street	87,000
Hwy 378 East - Extension	<u>155,000</u>
<b>Total Estimated Cost:</b>	<u>14,417,500</u>

<b><u>WATER CIP</u></b>	
Highway 378 Intersection Improvements Relocations and Replacements	1,000,000
Wildlife Pond Dam Repairs	120,000
Demolition of Old Water Plant	150,000
New Storage & Office Space for Utilities	450,000
West Lexington Waterline Improvements	<u>60,000</u>
<b>Total Capital Improvement Projects - Water</b>	<u>1,780,000</u>
<b>Total Capital Improvement Projects (Net)</b>	<u>\$ 16,197,500</u>



Rates Effective July 1, 2012

Water Rates

<b>Monthly Customer Service Charges / Meter</b>			
Meter size		Inside Town	Outside Town
3/4"	\$	7.08	\$ 11.66
1"	\$	13.04	\$ 21.41
1-1/2"	\$	17.71	\$ 29.16
2"	\$	35.41	\$ 58.31
3"	\$	92.04	\$ 151.60
4"	\$	169.96	\$ 279.87
6"	\$	222.69	\$ 366.96

<b>Volume Charges / Thousand Gallons</b>			
		Inside Town	Outside Town
Residential	\$	3.94	\$ 7.37
Commercial	\$	3.68	\$ 6.91
Industrial	\$	3.68	\$ 6.91

Sewer Rates

<b>Monthly Customer Service Charges / Meter</b>			
		Inside Town	Outside Town
	\$	6.72	\$ 8.94
Flat Rate (Non-Metered)			\$ 53.63

<b>Volume Charges / Thousand Gallons</b>			
		Inside Town	Outside Town
	\$	4.66	\$ 8.22
(Maximum of 10,000 gallon / mo. for residential customers)			

<b>Fire Protection Charges</b>			
		Inside Town	Outside Town
Sprinkler minimum (\$ / mo.)	\$	4.61	\$ 9.20
Additional over 60 heads (\$ / head / mo.)	\$	0.07	\$ 0.16
Commercial Fire Hydrant	\$	9.59	\$ 19.16

## Water and Sewer Connection Fees

### Tap Fees

Water Tap Fee	\$ 640.00
Sewer Tap Fee	\$ 510.00

### Water Meter Fees (Fees vary by meter size)

3/4"	\$ 270.00
1"	\$ 350.00
1-1/2"	\$ 480.00
2"	\$ 600.00
3"	\$ 1,440.00
4"	\$ 1,800.00
6"	\$ 2,640.00

### Capital Contribution Fees (per ERU)

	Inside Town	Outside Town
Water Capital Contribution Fee	\$ 1,150.00	\$ 2,050.00
Sewer Capital Contribution Fee	\$ 1,900.00	\$ 3,700.00

## Ancillary Charges Related to Water, Sewer, and Stormwater

New Account Charge	\$ 20.00
Plan Review and Inspection Fee (1% of utility construction cost)	
Minimum	\$ 74.00
Maximum	\$ 1,150.00
Stormwater Plan & Inspection Fee (3% of stormwater construction cost)	
Minimum	\$ 74.00
Maximum	\$ 1,150.00
Sewer Inspection Fee	\$ 75.00
Sewer Re-inspection Fee	\$ 50.00

## Water Service for Irrigation Purposes

	Inside Town	Outside Town
Existing 3/4"	\$ 455.00	\$ 655.00
New Tap 3/4"	\$ 520.00	\$ 770.00
New Tap 1"	\$ 650.00	\$ 1,000.00
New Tap 1 1/2"	\$ 1,105.00	\$ 1,755.00
New Tap 2"	\$ 1,560.00	\$ 2,610.00

Town of Lexington, South Carolina  
*Schedule of Sources and Uses*

Fiscal Year Ending June 30, 2013  
Debt Service Fund



**SOURCES**

**FY 2013**

Transfer From General Fund	\$ 406,901
Transfer From Alcohol Permits Fund	20,000
Interest	-
	<hr/>
Total Sources	426,901

