

COUNTY OF LEXINGTON

FISCAL YEAR 2025-2026



APPROVED ANNUAL BUDGET OVERVIEW

6/10/2025

Estimated Value of 1 Mill - Various Growth Percentages

	<u>2024 Pre-Final 2/18/2025</u>	<u>Percentage Growth</u>	<u>2024 Estimate + Growth</u>	<u>Growth Estimate Used for 2025</u>	<u>Estimate Amt Used for 2025</u>
COUNTY-WIDE UNABATED					
- Midlands Tech					
Residential	1,207,625	5.58%	1,275,010		
SCTC	260,887	3.39%	269,731		
Vehicles	<u>249,317</u>	7.74%	<u>268,614</u>		
TOTAL	<u>1,717,829</u>	5.56%	<u>1,813,356</u>	4.50%	1,795,131
COUNTY-WIDE ABATED					
- County Ordinary					
- Law Enforcement					
- Library					
- Solid Waste					
- Indigent Care					
- Mental Health					
- Riverbanks Park					
Residential	1,207,625	5.58%	1,275,010		
SCTC	231,302	3.39%	239,143		
Vehicles	<u>249,317</u>	7.74%	<u>268,614</u>		
TOTAL	<u>1,688,244</u>	5.60%	<u>1,782,768</u>	4.50%	1,764,215
FIRE SERVICE					
Residential	933,330	6.10%	990,263		
SCTC	198,013	3.39%	204,726		
Vehicles	<u>204,378</u>	7.74%	<u>220,197</u>		
TOTAL	<u>1,335,721</u>	5.95%	<u>1,415,186</u>	4.75%	1,399,168
IRMO FIRE SERVICE					
Residential	123,148	4.15%	128,259		
SCTC	25,105	3.39%	25,956		
Vehicles	<u>17,466</u>	7.74%	<u>18,818</u>		
TOTAL	<u>165,719</u>	4.41%	<u>173,033</u>	4.00%	172,348
LEXINGTON RECREATION					
Residential	902,220	5.33%	950,308		
SCTC	202,334	3.39%	209,193		
Vehicles	<u>197,076</u>	7.74%	<u>212,330</u>		
TOTAL	<u>1,301,630</u>	5.39%	<u>1,371,831</u>	4.50%	1,360,203
IRMO-CHAPIN RECREATION					
Residential	305,248	6.28%	324,418		
SCTC	58,549	3.39%	60,534		
Vehicles	<u>52,202</u>	7.74%	<u>56,242</u>		
TOTAL	<u>415,999</u>	6.06%	<u>441,194</u>	5.00%	436,799
HOLLOW CREEK WATERSHED					
Residential	4,889	4.79%	5,123		
SCTC	3,326	3.39%	3,439		
Vehicles	<u>865</u>	7.74%	<u>932</u>		
TOTAL	<u>9,080</u>	4.56%	<u>9,494</u>	4.00%	9,443

