

COUNTY OF LEXINGTON

FISCAL YEAR 2023-2024



APPROVED ANNUAL BUDGET

6/13/2023

	<u>2022 Pre-Final 2/3/2023</u>	<u>Percentage Growth</u>	<u>2023 Estimate + Growth</u>	<u>Growth Estimate Used for 2023</u>	<u>Estimate Amt Used for 2023</u>
COUNTY-WIDE UNABATED					
- Midlands Tech					
Residential	1,094,747	6.17%	1,162,293		
SCTC	230,331	0.38%	231,206		
Vehicles	<u>187,167</u>	4.82%	<u>196,188</u>		
TOTAL	<u><u>1,512,245</u></u>	5.12%	<u><u>1,589,688</u></u>	5.12%	1,589,672
COUNTY-WIDE ABATED					
- County Ordinary					
- Law Enforcement					
- Library					
- Solid Waste					
- Indigent Care					
- Mental Health					
- Riverbanks Park					
Residential	1,094,747	6.17%	1,162,293		
SCTC	206,216	0.38%	207,000		
Vehicles	<u>187,167</u>	4.82%	<u>196,188</u>		
TOTAL	<u><u>1,488,130</u></u>	5.20%	<u><u>1,565,481</u></u>	5.20%	1,565,513
FIRE SERVICE					
Residential	835,646	6.41%	889,211		
SCTC	170,499	0.38%	171,147		
Vehicles	<u>152,727</u>	4.82%	<u>160,088</u>		
TOTAL	<u><u>1,158,872</u></u>	5.31%	<u><u>1,220,446</u></u>	5.31%	1,220,408
IRMO FIRE SERVICE					
Residential	118,897	5.27%	125,163		
SCTC	21,217	0.38%	21,298		
Vehicles	<u>13,385</u>	4.82%	<u>14,030</u>		
TOTAL	<u><u>153,499</u></u>	4.55%	<u><u>160,491</u></u>	4.55%	160,483
LEXINGTON RECREATION					
Residential	812,352	6.23%	862,962		
SCTC	177,913	0.38%	178,589		
Vehicles	<u>147,611</u>	4.82%	<u>154,726</u>		
TOTAL	<u><u>1,137,876</u></u>	5.13%	<u><u>1,196,276</u></u>	5.13%	1,196,249
IRMO-CHAPIN RECREATION					
Residential	282,239	5.99%	299,145		
SCTC	52,417	0.38%	52,616		
Vehicles	<u>39,516</u>	4.82%	<u>41,421</u>		
TOTAL	<u><u>374,172</u></u>	5.08%	<u><u>393,182</u></u>	5.08%	393,180
HOLLOW CREEK WATERSHED					
Residential	4,482	4.32%	4,676		
SCTC	980	0.38%	984		
Vehicles	<u>502</u>	4.82%	<u>526</u>		
TOTAL	<u><u>5,964</u></u>	3.71%	<u><u>6,186</u></u>	3.71%	6,185

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2023-24

	2022 Actual Millage	STATUTORILY ALLOWED						2023 Millage Adjustment	2023 Approved Millage
		CPI Adjust. 8.00%	2023 Millage Plus CPI	Population Adjust. 1.44%	2023 Millage Plus Pop	2023 Millage Plus CPI & Pop.	Change from 2022 Actual to 2023 (CPI & Pop.)		
COUNTY OPERATIONS:									
1. General Fund									
a. County Ordinary	24.557	1.965	26.522	0.354	24.911	26.876	2.319	1.384	25.941
b. Law Enforcement	33.593	2.687	36.280	0.484	34.077	36.764	3.171	1.827	35.420
c. Fire Service	21.625	1.730	23.355	0.311	21.936	23.666	2.041	1.711	23.336
Total General Fund	79.775	6.382	86.157	1.149	80.924	87.306	7.531	4.922	84.697
2. Library	5.919	0.474	6.393	0.085	6.004	6.478	0.559	0.000	5.919
3. Solid Waste	7.544	0.604	8.148	0.109	7.653	8.257	0.713	0.000	7.544
4. Indigent Care	0.479	0.038	0.517	0.007	0.486	0.524	0.045	0.000	0.479
TOTAL COUNTY OPERATING MILLAGE	93.717	7.498	101.215	1.350	95.067	102.565	8.848	4.922	98.639
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	11.728	0.938	12.666	0.169	11.897	12.835	1.107	0.000	11.728
6. Irmo-Chapin Rec Commission	12.682	1.015	13.697	0.183	12.865	13.880	1.198	0.000	12.682
7. Midlands Technical College	2.833	0.227	3.060	0.041	2.874	3.101	0.268	0.000	2.833
8. Midlands Tech - Capital	1.339	0.107	1.446	0.019	1.358	1.465	0.126	0.000	1.339
9. Irmo Fire District	21.275	1.702	22.977	0.306	21.581	23.283	2.008	0.000	21.275
10. Hollow Creek Watershed	1.529	0.122	1.651	0.022	1.551	1.673	0.144	0.000	1.529

