

Town of Lexington South Carolina



July 4th Celebration

Annual Budget Fiscal Year Ending June 30, 2023



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TOWN OF LEXINGTON

SOUTH CAROLINA LIST OF PRINCIPAL OFFICIALS

MAYOR

Steve MacDougall

MAYOR PRO-TEM

Hazel Livingston

COUNCIL MEMBERS

Steve Baker

Todd Carnes

Todd Lyle

Kathy Maness

Ron Williams

TOWN ADMINISTRATOR

D. Britt Poole

MUNICIPAL CLERK

Becky P. Hildebrand

TOWN ATTORNEY

Brad T. Cunningham

MANAGEMENT TEAM

Stuart W. Ford, Assistant Town Administrator

Kathy S. Pharr, Finance

John D. Hanson, Planning, Building and Technology

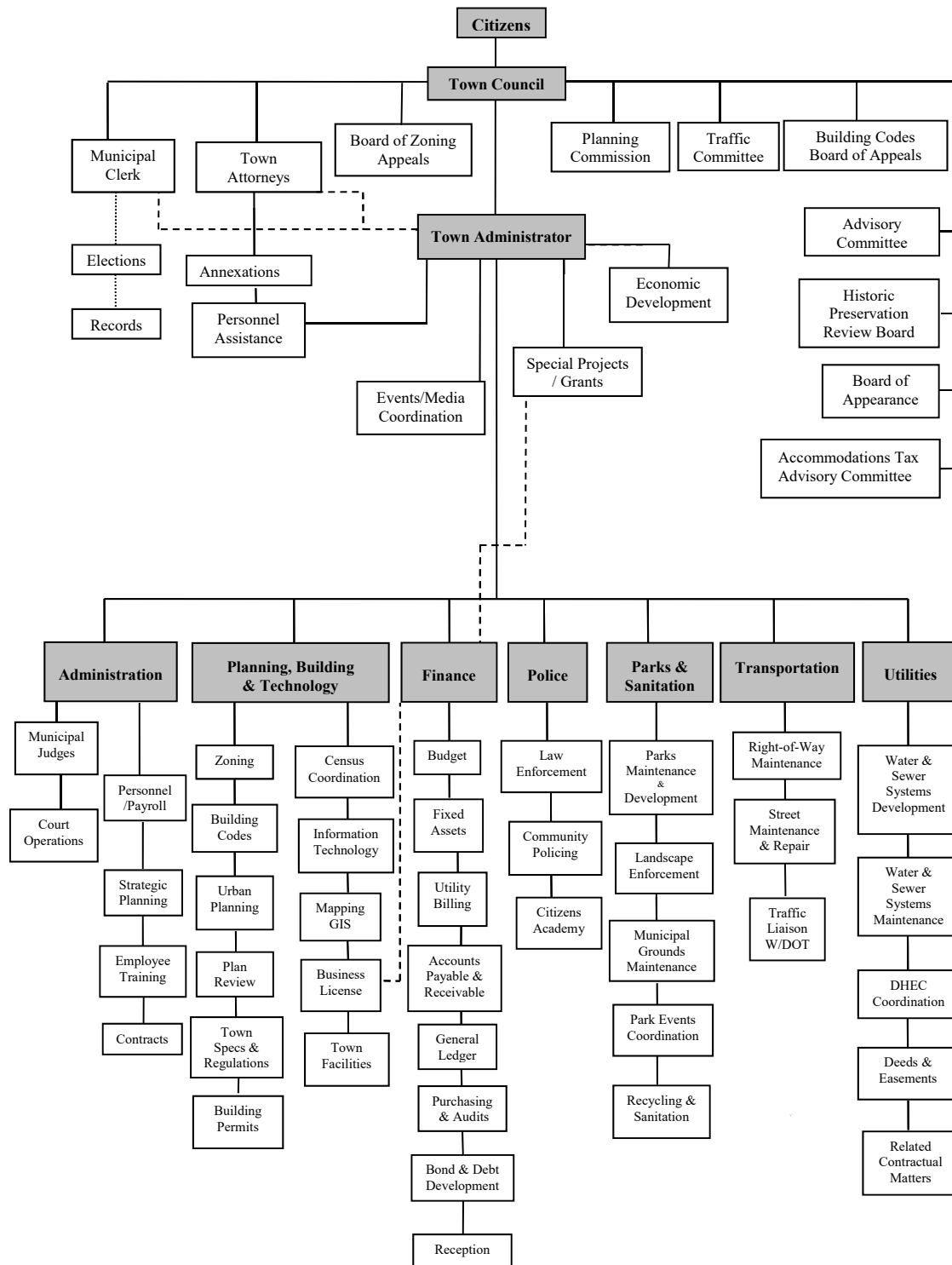
Chief Terrence Green, Police

Dan H. Walker, Parks and Sanitation

J. Randy Edwards, Transportation

J. Allen Lutz, Utilities

Town of Lexington Organization Chart



Revised June 30, 2022



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Lexington
South Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Lexington, South Carolina for its annual budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

BUDGET IN BRIEF

- ADAPTIVE COMPUTERIZED SIGNALIZATION SYSTEM
- DOWNTOWN ROAD IMPROVEMENTS
- CORLEY MILL ROAD IMPROVEMENTS
- VIRGINIA HYLTON PARK FACELIFT
- OLD MILL POND WALKING TRAIL
- CONTINUED INFRASTRUCTURE IMPROVEMENTS

Find us on Face Book



<http://www.facebook.com/pages/Town-of-Lexington-SC/140698349305096>

Twitter



<https://twitter.com/TownLexingtonSC>

Or Online

<http://www.lexsc.com/>

	Proposed 2023 Budget	Current 2022 Budget	
General Fund:			
Revenue	\$ 17,095,085	\$ 16,683,379	2.47%
Expenditures	\$ 17,095,085	\$ 16,683,379	2.47%
Property Tax	\$ 3,900,000	\$ 3,900,000	0.00%
Millage	26.056	26.056	0.00%
<i>(Proposed millage equates to \$26.056 per \$1,000 of assessed value.)</i>			
Enterprise Fund:			
Revenue	\$ 38,615,533	\$ 34,592,572	11.63%
Expense	\$ 38,615,533	\$ 34,592,572	11.63%





General Description

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

The Town of Lexington is located in the central part of the State of South Carolina approximately twelve miles from Columbia, the State Capital. The Town is in close proximity to Lake Murray, a 50,000 acre lake utilized for recreational purposes, water supply and power generation. According to the 2020 Census, Lexington County is the 6th largest county (by population) in the State with a population of 293,991. This is a 12% increase from 2010. For the Town of Lexington, the 2020 Census indicated a population of 23,568, an increase of 31.9% over the 2010 count. The Town is the 22nd largest municipality in South Carolina and ranks as the second largest municipality in the Midlands. The Census figures show that the Town had the 6th highest growth rate among the top 25 municipalities in South Carolina. The Town is the county seat of Lexington County (the "County") and is part of the greater Columbia Metropolitan Statistical Area ("CMSA").

Annexation

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

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

Because of the concentration of growth along US Highway 378 to the east of Town, the majority of recent annexations in terms of acreage have occurred there. Additionally, annexations continue along the US Highway 1 and SC Highway 6 corridors. Annexation activity to the west of Town along Industrial Boulevard continues to position the Town favorably for future annexations of industrial properties in that area.

Education

Lexington County School District #1 (the “School District”) serves residents of the Town as well as contiguous portions of Lexington County. For 2021-2022, the School District operated 30 public schools with an enrollment of approximately 27,771 students. Enrollment has been growing rapidly in recent years and Lexington School District One remains one of the fastest growing school districts in the State currently ranking 6th in total enrollment. In the past ten years, the student enrollment has grown on average 425 students annually. Since 1997, the School District has built 18 new schools. Additionally numerous additions and renovations have been completed. This growth is due in large part to the School District’s excellent reputation. This excellence is demonstrated by the on-time graduation rate which was 90% for 2021, as well as the fact that the School District’s 2021 high school graduates earned \$184 million in scholarships. Further, 74.9% of the School District’s 2020 graduates went on to be enrolled in post-secondary education, and the District’s students consistently perform well on nationally-normed assessments.

According to the U.S. Census Bureau (American Community Survey 5-year Estimates), estimated education attainment for residents of the Town over the age of 25 in the year 2020 is set forth in the following table.

<u>No. of Years Completed</u>	<u>Number</u>	<u>Percentage</u>
Twelfth grade or less	1,026	6.9%
High school graduates (includes equivalency)	2,984	20.1
Some college, or associates degree	4,162	27.9
Bachelor’s degree	2,326	29.5
Graduate or professional degree	1,940	15.6

Note: These statistical estimates contain margins of error averaging approximately 2.33%

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

Fire Service

Lexington County provides fire service for the Town of Lexington. The Operations Division consists of 258 trained professional career firefighters and over 40 volunteer firefighters. There are 25 fire stations that are strategically located throughout Lexington County to provide fire suppression, medical first response, technical rescue, hazardous material incident response and other life and property protection measures. Fire stations are staffed 24 hours a day, 7 days a week, 365 days a year.

Transportation

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

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

The Midlands area of South Carolina, including Lexington County, is served by the Columbia Metropolitan Airport which is located approximately eight miles from the Town of Lexington. Airlines operating at the Columbia Metropolitan Airport include American, Delta, United, and Via Air. Columbia Metropolitan Airport also serves as the southeastern hub for United Parcel Service. In 2020, the airport served nearly 600,000 passengers and enplaned approximately 37,000 tons of cargo, and handled a total cargo/freight weight of 941 million pounds (landed weight).

Utilities

Water and sewer services in the Town are provided by the Town's Utility Department. Electric and natural gas service is provided primarily by Dominion Energy, formerly known as South Carolina Electric and Gas Company.

Medical Services

Hospital facilities within six miles of the Town include the Lexington Medical Center, a general acute-care hospital located just off Interstate 26 and Highway 378. The facility's 557 rooms are all private and equipped with private baths, cable television, and free wireless internet access. The hospital offers a wide array of services including general surgery, radiation oncology, a cardiovascular center, maternity services and a special care nursery. The cardiovascular center is the region's first and only Duke Heart Center-affiliated heart center. The hospital's emergency room is open to the public, 24 hours per day. Lexington Medical Center also operates two urgent care facilities within the Town. In nearby Columbia, additional hospital facilities are provided by Prisma Health Richland Hospital, Prisma Health Baptist Hospital, and Providence Hospital, among others.

News Media

The Lexington County Chronicle, with a circulation of 6,200, is the area's local newspaper. It focuses on social, cultural, and historical features and is published weekly.

In addition, The State newspaper published in nearby Columbia is daily with large circulation in the Town of Lexington.

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

Recreational and Cultural Facilities

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

Riverbanks Zoo and Garden, a 170-acre site located on the northern border of Lexington County, is home to more than 2,000 magnificent and fascinating animals in natural habitat exhibits and one of the nation's most beautiful and inspiring botanical gardens. The attraction draws visitors from across the State and beyond.

The Town has several municipal parks, including the Virginia Hylton Park adjacent to the Town's Municipal Complex, Corley Street Park, Gibson Pond Park, Willie B. Caractor Park, the Palmetto Collegiate Institute, Lexington Square, the 14 Mile Creek Trail, and the Lexington Paw Park. These parks offer residents the opportunity to stroll the walking trails, gather in the picnic shelters, or relax under a shady oak tree or in a gazebo. Features of these parks include playgrounds, horseshoe pits, barbeque grills, a spray pool, butterfly gardens, flower gardens, a koi pond, educational kiosks, an outdoor learning center, and public restrooms. In October 2016 the Town opened the Ice House Amphitheater, a 900 seat venue that hosts various community events and concerts.