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2025-26

Date: 4-18-2025 / 05/19/2025

		STATUTORILY ALLOWED										2025		
		CPI Adjust. 2.95%	2025 Millage Plus CPI	Population Adjust. 1.26%	2025 Millage Plus Pop	2025 Millage Plus CPI & Pop.	Change from 2024 Actual to 2025 (CPI & Pop.)				Look-Back Mills	Est. Approved Statutorily Adjustment	2025 Millage	
COUNTY OPERATIONS:														
1. General Fund														
a. County Ordinary		25.941	(2.341)	23.600	0.696	24.2	0.297	23.8	24.5	0.9	0.0	0.0	0.0	23.6
b. Law Enforcement		35.420	(3.120)	32.300	0.953	33.2	0.407	32.7	33.6	1.3	0.0	0.0	0.0	32.3
Sub-Total		61.361	(5.461)	55.900	1.649	57.4	0.704	56.5	58.1	2.2	0.0	0.0	0.0	55.9
c. Fire Service (sd)		23.336	(2.036)	21.300	0.628	21.9	0.268	21.5	22.1	0.8	0.0	0.0	0.0	21.3
Total General Fund		84.697	(7.497)	77.200	2.277	79.3	0.972	78.0	80.2	3.0	0.0	0.0	0.0	77.2
2. Library		5.919	(0.619)	5.300	0.156	5.4	0.067	5.3	5.5	0.2	0.0	0.0	0.0	5.3
3. Solid Waste		7.544	(0.744)	6.800	0.201	7.0	0.086	6.8	7.0	0.2	0.0	0.0	0.0	6.8
4. Indigent Care		0.479	(0.179)	0.300	0.009	0.3	0.004	0.3	0.3	0.0	0.0	0.0	0.0	0.3
TOTAL COUNTY OPERATING MILLAGE		98.639	(9.039)	89.600	2.643	92.0	1.129	90.4	93.0	3.4	0.0	0.0	0.0	89.6
AGENCY OPERATIONS:														
5. Lexington Recreation Commission		11.728	(1.128)	10.600	0.313	10.9	0.134	10.7	11.0	0.4	0.0	0.0	0.0	10.6
6. Irmo-Chapin Rec Commission		12.682	(1.082)	11.600	0.342	11.9	0.146	11.7	12.0	0.4	0.0	0.0	0.0	11.6
7. Midlands Technical College		2.833	(0.333)	2.500	0.074	2.5	0.032	2.5	2.6	0.1	0.0	0.0	0.0	2.5
8. Midlands Tech - Capital		1.339	(0.239)	1.100	0.032	1.1	0.014	1.1	1.1	0.0	0.0	0.0	0.0	1.1
9. Riverbanks Park		0.000	0.000	0.000	0.000	0.0	0.000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10. Irmo Fire District		21.275	(1.675)	19.600	0.578	20.1	0.247	19.8	20.4	0.8	0.0	0.0	0.0	19.6
11. Hollow Creek Watershed		1.529	(0.229)	1.300	0.038	1.3	0.016	1.3	1.3	0.0	0.0	0.0	0.0	1.3
TOTAL AGENCIES MILLAGE		51.386	(4.686)	46.700	1.377	47.8	0.589	47.1	48.4	1.7	0.0	0.0	0.0	46.7
TOTAL COUNTY MILLAGE		150.025	(13.725)	136.300	4.020	139.8	1.718	137.5	141.4	5.1	0.0	0.0	0.0	136.3

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2025-2026

	2025-26 Preliminary Estimate (w/Growth)	2025-26 Preliminary Estimate (2.95% CPI)	2025-26 Change in Rev. due to 2.95% CPI	% Change due to CPI Increase	2025-26 Preliminary Estimate (1.26% Pop)	2025-26 Change in Rev. due to 1.26% Pop.	% Change due to Pop. Increase	2025-26 Approved Change in Revenue	2025-26 Approved Revenue Estimate
COUNTY OPERATIONS									
1. General Fund									
a. County Ordinary	\$ 102,216,868	\$ 103,566,807	\$ 1,349,939	1.32%	\$ 102,795,413	\$ 578,545	0.57%	\$ 0	\$ 102,216,868
b. Law Enforcement	67,974,540	69,903,029	1,928,489	2.84%	68,745,935	771,395	1.13%	0	67,974,540
c. Fire Service	34,110,119	35,026,256	916,137	2.69%	34,568,187	458,068	1.34%	0	34,110,119
Total General Fund	204,301,527	208,496,092	4,194,565	2.05%	206,109,535	1,808,008	0.88%	0	204,301,527
2. Library	11,463,866	11,849,561	385,695	3.36%	11,656,713	192,847	1.68%	0	11,463,866
3. Solid Waste	21,901,823	22,287,520	385,697	1.76%	22,094,671	192,848	0.88%	0	21,901,823
4. Indigent Care	913,556	913,556	0	0.00%	913,556	0	0.00%	0	913,556
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	\$ 16,877,222	\$ 17,323,980	\$ 446,758	2.65%	\$ 17,026,141	\$ 148,919	0.88%	\$ 0	\$ 16,877,222
6. Irmo-Chapin Rec Commission	5,628,736	5,770,402	141,666	2.52%	5,675,958	47,222	0.84%	0	5,628,736
7. Midlands Technical College	5,311,378	5,507,318	195,940	3.69%	5,311,378	0	0.00%	0	5,311,378
8. Midlands Tech - Capital	2,421,152	2,421,152	0	0.00%	2,421,152	0	0.00%	0	2,421,152
9. Hollow Creek Watershed	14,126	14,126	0	0.00%	14,126	0	0.00%	0	14,126
10. Irmo Fire District	3,789,737	3,901,305	111,568	2.94%	3,826,927	37,190	0.98%	0	3,789,737