**USES**

Debt Service (COP & GO Bond)	426,901
	<hr/>
Total Uses	426,901
	<hr/>
Excess (Deficiency) of Sources	\$ -
	<hr/>

Town of Lexington, South Carolina  
*Schedule of Sources and Uses*

Fiscal Year Ending June 30, 2013  
 Debt Service Fund



<u>SOURCES</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2012 AMENDED BUDGET</u>	<u>FY 2012 ORIGINAL BUDGET</u>	<u>FY 2013 BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%%-% VARIANCE</u>
Transfer From General Fund	\$ 460,314	\$ 406,148	\$ 406,048	\$ 406,048	\$ 406,901	\$ 853	0.2
Transfer From Alcohol Permits Fund	-	20,000	-	-	20,000	-	-
Interest	146	144	-	-	-	-	-
<b>Total Sources</b>	<b>460,460</b>	<b>426,292</b>	<b>406,048</b>	<b>406,048</b>	<b>426,901</b>	<b>20,853</b>	<b>5.1</b>
 <u>USES</u>							
Debt Service (COP & GO Bond)	460,314	427,214	406,048	406,048	426,901	20,853	5.1
<b>Total Uses</b>	<b>460,314</b>	<b>427,214</b>	<b>406,048</b>	<b>406,048</b>	<b>426,901</b>	<b>20,853</b>	<b>5.1</b>
 Excess (Deficiency) of Sources	 \$ 146	 \$ (922)	 \$ -	 \$ -	 \$ -	 \$ -	 -

Town of Lexington, South Carolina  
*Schedule of Sources and Uses*

Fiscal Year Ending June 30, 2013  
Special Revenue Fund



**SOURCES**

**FY 2013**

Fines	\$ 43,000
Transfer from General Fund	<u>25,233</u>
Total Sources	<u>68,233</u>

**USES**

Victims' Advocate	<u>68,233</u>
Total Uses	<u>68,233</u>
Excess (Deficiency) of Sources	<u>\$ -</u>



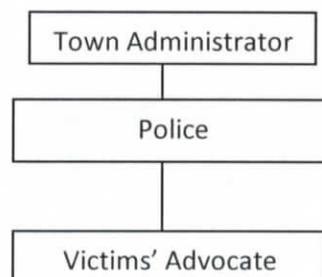
Town of Lexington, South Carolina  
*Schedule of Sources and Uses*

Fiscal Year Ending June 30, 2013  
 Special Revenue Fund



<u>SOURCES</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2012 AMENDED BUDGET</u>	<u>FY 2012 ORIGINAL BUDGET</u>	<u>FY 2013 BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%% VARIANCE</u>
Fines	\$ 39,201	\$ 36,000	\$ 40,000	\$ 40,000	\$ 43,000	\$ 3,000	7.5
Transfer From General Fund	40,041	-	-	-	25,233	25,233	-
Fund Balance Reserves	-	21,069	23,598	23,598	-	(23,598)	(100.0)
<b>Total Sources</b>	<b>79,242</b>	<b>57,069</b>	<b>63,598</b>	<b>63,598</b>	<b>68,233</b>	<b>4,635</b>	<b>7.3</b>
 <u>USES</u>							
Victim's Advocate	57,457	57,069	63,598	63,598	68,233	4,635	7.3
<b>Total Uses</b>	<b>57,457</b>	<b>57,069</b>	<b>63,598</b>	<b>63,598</b>	<b>68,233</b>	<b>4,635</b>	<b>7.3</b>
Excess (Deficiency) of Sources	\$ 21,785	\$ -	\$ -	\$ -	\$ -	\$ -	-

## VICTIMS' ADVOCATE



### **The Victims' Advocate strives to:**

- Provide services to all victims of a crime within 24 hours.
- Provide referrals for crisis counseling.
- Assist victims in securing restraining orders.
- Provide referrals for financial assistance.
- Notify victims of all court hearings.
- Attend with or represent victims at court hearings.
- Provide public information seminars.