COUNTY OF LEXINGTON, SOUTH CAROLINA
REVENUE ESTIMATES
FISCAL YEAR 2023-2024

	2023-24 Preliminary Estimate (w/Growth)	2023-24 Preliminary Estimate (8.00% CPI)	2023-24 Change in Rev. due to 8.00% CPI	% Change due to CPI Increase	2023-24 Preliminary Estimate (1.44% Pop)	2023-24 Change in Rev. due to 1.44% Pop.	% Change due to Pop. Increase	2023-24 Approved Change in Revenue	2023-24 Approved Revenue Estimate
COUNTY OPERATIONS									
1. General Fund									
a. County Ordinary	\$ 83,911,246	\$ 86,981,629	\$ 3,070,383	3.66%	\$ 84,464,384	\$ 553,138	0.66%	\$ 2,213,321	\$ 86,124,567
b. Law Enforcement	57,173,771	61,372,305	4,198,534	7.34%	57,930,039	756,268	1.32%	2,860,750	60,034,521
c. Fire Service	27,886,087	29,571,177	1,685,090	6.04%	27,844,517	378,430	1.36%	2,088,165	29,974,252
Total General Fund	168,971,104	177,925,111	8,954,007	5.30%	170,238,940	1,687,836	1.00%	7,162,236	176,133,340
2. Library	9,890,050	10,608,693	718,643	7.27%	10,000,866	110,816	1.12%	0	9,890,050
3. Solid Waste	19,673,168	20,619,939	946,771	4.81%	19,846,485	173,317	0.88%	0	19,673,168
4. Indigent Care	855,155	917,382	62,227	7.28%	868,943	13,788	1.61%	0	855,155
AGENCY OPERATIONS:									
5. Lexington Recreation Commission	\$ 15,014,645	\$ 16,160,339	\$ 1,145,694	7.63%	\$ 15,241,561	\$ 226,916	1.51%	\$ (659,345)	\$ 14,355,300
6. Irmo-Chapin Rec Commission	5,125,048	5,522,322	397,274	7.75%	5,195,445	70,397	1.37%	(432,198)	4,692,850
7. Midlands Technical College	4,797,398	5,147,341	349,943	7.29%	4,851,999	54,601	1.14%	503,802	5,301,200
8. Midlands Tech - Capital	2,224,239	2,390,741	166,502	7.49%	2,251,010	26,771	1.20%	(137,795)	2,086,444
9. Hollow Creek Watershed	9,503	10,236	733	7.71%	9,622	119	1.25%	0	9,503
10. Irmo Fire District	3,540,836	3,799,042	258,206	7.29%	3,576,184	35,348	1.00%	(300,836)	3,240,000