COUNTY OF LEXINGTON, SOUTH CAROLINA
2024-25 ESTIMATED & AMENDED REVENUE COMPARED TO 2025-26 PRELIMINARY ESTIMATE
BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2024-25 Original Estimated Revenue	2024-25 Amended Estimated Revenue	2025-26 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2025 Amnd. to 2026 Est.	% Change 2025 Amnd. to 2026 Est.	2025-26 Preliminary Estimate (2.95% CPI)	CPI Increase (Decrease)	% Change 2025 to 2026 Est. w/CPI	2025-26 Preliminary Estimate (1.26% Pop.)	Population Increase (Decrease)	% Change 2025 to 2026 Est. w/Pop.	2025-26 Preliminary Estimate Revenues	CPI & Pop Increase (Decrease)	% Change 2025 to 2026 w/CPI & Pop.	Approved Revenues
County Ordinary															
Property taxes (4.50% Growth)	\$ 44,476,650	\$ 44,429,970	\$ 48,241,290	\$ 3,811,320	8.58%	\$ 49,591,229	\$ 1,349,939	2.80%	\$ 48,819,835	\$ 578,545	1.20%	\$ 50,169,774	1,928,484	4.00%	\$ 48,241,290
State shared revenue	13,836,289	13,836,289	14,252,619	416,330	3.01%	14,252,619	0	0.00%	14,252,619	0	0.00%	14,252,619	0	0.00%	14,252,619
Fees, permits, and sales	24,603,108	24,603,108	28,757,260	4,154,152	16.88%	28,757,260	0	0.00%	28,757,260	0	0.00%	28,757,260	0	0.00%	28,757,260
County fines	1,899,076	1,899,076	1,711,738	(187,338)	-9.86%	1,711,738	0	0.00%	1,711,738	0	0.00%	1,711,738	0	0.00%	1,711,738
Intergovernmental revenue	2,385,517	3,385,517	1,938,749	(1,446,768)	-42.73%	1,938,749	0	0.00%	1,938,749	0	0.00%	1,938,749	0	0.00%	1,938,749
Interest	7,645,000	7,015,000	6,768,595	(246,405)	-3.51%	6,768,595	0	0.00%	6,768,595	0	0.00%	6,768,595	0	0.00%	6,768,595
Other	148,800	1,145,383	546,617	(598,766)	-52.28%	546,617	0	0.00%	546,617	0	0.00%	546,617	0	0.00%	546,617
Total County Ordinary	94,994,440	96,314,343	102,216,868	5,902,525	6.13%	103,566,807	1,349,939	1.32%	102,795,413	578,545	0.57%	104,145,352	1,928,484	1.89%	102,216,868
Law Enforcement															
Property taxes (4.50% Growth)	60,368,351	60,368,351	65,582,590	5,214,239	8.64%	67,511,079	1,928,489	2.94%	66,353,985	771,395	1.18%	68,282,470	2,699,884	4.12%	65,582,590
Fees, permits, and sales	147,280	147,280	280,041	132,761	90.14%	280,041	0	0.00%	280,041	0	0.00%	280,041	0	0.00%	280,041
County fines	25,247	25,247	28,477	3,230	12.79%	28,477	0	0.00%	28,477	0	0.00%	28,477	0	0.00%	28,477
Intergovernmental revenue	1,378,610	1,378,610	1,467,377	88,767	6.44%	1,467,377	0	0.00%	1,467,377	0	0.00%	1,467,377	0	0.00%	1,467,377
Other	33,590	161,273	616,055	454,782	282.00%	616,055	0	0.00%	616,055	0	0.00%	616,055	0	0.00%	616,055
Total Law Enforcement	61,953,078	62,080,761	67,974,540	5,893,779	9.49%	69,903,029	1,928,489	2.84%	68,745,935	771,395	1.13%	70,674,420	2,699,884	3.97%	67,974,540
Fire Service															
Property taxes (4.75% Growth)	30,706,202	30,706,202	33,885,195	3,178,993	10.35%	34,801,332	916,137	2.70%	34,343,263	458,068	1.35%	35,259,401	1,374,205	4.06%	33,885,195
Fees, permits, and sales	108,000	108,000	177,124	69,124	64.00%	177,124	0	0.00%	177,124	0	0.00%	177,124	0	0.00%	177,124
County fines	2,000	7,000	12,000	5,000	71.43%	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%	12,000
Intergovernmental revenue	0	0	0	0	#DIV/0!	0	0	0.00%	0	0	0.00%	0	0	0.00%	0
Other	1,000	7,902	35,800	27,898	353.05%	35,800	0	0.00%	35,800	0	0.00%	35,800	0	0.00%	35,800
Total Fire Service	30,817,202	30,829,104	34,110,119	3,281,015	10.64%	35,026,256	916,137	2.69%	34,568,187	458,068	1.34%	35,484,325	1,374,205	4.03%	34,110,119
TOTAL GENERAL FUND	187,764,720	189,224,208	204,301,527	15,077,319	7.97%	208,496,092	4,194,565	2.05%	206,109,535	1,808,008	0.88%	210,304,097	6,002,573	2.94%	204,301,527
Library															
Property taxes (4.50% Growth)	10,178,248	10,178,248	11,019,832	841,584	8.27%	11,405,527	385,695	3.50%	11,212,679	192,847	1.75%	11,598,376	578,542	5.25%	11,019,832
Fees, permits, and sales	19,450	19,450	3,300	3,300	16.97%	22,750	0	0.00%	22,750	0	0.00%	22,750	0	0.00%	22,750
County fines	80,000	80,000	75,000	(5,000)	-6.25%	75,000	0	0.00%	75,000	0	0.00%	75,000	0	0.00%	75,000
Interest	342,684	342,684	345,684	3,000	0.00%	345,684	0	0.00%	345,684	0	0.00%	345,684	0	0.00%	345,684
Other	600	600	600	0	0.00%	600	0	0.00%	600	0	0.00%	600	0	0.00%	600
Total Library	10,620,982	10,620,982	11,463,866	842,884	7.94%	11,849,561	385,695	3.36%	11,656,713	192,847	1.68%	12,042,410	578,542	5.05%	11,463,866
Solid Waste															
Property taxes (4.50% Growth)	12,927,852	12,927,852	13,982,724	1,054,872	8.16%	14,368,421	385,697	2.76%	14,175,572	192,848	1.38%	14,561,269	578,545	4.14%	13,982,724
Fees, permits, and sales	6,377,621	6,377,621	6,509,847	132,226	2.07%	6,509,847	0	0.00%	6,509,847	0	0.00%	6,509,847	0	0.00%	6,509,847
Intergovernmental revenue	12,000	12,000	16,000	4,000	33.33%	16,000	0	0.00%	16,000	0	0.00%	16,000	0	0.00%	16,000
Interest	749,695	749,695	930,252	180,557	24.08%	930,252	0	0.00%	930,252	0	0.00%	930,252	0	0.00%	930,252
Other	369,000	369,000	465,000	96,000	0.00%	465,000	0	0.00%	465,000	0	0.00%	465,000	0	0.00%	465,000
Total Solid Waste	20,436,168	20,436,168	21,901,823	1,465,655	7.17%	22,287,520	385,697	1.76%	22,094,671	192,848	0.88%	22,480,368	578,545	2.64%	21,901,823