Also, the Blowfish Baseball Club continues to attract enthusiastic crowds to the Lexington County Baseball stadium located approximately 4 miles from downtown Lexington. The Blowfish averaged over 1,500 fans per game over the five seasons prior to the pandemic, with season attendance of nearly 48,000 in 2019. Attendance for the 2021 season totaled approximately 12,700 or an average of 635 per game (per Coastal Plain League).

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

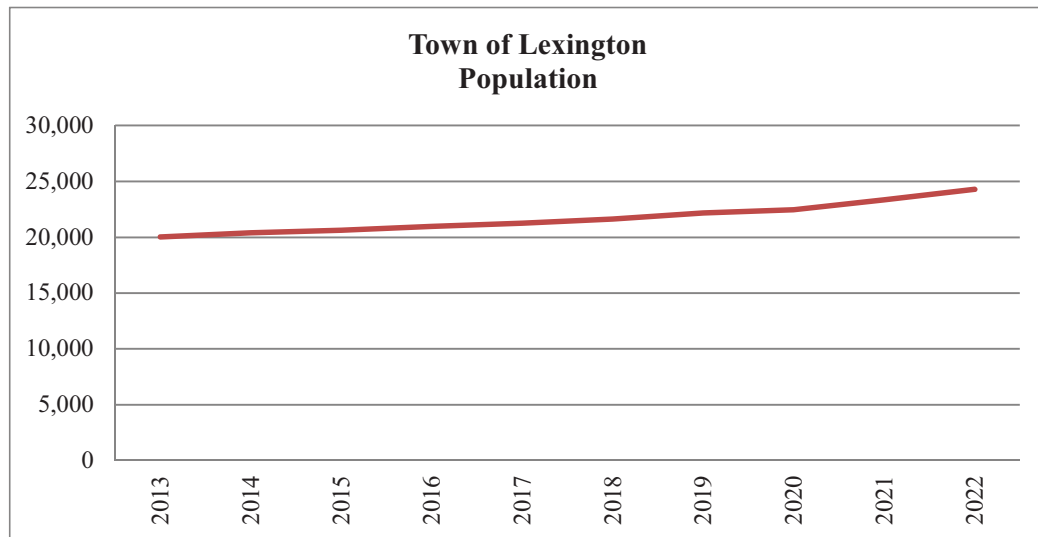


Economics

Fiscal Year Ended June 30	(1) Population	(2) Per Capita Personal Income	(3) Estimated Total Personal Income	(4) School Enrollment	(5) Unemployment Rate
2013	20,025	\$ 30,574	\$ 612,244,350	22,935	6.90%
2014	20,381	30,352	618,604,112	23,363	4.80%
2015	20,632	29,642	617,340,862	23,953	5.60%
2016	20,973	30,708	629,811,765	24,418	3.60%
2017	21,237	30,987	642,545,784	24,896	2.30%
2018	21,623	32,752	655,494,336	25,511	2.80%
2019	22,157	34,197	668,751,600	25,713	2.50%
2020	22,452	33,451	751,041,852	26,507	7.40%
2021	23,350	32,514	759,201,900	26,325	8.80%
2022	24,284	\$ 33,284	\$ 808,271,425	27,082	4.50%

Data Sources and Notes:

- (1) Information provided by U.S. Census Bureau. Annual estimates of the resident population April 1, 2010 to July 1, 2018. 2022 is estimated based on Town growth rate (approximated prior 9 years)
- (2) Information provided by U.S. Census Bureau American Community Survey (annual ACS 5-year estimates)
2020 estimate based upon Federal Reserve Bank of Richmond's SC Snapshot October, 2020
Median Family Income % decline year over year of 2.18% for the Columbia MSA.
- (3) Estimated by multiplying estimated population by estimated per capita personal income (not an official census estimate).
- (4) Provided by Lexington County School District 1 and includes entire District.
- (5) Provided by SC Labor and Marketing for June each year.



Source: Information provided by U.S. Census Bureau. Annual estimates of the Resident Population April 1, 2010 to July 1, 2018. 2022 is estimated based on Town growth.



Source: Provided by SC Labor and Marketing for June each year.



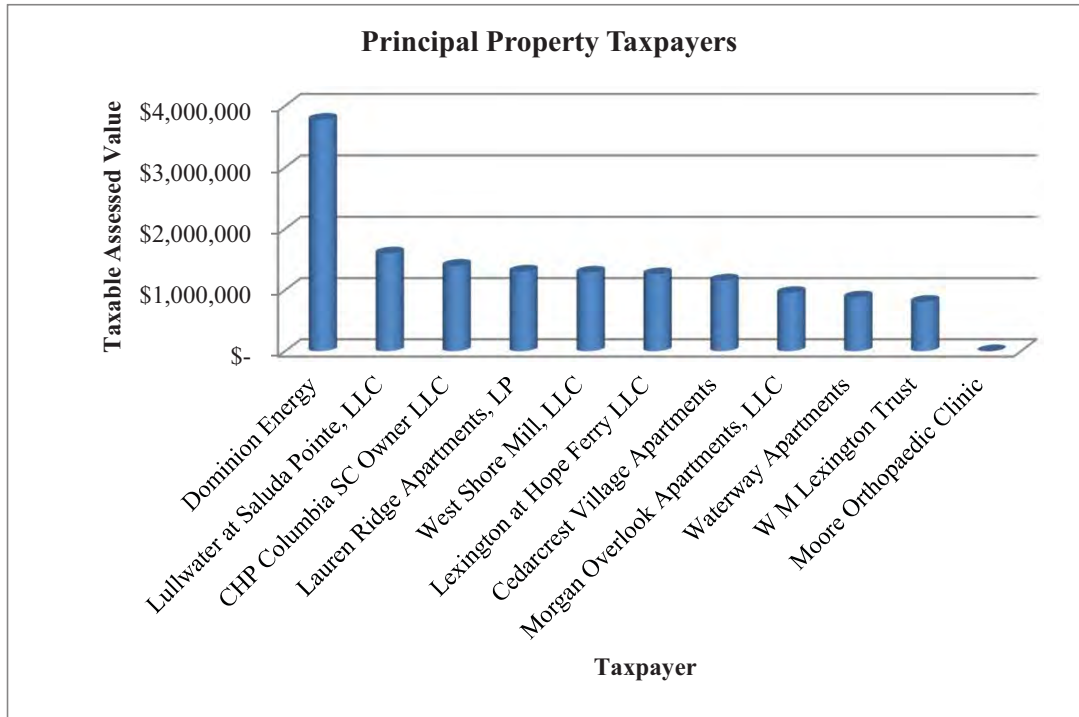
Principal Property Tax Payers

Taxpayer	2022			2021			2020		
	Taxable Assessed Value (12/31/2021)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2020)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2019)	Rank	Percentage of Total Taxable Assessed Value
Dominion Energy	\$ 3,774,980	1	2.65%	\$ 3,676,380	1	2.68%	\$ 3,606,300	1	2.98%
Lullwater at Saluda Pointe, LLC	1,599,600	2	1.12%	1,282,330	5	0.93%	1,115,070	6	0.92%
CHP Columbia SC Owner LLC	1,397,670	3	0.98%	1,425,957	2	1.04%	1,215,370	2	1.00%
Lauren Ridge Apartments, LP	1,302,860	4	0.91%	1,302,860	3	0.95%	1,132,920	4	0.93%
West Shore Mill, LLC	1,285,950	5	0.90%	1,285,950	4	0.94%	1,118,220	5	0.92%
Lexington at Hope Ferry LLC	1,260,000	6	0.88%	1,260,000	6	0.92%	1,204,120	3	0.99%
Cedarcrest Village Apartments	1,156,940	7	0.81%	1,178,009	7	0.86%	1,007,290	7	0.83%
Morgan Overlook Apartments, LLC	952,200	8	0.67%	952,200	8	0.69%	828,000	8	0.68%
Waterway Apartments	879,750	9	0.62%	879,750	9	0.64%	765,000	9	0.63%
W M Lexington Trust	807,860	10	0.57%	807,860	10	0.59%	-	-	-
Moore Orthopaedic Clinic	-	-	-	-	-	-	729,180	10	0.60%
Totals	\$ 14,417,810		10.11%	\$ 14,051,296		10.24%	\$ 12,721,470		10.48%
Total Assessed Valuations	\$ 142,544,781			\$ 137,332,270			\$ 121,189,080		

ck percentage and assessed value

Taxpayer	2019			2018		
	Taxable Assessed Value (12/31/2018)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (12/31/2017)	Rank	Percentage of Total Taxable Assessed Value
Dominion Energy	\$ 3,599,070	1	3.13%	\$ 3,430,700	1	3.15%
Century Mill Partners, LLC	1,290,290	2	1.12%	1,065,820	3	0.98%
Lauren Ridge Apartments, LP	1,132,920	3	0.99%	962,550	5	0.88%
West Shore Mills, LLC	1,118,250	4	0.97%	-	-	-
Lullwater at Saluda Pointe, LLC	1,115,070	5	0.97%	1,115,070	2	1.02%
Cedarcrest Village Apartments	1,007,290	6	0.88%	1,000,500	4	0.92%
Morgan Overlook Apartments, LLC	828,000	7	0.72%	828,000	6	0.76%
Waterway Apartments	765,000	8	0.67%	765,000	7	0.70%
FC Real Estate Lexington LLC	-	-	-	646,092	9	0.59%
W M Lexington Trust	702,480	9	0.61%	702,480	8	0.65%
Lowes Home Centers	-	-	-	626,820	10	0.58%
Harman Family Real Estate Company	639,550	10	0.56%	-	-	-
Totals	\$ 12,197,920		10.62%	\$ 11,143,032		10.23%
Total Assessed Valuations	\$ 114,837,380			\$ 108,848,910		

Source: Lexington County Property Appraisers Office



Source: County of Lexington - Treasurer's Office

Principal Employers

<u>Employer</u>	<u>Number of Employees</u>
Lexington School District One	1,113
Lexington County	876
Walmart	362
Lowe's Home Centers	280
Town of Lexington	193
Publix	170
Target	185
Home Depot	150
Avtec	100
Kohl's Department Stores, Inc.	74

Source: Town of Lexington Employers

Mayor
Steve MacDougall

Mayor Pro-Tem
Hazel Livingston



Council
Kathy Maness
Todd Carnes
Ron Williams
Steve Baker
Todd Lyle

July 1, 2022

The Honorable Steve MacDougall
And Members of Town Council
Town of Lexington, South Carolina

Dear Mayor MacDougall and Members of Town Council:

I am pleased to present to the citizens of Lexington, members of Town Council, Town employees, and other interested readers the annual budget for the year ending June 30, 2023. A great deal of study and review by our management team has been devoted to this budget.

The focus of the 2023 annual budget is to continue providing a high level of service for traditional town operations. The major functions include police, water and sewer, parks and sanitation, zoning and building inspections, and transportation. Our goal is to maintain the Town's quality and level of service, preserve the Town's strong financial position, and prevent an increased financial burden on our citizens.

The budget for all funds is \$70,945,820, an increase of \$6,853,941 or 10.7% from last year.

Budget Highlights

- Balanced budget with no property tax millage increase; a 5.5% rate increase in the Enterprise Fund; and a 7.4% increase in building permit fees, dog park fees, and facility rentals.
- Revenue estimates are based on 9 months of actual data and trend analysis.
- Projected net revenues of the Enterprise Fund meet minimum legal debt coverage requirements.
- General Fund Required Reserve equals 25% of budgeted expenditures excluding capital outlay in accordance with policy.
- Salaries for Town employees have a 2% COLA for Fiscal Year 2023 and also contain the annual merit increase and bonus per the compensation policy, as well as a premium pay bonus for all employees.
- Funds are budgeted for ongoing Vision Plan projects.
- Allocations of General and Administrative Expenditures from the General Fund to the Enterprise Fund total \$3,032,286.
- The Enterprise Fund Capital Improvement Plan (CIP) for 2023 is fully funded with the anticipated use of the South Carolina State Revolving Fund (SRF) Revenue Bond as well as cash reserves. The CIP increased \$2,027,000 which accounts for 30% of the overall budget increase.

