

County of Lexington
Fiscal Year 2025-2026 Revised Recommended Summary Recap of Appropriations

	Option 1 - Approved Appropriations Only			Projected Estimated Revenues FY 2025 - 2026	
	Approved FY 2024 - 2025	Revised Recommended FY 2025 - 2026	Over/(Short) Difference	Projected 2025-2026 Revenues	Over/(short) From Fund Balance
General Fund (Includes FS & LE):					
Ord. General Fund	\$ 102,466,440	\$ 105,451,028	\$ 2,984,588	\$ 102,216,868	\$ (3,234,160)
Fire Service	\$ 32,317,202	\$ 34,110,119	\$ 1,792,917	\$ 34,110,119	\$ -
Law Enforcement	\$ 66,497,932	\$ 69,139,142	\$ 2,641,210	\$ 67,974,540	\$ (1,164,602)
	<u>\$ 201,281,574</u>	<u>\$ 208,700,289</u>	<u>\$ 7,418,715</u>	<u>\$ 204,301,527</u>	<u>\$ (4,398,762)</u>
Non - General Fund:					
Library	\$ 11,890,405	\$ 12,917,656	\$ 1,027,251	\$ 12,216,429	\$ (701,227)
Solicitor	\$ 2,587,512	\$ 2,797,093	\$ 209,581	\$ 2,429,958	\$ (367,135)
Law Enforcement	\$ 7,416,897	\$ 7,332,593	\$ (84,304)	\$ 7,414,021	\$ 81,428
Red Bank Crossing	\$ 121,977	\$ 121,977	\$ -	\$ 102,300	\$ (19,677)
Solid Waste	\$ 24,437,971	\$ 25,022,004	\$ 584,033	\$ 23,082,799	\$ (1,939,205)
Airport	\$ 323,205	\$ 542,752	\$ 219,547	\$ 83,102	\$ (459,650)
Airport - (Capital Projects)	\$ 400,000	\$ 1,248,176	\$ 848,176	\$ 987,784	\$ (260,392)
Other Special Revenue Funds	\$ 52,944,620	\$ 56,063,847	\$ 3,119,227	\$ 54,632,322	\$ (1,431,525)
Total Non-General Funds	<u>\$ 100,122,587</u>	<u>\$ 106,046,098</u>	<u>\$ 5,923,511</u>	<u>\$ 100,948,715</u>	<u>\$ (5,097,383)</u>
County of Lexington Total Appropriations	<u>\$ 301,404,161</u>	<u>\$ 314,746,387</u>	<u>\$ 13,342,226</u>	<u>\$ 305,250,242</u>	<u>\$ (9,496,145)</u>

	#	Recommended
NEW PROGRAMS:		
Ord. General Fund	18	\$ 1,625,683
Fire Service	7	\$ 2,006,728
Law Enforcement	17	\$ 1,169,203
**Total General Fund	<u>42</u>	<u>\$ 4,801,614</u>
Non-General Fund - Programs	9	\$ 778,181
ToTal all New Program	<u>51</u>	<u>\$ 5,579,795</u>

	Mills	4% Value	6% Value
CPI - 2.95%	2.7	\$ 10.80	\$ 16.20
Pop - 1.26%	1.2	\$ 4.80	\$ 7.20
<u>Total - 4.21%</u>	<u>3.9</u>	<u>15.60</u>	<u>23.40</u>

COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2025-26
Revised Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	587,322	174,364	12,390	0	774,076
101101 County Council - Agencies	0	1,376,077	0	0	1,376,077
101200 County Administrator	921,473	53,764	5,409	0	980,646
101300 County Attorney	0	525,424	0	0	525,424
101400 Finance	918,357	274,222	3,983	0	1,196,562
101410 Procurement Services	523,914	68,792	400	0	593,106
101420 Central Stores	412,163	87,431	27,389	0	526,983
101500 Human Resources	823,947	184,598	3,356	0	1,011,901
101600 Planning & GIS	723,446	96,225	16,607	0	836,278
101610 Community Development	2,577,829	315,634	64,199	103,108	3,060,770
101611 Land Development	1,078,289	79,807	675	0	1,158,771
101700 Treasurer	931,074	551,375	18,252	0	1,500,701
101800 Auditor	1,048,203	264,797	15,121	0	1,328,121
101900 Assessor	2,471,019	266,523	29,310	0	2,766,852
102000 Register of Deeds	712,433	182,504	60,342	0	955,279
102100 Technology Services	1,710,813	1,965,220	876,348	0	4,552,381
102110 Microfilming	187,589	46,321	11,022	0	244,932
Total Administrative	15,627,871	6,513,078	1,144,803	103,108	23,388,860
111300 Building Services	2,385,116	701,274	1,314,863	0	4,401,253
111400 Fleet Services	1,588,036	238,227	373,730	0	2,199,993
Total General Services	3,973,152	939,501	1,688,593	0	6,601,246
121100 Public Works - Administration/Engineering	1,941,277	244,306	551,698	0	2,737,281
121300 Public Works - Transportation	6,136,483	4,336,193	1,289,638	0	11,762,314
Total Public Works	8,077,760	4,580,499	1,841,336	0	14,499,595
131101 Emergency Preparedness	261,089	150,403	77,431	0	488,923
131200 Animal Services	1,864,033	567,281	333,041	0	2,764,355
131300 Communications	5,615,623	118,494	0	0	5,734,117
131400 Emergency Medical Services	19,237,264	4,213,375	3,641,917	1,180	27,093,736
131500 Fire Service	26,716,958	3,702,928	2,704,579	0	33,124,465
131599 Fire Service Non-Departmental Cost	460,054	525,600	0	0	985,654
Total Public Safety	54,155,021	9,278,081	6,756,968	1,180	70,191,250
141100 Clerk of Court	1,340,939	516,891	1,034,791	0	2,892,621
141101 Clerk of Court - Family Court	426,800	140,600	19,210	0	586,610
141200 Solicitor - Eleventh Judicial Circuit	4,034,408	953,237	390,128	119,412	5,497,185
141299 Circuit Court Services	0	254,434	0	0	254,434
141300 Coroner	1,275,202	857,415	77,547	0	2,210,164
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,306,586	113,277	11,319	0	1,431,182
141600 Master-In-Equity	452,420	28,110	0	0	480,530
142000 Magistrate Court Services	3,430,052	704,627	65,573	0	4,200,252
149000 Judicial Case Management System	0	132,681	0	0	132,681
149900 Other Judicial Services	0	81,582	0	0	81,582
Total Judicial	12,266,407	3,782,854	1,598,568	2,203,627	19,851,456

COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2025-26
Revised Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,788,387	330,504	77,543	0	2,196,434
151105 Law Enforcement - Support Services	2,096,397	132,371	14,220	0	2,242,988
151110 Law Enforcement - Training	785,662	223,021	5,500	0	1,014,183
151115 Law Enforcement - Information, Technology Svcs	1,772,981	3,503,751	709,181	0	5,985,913
151200 Law Enforcement - Operations	536,625	292,388	500	0	829,513
151205 Law Enforcement - North Region	5,270,158	164,448	39,595	0	5,474,201
151206 Law Enforcement - South Region	5,224,036	165,738	4,155	0	5,393,929
151207 Law Enforcement - West Region	3,507,178	168,517	500	0	3,676,195
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	469,118	2,106,644	1,376,312	0	3,952,074
151235 Law Enforcement - Traffic	1,029,918	38,834	17,800	0	1,086,552
151240 Law Enforcement - Marine Patrol	225,357	39,441	75,200	0	339,998
151245 Law Enforcement - K-9 Unit	922,198	72,326	34,594	0	1,029,118
151260 Law Enforcement - Major Crimes	3,198,211	117,282	84,052	0	3,399,545
151265 Law Enforcement - Forensic Services	1,181,654	96,761	5,624	0	1,284,039
151280 Law Enforcement - Narcotics	2,704,132	204,950	1,000	0	2,910,082
151300 Law Enforcement - Detention	11,181,296	9,351,893	109,120	0	20,642,309
151400 Law Enforcement - Judicial Services	3,418,668	126,034	106,459	0	3,651,161
151401 Law Enforcement - Magistrates Services	461,226	86,636	800	0	548,662
151500 Law Enforcement - Community Services	448,153	34,722	2,212	0	485,087
159900 Law Enforcement - Non-Departmental	834,055	737,206	0	1,425,898	2,997,159
Total Law Enforcement	47,055,410	17,993,467	2,664,367	1,425,898	69,139,142
161100 Legislative Delegation	57,637	14,966	0	0	72,603
161200 Registration & Elections	646,028	879,623	23,706	0	1,549,357
169900 Other Agencies	0	65,322	0	0	65,322
Total Boards and Commissions	703,665	959,911	23,706	0	1,687,282
171100 Health Department	0	366,141	0	0	366,141
171200 Social Services	0	335,370	0	0	335,370
171500 Veteran's Affairs	438,686	49,708	2,214	0	490,608
171700 Museum	351,612	38,781	75,738	0	466,131
171800 Vector Control	144,286	21,413	671	0	166,370
171900 Soil & Water Conservation District	145,803	2,270	0	0	148,073
179900 Other Health & Human Services	0	203,480	0	0	203,480
Total Health and Human Services	1,080,387	1,017,163	78,623	0	2,176,173
** Subtotal	142,939,673	45,064,554	15,796,964	3,733,813	207,535,004
999900 Non-Departmental	483,173	(1,006,123)	0	0	(522,950)
999905 Emergency Incidents	0	8,000	0	0	8,000
000000 Transfers To Other Funds	0	0	0	1,680,235	1,680,235
Total Non-Departmental	483,173	(998,123)	0	1,680,235	1,165,285
*** Total Budget Recommended	143,422,846	44,066,431	15,796,964	5,414,048	208,700,289

