

County of Lexington
 Fiscal Year 2024-2025 Revised Recommended Summary Recap of Appropriations

	Appropriations Only			Estimated Revenues vs Approved Budget FY 2024 - 2025	
	Approved FY 2023 - 2024	Recommend FY 2024 - 2025	Over/(short) Difference	Revenues	Over/(short) From Fund Balance
General Fund (Includes FS & LE):					
Ord. General Fund	\$ 89,097,315	\$ 102,466,440	\$ 13,369,125	\$ 94,994,440	\$ (7,472,000)
Fire Service	\$ 31,244,252	\$ 32,317,202	\$ 1,072,950	\$ 30,817,202	\$ (1,500,000)
Law Enforcement	\$ 62,190,521	\$ 66,497,932	\$ 4,307,411	\$ 62,482,787	\$ (4,015,145)
	<u>\$ 182,532,088</u>	<u>\$ 201,281,574</u>	<u>\$ 18,749,486</u>	<u>\$ 188,294,429</u>	<u>\$ (12,987,145)</u>
Non - General Fund:					
Library	\$ 10,871,394	\$ 11,890,405	\$ 1,019,011	\$ 11,299,326	\$ (591,079)
Solicitor	\$ 1,798,840	\$ 2,587,512	\$ 788,672	\$ 2,301,993	\$ (285,519)
Law Enforcement	\$ 6,518,861	\$ 7,416,897	\$ 898,036	\$ 7,359,259	\$ (57,638)
Red Bank Crossing	\$ 121,982	\$ 121,977	\$ (5)	\$ 102,300	\$ (19,677)
Solid Waste	\$ 22,263,705	\$ 24,437,971	\$ 2,174,266	\$ 21,266,370	\$ (3,171,601)
Airport	\$ 153,713	\$ 323,205	\$ 169,492	\$ 82,132	\$ (241,073)
Airport - (Capital Projects)	\$ -	\$ 400,000	\$ 400,000	\$ 415,000	\$ 15,000
Other Special Revenue Funds	\$ 48,267,259	\$ 52,944,620	\$ 4,677,361	\$ 49,419,146	\$ (3,525,474)
Total Non-General Funds	<u>\$ 89,995,754</u>	<u>\$ 100,122,587</u>	<u>\$ 10,126,833</u>	<u>\$ 92,245,526</u>	<u>\$ (7,877,061)</u>
County of Lexington Total Appropriations	<u>\$ 272,527,842</u>	<u>\$ 301,404,161</u>	<u>\$ 28,876,319</u>	<u>\$ 280,539,955</u>	<u>\$ (20,864,206)</u>

	#	Requested	#	Recommend
NEW PROGRAMS:				
General Fund - Programs	88	\$ 8,753,858	32	\$ 2,297,046
Non-General Fund - Programs	27	\$ 5,085,652	24	\$ 1,997,419
ToTal all New Program	<u>115</u>	<u>\$ 13,839,510</u>	<u>56</u>	<u>\$ 4,294,465</u>

	Mills	4% Value	6% Value
CPI - 4.12%	3.489	\$ 13.96	\$ 20.93
Pop - 1.45%	1.228	\$ 4.91	\$ 7.37
<u>Total - 5.57%</u>	<u>4.717</u>	<u>18.87</u>	<u>28.30</u>

COUNTY OF LEXINGTON
GENERAL FUND
Appropriation Summary
Fiscal Year 2024-25
Revised Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	523,007	158,428	57,085	0	738,520
101101 County Council - Agencies	0	1,352,585	0	0	1,352,585
101200 County Administrator	861,999	47,860	1,500	0	911,359
101300 County Attorney	0	528,081	670	0	528,751
101400 Finance	858,728	304,918	3,256	0	1,166,902
101410 Procurement Services	489,944	65,361	7,658	0	562,963
101420 Central Stores	377,715	87,249	69,684	0	534,648
101500 Human Resources	745,280	180,822	9,583	0	935,685
101600 Planning & GIS	672,048	87,866	431,983	0	1,191,897
101610 Community Development	2,496,439	375,398	141,204	103,108	3,116,149
101611 Land Development	977,784	74,632	14,480	0	1,066,896
101700 Treasurer	875,626	542,061	17,072	0	1,434,759
101800 Auditor	1,014,500	273,148	15,160	0	1,302,808
101900 Assessor	2,370,327	344,390	4,770	0	2,719,487
102000 Register of Deeds	611,457	175,149	51,153	0	837,759
102100 Technology Services	1,485,678	1,899,217	729,723	0	4,114,618
102110 Microfilming	170,186	41,984	5,956	0	218,126
Total Administrative	14,530,718	6,539,149	1,560,937	103,108	22,733,912
111300 Building Services	2,206,918	642,483	396,830	0	3,246,231
111400 Fleet Services	1,507,055	219,510	1,098,443	0	2,825,008
Total General Services	3,713,973	861,993	1,495,273	0	6,071,239
121100 Public Works - Administration/Engineering	1,719,466	187,075	174,508	0	2,081,049
121300 Public Works - Transportation	5,705,797	4,112,843	2,713,146	0	12,531,786
Total Public Works	7,425,263	4,299,918	2,887,654	0	14,612,835
131101 Emergency Preparedness	238,860	116,732	24,734	0	380,326
131200 Animal Services	1,593,952	656,647	414,570	0	2,665,169
131300 Communications	4,888,428	113,940	0	0	5,002,368
131400 Emergency Medical Services	17,329,675	4,109,967	5,348,139	2,484	26,790,265
131500 Fire Service	25,286,490	3,345,099	3,199,338	0	31,830,927
131599 Fire Service Non-Departmental Cost	81,299	204,976	200,000	0	486,275
Total Public Safety	49,418,704	8,547,361	9,186,781	2,484	67,155,330
141100 Clerk of Court	1,262,420	459,485	13,196	0	1,735,101
141101 Clerk of Court - Family Court	405,300	134,628	8,510	0	548,438
141200 Solicitor - Eleventh Judicial Circuit	3,412,309	883,375	53,049	119,412	4,468,145
141299 Circuit Court Services	0	251,434	0	0	251,434
141300 Coroner	1,169,694	796,827	162,745	0	2,129,266
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,122,182	108,588	28,024	0	1,258,794
141600 Master-In-Equity	465,885	26,661	0	0	492,546
142000 Magistrate Court Services	2,976,814	701,686	133,013	0	3,811,513
149000 Judicial Case Management System	0	82,931	0	0	82,931
149900 Other Judicial Services	0	81,582	0	0	81,582
Total Judicial	10,814,604	3,527,197	398,537	2,203,627	16,943,965