COUNTY OF LEXINGTON, SOUTH CAROLINA
2022-23 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2023-24 PRELIMINARY ESTIMATE
BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2022-23 Original Estimated Revenue	2022-23 Amended Estimated Revenue	2023-24 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2023 Ammd. to 2024 Est.	% Change 2023 Ammd. to 2024 Est.	2023-24 Preliminary Estimate (8.00% CPI)	CPI Increase (Decrease)	% Change 2023 to 2024 Est. w/CPI	2023-24 Preliminary Estimate (1.44% Pop.)	Population Increase (Decrease)	% Change 2023 to 2024 Est. w/Pop.	APPROVED								
												2023-24 Preliminary Estimate Revenues	CPI & Pop Increase (Decrease)	% Change 2023 to 2024 w/CPI & Pop.	Additional Revenue	Approved Revenues				
County Ordinary																				
Property taxes (5.00% Growth)	\$ 39,489,409	\$ 39,489,409	\$ 40,818,496	\$ 1,329,087	3.37%	\$ 43,888,879	\$ 3,070,383	7.52%	\$ 41,371,634	\$ 553,138	1.36%	\$ 43,031,817	2,213,321	5.42%	\$ 0	\$ 45,245,138				
State shared revenue	11,933,362	11,933,362	12,888,757	955,395	8.01%	12,888,757	0	0.00%	12,888,757	0	0.00%	12,888,757	0	0.00%	0	12,888,757				
Fees, permits, and sales	25,700,178	25,700,178	24,025,114	(1,675,064)	-6.52%	24,025,114	0	0.00%	24,025,114	0	0.00%	24,025,114	0	0.00%	0	24,025,114				
County fines	1,710,825	1,710,825	1,751,555	40,730	2.38%	1,751,555	0	0.00%	1,751,555	0	0.00%	1,751,555	0	0.00%	0	1,751,555				
Intergovernmental revenue	2,076,812	2,120,087	2,361,774	241,687	11.40%	2,361,774	0	0.00%	2,361,774	0	0.00%	2,361,774	0	0.00%	0	2,361,774				
Interest	804,200	824,200	1,874,200	1,050,000	127.40%	1,874,200	0	0.00%	1,874,200	0	0.00%	1,874,200	0	0.00%	0	1,874,200				
Other	183,950	290,620	191,350	(99,270)	-34.16%	191,350	0	0.00%	191,350	0	0.00%	191,350	0	0.00%	0	191,350				
Total County Ordinary	81,898,736	82,068,681	83,911,246	1,842,565	2.25%	86,981,629	3,070,383	3.66%	84,464,384	553,138	0.66%	86,124,567	2,213,321	2.64%	0	88,337,888				
Law Enforcement																				
Property taxes (5.00% Growth)	52,712,528	52,712,528	55,294,071	2,581,543	4.90%	59,492,605	4,198,534	7.59%	56,050,339	756,268	1.37%	58,154,821	2,860,750	5.17%	0	61,015,571				
Fees, permits, and sales	97,826	97,826	51,378	(46,448)	-47.48%	51,378	0	0.00%	51,378	0	0.00%	51,378	0	0.00%	0	51,378				
County fines	24,046	24,046	25,485	1,439	5.98%	25,485	0	0.00%	25,485	0	0.00%	25,485	0	0.00%	0	25,485				
Intergovernmental revenue	2,540,618	2,540,618	1,266,681	(1,273,937)	-50.14%	1,266,681	0	0.00%	1,266,681	0	0.00%	1,266,681	0	0.00%	0	1,266,681				
Other	521,847	75,135	536,156	461,021	613.59%	536,156	0	0.00%	536,156	0	0.00%	536,156	0	0.00%	0	536,156				
Total Law Enforcement	55,896,865	55,450,153	57,173,771	1,723,618	3.11%	61,372,305	4,198,534	7.34%	57,930,039	756,268	1.32%	60,034,521	2,860,750	5.00%	0	62,895,271				
Fire Service																				
Property taxes (5.00% Growth)	25,730,408	25,730,408	27,348,637	1,618,229	6.29%	29,453,727	2,105,090	7.70%	27,727,067	378,430	1.38%	29,436,802	2,088,165	7.64%	0	31,524,967				
Fees, permits, and sales	88,000	180,750	113,000	(67,750)	-37.48%	113,000	0	0.00%	113,000	0	0.00%	113,000	0	0.00%	0	113,000				
County fines	2,000	2,000	2,000	0	0.00%	2,000	0	0.00%	2,000	0	0.00%	2,000	0	0.00%	0	2,000				
Intergovernmental revenue		1,170,224	420,000									420,000								
Other	500	16,702	2,450	(14,252)	-85.33%	2,450	0	0.00%	2,450	0	0.00%	2,450	0	0.00%	0	2,450				
Total Fire Service	25,820,908	27,100,084	27,886,087	1,536,227	5.67%	29,571,177	2,105,090	7.55%	27,844,517	378,430	1.36%	29,974,252	2,088,165	7.49%	0	31,642,417				
TOTAL GENERAL FUND	163,616,509	164,618,918	168,971,104	5,102,410	3.10%	177,925,111	9,374,007	5.55%	170,238,940	1,687,836	1.00%	176,133,340	7,162,236	4.24%	0	182,875,576				
Library																				
Property taxes (5.00% Growth)	9,299,905	9,299,905	9,789,700	489,795	5.27%	10,508,343	718,643	7.34%	9,900,516	110,816	1.13%	9,789,700	0	0.00%	0	9,789,700				
Fees, permits, and sales	21,317	21,317	19,750	(1,567)	-7.35%	19,750	0	0.00%	19,750	0	0.00%	19,750	0	0.00%	0	19,750				
County fines	52,258	52,258	80,000	27,742	53.09%	80,000	0	0.00%	80,000	0	0.00%	80,000	0	0.00%	0	80,000				
Interest	21,291	21,291	0	(21,291)	-100.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0				
Other	600	600	600	0	0.00%	600	0	0.00%	600	0	0.00%	600	0	0.00%	0	600				
Total Library	9,395,371	9,395,371	9,890,050	494,679	5.27%	10,608,693	718,643	7.27%	10,000,866	110,816	1.12%	9,890,050	0	0.00%	0	9,890,050				
Solid Waste																				
Property taxes (5.00% Growth)	11,831,564	11,831,564	12,475,771	644,207	5.44%	13,422,542	946,771	7.59%	12,649,088	173,317	1.39%	12,475,771	0	0.00%	0	12,475,771				
Fees, permits, and sales	5,670,940	5,670,940	6,500,397	829,457	14.63%	6,500,397	0	0.00%	6,500,397	0	0.00%	6,500,397	0	0.00%	0	6,500,397				
Intergovernmental revenue	12,000	12,000	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%	12,000	0	0.00%	0	12,000				
Interest	55,000	55,000	340,000	285,000	518.18%	340,000	0	0.00%	340,000	0	0.00%	340,000	0	0.00%	0	340,000				
Other	553,000	553,000	345,000	(208,000)	0.00%	345,000	0	0.00%	345,000	0	0.00%	345,000	0	0.00%	0	345,000				
Total Solid Waste	18,122,504	18,122,504	19,673,168	1,550,664	8.56%	20,619,939	946,771	4.81%	19,846,485	173,317	0.88%	19,673,168	0	0.00%	0	19,673,168				