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2025-26
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	9,205,503	1,766,046	921,295	0	11,892,844	11,463,866	0	11,463,866
	New Program - Admin	114,126	489	1,277	0	115,892			
	New Program - Admin	0	0	0	0	0			
	New Program - Admin	0	0	0	0	0			
	New Program - Non-Departmental	0	0	50,000	0	50,000			
	New Program - Non-Departmental	0	0	106,507	0	106,507			
2310	Library Escrow	0	5,000	11,500	0	16,500	16,650	0	16,650
2330	Library State Funds	0	310,743	425,170	0	735,913	735,913	0	735,913
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		9,319,629	2,082,278	1,515,749	0	12,917,656	12,216,429	0	12,216,429
2460	Sol/Drug Courts	0	3,135	100	0	3,235	1,500	2,340	3,840
2500	Sol/Victim Witness Program	207,622	6,046	0	0	213,668	48,919	159,552	208,471
2501	Sol/Community Juvenile Arbitration	185,071	11,841	3,980	0	200,892	61,200	96,588	157,788
2610	Sol/Forfeiture Narcotics Fund	0	187,764	0	50,000	237,764	13,200	0	13,200
2611	Sol/ State Funds	1,460,425	36,140	500	247,138	1,744,203	1,694,203	50,000	1,744,203
2612	Sol/Pre-Trial Intervention	292,112	7,846	200	0	300,158	126,500	161,246	287,746
2613	Worthless Check Unit	0	10,250	600	0	10,850	11,500	0	11,500
2615	Alcohol Education Program	0	710	0	0	710	710	0	710
2616	Broker Disclosure Penalty	0	85,613	0	0	85,613	2,500	0	2,500
Total Solicitor		2,145,230	349,345	5,380	297,138	2,797,093	1,960,232	469,726	2,429,958
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	6,000	0	6,000
2448	Victims of Crime Act	306,028	41,272	600	0	347,900	176,356	171,544	347,900
2456	Violence Against Women Act	216,674	12,331	0	0	229,005	133,063	95,942	229,005
2630	LE/Forfeiture Narcotics Fund	0	0	0	0	0	12,580	0	12,580
2632	LE/Inmate Services	119,490	1,085,102	1,712	0	1,206,304	1,102,388	0	1,102,388
2633	LE/School District #1	2,379,255	382,380	164,000	0	2,925,635	2,291,129	647,579	2,938,708
	New Program - Add (1) Position	70,434	16,924	106,259	0	193,617	192,440	1,177	193,617
2634	LE/School District #2	170,653	27,787	84,000	0	282,440	211,830	70,610	282,440
2637	LE/Federal Narcotics Forfeitures	0	48,474	5,000	0	53,474	11,436	0	11,436
2638	LE/Civil Process Server	33,498	617	0	0	34,115	34,680	0	34,680
2639	LE/School District #3	20,535	1,278	0	0	21,813	30,843	0	30,843
2640	LE/School District #4	378,765	54,968	0	0	433,733	325,300	108,679	433,979
	New Program - Add (1) Position	70,434	16,924	106,259	0	193,617	192,440	1,177	193,617
2641	LE/School District #5	1,064,910	167,851	84,000	0	1,316,761	1,128,120	329,190	1,457,310
2647	LE/Off Duty Program	92,755	1,424	0	0	94,179	128,226	0	128,226
Total Law Enforcement		4,923,431	1,857,332	551,830	0	7,332,593	5,988,123	1,425,898	7,414,021