Fiscal Year Ending June 30, 2023

- The Enterprise Fund debt coverage ratio is estimated to be 2.16 in 2023. The minimum required ratio is 1.20. Our coverage ratio exclusive of Capital Contribution Fees (“operating coverage”) is estimated to be 1.68.
- The second half of funds from the American Rescue Plan Act (ARPA) is budgeted for Fiscal Year 2023. These funds along with appropriation of unspent ARPA funds from FY2022 increased the budget \$1,271,000 for approved capital projects, which accounts for another 19% of the overall budget increase.
- Hospitality tax has rebounded so an additional \$500,000 has been appropriated for related projects, representing 7.3% of the overall budget increase.
- The cost of employee insurance increased to \$1,667,156 in Fiscal Year 2023 from \$1,581,699 in Fiscal Year 2022 (a \$85,457 or a 5.4% increase). This includes the cost of the stipend for those able to obtain health insurance from another source.
- The funding rate for employee pensions increased 1% this year. The employer contribution rate for SCRS and PORS is 17.56% and 20.24%, respectively.

Accomplishments and Areas of Focus

The accomplishments for Fiscal Year 2022 and areas of focus for Fiscal Year 2023 revolve around the Town’s Vision Plan. The Vision Plan is a 20 year guide for the Town’s future. The Vision Plan document may be found at <https://www.lexsc.com/226/Vision-Plan>.

Fiscal Year 2022 was a year of growth and progress for the Town:

- Despite the ongoing pandemic, the Town saw promising growth. The number of new businesses in Town increased by 9.2% compared to the year before. Six new restaurants opened in Town and there was a 23% increase in Hospitality Tax collections compared to last year.
- Thanks to our Police Department, the Town saw a decrease in property crime for the 3rd straight year. Also, multiple officers received awards and were recognized statewide for their achievements.
- The first year of operations for Icehouse Amphitheater Pavilion was a great success. There were nearly 100 events that utilized the Pavilion. Also, it is the new home for The Market and the annual Snowball Festival. A two-day craft fair was featured for the first time at this year’s Snowball Festival.
- Quality of Life projects are another one of Council’s priorities. Reconstruction of the Gibson Pond Park Dam, which was destroyed during the historic floods of 2015, was completed this year. The project included the dam and bridge as well as additional picnic shelters and a new fishing dock.
- Traffic improvement is another of Council’s priorities. As part of the new development on the corner of Mineral Springs Road and Highway 378, a dedicated right turn lane was added to turn onto Highway 378.
- With completion of Phase 2 of the Crossroads Improvement Project, traffic flow at North Lake Drive/Highway 6 in front of Lexington Elementary School has significantly improved.

Fiscal Year Ending June 30, 2023

This project included an additional lane headed away from downtown, as well as reconfiguration of Harmon Street with direct access to North Lake at a new stoplight.

- The Town recently received the Government Finance Officers Association's Annual Comprehensive Financial Report Award for the 23rd consecutive year and the Distinguished Budget Presentation Award for the 13th consecutive year. The Town takes seriously its responsibility for decisions and accurately reporting plans, actions and results.

For the 2023 budget year more challenges and opportunities await. The following projects are either in process or ready to start.

- Work continues on the Computerized Signalization System with the final phase set to go live soon. Mast arms have been steadily going up and cameras and software are being installed on the traffic signals. Once this system goes live, all Town maintained traffic lights will be synced up to one network and cameras at each intersection will monitor traffic in real-time and make adjustments.
- The second Hospitality Tax project, the Crossroads Improvement Project, is ready to begin its next phase. It will pick up where the last phase ended – at the intersection of Columbia Avenue and North Lake Drive and address traffic issues from that intersection to the area in front of Herndon Chevrolet.
- The third Hospitality Tax project is the Corley Mill at Sunset Boulevard Gateway. This project has also been split into phases. Phase Two is the Sunset Boulevard split. The design of the Sunset split is 60 % complete. Right of way acquisition is underway and expected to be completed over the next 12 months.
- The phased parallel line installation for the Regional 14 Mile Creek Sewer Force Main and Gravity Transportation System is underway. Preliminary engineering and design has begun along the gravity lines to the Mill Stream Regional Pump Station. Easement acquisition is underway for the Force Main System Project from the Mill Stream Station to the I-20 Pump Station and the Methodist Park Road Metering Station to the interconnect at Dixiana and I-77 in Cayce. In order minimize future disruptions to established residences and related added project costs, a section of the force main system will be strategically installed in FY2023 in coordination with the subdivision development in the Jessamine Road area.
- The I-20 Service Area Pump Stations Repairs and Improvements Project is nearing completion. The 5 MGD Emergency Basin on the former I-20 Treatment Facility lagoon site is under construction and expected to be completed in Fiscal Year 2023.
- In the Watergate Service Area, the Old Chapin Road Pump Station and Force Main Project is in the engineering and design phase with easement acquisition underway. Construction is expected to begin in FY2023 and be completed in 2024..
- The Lee Kleckley Road gravity sewer line is expected to begin construction in FY2023 and be completed in 2024.
- The Pisgah Church Road gravity line project is underway and expected to be completed in FY2023.
- Another traffic project is to add a dedicated right turn lane at the intersection on Highway 378 to turn onto Mineral Springs Road. This project is expected to be completed in Fiscal 2023.

Fiscal Year Ending June 30, 2023

- Beautification efforts continue with improvements to Virginia Hylton Park. This is the Town's oldest and most utilized park. Currently the park is 6.5 acres. The proposed expansion will include an additional 8.25 acres, improved ADA accessibility, improved connectivity, new walking trails, a splash pad, performance pavilion, and more. This renovation will bring all facilities and amenities up to codes, national standards, and Lexington park design standards.
- The Old Mill Dam is in the process of being rebuilt by its owners. The Town is working to install a one-mile long, lighted walking trail around the entire pond which will be available for use once the pond is again filled with water. The trail project will be coordinated with the completion of the dam.
- Another traffic project set to begin later this year is at Sunset Boulevard and Old Cherokee Road. An additional right turn lane will be constructed, there will be median improvements, and the signal will be modified to help with traffic flow.

An array of events and activities are planned throughout the year. The Town along with the Lexington County Recreation and Aging Commission will host several events including Movies in the Park, the Flashlight Easter Egg Hunt and Carnival, and the Snowball Festival. Other community events include St. Patrick's Shamrock Parade and Carnival, Kid's Day of Lexington, the Wine Walk, The Market, Lexington Live Spring and Fall Concert Series, and Fall Fest. In addition to these signature events, the Town is proud to support homegrown efforts, like the Lexington Community Band and Lexington County Museum, all of which provide entertainment for the entire family.

The Town aspires to engage the public through an all-inclusive communication and marketing campaign. Make sure to stay informed with Town news and events through www.lexsc.com, Town Topics Newsletter, and our social media pages – Facebook, Instagram, YouTube and the community access channel 1301 on Spectrum Cable.

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

Sincerely,



D. Britt Poole
Town Administrator

STRATEGIC DIRECTION

Mission Statement

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

Vision

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

Values

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

PRIORITIES STRATEGIES AND ISSUES

Going beyond the Town's Mission Statement, Vision and Values; priorities were gleaned by staff from the Mayor's State of the Town address. Priorities set forth fall in line with the Vision Plan that was approved by Town Council in Fiscal Year 2012 and updated this past year. The guiding principles of the Vision Plan are as follows:

- To sustain Main Street and downtown as the heart of Lexington from the Old Mill to Sunset Boulevard, Historic Triangle area, the original boundaries of the Town and the government center.
- To sustain Lexington's sense of community, its most important and endearing quality, which is exemplified through family values; award-winning schools; neighbors helping neighbors; safe, welcoming, natural beauty; unique history; and preservation of historic resources, natural resources, and economic prosperity.
- To enhance Lexington's small town feel in concert with continued development while respecting and maintaining the rural nature.
- To strive for intentional, sustainable and authentic development that enhances Lexington's natural beauty, sense of community, history and opportunities for prosperity.
- To increase connectivity by creating places and connections within Town that engage people with people and people to places (transportation, communication, civic activities), which is paramount to retaining an authentic small town appeal.
- To strive for innovation and sustainability in all developments and programs in order to increase Lexington's prosperity.
- To require the highest quality design and development in all projects and developments in order to reflect the spirit of Lexington and the intent and values of the Vision Plan.
- Build multi-jurisdictional and regional partnerships in order to continually improve and to sustain the region's quality of life through preservation of the natural environment, improved infrastructure, accessibility and connectivity, cultural and recreational opportunities, economic development and housing, education and public safety and wellness.

The full Vision Plan document may be found at <https://www.lexsc.com/226/Vision-Plan>. These priorities were confirmed by Council with the adoption of the budget.

In relation to the Values of Vision (V), Community (C) Service (S) and Responsiveness (R); the Town plans to continue work on corridor development. The major corridors going into and through Lexington represent the majority of concerns and criticism from residents who participated in the public input sessions of the Vision Plan. Problems noted included aesthetics, traffic congestion, and connectivity.

A major part of the corridor development work is related to traffic congestion. Work on the Adaptive Computerized Signalization System continues with the final phase to go live in the coming year. In addition to having all 35 signals in Town on the system, we have collaborated with Lexington Medical Center to include the 10 intersections in proximity to their campus on the system. This project places Lexington at the forefront of traffic management using the latest innovative computer technology.

Fiscal Year Ending June 30, 2023

To further reduce traffic congestion, three projects have been developed and funded by the Hospitality Tax. The first project, One-Way Pair along the Lake Drive and Church Street corridors, has been completed and is operational. This transition doubles capacity for these roads. The additional capacity allows a significant increase in the amount of green signal time that is allotted to the Main Street signals.

The second traffic project, the Crossroads Improvements at Lake Drive and Columbia Avenue, is currently under construction. The focus of the project is to improve safety and operations of this corridor which services 40,000 cars per day. The next phase will start where the last phase left off – at the intersection of Columbia Avenue and North Lake Drive and address traffic issues from that intersection to the area in front of Herndon Chevrolet.

The third traffic project, the Sunset Boulevard/I-20 Corridor Improvements, includes work at Corley Mill Road, Ginny Lane and Sunset Boulevard at I-20. The focus of the project is to improve current traffic flow through the Corley Mill Road and Sunset Boulevard intersection which serves as the primary Gateway to the Town. Currently, the average daily traffic on Sunset Boulevard is approximately 45,000 vehicles per day and on Corley Mill Road is 9,100 vehicles per day. With Phase One complete, Phase Two, the Sunset Boulevard Split is underway. The design of the Sunset split is 60 % complete. Right of way acquisition has begun and is expected to be completed in the next 12 months.

In relation to the Values of Vision (V), Community (C) Service (S) and Responsiveness (R); two additional road projects will soon be underway. At Mineral Springs Road and Sunset Boulevard, a dedicated right turn lane was added to turn onto Highway 378. Next, a dedicated right turn lane will be added from Sunset Boulevard onto Mineral Springs to improve traffic flow through the intersection. Also at Sunset Boulevard and Old Cherokee Road an additional right turn lane will be constructed, there will be median improvements, and the signal will be modified to help with traffic flow.