COUNTY OF LEXINGTON, SOUTH CAROLINA
 2022-23 ESTIMATED & AMENDED ESTIMATED REVENUE COMPARED TO 2023-24 PRELIMINARY ESTIMATE
 BREAKDOWN OF GENERAL FUND, LIBRARY, & SOLID WASTE REVENUES

	2022-23 Original Estimated Revenue	2022-23 Amended Estimated Revenue	2023-24 Adjusted Preliminary Estimate (with Growth)	Revenue Increase (Decrease) 2023 Amnd. to 2024 Est.	% Change 2023 Amnd. to 2024 Est.	2023-24 Preliminary Estimate (8.00% CPI)	CPI Increase (Decrease)	% Change 2023 to 2024 Est. w/CPI	2023-24 Preliminary Estimate (1.44% Pop.)	Population Increase (Decrease)	% Change 2023 to 2024 Est. w/Pop.	APPROVED			Additional Revenue	Approved Revenues
												2023-24 Preliminary Estimate Revenues	CPI & Pop Increase (Decrease)	% Change 2023 to 2024 w/CPI & Pop.		
Indigent Care																
Property taxes (5.00% Growth)	\$ 814,910	\$ 814,910	\$ 853,155	\$ 38,245	4.69%	\$ 915,382	\$ 62,227	7.29%	866,943	13,788	1.62%	853,155	0	0.00%	0	853,155
Interest	500	500	2,000	1,500	300.00%	2,000	0	0.00%	2,000	0	0.00%	2,000	0	0.00%	0	2,000
	<u>815,410</u>	<u>815,410</u>	<u>855,155</u>	<u>39,745</u>	<u>4.87%</u>	<u>917,382</u>	<u>62,227</u>	<u>7.28%</u>	<u>868,943</u>	<u>13,788</u>	<u>1.61%</u>	<u>855,155</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>855,155</u>
Lexington Recreation Commission																
Property taxes (3.70% Growth)	13,903,620	13,903,620	15,014,645	1,111,025	7.99%	16,160,339	1,145,694	7.63%	15,241,561	226,916	1.51%	15,014,645	0	0.00%	0	14,355,300
Irmo-Chapin Rec Commission																
Property taxes (3.20% Growth)	4,527,619	4,527,619	5,125,048	597,429	13.20%	5,522,322	397,274	7.75%	5,195,445	70,397	1.37%	5,125,048	0	0.00%	0	4,692,850
Midlands Technical College																
Property taxes (5.00% Growth)	5,207,896	5,207,896	4,797,398	(410,498)	-7.88%	5,147,341	349,943	7.29%	4,851,999	54,601	1.14%	4,797,398	0	0.00%	0	5,301,200
Midlands Tech - Capital																
Property taxes (5.00% Growth)	2,006,196	2,006,196	2,224,239	218,043	10.87%	2,390,741	166,502	7.49%	2,251,010	26,771	1.20%	2,224,239	0	0.00%	0	2,086,444
Hollow Creek Watershed																
Property taxes (2.50% Growth)	8,759	8,759	9,503	744	8.49%	10,236	733	7.71%	9,622	119	1.25%	9,503	0	0.00%	0	9,503
Irmo Fire District																
Property taxes (2.50% Growth)	3,313,460	3,313,460	3,540,836	227,376	6.86%	3,799,042	258,206	7.29%	3,576,184	35,348	1.00%	3,540,836	0	0.00%	0	3,240,000

COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE FUNDS
BUDGET RECAP
FISCAL YEAR 2023-2024

	2023-2024 Revenue Estimate	2023-2024 Approved Appropriations	* Difference
COUNTY OPERATIONS			
1. General Fund			
a. County Ordinary	\$ 86,124,567	\$ 89,097,315	\$ (2,972,748)
b. Law Enforcement	60,034,521	62,190,521	(2,156,000)
c. Fire Service	29,974,252	31,244,252	(1,270,000)
Total General Fund	<u>176,133,340</u>	<u>182,532,088</u>	<u>(6,398,748)</u>
2. Library	9,890,050	10,191,050	(301,000)
3. Solid Waste	19,673,168	21,612,373	(1,939,205)
4. Indigent Care	855,155	623,354	231,801

AGENCY OPERATIONS:

5. Lexington Recreation Commission	15,014,645	14,355,300	659,345
6. Irmo-Chapin Rec Commission	5,125,048	4,692,850	432,198
7. Midlands Technical College	4,797,398	5,301,200	(503,802)
8. Midlands Tech - Capital	2,224,239	2,086,444	137,795
9. Hollow Creek Watershed	9,503	9,503	0
10. Irmo Fire District	3,540,836	3,240,000	300,836

* Any Differences are to be covered by Fund Balance.

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2023-24

	Fiscal Year 2022-23				Fiscal Year 2023-24	
	Approved Amount/Actual Disbursement				Approved	
	<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	\$ 13,903,620	\$ 13,711,255	11.728	\$ 14,355,300	11.728
Irmo Chapin Recreation Commission	7630	\$ 4,527,619	\$ 4,738,019	12.682	\$ 4,692,850	12.682
Midlands Technical College	7650	\$ 5,207,896	\$ 4,385,642	2.833	\$ 5,301,200	2.833
Midlands Technical College - Capital	7652	\$ 1,271,895	\$ 1,271,895	0.839	\$ 1,322,771	0.839
Midlands Technical College - Debt Service		\$ 734,301	\$ 734,301	0.500	\$ 763,673	0.500
		\$ 2,006,196	\$ 2,006,196	1.339	\$ 2,086,444	1.339
Hollow Creek Watershed	7660	\$ 8,759	\$ 9,047	1.529	\$ 9,503	1.529
Irmo Fire District	7800, 7802	\$ 3,313,460	\$ 3,206,217	21.275	\$ 3,240,000	21.275