COUNTY OF LEXINGTON, SOUTH CAROLINA
2024-25 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2025-26 PRELIMINARY ESTIMATE
BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2024-25 Original Estimated Revenue	2024-25 Amended Estimated Revenue	2025-26 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2025 Amnd. to 2026 Est.	% Change 2025 Amnd. to 2026 Est.	2025-26 Preliminary Estimate (2.95% CPI)	CPI Increase (Decrease)	% Change 2025 to 2026 Est. w/CPI	2025-26 Preliminary Estimate (1.26% Pop.)	Population Increase (Decrease)	% Change 2025 to 2026 Est. w/Pop.	2025-26 Preliminary Estimate Revenues	CPI & Pop Increase (Decrease)	% Change 2025 to 2026 w/CPI & Pop.	Approved Revenues
Indigent Care															
Property taxes (4.50% Growth)	\$ 878,194	\$ 878,194	\$ 883,556	\$ 5,362	0.61%	\$ 883,556	0	0.00%	883,556	0	0.00%	883,556	0	0.00%	883,556
Interest	30,000	30,000	30,000	0	0.00%	30,000	0	0.00%	30,000	0	0.00%	30,000	0	0.00%	30,000
	908,194	908,194	913,556	5,362	0.59%	913,556	0	0.00%	913,556	0	0.00%	913,556	0	0.00%	913,556
Lexington Recreation Commission															
Property taxes (4.50% Growth)	15,577,944	15,577,944	16,877,222	1,299,278	8.34%	17,323,980	446,758	2.65%	17,026,141	148,919	0.88%	17,472,900	595,677	3.53%	16,877,222
Immo-Chapin Rec Commission															
Property taxes (5.00% Growth)	5,319,467	5,319,467	5,628,736	309,269	5.81%	5,770,402	141,666	2.52%	5,675,958	47,222	0.84%	5,817,624	188,888	3.36%	5,628,736
Midlands Technical College															
Property taxes (4.50% Growth)	4,963,474	4,963,474	5,311,378	347,904	7.01%	5,507,318	195,940	3.69%	5,311,378	0	0.00%	5,507,318	195,940	3.69%	5,311,378
Midlands Tech - Capital															
Property taxes (4.50% Growth)	2,169,902	2,169,902	2,421,152	251,250	11.58%	2,421,152	0	0.00%	2,421,152	0	0.00%	2,421,152	0	0.00%	2,421,152
Hollow Creek Watershed															
Property taxes (4.00% Growth)	9,890	9,890	14,126	4,236	42.83%	14,126	0	0.00%	14,126	0	0.00%	14,126	0	0.00%	14,126
Immo Fire District															
Property taxes (4.00% Growth)	3,300,000	3,300,000	3,789,737	489,737	14.84%	3,901,305	111,568	2.94%	3,826,927	37,190	0.98%	3,938,494	148,757	3.93%	3,789,737