In relation to the areas of Service (S), Vision (V), Community (C) and Responsiveness (R), all of these traffic and tourism projects include the addition of Wayfinding Signage which will direct residents and guests to specific landmarks throughout the Town of Lexington. The first phase is expected to be completed in FY2023. This project will create a consistent brand while providing familiarity and comfort within Lexington.

In relation to Community (C) and Service (S), the Town continues to showcase our wonderful community. We provide an array of events and activities throughout the year by partnering with other organizations to host the Lexington Wine Walk, the Snowball Festival, the Flashlight Easter Egg Hunt, Movies in the Park, The Market and the Downtown Cell Phone Walking Tour. Special thanks to the Lexington County Recreation and Aging Commission as well as the Lexington Beautification Foundation for their dedication to these events.

In relation to Service (S) and Vision (V) the Town continues with infrastructure expansions and improvements. The phased parallel line installation for the regional 14 Mile Creek Sewer Force Main and Gravity Transportation System is underway. Preliminary engineering and

Fiscal Year Ending June 30, 2023

design has begun along the gravity lines to the Mill Stream Regional Pump Station. Easement acquisition is underway for the Force Main System Project from the Mill Stream Station to the I-20 Pump Station and the Methodist Park Road Metering Station to the interconnect at Dixiana and I-77 in Cayce. In order minimize future disruptions to established residences and related added project costs, a section of the force main system will be strategically installed in Fiscal Year 2023 in coordination with the subdivision development in the Jessamine Road area.

Additionally, the I-20 Service Area Pump Stations Repairs and Improvements Project is nearing completion. The 5 MGD Emergency Basin on the former I-20 Treatment Facility lagoon site is under construction and expected to be completed in Fiscal Year 2023. Also, in the Watergate Service Area, the Old Chapin Road Pump Station and Force Main Project is in the engineering and design phase with easement acquisition underway. Construction is expected to begin in FY2023 and be completed in 2024.

Other infrastructure projects include the Lee Kleckley Road gravity sewer line which is expected to begin construction in FY2023 and be completed in 2024, as well as the Pisgah Church Road Gravity Line Project that is underway and expected to be completed in FY2023.

In relation to Service (S), Vision (V), and Community (C), the Town will continue beautification efforts with improvements to Virginia Hylton Park. The Town has begun a design plan that will focus on providing a face lift to our oldest and most utilized park. Currently, the park is 6.5 acres, sitting on Twelve Mile Creek with amenities including gazebos, staging area, playground, several gardens and an all-inclusive playground for wheelchair bound persons. The proposed expansion will include an additional 8.25 acres. The environment will provide playful, social and recreational spaces for all ages. Council's goal is to preserve the qualities that make Virginia Hylton Park so special, while serving as a safe haven and healthy green space promoting a friendly, caring community inclusive to all our citizens for generations to come.

In relation to Service (S), Vision (V), Community (C), and Responsiveness (R), the Town has completed reconstruction of Gibson Pond Dam. The pond is now full for the first time since the dam was destroyed in the thousand-year flood of 2015. To make this possible, a new dam and bridge were constructed and other improvements, including additional picnic shelters and a new fishing dock.

In relation to Service (S), Vision (V), and Community (C), the Town is working to install a one-mile long, lighted walking trail around the Old Mill Pond. The owners of the Old Mill are in the process of restoring the Dam which was destroyed during the floods of 2015. The construction of the trail will be coordinated with the work on the dam. Once the projects are completed, the Town will have additional greenspace to be enjoyed by all.

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

FINANCIAL POLICIES

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

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

REVENUE POLICY – The Town will work toward maintaining a diversified and stable revenue system. The Town will maximize the utilization of user charges in lieu of ad valorem taxes for services that can be individually identified and where costs are directly related to the level of service. Enterprise funds will be self-supporting.

INVESTMENT POLICY – The Town seeks to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands and conforming to all state statutes governing the investment of public funds. The Town pools the cash of all funds into a central depository bank account except that portion of cash on deposit in the South Carolina Local Government Investment Pool and where legal restrictions prohibit the commingling of funds. Temporary investments are then made from the pooled account in collaborative form in order to maximize the return on invested funds.

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

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

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

Fiscal Year Ending June 30, 2023

Additionally, when feasible, special assessment, revenue, or other self-supporting bonds will be used instead of general obligation bonds. Further, good communication with bond rating agencies will be maintained and full disclosure on every financial report as well as bond official statements will continue.

Operations for FY 2022 and the budget for FY2023 comply with all relevant financial policies.

FINANCIAL MANAGEMENT SYSTEMS

Government of the Town

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

Budgetary and Accounting Systems

The Town budgets on a modified accrual basis. Revenues are recognized when they become available and measurable. Availability arises when the revenue is available to finance current expenditures to be paid within 60 days. Expenditures are budgeted when incurred while assets are budgeted when purchased (delivered to the Town).

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

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

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

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

Budgeting

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

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

The Debt Service Fund is used to set aside resources to meet current and future debt service requirements on general long-term debt. Currently, the Town has no long term general obligation debt issues outstanding. Two Special Revenue Bond Anticipation Notes and one General Obligation Bond Anticipation Note have been issued that will be bonded out in the near future.

There are four Special Revenue Funds and one Capital Project Fund shown in the budget. The Victims' Advocate Fund is used to account for proceeds provided by fines levied for the specific purpose of funding the Victims' Advocate. Although supplemented by transfers from the General Fund this fund accounts for all the costs associated with providing a Victims' Advocate. The Hospitality Tax Fund has been pledged to provide funding for the major ongoing road projects. American Rescue Plan Funding will be utilized to account for funds anticipated from the Federal Government. The Streets and Infrastructure Fund (a capital project fund) is money dedicated to fund various smaller road projects approved by Council. Finally the Emergency Response and Recovery Fund is to account for funds pledged for aiding business recovery and providing a premium pay bonus for all employees.

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

Town of Lexington		
Fund Structure		
	General Fund	
		*Council
		*Administration
		*Finance
		*Planning, Building and Technology
		Police
		Parks and Sanitation
		*Transportation
Special Revenue Funds		
	Victims' Advocate Fund	
	Hospitality Tax Fund	
	American Rescue Plan	
	Emergency Response and Recovery Fund	
	Other Special Revenue Funds (not budgeted)	
	Debt Service Fund	
Capital Projects Funds		
	Streets and Infrastructure Fund	
	Other Capital Project Funds (not budgeted)	
	Waterworks and Sewer System Fund	
		*General Government Allocation
		Finance
		Utilities
*The General Government allocation includes expenses for Council, Administration, Finance, Planning, Building and Technology, and Transportation		

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

Fund balance is the difference between governmental fund assets and liabilities, also referred to as fund equity. The Town of Lexington has only one General Fund. We prepare a balanced budget for this fund, i.e. revenues equal expenditures less any designated use of fund balance.

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

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

BUDGET CALENDAR

July 20 -21, 2021	Council Retreat and Vision Plan Update
February 8, 2022	Budget meeting with department heads. Distribute budget worksheets and targets.
March 1, 2022	Budget requests to Finance.
April 22, 2022	Proposed budget completed.
April 29, 2022	Budget presentation and work session with Town Council.
May 2, 2022	Budget Ordinance and Tax Levy Ordinance first reading.
June 13, 2022	Budget Ordinance final reading and public hearing, and Tax Levy Ordinance final reading and public hearing.

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

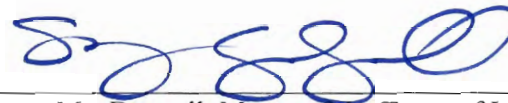
AN ORDINANCE

AN ORDINANCE ADOPTING A BUDGET PROPOSED BY THE TOWN COUNCIL, CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES BY THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023, AND DECLARING THAT SAME SHALL CONSTITUTE THE BUDGET OF THE TOWN OF LEXINGTON FOR SUCH FISCAL YEAR.

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

- SECTION 1: That this council hereby adopts the hereto annexed and approved revenues and expenditures for the various purposes therein named and set forth, for the conduct of the government of the Town of Lexington for the fiscal year beginning July 1, 2022 and ending June 30, 2023, and that the same shall constitute the official annual budget of the Town of Lexington for said fiscal year.
- SECTION 2: That funds obtained from any sources may be used for any of the appropriations named in said budget, except funds specifically restricted by Town Ordinance or by State Law.
- SECTION 3: That all Ordinances or parts of Ordinances conflicting with provisions of the ordinance are hereby repealed, insofar as the same affect this ordinance.
- 26 - SECTION 4: The Department Director and either the Finance Director or Town Administrator will be authorized to transfer funds from one line item to another, with the exception of salaries, benefits and capital improvements throughout the fiscal year.
- SECTION 5: That all purchasing for all Town departments and activities will be made by the designated purchasing agent.
- SECTION 6: That requests for goods and services needed by Town departments will be made by requisition to the purchasing agent.
- SECTION 7: That this Ordinance shall take effect and be in force from and after July 1, 2022.

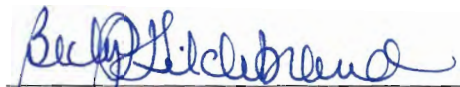
Enacted this 13th day of June, 2022.



Steve MacDougall, Mayor of the Town of Lexington

ATTEST

INTRODUCED..... May 2, 2022
PUBLIC HEARING June 13, 2022
FINAL READING June 13, 2022
APPROVED June 13, 2022



Becky Hildebrand, Municipal Clerk,

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 26 2022.

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

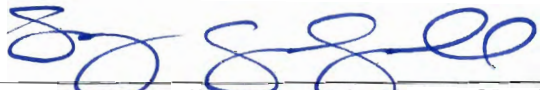
AN ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY TOWN PURPOSES IN THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND TO PROVIDE FOR THE EXPENDITURES THEREOF:

THE COUNCIL OF THE TOWN OF LEXINGTON HEREBY ORDAINS:

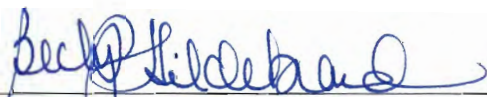
- SECTION 1: There shall be and is hereby levied upon all taxable property of the Town of Lexington for ordinary purposes, the fiscal year beginning July 1, 2022 and ending June 30, 2023, a tax of twenty six point zero five six (26.056) mills upon each one dollar (\$1.00) of taxable property for the Town of Lexington for said fiscal year.
- SECTION 2: That the said budget adopted as aforesaid, is hereby annexed and made a part and parcel of this Ordinance.
- SECTION 3: That, should any part of this Ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.
- SECTION 4: That all ordinances conflicting with the provisions of this Ordinance are hereby repealed, insofar as the same effect this Ordinance.
- SECTION 5: That this Ordinance shall take effect and be in force from and after July 1, 2022.
- SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2022 and January 16, 2023. If paid after January 16, 2023 but before February 2, 2023, a 3 % penalty will be assessed. If paid after February 1, 2023 and before March 16, 2023, a 10% penalty will be assessed. If paid after March 15, 2023 a penalty of 15% plus a \$5 collection fee will be assessed and shall be collected by distress or otherwise, as is provided by law, together with all legal costs and legal penalties.

ADOPTED AND APPROVED BY THE COUNCIL OF THE TOWN OF LEXINGTON ON THE 13th DAY OF JUNE, 2022.


 Steve MacDougall, Mayor of the Town of Lexington

ATTEST

INTRODUCED..... May 2, 2022
 PUBLIC HEARING June 13, 2022
 FINAL READING June 13, 2022
 APPROVED June 13, 2022


 Becky Hildebrand, Municipal Clerk,

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 26, 2022.