**COUNTY OF LEXINGTON
GENERAL FUND
Appropriation Summary
Fiscal Year 2024-25
Revised Recommended Budget**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,554,059	317,282	500	0	1,871,841
151105 Law Enforcement - Support Services	1,916,143	111,964	3,000	0	2,031,107
151110 Law Enforcement - Training	687,019	201,187	2,000	0	890,206
151115 Law Enforcement - Information, Technology Svcs	1,627,323	3,330,163	798,335	0	5,755,821
151200 Law Enforcement - Operations	502,306	273,490	800	0	776,596
151205 Law Enforcement - North Region	4,937,511	180,647	500	0	5,118,658
151206 Law Enforcement - South Region	4,906,399	180,494	7,759	0	5,094,652
151207 Law Enforcement - West Region	3,364,331	184,953	500	0	3,549,784
151210 Law Enforcement - Security Services	0	0	0	0	0
151220 Law Enforcement - Code Enforcement	0	0	0	0	0
151225 Law Enforcement - Fleet & Special Unit Svcs	482,562	2,516,812	3,210,500	0	6,209,874
151235 Law Enforcement - Traffic	1,012,015	37,834	6,600	0	1,056,449
151240 Law Enforcement - Marine Patrol	232,968	44,548	200	0	277,716
151245 Law Enforcement - K-9 Unit	894,821	70,426	44,500	0	1,009,747
151260 Law Enforcement - Major Crimes	2,974,405	102,785	500	0	3,077,690
151265 Law Enforcement - Forensic Services	1,051,734	59,856	3,000	0	1,114,590
151280 Law Enforcement - Narcotics	2,535,783	231,258	1,000	0	2,768,041
151300 Law Enforcement - Detention	10,222,652	9,086,205	40,800	0	19,349,657
151400 Law Enforcement - Judicial Services	3,157,994	114,492	200	0	3,272,686
151401 Law Enforcement - Magistrates Services	449,561	79,348	800	0	529,709
151500 Law Enforcement - Community Services	446,538	35,758	500	0	482,796
159900 Law Enforcement - Non-Departmental	683,550	172,311	0	1,404,451	2,260,312
Total Law Enforcement	43,639,674	17,331,813	4,121,994	1,404,451	66,497,932
161100 Legislative Delegation	53,874	15,920	0	0	69,794
161200 Registration & Elections	583,652	1,382,985	213,189	0	2,179,826
169900 Other Agencies	0	39,322	0	0	39,322
Total Boards and Commissions	637,526	1,438,227	213,189	0	2,288,942
171100 Health Department	0	352,906	0	0	352,906
171200 Social Services	0	327,429	0	0	327,429
171500 Veteran's Affairs	409,868	48,262	1,578	0	459,708
171700 Museum	274,170	33,796	47,100	0	355,066
171800 Vector Control	127,412	20,642	250	0	148,304
171900 Soil & Water Conservation District	138,730	2,179	0	0	140,909
179900 Other Health & Human Services	0	203,480	0	0	203,480
Total Health and Human Services	950,180	988,694	48,928	0	1,987,802
** Subtotal	131,130,642	43,534,352	19,913,293	3,713,670	198,291,957
999900 Non-Departmental	161,754	(1,244,981)	730,924	0	(352,303)
999905 Emergency Incidents	0	41,258	0	0	41,258
000000 Transfers To Other Funds				3,300,662	3,300,662
Total Non-Departmental	161,754	(1,203,723)	730,924	3,300,662	2,989,617
*** Total Budget Approved	131,292,396	42,330,629	20,644,217	7,014,332	201,281,574