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE FUNDS
BUDGET RECAP
FISCAL YEAR 2025-2026

	2025-2026 Revenue Estimate	2025-2026 Approved Appropriations	* Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 102,216,868	\$ 105,451,028	\$ (3,234,160)
b. Law Enforcement	67,974,540	69,139,142	(1,164,602)
c. Fire Service	34,110,119	34,110,119	0
Total General Fund	<u>204,301,527</u>	<u>208,700,289</u>	<u>(4,398,762)</u>
2. Library	11,463,866	12,165,243	(701,377)
3. Solid Waste	21,901,823	23,841,028	(1,939,205)
4. Indigent Care	913,556	604,346	309,210
AGENCY OPERATIONS:			
5. Lexington Recreation Commission	16,877,222	16,877,222	0
6. Irmo-Chapin Rec Commission	5,628,736	5,628,736	0
7. Midlands Technical College	5,311,378	5,311,378	0
8. Midlands Tech - Capital	2,421,152	2,421,152	0
9. Hollow Creek Watershed	14,126	14,126	0
10. Irmo Fire District	3,789,737	3,789,737	0

* Any Differences are to be covered by Fund Balance.

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2025-26

	Fund	Fiscal Year 2024-25 Approved Amount/Actual Disbursement			Fiscal Year 2025-26 Approved	
		Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission --Bond Proceeds/Disbursements	7620	\$ 15,577,944 \$ 48,202,871	\$ 15,334,481 \$ 48,202,871	11.728	\$ 16,877,222	10.6
Irmo Chapin Recreation Commission --Bond Proceeds/Disbursements	7630	\$ 5,319,467 \$ 1,000,000	\$ 5,190,275 \$ 1,000,000	12.682	\$ 5,628,736	11.6
Midlands Technical College	7650	\$ 4,963,474	\$ 4,749,523	2.833	\$ 5,311,378	2.5
Midlands Technical College - Capital	7652	\$ 1,375,682	\$ 1,925,456	0.839	2,170,120 ** \$ 1,595,163	0.6
Midlands Technical College - Debt Service		\$ 794,220	\$ -	0.500	\$ 825,989	0.5
		\$ 2,169,902	\$ 1,925,456	1.339	\$ 2,421,152	1.1
Hollow Creek Watershed	7660	\$ 9,890	\$ 9,359	1.529	\$ 14,126	1.3
Irmo Fire District	7800, 7802	\$ 3,300,000	\$ 3,495,107	21.275	\$ 3,789,737	19.6

* Actual disbursements through May 31, 2025

**Requested amount for 7650 exceeds amount approved. If 7650 revenues do not reach the requested amount the difference will come out of 7652.