The Victims' Advocate can also provide information on the SC Victims' Compensation Fund. This resource is intended to help individuals with medical expenses, loss of earnings, counseling expenses or funeral expenses that result from a crime.

Town of Lexington, South Carolina  
*Victims' Advocate*

Fiscal Year Ending June 30, 2013  
 Special Revenue Fund



	FY 2011 ACTUAL	FY 2012 ESTIMATE	FY 2012 AMENDED BUDGET	FY 2012 ORIGINAL BUDGET	FY 2013 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<b>EXPENDITURES</b>							
<b>SALARIES &amp; FRINGES</b>							
Salaries	\$ 40,248	\$ 37,280	\$ 40,970	\$ 40,970	\$ 44,353	\$ 3,383	8.3
Overtime	1,044	548	500	500	700	200	40.0
FICA Expense	1,172	2,852	3,172	3,172	3,447	274	8.6
SC Retirement Expense	1,604	3,552	3,894	3,894	4,776	882	22.7
Health Insurance - Employee	7,344	9,539	9,982	9,982	10,358	376	3.8
Workers Compensation Insurance	260	250	168	168	773	605	360.1
Unemployment	-	-	137	137	149	12	8.6
Wellness Program	93	-	98	98	-	(98)	(100.0)
<b>Total Salaries &amp; Fringes Before Allocation</b>	<b>51,765</b>	<b>54,021</b>	<b>58,921</b>	<b>58,921</b>	<b>64,556</b>	<b>5,635</b>	<b>9.6</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Salaries &amp; Fringes</b>	<b>51,765</b>	<b>54,021</b>	<b>58,921</b>	<b>58,921</b>	<b>64,556</b>	<b>5,635</b>	<b>9.6</b>
<b>OPERATING EXPENDITURES</b>							
Accreditation	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Advisory Boards & Commissions	-	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-	-
Building Maintenance Agreements	-	-	-	-	-	-	-
Contractual Services	2	-	-	-	-	-	-
Contractual Services - Motorola	-	-	-	-	-	-	-
Contractual Services - Muni Court	-	-	-	-	-	-	-
Contractual Services - Sludge Removal	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Council Expenses	-	-	-	-	-	-	-
Damages	-	-	-	-	-	-	-
Deeds & Easements	-	-	-	-	-	-	-
Dues & Subscriptions	125	-	25	25	25	-	-
Election Expense	-	-	-	-	-	-	-
Film Development	-	-	-	-	-	-	-
Fuels	1,850	2,074	2,500	2,500	2,500	-	-
Insurance - Building & Other	-	-	-	-	-	-	-
Lab Test	-	-	-	-	-	-	-
Meetings & Meals	-	-	-	-	-	-	-
Meters, Pipes & Fittings	-	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-	-
Non-Capital - Equipment	-	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-	-
Office Supplies	1,887	10	75	75	75	-	-
Office Supplies - Postage	375	334	277	277	277	-	-
Permits & Licenses	-	-	-	-	-	-	-
Printing & Publishing	-	-	-	-	-	-	-
Professional Services - Audit	-	-	1,000	1,000	-	(1,000)	(100.0)
Professional Services - Engineering	-	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Recruitment	-	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-	-
Repairs - Automotive	367	-	300	300	300	-	-
Repairs - Building & Facilities	-	-	-	-	-	-	-
Repairs - Computers	-	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-	-
Screening & Shots	238	93	-	-	-	-	-
Strategic Plan	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Tax Bill Preparation Cost	-	-	-	-	-	-	-
Travel & Training	350	23	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-
Uniforms - Clothing Allowance	-	-	-	-	-	-	-
Utilities - Electricity	-	-	-	-	-	-	-
Utilities - Tele-Communications	499	514	500	500	500	-	-
W/S - Sewer Treatment	-	-	-	-	-	-	-
W/S - Water Purchases	-	-	-	-	-	-	-
Teddy Bear Fund Expenses	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>5,692</b>	<b>3,048</b>	<b>4,677</b>	<b>4,677</b>	<b>3,677</b>	<b>(1,000)</b>	<b>(21.4)</b>
General & Administrative Allocation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>57,457</b>	<b>57,069</b>	<b>63,598</b>	<b>63,598</b>	<b>68,233</b>	<b>4,635</b>	<b>7.3</b>
Capital Outlay Before Allocation	-	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-	-
<b>Total Expenditures and Capital Outlay</b>	<b>\$ 57,457</b>	<b>\$ 57,069</b>	<b>\$ 63,598</b>	<b>\$ 63,598</b>	<b>\$ 68,233</b>	<b>\$ 4,635</b>	<b>7.3</b>