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2025-26
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2400	HUD Entitlement Community Develop	310,384	1,586,600	8,366	0	1,905,350	1,883,978	50,000	1,933,978
2401	HOME Program	72,965	597,751	0	0	670,716	698,266	50,000	748,266
2402	Emergency Solutions Grant	0	163,666	0	0	163,666	163,666	0	163,666
2410	Clk of Crt/Title IV-D Child Support	489,976	17,029	0	0	507,005	540,000	0	540,000
2520	DHEC EMS Grant-In-Aid	0	0	22,632	0	22,632	21,452	1,180	22,632
Total Other Miscellaneous Grants		873,325	2,365,046	30,998	0	3,269,369	3,307,362	101,180	3,408,542
2000	Economic Development	367,717	1,615,150	1,000	3,108	1,986,975	0	1,543,306	1,543,306
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	431,096	0	0	431,096	431,096	0	431,096
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	17,500	0	53,176	70,676	50,000		50,000
2141	Minibottle Tax	0	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000
2200	Indigent Care	0	604,346	0	0	604,346	913,556	0	913,556
2600	Clk of Crt/Professional Bond Fees	0	91,890	0	0	91,890	14,500	0	14,500
2605	Emergency Telephone System E-911	698,744	2,009,435	782,485	0	3,490,664	2,002,000	0	2,002,000
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	4,089,834	412,168	14,609	0	4,516,611	1,796,034	2,084,215	3,880,249
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) Position Upgrade	19,504	0	0	0	19,504			
	New Program - (6) Position Upgrade	90,238	0	0	0	90,238			
2620	Victims Bill of Rights:						260,355	0	260,355
	Solicitor Budget	82,700	2,616	0	0	85,316			
	Magistrate Budget	130,478	2,599	0	0	133,077			
	Law Enforcement Budget	182,646	9,517	0	0	192,163			
2621	Public Defender Additional Funding	479,407	250,617	0	0	730,024	730,024	0	730,024
2700	Schedule "C" Funds	167,199	7,223,976	0	0	7,391,175	7,691,235	0	7,691,235
2720	Lexington County Stormwater Consortium	21,553	312,293	0	0	333,846	124,857	0	124,857
	New Program - Position Upgrade	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	3,550	0	0	3,550	3,550	0	3,550
2950	Delinquent Tax Collections	600,758	528,152	7,280	0	1,136,190	1,116,000	0	1,116,000
	New Program - (1) Delete Position	-50,153	0	0	0	-50,153			
	New Program - (1) New Position	58,160	799	0	0	58,959			
2990	Grants Administration	110,486	3,330	100	0	113,916	0	111,929	111,929
2999	Pass-Thru-Grants - Magistrate	177,660	0	0	0	177,660	177,660	0	177,660
Total Other Special Revenue		7,226,931	14,753,134	811,359	56,284	22,847,708	16,550,852	3,739,450	20,290,302

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2025-26
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	3,501,367	16,130,465	3,609,863	599,333	23,841,028	21,901,823	0	21,901,823
5701	SW Post Closure Sinking Fund	0	765,725	30,000	0	795,725	200,000	595,725	795,725
5710	Solid Waste Tires	0	170,250	0	0	170,250	170,250	0	170,250
5712	SW/Elevate LexCoSC	0	20,324	0	0	20,324	10,500	9,824	20,324
5720	SW/DHEC Management Grant	0	0	0	0	0	0	0	0
5721	SW/Tire Grant	0	150,000	0	0	150,000	150,000	0	150,000
5722	SW/DHEC Used Oil Grant	0	29,186	12,241	0	41,427	41,427	0	41,427
5726	SW/Compost Bin Grant	0	0	3,250	0	3,250	3,250	0	3,250
5800	Lexington Cty Airport at Pelion	0	166,921	0	375,831	542,752	58,102	25,000	83,102
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) New Position	0	0	0	0	0			
5801	Airport Capital Projects	0	0	1,248,176	0	1,248,176	611,953	375,831	987,784
Total Enterprise Fund		3,501,367	17,554,848	4,903,530	975,164	26,934,909	23,249,605	1,006,380	24,255,985
6590	Motor Pool	0	66,500	100	0	66,600	66,500	0	66,500
6710	Workers Compensation Insurance Fund	0	4,827,115	0	268,350	5,095,465	5,095,465	0	5,095,465
6730	Employee Insurance Fund	0	23,962,430	6,500	0	23,968,930	23,968,930	0	23,968,930
6731	Post-Employment Insurance Fund	0	532,425	0	0	532,425	1,519,233	0	1,519,233
6790	Risk Management Administration	173,427	105,394	4,529	0	283,350	15,000	268,350	283,350
Total Internal Service		173,427	29,493,864	11,129	268,350	29,946,770	30,665,128	268,350	30,933,478
		28,163,340	68,455,847	7,829,975	1,596,936	106,046,098	93,937,731	7,010,984	100,948,715