FACTORS AFFECTING FINANCIAL CONDITION

As discussed in the Background section of this document, the Town is the 6th fastest growing municipality in the state over the past two decades. One of the main reasons people are attracted to Lexington is for our excellent school system. Lexington School District One is consistently rated as one of the top school districts in the state.

The Town continues to invest in water and wastewater infrastructure to enable the development of commercial, industrial and residential properties both in town and regionally. The Town's 100 square mile combined water and sewer service areas serve a substantial portion of Lexington County. Although the Town and region have experienced tremendous growth, the service areas have significant potential for future growth as rural and agricultural land, in relatively close proximity to Lake Murray, can be transformed into suburban residential and commercial development.

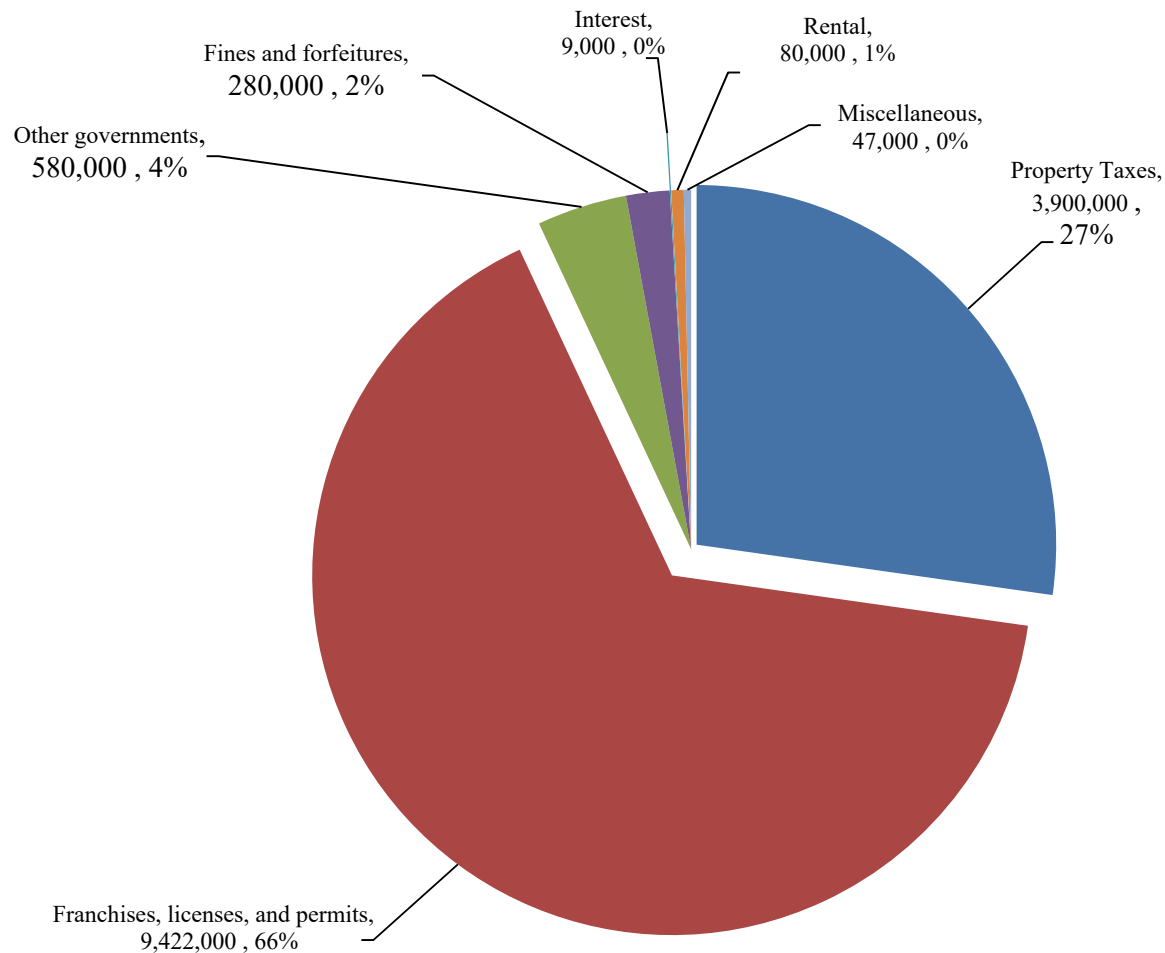
During the year, approximately 195 net new businesses opened in the Town of Lexington, including restaurants, retail, service, medical services, and technology services. Commercial development continues just outside the town limits along the major highways that serve the town. Several subdivisions also were under development both in town and out of town but on the water and sewer system. In-town development included 143 residential units which began construction during the year.

Fiscal Year Ending June 30, 2023

GENERAL FUND REVENUE

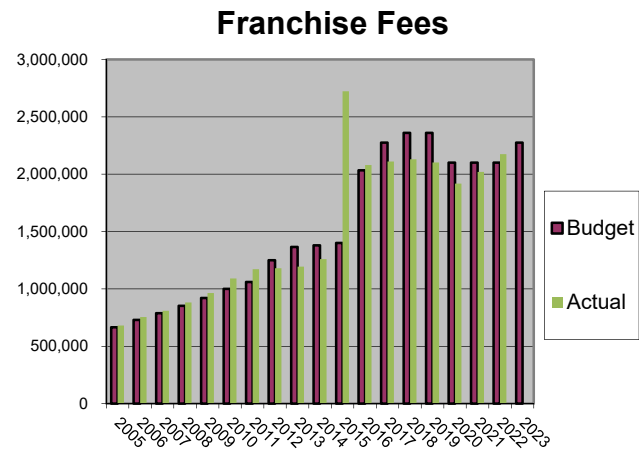
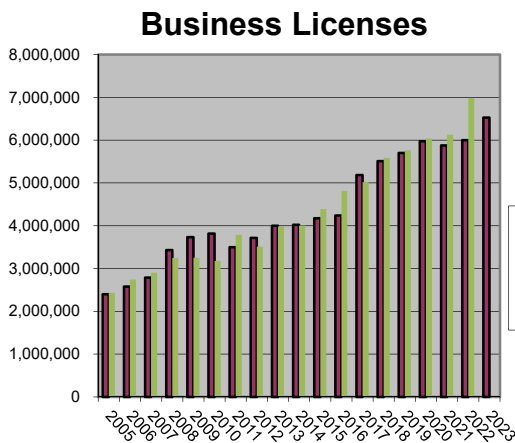
In general, revenues are forecasted based on the current year's nine month actuals in conjunction with trends over the last ten years. For the General Fund, the largest two revenue categories are Property Taxes and Franchise, Licenses and Permits. Franchise, Licenses and Permits have steadily outpaced Property Tax revenues over the last ten years and currently make up 66% of General Fund revenues.

2023 GENERAL FUND



Franchise, Licenses and Permits – Business License Fees, the largest component of this category at 69%, is a privilege tax. It is required of every person engaged or intending to engage in any calling, business, occupation or profession within the limits of the Town of Lexington and is based on gross revenues. Business license fees are self-reported and remitted annually. The Town of Lexington is a thriving community and the business sector has grown tremendously. This trend is expected to persist as annexations and population growth continue. A significant portion (50%) of business license revenue is received in the latter part of June. Business Licenses Revenues have continued to grow even through the Covid-19 pandemic.

The second largest part of this category is our Franchise Fees (at 24%). In September 2014 Town Council increased the electric franchise fee to 5% from 3%. This gave a substantial boost to total Franchise Fee revenue for that year. Because the increase was implemented in the fall of 2014, the utility company immediately increased the Fee and paid the additional percent for Calendar Year 2014 and we also received the total 5% for their calendar 2015. So Fiscal Year 2015 received a double benefit from the fee increase. This surplus was designated and used to pay down the outstanding Bond Anticipation Notes. Our local electric and gas company provides a substantial portion of our Franchise Fees and their revenue is fairly stable even in an unstable economy. Other industries that feed into the Franchise Fee bucket are cable television and landline telephone companies. Although landline telephone revenues are declining, the other revenue sources continue to increase. Franchise fees are also based on gross receipts, self-reported and remitted either quarterly or annually.



Fiscal Year Ending June 30, 2023

Property Taxes – Property taxes account for 27% of the General Fund budget. South Carolina law allows local governments to levy taxes on real and personal property valuations as assessed and equalized according to statutory guidelines. The millage rate for the Town of Lexington has not increased in 30 years. However, increased property values and annexations have led to increased revenues in this category. For Fiscal Year 2021, Town Council voted to make the Hospitality Tax permanent and use an allowable portion of that to fund a 21% property tax millage decrease for Town Residents. With the growth of property values and continuing annexations, growth in property tax revenue is expected for Fiscal Year 2023.