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2024-25
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	8,603,700	1,439,430	1,168,931	0	11,212,061	10,620,982	0	10,620,982
2310	Library Escrow	0	5,000	11,650	0	16,650	16,650	0	16,650
2330	Library State Funds	0	302,802	358,892	0	661,694	661,694	0	661,694
2331	Library Lottery Funds	0	0	0	0	0	0	0	0
2340	Library Federal Funds	0	0	0	0	0	0	0	0
2350	Library E-Rate Program	0	0	0	0	0	0	0	0
Total Library		8,603,700	1,747,232	1,539,473	0	11,890,405	11,299,326	0	11,299,326
2460	Sol/Drug Courts	0	4,524	100	0	4,624	1,500	2,454	3,954
2500	Sol/Victim Witness Program	199,437	5,517	0	0	204,954	48,919	166,710	215,629
2501	Sol/Community Juvenile Arbitration	175,527	11,466	200	0	187,193	61,400	96,588	157,988
2610	Sol/Forfeiture Narcotics Fund	0	211,616	0	0	211,616	13,400	0	13,400
2611	Sol/ State Funds	1,335,877	41,795	500	224,344	1,602,516	1,602,516	0	1,602,516
2612	Sol/Pre-Trial Intervention	275,108	7,560	100	0	282,768	164,000	131,180	295,180
2613	Worthless Check Unit	0	9,960	100	0	10,060	10,126	0	10,126
2615	Alcohol Education Program	0	700	0	0	700	700	0	700
2616	Broker Disclosure Penalty	0	83,081	0	0	83,081	2,500	0	2,500
Total Solicitor		1,985,949	376,219	1,000	224,344	2,587,512	1,905,061	396,932	2,301,993
2411	Title IV-D Child Support Process Server	0	0	0	0	0	11,292	0	11,292
2436	Multijurisdictional Narcotics Task Force	0	0	0	0	0	11,913	0	11,913
2445	LE/Drug Lab Chemist	88,794	39,398	8,175	0	136,367	122,730	13,637	136,367
2448	Victims of Crime Act	308,049	51,895	0	0	359,944	196,063	163,881	359,944
2456	Violence Against Women Act	218,619	13,036	0	0	231,655	133,063	98,592	231,655
2630	LE/Forfeiture Narcotics Fund	0	0	0	0	0	57,767	0	57,767
2632	LE/Inmate Services	106,431	1,042,952	0	0	1,149,383	1,050,290	0	1,050,290
2633	LE/School District #1	2,300,186	376,057	264,349	0	2,940,592	2,331,104	622,616	2,953,720
2634	LE/School District #2	93,995	15,261	0	0	109,256	81,942	27,314	109,256
2637	LE/Federal Narcotics Forfeitures	0	40,532	80,000	0	120,532	25,720	0	25,720
2638	LE/Civil Process Server	33,548	156	0	0	33,704	29,012	3,333	32,345
2639	LE/School District #3	19,668	1,278	0	0	20,946	30,792	0	30,792
2640	LE/School District #4	382,049	67,157	186,349	0	635,555	527,365	108,190	635,555
2641	LE/School District #5	1,247,276	181,772	156,000	0	1,585,048	1,247,699	366,888	1,614,587
2647	LE/Off Duty Program	92,952	963	0	0	93,915	98,056	0	98,056
Total Law Enforcement		4,891,567	1,830,457	694,873	0	7,416,897	5,954,808	1,404,451	7,359,259

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2024-25
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2400	HUD Entitlement Community Develop	296,211	1,641,578	8,366	0	1,946,155	1,896,155	50,000	1,946,155
2401	HOME Program	73,829	754,358	0	0	828,187	855,402	50,000	905,402
2402	Emergency Solutions Grant	0	163,662	0	0	163,662	163,662	0	163,662
2410	Clk of Crt/Title IV-D Child Support	506,806	13,307	0	0	520,113	522,500	0	522,500
2520	DHEC EMS Grant-In-Aid	0	22,586	0	0	22,586	21,344	1,242	22,586
Total Other Miscellaneous Grants		876,846	2,595,491	8,366	0	3,480,703	3,459,063	101,242	3,560,305
2000	Economic Development	353,463	1,124,815	0	3,108	1,481,386	12,418	1,468,968	1,481,386
2001	Rural Development Act	0	0	0	0	0	0	0	0
2003	Economic Development CCED Grants	0	0	0	0	0	0	0	0
2005	Economic Development Multi-Park 1%	0	0	0	0	0	0	0	0
2006	Economic Development Project Fund	0	0	0	0	0	0	0	0
2120	Accommodations Tax	0	428,861	0	0	428,861	428,861	0	428,861
2130	Tourism Development Fee	0	0	0	0	0	0	0	0
2131	Tourism Development Fee Surplus	0	0	0	0	0	0	0	0
2140	Temporary Alcohol Beverage Lic. Fee	0	25,000	0	53,176	78,176	51,200	0	51,200
2141	Minibottle Tax	0	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000
2200	Indigent Care	0	606,117	0	0	606,117	908,194	0	908,194
2600	Clk of Crt/Professional Bond Fees	0	0	0	0	0	12,800	0	12,800
2605	Emergency Telephone System E-911	587,217	1,773,604	143,898	0	2,504,719	2,062,000	0	2,062,000
2606	SCE&G Support Fund	0	16,203	5,885	0	22,088	22,088	0	22,088
2618	P/D (Indigent Criminal Defense)	0	200,000	0	0	200,000	200,000	0	200,000
2619	Public Defender	3,931,809	359,913	23,680	0	4,315,402	1,512,550	2,084,215	3,596,765
2620	Victims Bill of Rights:						260,019	0	260,019
	Solicitor Budget	81,560	3,457	650	0	85,667			
	Magistrate Budget	129,846	2,208	0	0	132,054			
	Law Enforcement Budget	191,637	10,827	0	0	202,464			
2621	Public Defender Additional Funding	601,994	128,029	0	0	730,023	730,023	0	730,023
2700	Schedule "C" Funds	167,199	6,397,293	0	0	6,564,492	6,864,492	0	6,864,492
2720	Lexington County Stormwater Consortium	23,173	186,718	190	0	210,081	119,500	90,581	210,081
2730	Rain Barrel Workshops	0	0	0	0	0	0	0	0
2920	Campus Parking Fund	0	17,897	0	0	17,897	17,897	0	17,897
2930	Personnel/Employee Committee	0	3,700	0	0	3,700	3,700	0	3,700
2950	Delinquent Tax Collections	605,902	520,699	2,378	0	1,128,979	1,011,000	0	1,011,000
2990	Grants Administration	104,847	3,130	100	0	108,077	0	115,803	115,803
2999	Pass-Thru-Grants - Magistrate	193,186	0	0	0	193,186	193,186	0	193,186
Total Other Special Revenue		6,971,833	12,808,471	176,781	56,284	20,013,369	15,409,928	3,759,567	19,169,495