## GLOSSARY OF TERMS

**Accounting System:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis of Accounting:** A basis of accounting in which transactions (debts and credits) are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Adoption:** Formal action by the Town Council that sets the spending limits for the fiscal year.

**Allocation:** The portion of an appropriation which is designated for expenditure by specific organization units and/or for specific purposes.

**Annual Operating Budget:** The Town's plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary controlling document for most of the Town's spending, financing, and/or acquisition activities.

**Appropriation:** The legal authorization granted by a legislative body (the Town Council) to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in both amount and time.

**Appropriation Ordinance:** The Town's legal instrument by which budgets are set and adopted on a line-item basis.

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Budget:** A comprehensive financial plan of operation which incorporates an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Calendar:** The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget.

**Budget Message:** A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the present economy.

**Capital Contribution Fee:** A conditional transfer payment to a recipient for a capital project or asset, for which the Government will not receive any goods or services. Capital

contribution payments are conditional on performance, achievement, or the receipt of capital goods, and are subject to audit or other reporting requirements.

**Capital Improvement Program (CIP):** A plan for purchasing, leasing, and/or constructing the equipment or property needed to complete the Town's long-term improvement projects. The plan details by year (over a fixed number of years) for each project. The plan also specifies the resources estimated to be available to pay for the project expenditures.

**Capital Outlay:** (Also called Capital Expenditures.) Equipment with a value in excess \$500 and with an expected life of more than one year.

**Capital Project:** Construction, purchase or major renovation of Town infrastructure with a cost of at least \$20,000, or equipment with a cost of at least \$50,000 and which results in a fixed asset.

**Certificates of Participation(COPS):** A financing instrument by which certificates or securities are sold to investors who underwrite a project. The issuance of COPs is secured by lease-purchase agreements to which the Town is a party.

**Debt:** An obligation resulting from borrowed money or from the purchase of goods and services. Debts of government include bonds and notes.

**Debt Coverage Ratio:** A calculation the banks use to determine the capability of an entity to pay its debt.

**Debt Limit:** The maximum amount of general obligated debt which is legally permitted. The State of South Carolina forbids cities from incurring debt in excess of 8% of the total assessed valuation of taxable property within the Town.

**Debt Service:** The payment of principal and interest on borrowed funds, such as bonds.

**Department:** A major administrative unit of the Town which manages an operation or group of related operations within a functional area.

**Depreciation:** The decrease in value of physical assets due to use and the passage of time.

**Enterprise Fund:** A fund established to account for operations: (a) financed through user charges and operated in a manner similar to private businesses, where the intent is to cover the cost of providing goods and services to the general public on a continuing basis; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital

maintenance, public policy, or other purposes. The Town's Enterprise Fund is for water, wastewater, and storm water.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditures/Expenses:** The amount of cash paid or to be paid for a service rendered, goods received or an asset purchased.

**Fiscal Year (FY):** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The Town of Lexington's fiscal year begins July 1<sup>st</sup> and ends the following June 30<sup>th</sup>.

**Fixed Asset:** (Also called Capital Assets.) Tangible or intangible items acquired for use in operations that will benefit more than one fiscal year. For practical application, the Town only capitalizes assets with a cost excess of \$5,000.

**Fund:** A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The difference between governmental fund assets and liabilities, also referred to as fund equity.