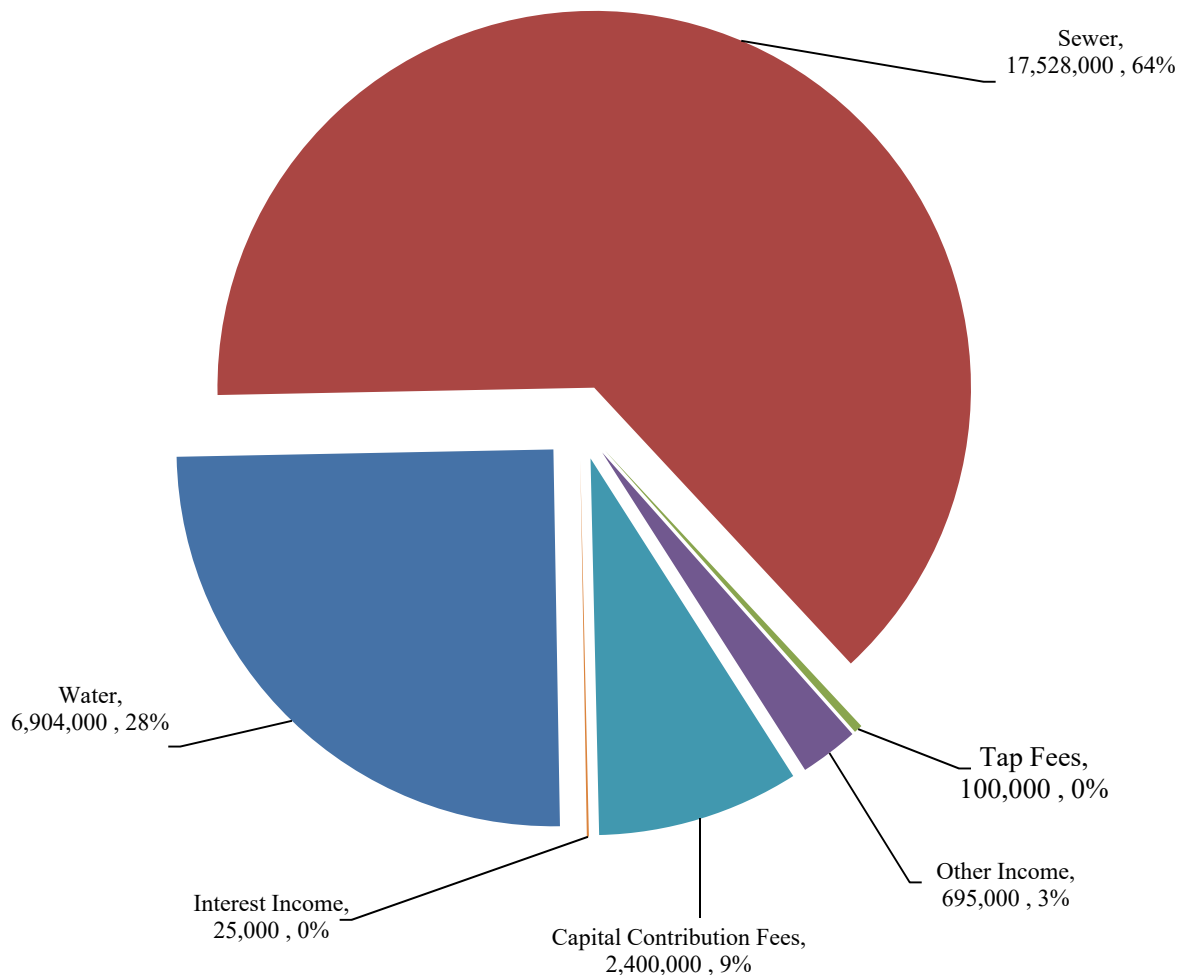


ENTERPRISE FUND REVENUE

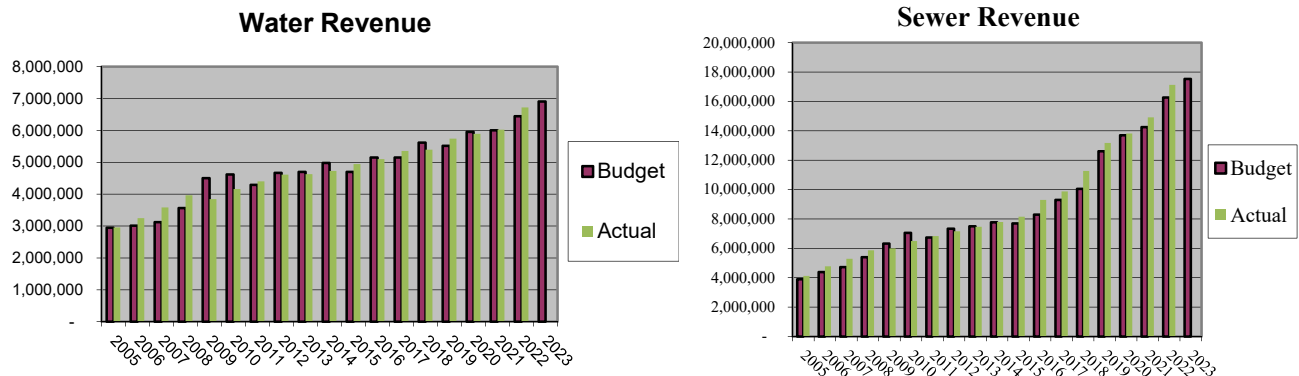
The Town's combined waterworks and sewer system provides water and sewer services to customers both inside the political boundaries of the Town and in adjacent unincorporated portions of Lexington County. With approximately 228 miles of water lines and approximately 393 miles of sewer lines, the system provides service to over 22,000 sewer customers and more than 10,300 water customers.

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

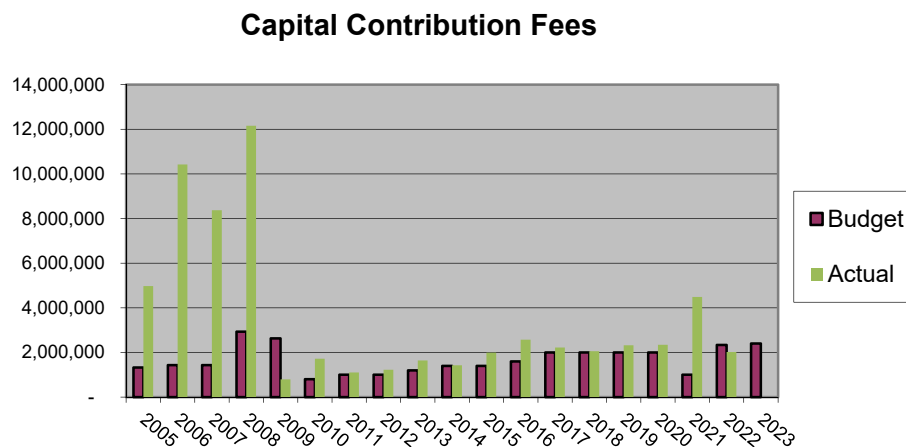
2023 Enterprise Fund Revenue



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



Capital Contribution Fees – The Town imposes capital contribution fees (CCFs) to recover the cost of capital improvements to the system and related expenditures that are incurred as the result of adding customers and accommodating development. A rate study was completed in FY 2021 which led to an adjustment in the CCF rates for FY 2022. Previously the last CCF rate increase was January 1, 2008. When properties are developed or the defined use of a property changes, a calculation of the expected usage for the property is made and the appropriate fee is charged based on that usage estimate. The Town experienced an explosion of growth in new construction in 2006, 2007, and 2008. This growth slowed substantially in 2009 and in 2010 and levelled off.



Fiscal Year Ending June 30, 2023

HOSPITALITY TAX FUND REVENUE

On September 8, 2015, Town Council approved adoption of a 2% Hospitality Tax on prepared foods and beverages with the proceeds to be used for the funding of specific road improvements providing access to tourist destinations. The first year (Fiscal 2016) of collections was for 9 months totalling approximately \$1.9 million with subsequent years bringing in over \$2.5 million each year. However, due to Covid 19 collections were down in the last quarter of Fiscal 2020. Revenues have picked back up in the second half of Fiscal 2021 and are continuing to grow.

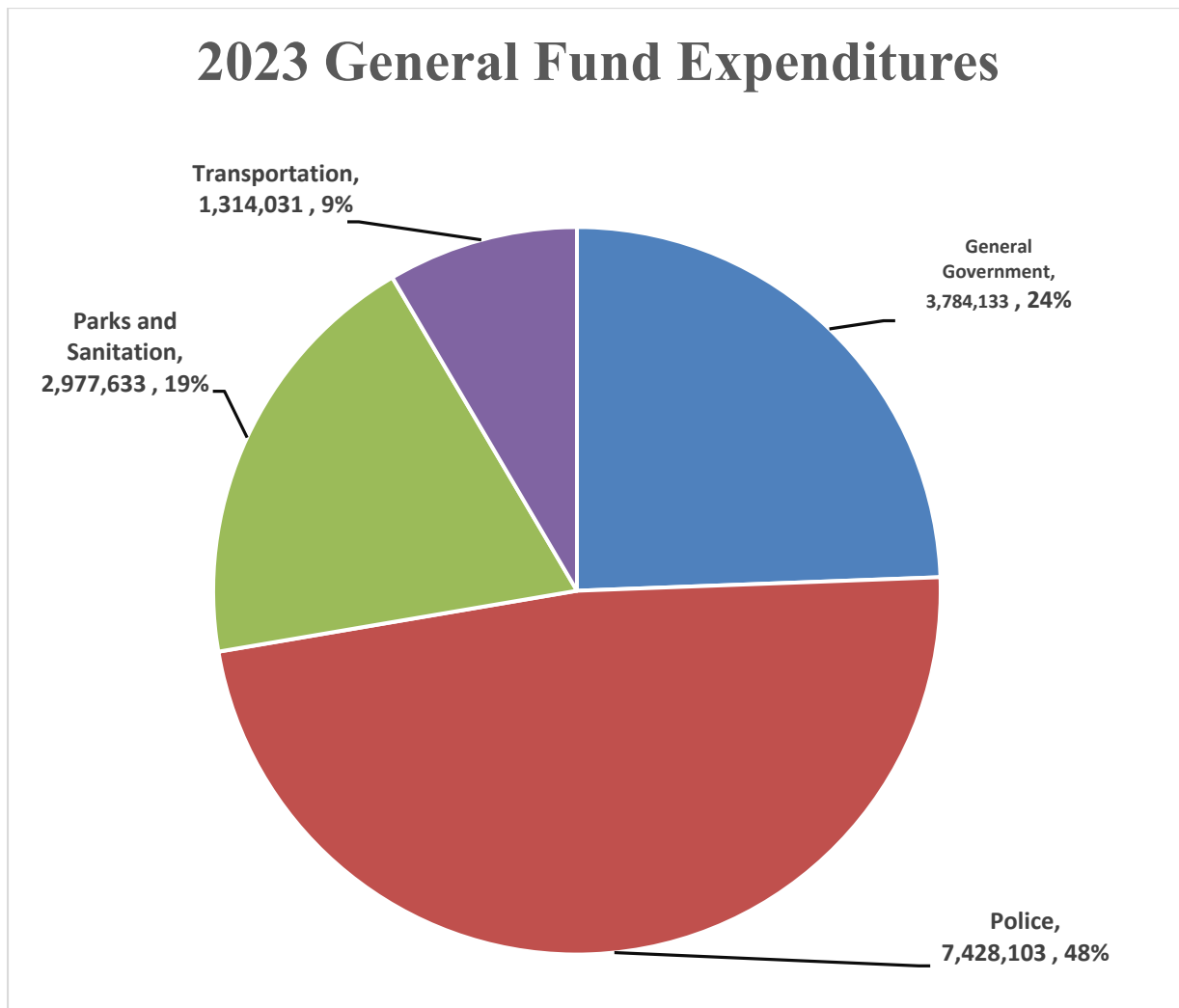


The Hospitality tax is being used to fund various road improvement projects. The One Way Pair project and the Crossroad Improvements at Lake Drive and Columbia Avenue have been completed. The third project, Sunset Boulevard/I-20 corridor, which includes work at Corley Mill Road, Ginny Lane, and Sunset Boulevard at I-20, is ongoing. Currently these projects are able to be funded on a pay as you go basis.

Fiscal Year Ending June 30, 2023

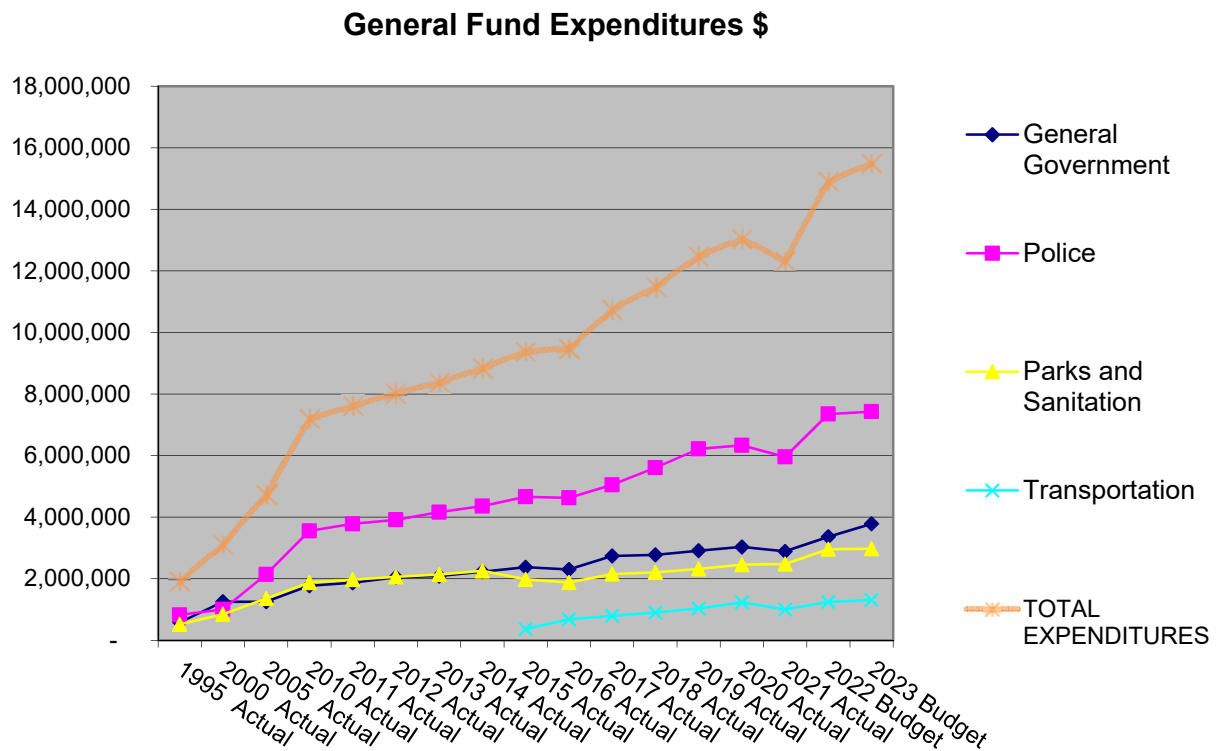
GENERAL FUND EXPENDITURES

Almost half of the expenditures for the General Fund are for Police. Of the \$7,428,103 budgeted for the Police department, \$5,920,417, or 80%, is for salaries and benefits. The remaining budget for the General Fund is split between Parks and Sanitation, Transportation, and General Government. General Government includes Council; Administration; Finance; and Planning, Building and Technology.