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2024-25
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
5601	Red Bank Crossing	0	121,977	0	0	121,977	102,300	0	102,300
5700	Solid Waste	3,441,120	15,941,473	3,979,378	88,402	23,450,373	20,436,168	0	20,436,168
5701	SW Post Closure Sinking Fund	0	352,000	0	0	352,000	180,000	88,402	268,402
5710	Solid Waste Tires	0	266,048	0	0	266,048	194,500	0	194,500
5712	SW/Elevate LexCoSC	0	19,824	0	0	19,824	10,500	9,324	19,824
5720	SW/DHEC Management Grant	0	15,000	0	0	15,000	15,000	0	15,000
5721	SW/Tire Grant	0	226,440	0	0	226,440	226,440	0	226,440
5722	SW/DHEC Used Oil Grant	0	29,186	73,600	0	102,786	102,786	0	102,786
5726	SW/Compost Bin Grant	0	0	5,500	0	5,500	3,250	0	3,250
5800	Lexington Cty Airport at Pelion	0	146,485	16,720	160,000	323,205	57,132	25,000	82,132
5801	Airport Capital Projects	0	0	400,000	0	400,000	255,000	160,000	415,000
Total Enterprise Fund		3,441,120	17,118,433	4,475,198	248,402	25,283,153	21,583,076	282,726	21,865,802
6590	Motor Pool	0	57,500	93,600	0	151,100	57,500	0	57,500
6710	Workers Compensation Insurance Fund	0	2,943,779	0	214,627	3,158,406	3,158,406	0	3,158,406
6730	Employee Insurance Fund	0	25,391,490	1,000	0	25,392,490	22,683,888	0	22,683,888
6731	Post-Employment Insurance Fund	0	532,425	0	0	532,425	573,425	0	573,425
6790	Risk Management Administration	166,345	47,782	2,000	0	216,127	1,500	214,627	216,127
Total Internal Service		166,345	28,972,976	96,600	214,627	29,450,548	26,474,719	214,627	26,689,346
		26,937,360	65,449,279	6,992,291	743,657	100,122,587	86,085,981	6,159,545	92,245,526

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2024-25

	<u>Fiscal Year 2023-24</u>				<u>Fiscal Year 2024-25</u>	
	<u>Approved Amount/Actual Disbursement</u>				<u>Recommended</u>	
	<u>Fund</u>	<u>Approved Amount</u>	<u>Actual Disbursement*</u>	<u>Millage</u>	<u>Amount</u>	<u>Millage</u>
Lexington County Recreation & Aging Commission	7620	\$ 14,355,300	\$ 13,555,686	11.728	\$ 15,577,944	11.728
Irmo Chapin Recreation Commission	7630	\$ 4,692,850	\$ 4,744,393	12.682	\$ 5,319,467	12.682
*Bond Proceeds/Disbursements		\$ 1,000,000	\$ 1,000,000			
Midlands Technical College	7650	\$ 5,301,200	\$ 4,349,127	2.833	\$ 4,963,474	2.833
Midlands Technical College - Capital	7652	\$ 1,322,771	-	0.839	\$ 1,375,682	0.839
Midlands Technical College - Debt Service		\$ 763,673	-	0.500	\$ 794,220	0.500
		\$ 2,086,444	-	1.339	\$ 2,169,902	
Hollow Creek Watershed	7660	\$ 9,503	\$ 8,386	1.529	\$ 9,890	1.529
Irmo Fire District	7800, 7802	\$ 3,240,000	\$ 3,211,273	21.275	\$ 3,300,000	21.275

* Actual disbursements through April 30, 2024

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2024-25

Fund	Fund Balance 07/01/23	Fiscal Year 2023-24					Fiscal Year 2024-25				
		Receipts		Disbursements			Agency Request vs. Estimated Receipts				
		04/30/24 Actual Receipts*	06/30/24 Projected Receipts	Approved Amount	04/30/24 Actual Disbursement*	06/30/24 Projected Disbursement	Projected Fund Balance 06/30/24	Requested Amount	Estimated Receipts	Recommended Amount	Recmd Millage
(2) Lexington Cty Rec. & Aging Comm.	7620	14,441,360	15,014,645	14,555,300	13,555,686	15,014,645	751,412	15,080,280	15,577,944	15,577,944	11.728
(2) Irmo Chapin Recreation Commission -- GO Bond Proceeds	7630	5,017,830 1,000,000	5,125,048 1,000,000	4,692,850	4,744,393 1,000,000	5,125,048 1,000,000	269,930	5,209,064	5,319,467	5,319,467	12.682
(1) Midlands Technical College	7650	4,645,821	4,797,398	5,301,200	4,349,127	5,301,200	118,475	5,513,248	4,963,474	4,963,474	2.833
(1) Midlands Technical College - Capital Midlands Tech. College - Debt Service	7652	2,227,709	2,227,709	1,322,771	-	1,322,771	1,694,630	1,375,682 794,220	2,319,031	1,925,456 1,375,682	0.839 0.500
		2,227,709	2,227,709	2,086,444	-	2,086,444	1,694,630	2,169,902	2,319,031	2,169,902	1.339
(2) Hollow Creek Watershed	7660	9,220	9,503	9,503	8,386	9,503	808	9,890	9,890	9,890	1.529
(2) Irmo Fire District	7800, 7802	3,432,475	3,540,836	3,240,000	3,211,273	3,540,836	189,146	3,300,000	3,635,035	3,300,000	21.275