**Generally Accepted Accounting Principles (GAAP):** A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation (GO) Bonds:** When the Town pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is used to refer to bonds which are repaid from taxes and other general revenue.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for government entities.

**Governmental Funds:** Those funds through which more governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

**Interfund Transfers:** Amounts transferred from one fund to another, generally for expenses incurred but paid from another fund for services rendered or for account tracking purposes.

**Intergovernmental Revenue:** Revenue received from other governments, whether local, state or federal, usually in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Levy:** To impose taxes, special assessments, or service charges for the support of Town activities.

**Long Term Debt:** Any unmatured debt that is not a fund liability since it is not currently due, such as outstanding bonds issued by the Town.

**Modified Accrual Accounting:** A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and available. It is recommended as the standard for most governmental funds.

**Operating Budget:** A financial plan for the Town's general operations, such as salaries, utilities and supplies.

**Operating Transfers:** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. An example would be the transfer of funds from the general fund or an enterprise fund to an internal service fund to finance the services provided by the internal service fund.

**Ordinance:** A formal legislative enactment by the governing board of a municipality (the Town Council). If it is not in conflict with any higher form of law, such as, a State statute, a Federal law, or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less formality and has a lower legal status. Ordinarily, the Town's statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

**Property Tax:** Property taxes are levied on both real and personal property according to the property's assessed valuation and the tax rate applied.

**Proposed Budget:** The budget as formulated and proposed by the budget-making authority (the Town Administrator). It is submitted to the legislative body (the Town Council) for review and approval.

**Reserve:** An account used to earmark a portion of the fund balance. This may be done for various reasons. The most common are to indicate that a portion of the fund balance is not available for general expenditures or the amount has been legally segregated for specific future use.

**Revenue:** Income received or anticipated from taxes or other sources, such as business licenses, user fees, fines, and investments.

**Revenue Bonds:** When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds are not included in the 8% general obligation debt limit set by the State. The Town's revenue bonds are repayable from utility user charges.

**Salaries and Fringes:** The costs associated with compensating employees for their labor.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Supplies:** A cost for minor items (individually priced at less than \$500) required by departments to conduct their operations.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit, such as police services, planning, and parks etc. This term does not include specific charges such as special assessments or user charges.

**Trend Analysis:** A comparative analysis of a company's financial ratios over time.

**User Charge:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Working Capital:** An amount calculated by subtracting current liabilities from current assets. An indicator of the liquidity of an entity.

## GLOSSARY OF ACRONYMS

<b>AET:</b>	Alcohol Enforcement Team
<b>CALEA:</b>	Commission on Accreditation for of Law Enforcement Agencies Inc.
<b>CAT:</b>	Community Action Team
<b>CCF:</b>	Capital Contribution Fees
<b>CIP:</b>	Capital Improvement Plan
<b>CMSA:</b>	Columbia Metropolitan Statistical Area
<b>COG:</b>	Council of Government
<b>COLA:</b>	Cost of Living Adjustment
<b>COPS:</b>	Certificates of Participation
<b>DUI:</b>	Driving Under the Influence
<b>FY:</b>	Fiscal Year
<b>GAAFR:</b>	Governmental Accounting Auditing and Financial Reporting
<b>GAAP:</b>	Generally Accepted Accounting Principles
<b>GASB:</b>	Governmental Accounting Standards Board
<b>GO:</b>	General Obligation Bonds
<b>LOCC:</b>	Lexington One Community Coalition
<b>LRADAC:</b>	Lexington-Richland Alcohol and Drug Abuse Council
<b>MGD:</b>	Million Gallons per Day
<b>NLC:</b>	National League of Cities
<b>RAIDS:</b>	Regional Analysis and Information Data Sharing

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- SC DHEC:** South Carolina Department of Health and Environmental Control
- SCADA:** Supervisory Control and Data Acquisition
- SCDOT:** South Carolina Department of Transportation
- SO:** Special Operations
- SWAT:** Special Weapons and Tactics
- VIP:** Volunteers in Policing