Fiscal Year Ending June 30, 2023

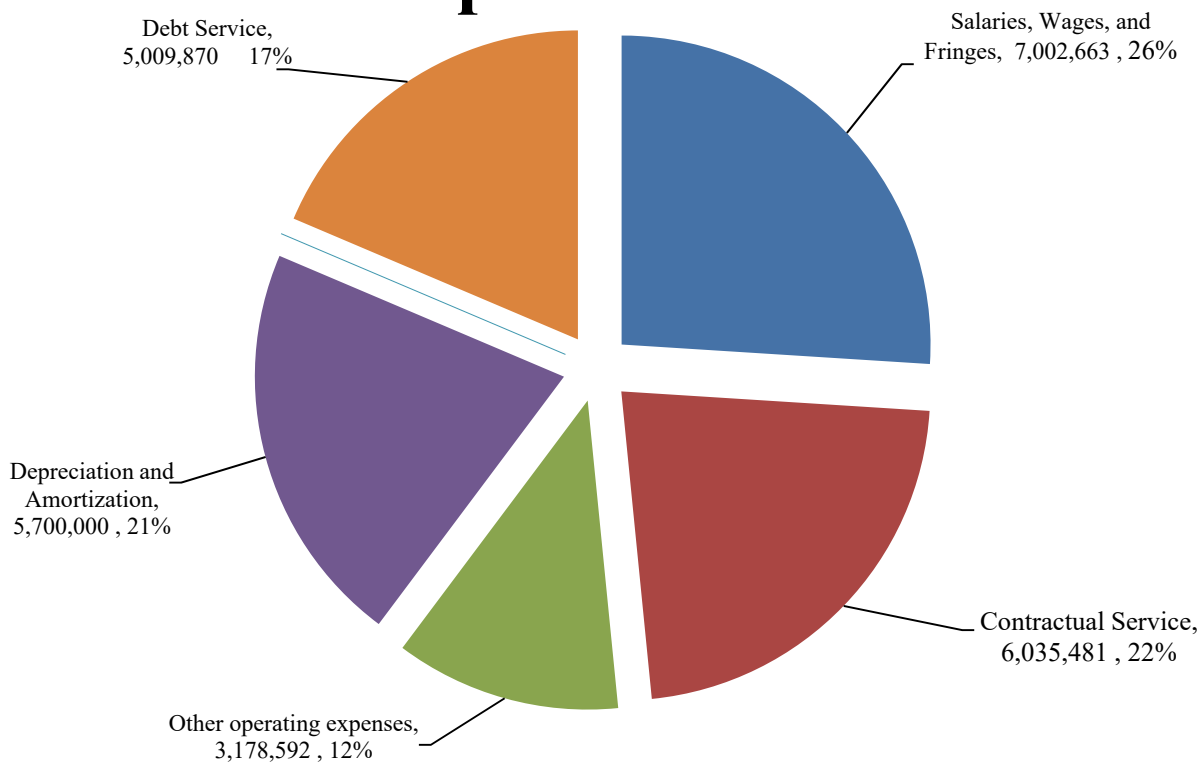
General Fund Expenditures have grown over the years partly through general inflation. In addition the Town has grown through annexation and general population increases, consequently additional staff has been added most notably in the Police Department. The chart below shows the growth of expenditures over the last 25 years. Due to Covid 19, FY 2021 expenditures were cut and capital purchases were minimal. With the economy recovering and use of some of the American Rescue Plan funds, much needed capital was purchased in FY2022. Overall spending is levelling out in the General Fund for FY2023.



ENTERPRISE FUND EXPENDITURES

For the Enterprise Fund, 26% of the expenditures directly cover wages and benefits. Another 17% covers debt service requirements. Contractual services account for 22% of Enterprise Fund expenditures. The cost of water from West Columbia and the cost of sewer treatment from Cayce make up approximately 82% of the contractual services category. The remaining expenditures for the Enterprise Fund are for depreciation and amortization and other operating expenditures.

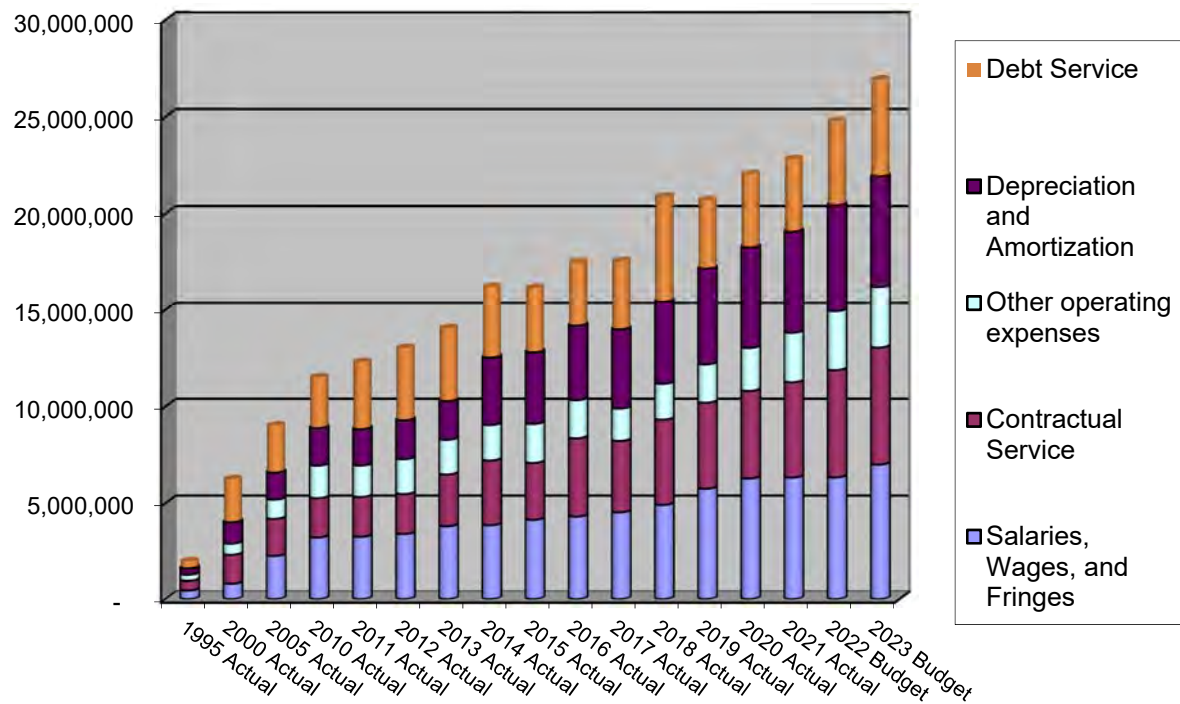
2023 Enterprise Fund Expenditures



Fiscal Year Ending June 30, 2023

Enterprise Fund expenditures have grown over the years. With the construction of the new sewer facility, the Town has issued a substantial amount of long term debt and therefore our debt service payments have increased. Over the years, as the customer base has increased, the staffing for the Enterprise Fund has also increased as well as operating costs.

Enterprise Fund Expenditures



Fiscal Year Ending June 30, 2023

DEBT SERVICE

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

	Balances June 30, 2022	Additions	Reductions	Balances June 30, 2023	Due Within One Year
<u>Governmental activities:</u>					
Short Term Debt:					
Bond anticipation note	\$ 15,565,000	\$ 15,800,000	\$ (15,565,000)	\$ 15,800,000	\$ 15,800,000
Total short term debt	<u>\$ 15,565,000</u>	<u>\$ 15,800,000</u>	<u>\$ (15,565,000)</u>	<u>\$ 15,800,000</u>	<u>\$ 15,800,000</u>
Long Term Debt:					
General obligation bonds	-	-	-	-	-
Compensated absences	1,015,719	600,000	(525,000)	1,090,719	550,000
Governmental activities					
Long-term liabilities	<u>\$ 1,015,719</u>	<u>\$ 600,000</u>	<u>\$ (525,000)</u>	<u>\$ 1,090,719</u>	<u>\$ 550,000</u>
<u>Business-type activities:</u>					
Short Term Debt:					
Bond anticipation note	\$ -	\$ -	\$ -	\$ -	\$ -
BAN premium	-	-	-	-	-
Total short term debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Long Term Debt:					
Revenue bonds payable:					
Revenue bonds	\$ 78,767,043	\$ -	\$ (2,130,063)	\$ 76,636,980	\$ 2,217,772
Less deferred amounts:					
For issuance discount	-	-	-	-	-
For issuance premium	5,954,856	-	(303,895)	5,650,961	-
Total revenue bonds payable	84,721,899	-	(2,433,958)	82,287,941	2,217,772
Compensated absences	422,697	220,000	(170,000)	472,697	160,000
Business-type activities					
Long-term liabilities	<u>\$ 85,144,596</u>	<u>\$ 220,000</u>	<u>\$ (2,603,958)</u>	<u>\$ 82,760,638</u>	<u>\$ 2,377,772</u>

Fiscal Year Ending June 30, 2023

The following table shows the debt funding requirements for the Town of Lexington for 2023 – 2052. The amounts show principal and interest and is based on current outstanding debt issues.

ANNUAL BOND MATURITY AND INTEREST REQUIREMENTS

For Long Term General Obligation and Revenue Bonds

Year	General Obligation Bonds		Revenue Bonds		Total
	Principal	Interest	Principal	Interest	
2023	-	-	2,130,063	2,879,806	5,009,869
2024	-	-	2,217,772	2,799,148	5,016,920
2025	-	-	2,320,631	2,703,839	5,024,470
2026	-	-	2,398,645	2,603,775	5,002,420
2027	-	-	2,511,817	2,500,153	5,011,970
2028	-	-	2,440,149	2,391,271	4,831,420
2029	-	-	2,218,644	2,284,776	4,503,420
2030	-	-	2,302,307	2,205,331	4,507,638
2031	-	-	2,381,141	2,122,716	4,503,857
2032	-	-	2,475,147	2,037,173	4,512,320
2033	-	-	3,124,331	1,953,688	5,078,019
2034	-	-	3,238,696	1,841,761	5,080,457
2035	-	-	3,363,246	1,725,099	5,088,345
2036	-	-	3,477,982	1,603,763	5,081,745
2037	-	-	3,607,910	1,475,034	5,082,944
2038	-	-	3,743,035	1,341,310	5,084,345
2039	-	-	3,878,358	1,202,387	5,080,745
2040	-	-	4,023,884	1,060,561	5,084,445
2041	-	-	4,002,002	916,083	4,918,085
2042	-	-	3,494,544	766,591	4,261,135
2043	-	-	3,588,171	660,608	4,248,779
2044	-	-	3,700,137	545,591	4,245,728
2045	-	-	3,822,150	422,928	4,245,078
2046	-	-	3,949,211	296,067	4,245,278
2047	-	-	1,471,322	164,907	1,636,229
2048	-	-	1,523,482	107,546	1,631,028
2049	-	-	605,694	48,135	653,829
2050	-	-	627,958	25,470	653,428
2051	-	-	63,601	2,307	65,908
2052	-	-	65,012	896	65,908
TOTAL	-	-	78,767,042	40,688,720	119,455,763

Town of Lexington, South Carolina
Annual Budget



Fiscal Year Ending June 30, 2023

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

Debt Summary

General Fund Debt

Description	Issue Date	Amount Borrowed	Rate	Final PYMNT	Purpose
2020 Revenue Bond Anticipation Note (Corley Mill Redevelopment Project Area)	3/18/2021	\$ 3,415,000	1.125%	3/18/2022	To provide interim financing for certain Redevelopment Projects with respect to the Corley Mill Redevelopment Project Area.
2019 Revenue Bond Anticipation Note (Icehouse Redevelopment Project Area)	5/7/2021	\$ 4,620,000	1.00%	5/6/2022	To provide interim financing for certain Redevelopment Projects with respect to the Ice House Redevelopment Project Area.
2020 General Obligation Bond Anticipation Note	8/27/2020	\$ 7,250,000	0.28%	9/1/2021	To provide interim financing for a portion of Gibson Pond Dam, acquire, improve, construct, install and equip municipal park and recreation facilities, construct street and highway improvements, and acquire, improve, construct, install and equip other municipal government facilities.