* Actual Receipts and Disbursements through April 30, 2024 - Unaudited

(1) Other Millage Agencies

Disbursement by Treasurer is equal to amount approved (budgeted) each fiscal year. Disburse additional amount from (7652) to make whole (7650) Requested amount if needed.

(2) Millages for Special Purpose Districts

Full disbursement by Treasurer of all collections.

County of Lexington
 Items to be Consider out of Fund Balance
 Fiscal Year 24-25

4/23/24

Ordinary:

Fuel Site Upgrade (Ball Park Road)	111400	\$ 1,005,000
(3) Motorgraders - Repl.	121300	\$ 1,245,000
(2) Dump Trucks - Repl.	121300	\$ 562,000
(6) EMS Units - Repl.	131400	\$ 3,060,000
Operating Transfer to West Region	999900	\$ 1,600,000
Total		<u>\$ 7,472,000</u>

Fire Service:

(1) Truck - (Rehab)	131500	\$ 1,500,000
Total		<u>\$ 1,500,000</u>

Law Enforcement:

(40) 800 MHz Radio w/Access.	151115	\$ 320,000
(30) Laptop (F9) w/Access. - Repl.	151115	\$ 196,290
(1) Server Upgrade	151115	\$ 100,000
(1) Offsite Host - Repl.	151115	\$ 150,000
(5) Scanners - Repl.	151115	\$ 4,005
(1) Bomb Robot - Repl.	151225	\$ 400,000
(37) Vehicles w/Equipment - Repl.	151225	\$ 2,730,500
(2) IniCar Radar w/Access. - Repl.	151235	\$ 5,600
(2) K-9 - Repl.	151245	\$ 44,000
(1) Salley Port Gate - Repl.	151300	\$ 30,000
Contingency	159900	\$ 34,750
Total		<u>\$ 4,015,145</u>

Total General Fund

\$ 12,987,145

Library:

Personnel Cost		\$ 316,079
Irmo Parking Lot Resurfacing	230099	\$ 150,000
Chair-Lift (Cayce/West Cola.)	230099	\$ 25,000
Youth Services Renovations (Cayce/West Cola.)	230099	\$ 100,000
Total		<u>\$ 591,079</u>

Solid Waste:

Landfill Operation:		
C & D Shredder with Drums	121204	\$ 1,075,000

COUNTY OF LEXINGTON
MATRIX OF TRANSFER OF FUNDS
Annual Budget
Fiscal Year - 2024-25
Revised Recommended Amounts

FUND ORGANIZATION	<i>SOURCE</i>					Law	Economic	Temp	Solicitor	SW	Lex	Workers	TOTALS
	General Fund Revenue					Enforce	Development	Alcohol	State	Landfill	County	Comp	
	1000	1000	1000	1000	1000	Revenue	2000	Beverage	Fund	Operation	Airport	Insurance	
	101610	131400	141200	141400	999900	159900	181101	999900	141200	121204	580010	999900	
<i>DESTINATION</i>													
2460 SOL / Drug Court										2,454			2,454
2500 SOL / Victim Witness Program			76,000						90,710				166,710
2501 SOL / Community Juvenile Arbitration			43,412					53,176					96,588
2612 SOL / Pre-Trial Intervention New Program									77,685				77,685
									53,495				53,495
2445 Drug Lab Chemist						13,637							13,637
2448 Victims of Crime Act						163,881							163,881
2456 Violence Against Women Act						98,592							98,592
2633 LE / School District #1 New Program						619,427							619,427
						3,189							3,189
2634 LE / School District #2						27,314							27,314
2638 LE/Civil Process Server						3,333							3,333
2640 LE / School District #4 New Program						105,001							105,001
						3,189							3,189
2641 LE / School District #5						366,888							366,888
2400 Urban Entitlement Community Development	50,000												50,000
2401 HOME Program	50,000												50,000
2520 DHEC EMS Grant-In-Aid		1,242											1,242
2000 Economic Development Fund					1,468,968								1,468,968
2619 Public Defender Additional Funding			2,084,215										2,084,215
			0										0
2720 PW/Stormwater/MS4				90,581									90,581
2990 Finance / Grants Administration					115,803								115,803
5701 SW Post Closure Sinking Fund										88,402			88,402
5712 SW Elevate LexCoSC	3,108						3,108			3,108			9,324
5800 Lexington County Airport @ Pelion				25,000									25,000
5801 Airport Capital Projects					0						160,000		160,000
6790 Risk Management Administration												214,627	214,627
* TOTAL TRANSFER OF FUNDS	103,108	1,242	119,412	2,084,215	1,700,352	1,404,451	3,108	53,176	224,344	91,510	160,000	214,627	6,159,545