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2025-26

	Fund	Fiscal Year 2024-25 Approved Amount/Actual Disbursement			Fiscal Year 2025-26 Revised Recommended	
		Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission --Bond Proceeds/Disbursements	7620	\$ 15,577,944 \$ 48,202,871	\$ 13,882,602 \$ 48,202,871	11.728	\$ 16,877,222	10.6
Irmo Chapin Recreation Commission --Bond Proceeds/Disbursements	7630	\$ 5,319,467 \$ 1,000,000	\$ 4,817,200 \$ 1,000,000	12.682	\$ 5,628,736	11.6
Midlands Technical College	7650	\$ 4,963,474	\$ 4,317,370	2.833	\$ 5,311,378	2.5
Midlands Technical College - Capital Midlands Technical College - Debt Service	7652	\$ 1,375,682 \$ 794,220 \$ 2,169,902	\$ 1,925,456 \$ - \$ 1,925,456	0.839 0.500 1.339	\$ 1,595,163 \$ 825,989 \$ 2,421,152	0.6 0.5 1.1
Hollow Creek Watershed	7660	\$ 9,890	\$ 8,134	1.529	\$ 14,126	1.3
Irmo Fire District	7800, 7802	\$ 3,300,000	\$ 3,189,922	21.275	\$ 3,789,737	19.6

* Actual disbursements through March 31, 2025

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				
	Fund	03/31/25 Actual	06/30/25 Projected	Approved Amount	03/31/25 Actual	06/30/25 Projected	Projected Fund Balance 06/30/25	Requested Amount	Estimated Receipts	Recommended Amount	Recmd Millage
(2) Lexington City Rec. & Aging Comm. -- GO Bond Proceeds	7620	1,314,168	1,314,168	1,314,168	1,314,168	1,314,168	1,314,168	16,766,310	16,877,222	16,877,222	10.6
(2) Irmo Chapin Recreation Commission -- GO Bond Proceeds	7630	360,957	360,957	360,957	360,957	360,957	360,957	5,417,426	5,628,736	5,628,736	11.6
(1) Midlands Technical College	7650	270,881	270,881	270,881	270,881	270,881	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	1,851,671	1,851,671	1,851,671	1,851,671	1,851,671	1,430,709	2,421,152	1,595,163	0.6
		2,206,060	2,319,031	2,319,031	2,319,031	2,319,031	2,319,031	825,989	2,421,152	825,989	0.5
		2,206,060	2,319,031	2,169,902	1,925,456	2,169,902	2,000,800	2,256,698	2,421,152	2,421,152	1.1
(2) Hollow Creek Watershed	7660	2,158	2,158	2,158	2,158	2,158	2,158	14,582	14,126	14,126	1.3
(2) Irmo Fire District	7800, 7802	297,867	297,867	297,867	297,867	297,867	297,867	3,500,000	3,789,737	3,789,737	19.6

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

(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
Items to be Consider out of Fund Balance
Fiscal Year 25-26

4/15/25

Ordinary:

Elevator Uograde (Judicial Center)	111300	\$ 745,000
(2) EMS Units - Repl. (\$2,232,000)	131400	\$ 1,116,000
Renovations (Second Floor)(Additional Courtroom)	141100	\$ 873,160
Countywide Transportation Improvement Plan	121100	\$ 500,000
Total		<u>\$ 3,234,160</u>

Law Enforcement:

(40) 800 MHz Radio w/Access.	151115	\$ 320,000
(5) Unmarked Pickups - Repl.	151225	\$ 325,000
(2) Unmarked SUV w/Equip. (NP)	151225	\$ 130,000
(1) Marked SUV w/Equip. (NP)	151225	\$ 84,000
(1) Mobile Vehicle Barrier System	151225	\$ 175,222
(1) Bomb X-Ray Source	151225	\$ 6,420
(1) Dive Team Trailer w/Access. - Repl.	151225	\$ 13,540
(10) Dive Computers w/Access. - Repl.	151225	\$ 8,550
(2) Drysuits	151225	\$ 6,926
(10) Buoyancy Control Devices w/Access.	151225	\$ 8,250
(3) Dive Masks w/Access. - Repl.	151225	\$ 5,424
(2) Dive Boat Motors - Repl.	151240	\$ 75,000
(10) Wet Suits	151240	\$ 4,230
(6) Wetsuit Seals	151240	\$ 2,040
Total		<u>\$ 1,164,602</u>

Total General Fund **\$ 4,398,762**

Library:

Gennerator - Lexington Main	230099	\$ 50,000
Network Switches - Repl.	230099	\$ 141,975
Library Materials	230099	\$ 402,895
Security Camera Project	230099	\$ 106,507
Total		<u>\$ 701,377</u>

**COUNTY OF LEXINGTON
MATRIX OF TRANSFER OF FUNDS
Annual Budget
Fiscal Year - 2025-26
Revised Recommended Amounts**

						SOURCE											
General Fund Revenue						Law	Economic	Temp	Solicitor	Solicitor	SW	SW	Lex	Workers			
FUND	1000	1000	1000	1000	1000	Enforce	Development	Alcohol	Narcotics	State	Landfill	Non-	County	Comp			
ORGANIZATION	101610	131400	141200	141400	999900	Revenue	2000	Beverage	Forfeiture	Fund	Operation	Departmental	Airport	Insurance	999900	TOTALS	
DESTINATION																	
2460 SOL / Drug Court										2,340						2,340	
2500 SOL / Victim Witness Program				76,000						83,552						159,552	
2501 SOL / Community Juvenile Arbitration				43,412				53,176								96,588	
2611 SOL / State Funds									50,000							50,000	
2612 SOL / Pre-Trial Intervention										161,246						161,246	
2448 Victims of Crime Act						171,544										171,544	
2456 Violence Against Women Act						95,942										95,942	
2633 LE / School District #1						647,579										647,579	
New Program						1,177										1,177	
2634 LE / School District #2						70,610										70,610	
2640 LE / School District #4						108,679										108,679	
New Program						1,177										1,177	
2641 LE / School District #5						329,190										329,190	
2400 Urban Entitlement Community Development	50,000															50,000	
2401 HOME Program	50,000															50,000	
2520 DHEC EMS Grant-In-Aid			1,180													1,180	
2000 Economic Development Fund					1,543,306											1,543,306	
2619 Public Defender				2,084,215												2,084,215	
2990 Finance / Grants Administration					111,929											111,929	
5701 SW Post Closure Sinking Fund											595,725					595,725	
5712 SW Elevate LexCoSC	3,108						3,108					3,608				9,824	
5800 Lexington County Airport @ Pelion					25,000								375,831			400,831	
6790 Risk Management Administration														268,350		268,350	
* TOTAL TRANSFER OF FUNDS	103,108	1,180	119,412	2,084,215	1,680,235	1,425,898	3,108	53,176	50,000	247,138	595,725	3,608	375,831	268,350		7,010,984	