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2025-26

			Fiscal Year 2024-25						Fiscal Year 2025-26				
			Receipts			Disbursements			Agency Request vs. Estimated Receipts				
			05/31/25 Actual Receipts*	06/30/25 Projected Receipts	Approved Amount	05/31/25 Actual Disbursement*	06/30/25 Projected Disbursement	Projected Fund Balance 06/30/25	Requested Amount	Estimated Receipts	Approved Amount	Recomd Millage	
(2) Lexington City Rec. & Aging Comm. -- GO Bond Proceeds	7620	1,314,168	15,603,297 48,202,871	15,603,297 48,202,871	15,577,944 48,202,871	15,334,481 48,202,871	15,603,297 48,202,871	11.728	1,314,168	16,766,310	16,877,222	16,877,222	10.6
(2) Immo Chapin Recreation Commission -- GO Bond Proceeds	7630	360,957	5,271,872 1,000,000	5,319,467 1,000,000	5,319,467 1,000,000	5,190,275 1,000,000	5,319,467 1,000,000	12.682	360,957	5,417,426	5,628,736	5,628,736	11.6
(1) Midlands Technical College	7650	270,881	4,959,910	4,963,474	4,963,474	4,749,523	4,963,474	2.833	270,881	5,886,335	5,311,378	5,311,378	2.5
(1) Midlands Technical College - Capital Midlands Tech. College - Debt Service	7652	1,851,671	2,388,286	2,388,286	1,375,682 794,220	1,925,456 1,925,456	1,925,456 794,220	0.839 0.500	1,520,281	1,430,709 825,989	2,421,152	1,595,163 825,989	0.6 0.5
		1,851,671	2,388,286	2,388,286	2,169,902	1,925,456	2,719,676	1.339	1,520,281	2,256,698	2,421,152	2,421,152	1.1
(2) Hollow Creek Watershed	7660	2,158	9,522	9,890	9,890	9,359	9,890	1.529	2,158	14,582	14,126	14,126	1.3
(2) Immo Fire District	7800, 7802	297,867	3,558,107	3,635,035	3,300,000	3,495,107	3,635,035	21.275	297,867	3,500,000	3,789,737	3,789,737	19.6

* Actual Receipts and Disbursements through May 31, 2025 - Unaudited

**Requested amount for 7650 exceeds amount approved. If 7650 revenues do not reach the requested amount the difference will come out of 7652.

(1) Other Millage Agencies

Disbursement by Treasurer is equal to amount approved (budgeted) each fiscal year.

(2) Millages for Special Purpose Districts

Full disbursement by Treasurer of all collections.

COUNTY OF LEXINGTON
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2025 – 2026

COUNTY OF LEXINGTON

FISCAL YEAR 2025 - 2026

ANNUAL BUDGETS

COUNTY COUNCIL

M. Todd Cullum, Chairman

Glen M. Conwell, Vice Chairman

Michael Bishop

Paul L. Brigham, Jr.

Darrell Hudson

Todd Cockrell

Clifford P. Fisher, III

Charlene Wessinger

Beth A. Carrigg

Lynn Sturkie
County Administrator

Jeff M. Anderson
County Attorney

Adam DuBose
Interim Chief Financial Officer

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 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 County Human Resource Officer (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").

CHECKING ACCOUNTS / BANK ACCOUNTS

All checking accounts and other bank accounts controlled and administered by Lexington County (or its employees or agents) shall be titled "County of Lexington" on the first line of the account. The second line of the account name shall indicate the specific description of the account.

ANNUAL INFLATION (CPI) ADJUSTMENT TO COUNTY FEES

All major County set fees for services shall be reviewed annually as part of the budget process to adjust for any warranted inflationary adjustment (CPI), but not in excess of market comparables. (Fees established by specific statute would not be covered by this policy.) The CPI adjustment shall be the same as that used for other budget adjustments. Both existing and proposed fee rates and annual revenue estimates shall be included as part of the departmental budget request by each respective department each budget cycle. Also, because of the intent to cover services provided by the cost, to provide those services. As part of this annual review, each fee-based revenue shall be compared to its total cost (direct and indirect).

These major fees include, but are not limited to the following:

- Ambulance fees
- Building permits
- Mobile home permits
- Subdivision regulation fees
- Stormwater management fees
- Map & aerial sales
- Zoning ordinance fees
- Landscape ordinance fees
- Sign sales

HUMAN RESOURCES POLICIES

The County of Lexington uses a system of pay-bands and ranges to classify and compensate its employees. There is a 50% range in each grade from minimum (entry level) to maximum. Every position is evaluated to establish its hierarchy or relative value within the organization, or its *internal equity*. Annual *performance evaluations* are conducted each year with employees' evaluation scores used to establish a percentage increase in pay.