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2024-25

	2023 Actual Millage	STATUTORILY ALLOWED						2024 Millage Adjustment	2024 Recommend Millage
		CPI Adjust. 4.12%	2024 Millage Plus CPI	Population Adjust. 1.45%	2024 Millage Plus Pop	2024 Millage Plus CPI & Pop.	Change from 2023 Actual to 2024 (CPI & Pop.)		
COUNTY OPERATIONS:									
1. General Fund									
a. County Ordinary	25.941	1.069	27.010	0.376	26.317	27.386	1.445	0.000	25.941
b. Law Enforcement	35.420	1.459	36.879	0.514	35.934	37.393	1.973	0.000	35.420
c. Fire Service	23.336	0.961	24.297	0.338	23.674	24.635	1.299	0.000	23.336
Total General Fund	84.697	3.489	88.186	1.228	85.925	89.414	4.717	0.000	84.697
2. Library	5.919	0.244	6.163	0.086	6.005	6.249	0.330	0.000	5.919
3. Solid Waste	7.544	0.311	7.855	0.109	7.653	7.964	0.420	0.000	7.544
4. Indigent Care	0.479	0.020	0.499	0.007	0.486	0.506	0.027	0.000	0.479
TOTAL COUNTY OPERATING MILLAGE	98.639	4.064	102.703	1.430	100.069	104.133	5.494	0.000	98.639
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	11.728	0.483	12.211	0.170	11.898	12.381	0.653	0.000	11.728
6. Irmo-Chapin Rec Commission	12.682	0.522	13.204	0.184	12.866	13.388	0.706	0.000	12.682
7. Midlands Technical College	2.833	0.117	2.950	0.041	2.874	2.991	0.158	0.000	2.833
8. Midlands Tech - Capital	1.339	0.055	1.394	0.019	1.358	1.413	0.074	0.000	1.339
9. Irmo Fire District	21.275	0.877	22.152	0.308	21.583	22.460	1.185	0.000	21.275
10. Hollow Creek Watershed	1.529	0.063	1.592	0.022	1.551	1.614	0.085	0.000	1.529

County of Lexington
Mills and Estimated Revenue
Statutorily Allowed **5.57%**
FY 2024-25

File Name: Budget/Millage/Mills&Revenue
By: RCP / Date: 6/12/24

<u>CPI Adjustment</u>	<u>4.12%</u>	4%		6%		Estimated Additional Revenue
		Mills	Base on \$100,000 Property	Base on \$100,000 Property		
Cty Ordinary	1.069	\$ 4.28	\$ 6.41	\$ 1,735,828.00		
Law Enf.	1.459	\$ 5.84	\$ 8.75	\$ 2,369,106.00		
Fire Service	0.961	\$ 3.84	\$ 5.77	\$ 1,219,676.00		
Library	0.244	\$ 0.98	\$ 1.46	\$ 396,204.00		
Solid Waste	0.311	\$ 1.24	\$ 1.87	\$ 504,997.00		
Indigent Care	0.020	\$ 0.08	\$ 0.12	\$ 32,475.00		
Total	4.064	\$ 16.26	\$ 24.38	\$ 6,258,286.00		

<u>Population Adjustment</u>	<u>1.45%</u>					
Cty Ordinary	0.376	\$ 1.50	\$ 2.26	\$ 610,544.00		
Law Enf.	0.514	\$ 2.07	\$ 3.08	\$ 834,626.00		
Fire Service	0.338	\$ 1.35	\$ 2.03	\$ 428,980.00		
Library	0.086	\$ 0.34	\$ 0.52	\$ 139,646.00		
Solid Waste	0.109	\$ 0.44	\$ 0.65	\$ 176,992.00		
Indigent Care	0.007	\$ 0.03	\$ 0.04	\$ 11,367.00		
Total	1.430	\$ 5.73	\$ 8.58	\$ 2,202,155.00		

<u>Both CPI & Population Adj.</u>	<u>5.57%</u>					
Cty Ordinary	1.445	\$ 5.78	\$ 8.67	\$ 2,346,372.00		
Law Enf.	1.973	\$ 7.89	\$ 11.84	\$ 3,203,732.00		
Fire Service	1.299	\$ 5.20	\$ 7.79	\$ 1,648,656.00		
Library	0.330	\$ 1.32	\$ 1.98	\$ 535,850.00		
Solid Waste	0.420	\$ 1.68	\$ 2.52	\$ 681,989.00		
Indigent Care	0.027	\$ 0.11	\$ 0.16	\$ 43,842.00		
Total	5.494	\$ 21.98	\$ 32.96	\$ 8,460,441.00		

Extimated Additional Revenue:
* Used Tax Cal, (2-27-24) File

COUNTY OF LEXINGTON
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2024 – 2025

BUDGET POLICIES

COMPLIANCE

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

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

ADMINISTRATIVE POLICY

The County Administrator has the authority to approve purchase requisitions and administrative budget transfers up to \$500,000 at the request of department managers.

Any new full time or part time positions, in addition to the personnel authorization list (POSN) adopted with the annual budget, shall require County Council approval. Departmental reorganization of existing positions that result in additional personnel shall require County Council approval. County Council has directed that the County Administrator and the CHRO are the final approval authority and responsible for all administration, maintenance and implementation of the County Pay Procedures and Compensation Plan to which all departments are subject to; meaning any request outlined above or in the Pay Procedures must go through the County Administrator and the CHRO.

It is County Council's intent to maximize the efficiency and to unify the efforts of the County's central service operations in Finance, Human Resources and Technology Services. To this end, the County Administrator shall establish procedures for functional coordination of these operations between the central service operating departments and personnel performing like functions within other operating departments.