* Actual disbursements through May 31, 2023

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2023-24

	Fund	Fund Balance 07/01/22	Fiscal Year 2022-23						Projected Fund Balance 06/30/23	Fiscal Year 2023-24			
			Receipts			Disbursements				Agency Request vs. Estimated Receipts			
			05/31/23 Actual Receipts*	06/30/23 Projected Receipts	Approved Amount	05/31/23 Actual Disbursement*	06/30/23 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Approved Amount	Approved Millage
⁽²⁾ Lexington Cty Rec. & Aging Comm.	7620	824,715	13,951,536	14,074,429	13,903,620	13,711,255	14,074,429	11.728	824,715	14,355,300	15,014,645	14,355,300	11.728
⁽²⁾ Irmo Chapin Recreation Commission	7630	407,315	4,815,401	4,756,613	4,527,619	4,738,019	4,756,613	12.682	407,315	4,692,850	5,125,048	4,692,850	12.682
⁽¹⁾ Midlands Technical College	7650	1,273,679	4,496,870	4,532,600	5,207,896	4,385,642	5,207,896	2.833	598,383	5,301,200	4,797,398	5,301,200	2.833
⁽¹⁾ Midlands Technical College - Capital Midlands Tech. College - Debt Service	7652	1,376,997	2,150,385	2,100,648	1,271,895	12,171,895	1,271,895	0.839	1,521,186	1,322,771	2,224,239	1,322,771	0.839
		1,376,997	2,150,385	2,100,648	734,301	734,301	734,301	0.500	1,521,186	763,673	2,224,239	763,673	0.500
⁽²⁾ Hollow Creek Watershed	7660	631	9,168	8,759	8,759	9,047	8,759	1.529	631	9,503	9,503	9,503	1.529
⁽²⁾ Irmo Fire District	7800, 7802	192,575	3,258,394	3,398,185	3,313,460	3,206,217	3,398,185	21.275	192,575	3,240,000	3,540,836	3,240,000	21.275

* Actual Receipts and Disbursements through May 31, 2023 - 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
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2023 – 2024

COUNTY OF LEXINGTON

FISCAL YEAR 2023 - 2024

ANNUAL BUDGETS

COUNTY COUNCIL

Beth A. Carrigg, Chairwoman

Darrell C. Hudson, Vice Chairman

Scotty R. Whetstone

Paul L. Brigham, Jr.

Debra B. Summers

Gene Jones

Charlene Wessinger

Glen M. Conwell

M. Todd Cullum

Lynn Sturkie
County Administrator

Jeff M. Anderson
County Attorney

Randolph C. Poston
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 up to \$500,000 and the authority to approve any administrative budgetary transfers between budgeted line items 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").

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 2023-2024:

Independence Day	Tuesday, July 4, 2023
Labor Day	Monday, September 4, 2023
Veterans' Day	Friday, November 10, 2023
Thanksgiving	Thursday and Friday November 23 & 24, 2023
Christmas	Friday, Monday and Tuesday December 22, 25 & 26, 2023
New Year	Monday, January 1, 2024
Martin Luther King, Jr. Day	Monday, January 15, 2024
Presidents' Day	Monday, February 19, 2024
Confederate Memorial Day	Friday, May 10, 2024
Memorial Day	Monday, May 27, 2024

Law Enforcement and Emergency Services shift workers scheduled to work on the following thirteen (13) holidays during FY 2023-2024 will receive holiday pay:

Independence Day	Tuesday, July 4, 2023
Labor Day	Monday, September 4, 2023
Veterans' Day	Friday, November 10, 2023
Thanksgiving	Thursday and Friday November 23 & 24, 2023
Christmas	Sunday, Monday and Tuesday December 24, 25 & 26, 2023
New Year	Monday, January 1, 2024
Martin Luther King, Jr. Day	Monday, January 15, 2024
Presidents' Day	Monday, February 19, 2024
Confederate Memorial Day	Friday, May 10, 2024
Memorial Day	Monday, May 27, 2024

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 \$0.655 (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 \$0.655 (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 23-06

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR FISCAL YEAR 2023-2024

WHEREAS, South Carolina Code § 4-9-120 and § 4-9-130 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 2023-2024 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, 2023 shall be carried forward as an appropriation of fiscal year 2023-2024 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, 2023.

Enacted this 13th day of June, 2023.

{SEAL}

Beth A. Carrigg
Chairwoman, County Council

ATTEST:

Jeff Anderson, County Attorney

First Reading: April 23, 2023 by Title Only

Public Hearing: May 16, 2023

Second Reading: May 23, 2023

Third & Final Reading: June 13, 2023

Filed with the Clerk of Court: _____