During fiscal year 2014-2015, Lexington County Council authorized a classification and compensation study. The study was conducted, a recommended compensation structure was developed, and implementation strategies were considered. Salaries of elected officials will be adjusted according to state law if applicable, or shall be increased in the same percentage as approved by state and/or County Council. Salaries of County Council, Chairman, and Vice Chairman shall be adjusted every two years effective January of the year following the General Election of these positions, in an amount equal to the cumulative adjustment of the previous two fiscal years. Additional pay changes may be made based upon state law and/or specific County Council action.

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

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

LEGAL HOLIDAYS

The following thirteen (13) days will be observed as Legal Holidays during FY 2025-2026:

Independence Day	Friday, July 4, 2025
Labor Day	Monday, September 1, 2025
Veterans' Day	Tuesday, November 11, 2025
Thanksgiving	Thursday and Friday November 27 & 28, 2025
Christmas	Wednesday, Thursday and Friday December 24, 25 & 26, 2025
New Year	Thursday, January 1, 2026
Martin Luther King, Jr. Day	Monday, January 19, 2026
Presidents' Day	Monday, February 16, 2026
Confederate Memorial Day	Monday, May 11, 2026
Memorial Day	Monday, May 25, 2026

Law Enforcement and Emergency Services shift workers scheduled to work on the following thirteen (13) holidays during FY 2025-2026 will receive holiday pay:

Independence Day	Friday, July 4, 2025
Labor Day	Monday, September 1, 2025
Veterans' Day	Tuesday, November 11, 2025
Thanksgiving	Thursday and Friday November 27 & 28, 2025
Christmas	Wednesday, Thursday and Friday December 24, 25 & 26, 2025
New Year	Thursday, January 1, 2026
Martin Luther King, Jr. Day	Monday, January 19, 2026
Presidents' Day	Monday, February 16, 2026
Confederate Memorial Day	Sunday, May 10, 2026
Memorial Day	Monday, May 25, 2026

TRAVEL AND MEETINGS EXPENSE REIMBURSEMENT POLICY

The County Administrator shall approve all travel, in-state or out-of-state, prior to any trip being made by County employees. Without prior authorization, the actual cost of a trip shall not be reimbursed by the County.

When on official County business, and upon presentation of a paid receipt or other applicable documentation as noted herein, County employees will be reimbursed for ordinary and necessary expenses in accordance with the provisions below. It shall be the responsibility of the agency head to monitor all charges submitted by their employees in order to determine that such charges are reasonable, taking into consideration location, purpose of travel, or extenuating circumstances.

Actual Expenses:

Registration fees (with agenda & cost information required)

Commercial travel (air, rail, bus, and taxi fares - with *dated* receipts)

Lodging costs (hotel and motel *itemized* accommodations receipts)

Meals - (*dated* receipts required on day trips - not to exceed \$45)

Meal Limit Breakdown for Day Trips:

Breakfast	Lunch	Dinner
6am - 9am	11am - 2pm	after 6pm
-----	-----	-----
\$10.00	\$13.00	\$22.00

(trips involving overnight stay, see Standard Allowance for Meals and Incidentals)

Required parking fees (with *dated* receipts)

Mandatory fees or gratuities (with *dated* receipts)

Standard Allowance for Meals and Incidentals:

Instead of claiming the actual costs of meals as in a day-trip, employees staying overnight will be reimbursed for meals and incidental expenses at a rate of \$45.00 for a 24-hour period and no receipts are necessary. (The term "incidental expenses" means: fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards, etc. For further explanation see Federal Publication 463.)

On the day that the business travel begins and ends, the allowance will be figured at 75% of the daily allowance (\$33.75).

Meals included in registration costs will reduce the amount of the standard meal allowance by the applicable allowance for each meal as stated above. For example, if registration includes a noon luncheon, then that day's standard meal allowance would be reduced as follows (\$45.00 less \$13.00, or \$32.00).

Standard Mileage Allowance:

This is to be used only if a County vehicle is not available or practical to use. Noncommercial travel shall be reimbursed at a rate of \$0.70 (or current Federal rate) per mile when employees must use private vehicles for County business. Odometer readings must be recorded and submitted for reimbursement; however, reimbursement shall be limited to the shortest usually-traveled route.