GRANT POLICY

All initial application requests for grants and/or final acceptance of grants shall be presented to the appropriate County Council Committee for review. These submissions shall be sent to the County Grants Manager and shall be received prior to the cutoff date for preparing the agenda for the upcoming Council meeting. Submissions shall include the entire application package as required by the granting agency, AND a line item detail budget in accordance with the County's established budget process, AND shall disclose any required funding requirements for a grant match. (As far as possible, the grants shall be incorporated into the annual budget process. Deviations from this should be avoided if possible.) Submitting an application to the Committee allows a two-week review before the final Council consideration. The County of Lexington adheres to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

Employees accumulate sick leave at the rate of one day per month, not to exceed a maximum accumulation of 90 days at the end of any given pay period (effective July 1, 1996). Annual leave for employees is accrued without limit throughout the year, but is adjusted annually at fiscal year-end to a maximum accumulation of 45 days. Annual and sick leave maximum accumulations for employees with work schedules other than the traditional 80-hour bi-weekly schedule are calculated into equivalent hours as detailed on the following table:

<u>Scheduled Hours</u>	<u>Allowable Maximum Annual Leave Hours</u>	<u>Allowable Maximum Sick Leave Hours</u>
80	360.00	720.00
84	378.00	756.00
85	382.50	765.00
86	387.00	774.00
95	427.50	855.00
112	504.00	1,008.00

EMPLOYEE HEALTH INSURANCE

Effective January 1, 2014, the County moved from one major medical plan to one major medical plan with three options: a 80/20 plan (the Gold plan), a 70/30 plan (the Silver plan) and a Qualified High Deductible Health Plan (the Bronze plan). Premiums for these plans will be reviewed annually and adjusted, if necessary, on a calendar year (January 1 – December 31) basis.

Law Enforcement and Emergency Services shift workers scheduled to work on the following thirteen (13) holidays during FY 2024-2025 will receive holiday pay:

Independence Day	Thursday, July 4, 2024
Labor Day	Monday, September 2, 2024
Veterans' Day	Monday, November 11, 2024
Thanksgiving	Thursday and Friday November 28 & 29, 2024
Christmas	Tuesday, Wednesday and Thursday December 24, 25 & 26, 2024
New Year	Wednesday, January 1, 2025
Martin Luther King, Jr. Day	Monday, January 20, 2025
Presidents' Day	Monday, February 17, 2025
Confederate Memorial Day	Saturday, May 10, 2025
Memorial Day	Monday, May 26, 2025

Disallowance of Reimbursement Due to Proximity:

No employee shall receive reimbursement for activities within ten (10) miles of their official headquarters except when they are required to attend statewide, regional, or district meetings within that area. Also, no reimbursement for overnight accommodations will be permitted within fifty (50) miles of the traveler's headquarters and/or residence.

Travel Advances:

Travel advances shall be limited to the costs associated with registration, the standard meal allowance for meals, personal mileage based upon distances given on an official S.C. Highway Department map, and to 80% of the estimated cost of lodging, airfare, and other costs. There will be **no** advance for gas expense if traveling in a County vehicle.

Application for Reimbursement:

Employees shall only be reimbursed for expenses by submitting proper paid and dated *original* receipts and other applicable documentation together with the appropriate form. These forms are the "Trip Request / Expense Statement" (LCF-600/600A) and the "Mileage Reimbursement" (LCF-116). **Requests for reimbursement for daily recurring travel shall be submitted for payment on a monthly basis by the third working day of each month.**

OTHER NECESSARY COUNTY BUSINESS EXPENSE POLICY

County Council Expenses:

The County Council Chairman, Vice Chairman, and Council Members shall be reimbursed actual expenses when conducting other County business unlike the travel and meetings cost explained in the prior section.

County Administration:

The County Administrator, Deputy County Administrator, and department heads shall be reimbursed actual amounts for ordinary and necessary business expenses not included in the prior section.

Foreign Travel Expenses:

When traveling outside the United States, Canada, and Puerto Rico upon promotional business for the County of Lexington, expenses for meals and lodging shall be reimbursed at actual cost not subject to the limitations otherwise applicable.

Extradition Travel Expenses:

Extradition travel expenses shall be reimbursed actual costs within all parameters set forth in the prior section. All cost must be substantiated with *dated* receipts.

Lease Valuation Rule:

(Applicable for vehicle use by the County Administrator, Deputy County Administrator, County Sheriff, elected officials, department heads, and other control employees.) The annual lease value is based upon the fair market value of the vehicle as determined by IRS issued lease value tables and generally must be recalculated every four years. The annual lease value does not include the value of County-provided fuel; therefore, fuel will be valued at 5.5 cents per mile for personal miles and will be included in the total fringe calculation.

Commuting Valuation Rule:

(Applicable for vehicle use by any employee required by the County to commute in a County vehicle, and there is no personal use other than commuting.) The value of the commuting use of a County-provided vehicle is \$1.50 per one-way commute, or \$3.00 per round trip. If more than one employee commutes in the vehicle, the amount includable in the income of each employee is \$3.00 per day. All employees commuting in a County vehicle must be listed on the vehicle's daily log which will be submitted to the Finance Department each quarter. (See Record Keeping Requirements.)

Standard Mileage Rate Valuation Rule:

(Applicable for vehicle use by County employees not covered by the two previous evaluation methods.) The standard mileage rate of \$0.655 (or current federal rate) shall be used to value the taxable fringe benefit.