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

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

COUNTY OPERATIONS:											
	2024 Actual Millage	100% Rollback Millage Adjustment	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
1. General Fund											
a. County Ordinary	25.941	(2.341)	0.696	24.2	0.297	23.8	24.5	0.9	0.0	0.0	23.6
b. Law Enforcement	35.420	(3.120)	0.953	33.2	0.407	32.7	33.6	1.3	0.0	0.0	32.3
Sub-Total	61.361	(5.461)	1.649	57.4	0.704	56.5	58.1	2.2	0.0	0.0	55.9
c. Fire Service (sd)											
Total General Fund	23.336	(2.036)	0.628	21.9	0.268	21.5	22.1	0.8	0.0	0.0	21.3
	84.697	(7.497)	2.277	79.3	0.972	78.0	80.2	3.0	0.0	0.0	77.2
2. Library											
	5.919	(0.619)	0.156	5.4	0.067	5.3	5.5	0.2	0.0	0.0	5.3
3. Solid Waste											
	7.544	(0.744)	0.201	7.0	0.086	6.8	7.0	0.2	0.0	0.0	6.8
4. Indigent Care											
	0.479	(0.179)	0.009	0.3	0.004	0.3	0.3	0.0	0.0	0.0	0.3
TOTAL COUNTY OPERATING MILLAGE			2.643	92.0	1.129	90.4	93.0	3.4	0.0	0.0	89.6
AGENCY OPERATIONS:											
5. Lexington Recreation Commission			0.313	10.9	0.134	10.7	11.0	0.4	0.0	0.0	10.6
6. Irmo-Chapin Rec Commission			0.342	11.9	0.146	11.7	12.0	0.4	0.0	0.0	11.6
7. Midlands Technical College			0.074	2.5	0.032	2.5	2.6	0.1	0.0	0.0	2.5
8. Midlands Tech - Capital			0.032	1.1	0.014	1.1	1.1	0.0	0.0	0.0	1.1
9. Riverbanks Park			0.000	0.0	0.000	0.0	0.0	0.0	0.0	0.0	0.0
10. Irmo Fire District			0.578	20.1	0.247	19.8	20.4	0.8	0.0	0.0	19.6
11. Hollow Creek Watershed			0.038	1.3	0.016	1.3	1.3	0.0	0.0	0.0	1.3
TOTAL AGENCIES MILLAGE			1.377	47.8	0.589	47.1	48.4	1.7	0.0	0.0	46.7
TOTAL COUNTY MILLAGE			4.020	139.8	1.718	137.5	141.4	5.1	0.0	0.0	136.3

County of Lexington
Mills and Estimated Revenue
Statutorily Allowed
FY 2025-26

4.21%

File Name: Budget/Millage/Mills&Revenue

By: RCP / Date: Revised 4/30/25

<u>CPI Adjustment</u>	<u>2.95%</u>	Estimated	4%	6%	Estimated
		Mills	Base on	Base on	Additional
			\$100,000 Property	\$100,000 Property	Revenue
Cty Ordinary		0.700	\$ 2.80	\$ 4.20	\$ 1,353,029.00
Law Enf.		1.000	\$ 4.00	\$ 6.00	\$ 1,919,898.00
Fire Service		0.600	\$ 2.40	\$ 3.60	\$ 905,334.00
Library		0.200	\$ 0.80	\$ 1.20	\$ 379,992.00
Solid Waste		0.200	\$ 0.80	\$ 1.20	\$ 379,992.00
Indigent Care		0.000	\$ -	\$ -	\$ -
Total		2.700	\$ 10.80	\$ 16.20	\$ 4,938,245.00

<u>Population Adjustment</u>	<u>1.26%</u>				
Cty Ordinary		0.300	\$ 1.20	\$ 1.80	\$ 569,988.00
Law Enf.		0.400	\$ 1.61	\$ 2.40	\$ 759,984.00
Fire Service		0.300	\$ 1.20	\$ 1.80	\$ 451,437.00
Library		0.100	\$ 0.40	\$ 0.60	\$ 189,997.00
Solid Waste		0.100	\$ 0.40	\$ 0.60	\$ 189,995.00
Indigent Care		0.000	\$ -	\$ -	\$ -
Total		1.200	\$ 4.81	\$ 7.20	\$ 2,161,401.00

<u>Both CPI & Population Adj.</u>	<u>4.21%</u>				
Cty Ordinary		1.000	\$ 4.00	\$ 6.00	\$ 1,923,017.00
Law Enf.		1.400	\$ 5.60	\$ 8.40	\$ 2,679,882.00
Fire Service		0.900	\$ 3.60	\$ 5.40	\$ 1,356,771.00
Library		0.300	\$ 1.20	\$ 1.80	\$ 569,989.00
Solid Waste		0.300	\$ 1.20	\$ 1.80	\$ 569,987.00
Indigent Care		0.000	\$ -	\$ -	\$ -
Total		3.900	\$ 15.60	\$ 23.40	\$ 7,099,646.00

Extimated Additional Revenue:

* Used Reassessment 100% Good Tax Cal, (5-19-25) File

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	2.6
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 _____ day of _____, 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: _____

Third & Final Reading: _____

Filed with the Clerk of Court: _____