Disallowance of Reimbursement Due to Proximity:

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

Travel Advances:

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

Application for Reimbursement:

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

OTHER NECESSARY COUNTY BUSINESS EXPENSE POLICY

County Council Expenses:

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

County Administration:

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

Foreign Travel Expenses:

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

Extradition Travel Expenses:

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

VEHICLE USE POLICY (EMPLOYER PROVIDED VEHICLES):

This policy is to cover record keeping requirements and tax law relating to employer provided vehicles, and is to be considered a supplantation to the "Vehicle Management Policy" adopted by County Council on June 11, 1986. The availability of a county-owned vehicle is generally considered a taxable fringe benefit for the employee. The business use is qualified as a working condition fringe and will not be included in the employee's income. However, if the employee also uses the vehicle for commuting or other personal purposes, the value of such use is includable in their income.

Qualified non-personal use vehicles:

A qualified non-personal use vehicle is any vehicle that is not likely to be used more than minimally for personal purposes because of the way it is designed. Therefore, the total use in this case qualifies as a working-condition fringe and 100% of the value of that use is excluded from income.

Qualified non-personal use vehicles include:

- Clearly marked police and fire vehicles
- Unmarked vehicles used by law enforcement officers if the use is officially authorized
- Ambulances
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds
- Delivery trucks with seating only for the driver
- Passenger buses used as such with a capacity of at least 20 passengers
- Tractors and other special purpose farm vehicles
- Such other vehicles as the Internal Revenue Service may designate

More specific information on the determination of this exception can be obtained from IRS Publication 917.

Record Keeping Requirements:

In order to establish the amount of working condition fringes and the taxable personal use, a daily mileage log must be maintained for all County-owned vehicles. (This requirement applies to vehicles assigned to specific employees as well as any County "fleet" vehicles.) Also, this log shall record all employees who may be commuting in the vehicle. Copies of this log shall be submitted to the Finance Department by the 10th day of the month following the end of a quarter. The quarters applicable to vehicle use reporting are:

First Quarter	November 1 - January 31
Second Quarter	February 1 - April 30
Third Quarter	May 1 - July 31
Fourth Quarter	August 1 - October 31

Special Valuation Rules:

There are three special valuation rules for valuing the use or availability of a County-owned vehicle. These rules are summarized below and more complete details are included in IRS Publication 535.

Lease Valuation Rule:

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

Commuting Valuation Rule:

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

Standard Mileage Rate Valuation Rule:

(Applicable for vehicle use by County employees not covered by the two previous evaluation methods.) The standard mileage rate of \$0.70 (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 25-08

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR FISCAL YEAR 2025-2026

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 2025-2026 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 ¹

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 S.C. Code Section 6-1-320 and 12-37-251(E) .

County Ordinary	23.6
Law Enforcement	32.3
Fire Service	21.3
Library	5.3
Solid Waste	6.8
Indigent Care	0.3
Total County Operating Millage	89.6
Midlands Technical College	2.5
Midlands Tech - Capital	1.1

¹ These are the reassessment rollback millages. These millages may change once the 2024 Assessment Values are finalized.

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 ²

There shall be levied, for the special purpose districts (Lexington County Recreation and Aging Commission, Irmo-Chapin Recreation Commission, Irmo Fire District, and Hollow Creek Watershed) on all taxable property in their respective districts, sufficient taxes to fund their respective budgets in the number of mills, allowed in S.C Code Section 6-1-320 and 12-37-251(E).

Lexington Recreation Commission	10.6
Irmo-Chapin Recreation Commission	11.6
Irmo-Fire District	19.6
Hollow Creek Watershed	1.3

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, 2025, shall be carried forward as an appropriation of fiscal year 2025-2026 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.

² These are the reassessment rollback millages. These millages may change once the 2024 Assessment Values are finalized.

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, 2025.

Enacted this 10th day of June, 2025.

{SEAL}



M. Todd Cullum

Chairman, Lexington County Council

ATTEST:



Jessica C. Hendrix, Clerk to Council

First Reading: April 22, 2025

Public Hearing: May 13, 2025

Second Reading: May 27, 2025

Third & Final Reading: June 10, 2025

Filed with the Clerk of Court: _____