Applying the Valuation Rules:

Using the valuation rules as listed above, the taxable fringe amount will be reported on the employee's Form W-2. Also, social security (FICA) will be calculated on the quarterly fringe amount, and withheld from the employee's paycheck in the month after submission to the Finance Department. The County elects not to withhold income taxes on the value of the vehicle use, but the total fringe value will be added as income to the employee's Form W-2 at year end.

Compliance with Tax Law:

The County's vehicle use policy as stated herein is derived from applicable tax provisions as stated in IRS Publications 535 and 917, and shall be amended to remain in conformance with applicable tax law as these provisions may be revised.



ORDINANCE 24-05

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR FISCAL YEAR 2024-2025

WHEREAS, South Carolina Code § 4-9-120, § 4-9-130 and § 4-9-140 require that County Council shall adopt an annual budget; and

WHEREAS, the annual budget shall be based upon estimated revenues and shall provide appropriations for County operations and debt service for all County departments and agencies.

NOW, THEREFORE, be it ordained and enacted by the Lexington County Council as follows:

SECTION 1 - GENERAL

The Fiscal Year 2024-2025 County budget for Lexington County, South Carolina, a copy of which is attached hereto and incorporated herein by way of reference, is hereby adopted.

SECTION 2 - COUNTY-WIDE TAX LEVY

There shall be levied, for County operations and for County designated millage agencies (Midlands Technical College) on all taxable property in Lexington County, sufficient taxes to fund the referenced budget in the number of mills allowed in Code Section 6-1-320.

County Ordinary	25.941
Law Enforcement	35.420
Fire Service	23.336
Library	5.919
Solid Waste	7.544
Indigent Care	.479
Total County Operating Millage	98.639
Midlands Technical College	2.833
Midlands Tech - Capital	1.339

SECTION 3 - DEBT SERVICE TAX LEVY

The County Auditor is hereby authorized and directed to levy millages for all County and special district debt service funds in amounts sufficient to retire their respective debts.

SECTION 4 - SPECIAL PURPOSE DISTRICT TAX LEVY

There shall be levied, for the special purpose districts (Lexington County Recreation and Aging Commission, Irmo-Chapin Recreation Commission, and Irmo Fire District) on all taxable property in their respective districts, sufficient taxes to fund their respective budgets in the number of mills, allowed in Code Section 6-1-320.

Lexington Recreation Commission	11.728
Irmo-Chapin Recreation Commission	12.682
Irmo-Fire District	21.275
Hollow Creek Watershed	1.529

SECTION 5 - BUDGETARY ESTIMATES

Anticipated revenues are stated as estimates and the respective appropriations are maximum and conditional. Should actual funding sources for any such fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund.

SECTION 6 - BUDGETARY CONTROL

Departments and/or other organizational units are bound to the appropriated expenditures incorporated herein. Upon the written request of the department head, the County Administrator, or his designated representative, is hereby authorized to effect transfers between line items.

On January 26, 2016, Lexington County Council approved the Lexington County Financial Management Practices, also known as the Fiscal Policies. These policies are used as a guide for financial management practices and procedures. The policies will be reviewed on an annual or as needed basis to make sure that they stay current.

SECTION 7 - LINE ITEM CARRYOVERS

Any line items previously appropriated and/or properly encumbered as of June 30, 2024 shall be carried forward as an appropriation of fiscal year 2024-2025 upon the recommendation of the County Administrator, and by passage of a budgetary amendment resolution by County Council.

SECTION 8 - NEW GRANTS

Grant funds applied for or received after the budget year, and therefore not stated in this budget ordinance, shall, by passage of a budgetary amendment resolution by County Council authorizing the acceptance of the grant and its appropriations, be accounted for in appropriate special revenues funds. The specific grant provisions shall direct the manner of expenditure of these funds.

SECTION 9 - OTHER MISCELLANEOUS RECEIPTS

Revenues other than those originally budgeted may be expended as directed by their respective revenue source after they are accepted and appropriated by the County Council by passage of the budgetary amendment resolution. Such funds include, but are not limited to, contributions, donations, special events, insurance and similar recoveries. These funds may be appropriated for any costs or overruns or new projects upon approval of County Council.

SECTION 10 - LINE OF CREDIT AUTHORIZATION

From time to time it may be necessary for the administration of the County (or any other agency for which the County levies taxes) to borrow in anticipation of tax revenues to guarantee continuity in regular operations. To provide for such contingencies, the administration of the county (or the respective agencies) is hereby authorized to borrow in anticipation of ad valorem tax collections. Such authorization may only be exercised upon certification of need by both the County Treasurer and the Chief Financial Officer (or the CEO of the agency) and any amount borrowed must be obtained at the lowest possible interest rate and repaid as quickly as practical.

SECTION 11 - All appropriations, except those appropriations required by law, are subject to the availability of funds.

SECTION 12 - SEVERABILITY

If for any reason any provision of this Ordinance shall be declared invalid or unconstitutional, such shall not affect the remaining provisions of this Ordinance.

This Ordinance shall become effective July 1, 2024.

Enacted this _____ day of _____, 2024.

{SEAL}

Beth A. Carrigg
Chairwoman, County Council

ATTEST:

Jessica C. Hendrix, Clerk to Council

First Reading: April 23, 2024
Public Hearing: May 28, 20224
Second Reading: _____
Third & Final Reading: _____
Filed with the Clerk of Court: _____