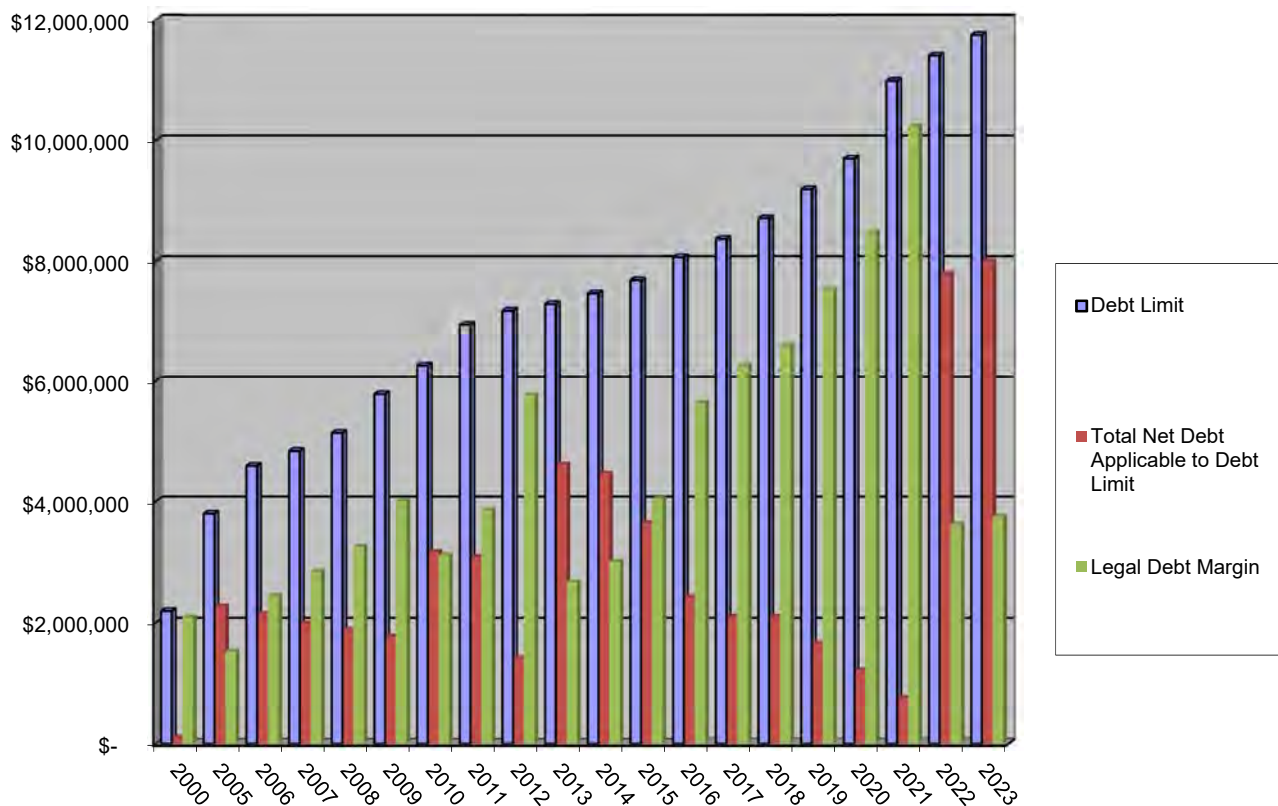
Enterprise Fund Debt

Description	Issue Date	Amount Borrowed	Rate	Final PYMNT	Purpose
Series 2017 Revenue Bonds	12/21/2017	\$ 14,145,000	2.937900%	6/1/2041	Refund the following Revenue Bonds: 2001A total remaining 2009 total remaining 2010 total remaining 2011 a portion 2014 total remaining
Series 2018 Revenue Bonds	5/30/2018	\$ 10,405,000	3.5433%	6/1/2048	Construction and Acquisition of the Highway 378 Regional Pump Station, 14 Mile creek Force Main upgrades, and various other capital improvements
Series 2019A Revenue Bonds funded by State Revolving Fund	4/15/2019	\$ 3,486,706	2.60%	4/15/2029	Construction of new submersible pump station to allow connection to regional wastewater treatment plant and closeout of two existing aerated lagoons and a new force main.
Series 2020A Revenue Bonds	10/27/2020	\$ 6,370,000	1.6221%	4/1/2050	Refund a portion of the Series 2019 BAN's which were issued to provide financing for the construction and acquisition of various capital projects including the Cromer Road Pump Station and upgrades to water pumping capacity at the Lake Murray Water Treatment Facility; and pay issuance costs of the Series 2020A Bonds
Series 2020B Revenue Bonds	1/5/2021	\$ 4,950,000	1.6221%	4/1/2027	Current refunding of Series 2011 Bonds and pay issuance costs of the Series 2020B Bonds
Series 2020C Revenue Bonds funded by State Revolving Fund	12/14/2020	\$ 6,840,803	2.20%	4/1/2052	Pay the costs of acquiring, constructing and equipping a new emergency basin and pump station improvements in the I-20 Service Area and pay legal and other costs related to the 2020C Bond
Series 2021A Revenue Bonds	10/27/2021	\$ 12,170,000	2.1298%	4/1/2046	Pay the costs of acquiring, constructing and equipping various capital projects, including the Cromer Road Pump Station, upgrades to water pumping capacity at the Lake Murray Water Treatment Facility, and acquisition of the I-20 Sewer System and Watergate Sewer System.
Series 2021B Revenue Bonds	1/4/2022	\$ 4,855,000	2.1298%	4/1/2032	Current refunding of the Series 2012 Bonds and to pay the issuance costs of the 2021B Bonds.

Fiscal Year Ending June 30, 2023

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

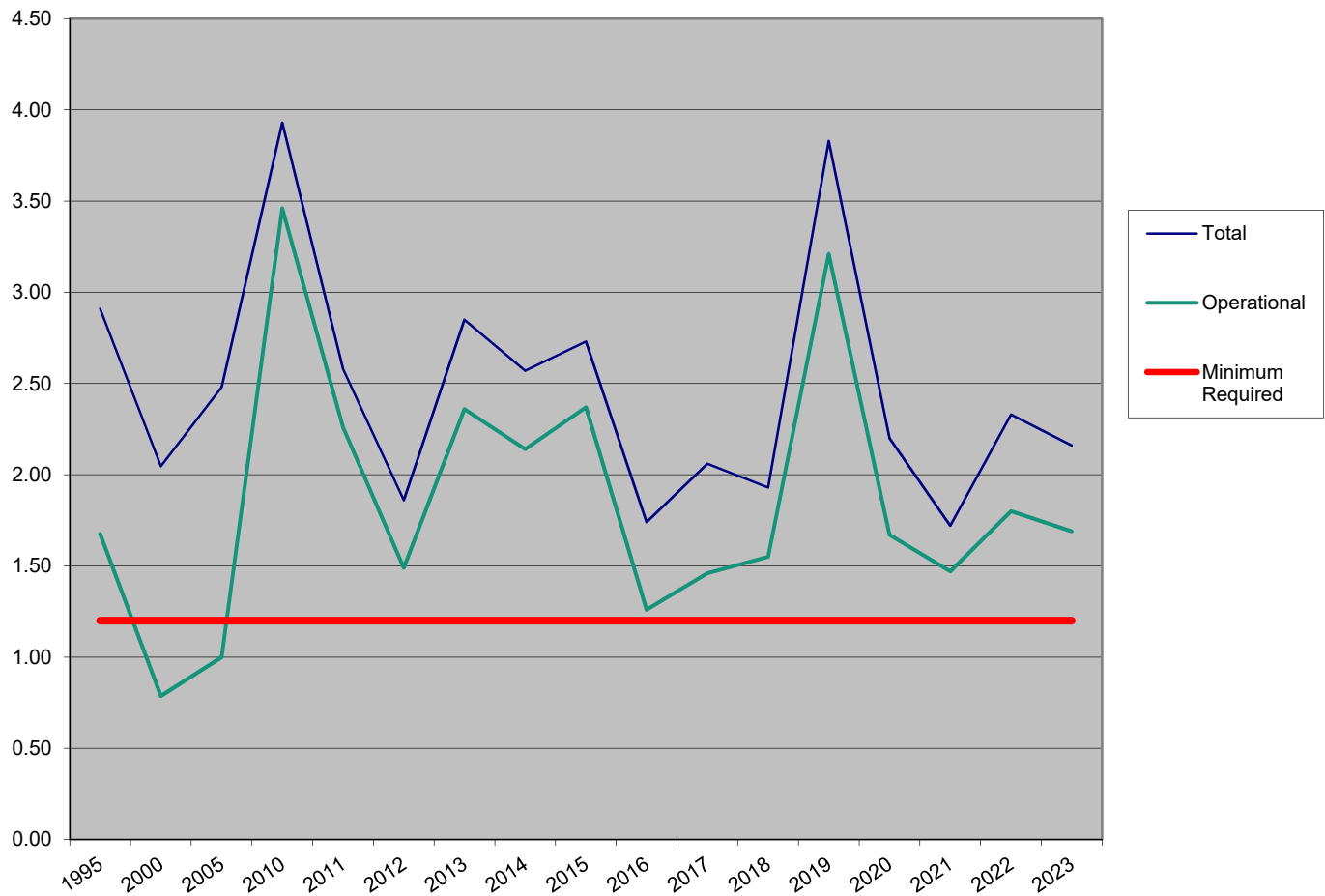
General Obligation Legal Debt Margin



Fiscal Year Ending June 30, 2023

Rate covenants under the Town's Bond Ordinance require that the Town maintain a minimum debt coverage ratio of 1.2 for Revenue Bonds. The estimated Debt Coverage ratio for 2023 is 2.16. The ratio excluding Capital Contribution Fees is estimated to be 1.68.

Coverage Ratios



Bonds were issued in 2010 totaling \$28,070,000 which has impacted our coverage ratios. The bond issue was used to pay costs of acquiring additional wastewater treatment capacity and to fund improvements to the Town's Combined Waterworks and Sewer System. Additional bonds were issued in 2011 and 2017, however, these were used to refinance prior issues and therefore had a minor positive effect on our coverage ratios. Bonds were issued again in the spring of 2018 and the fall of 2019 for wastewater and sewer system projects.

CAPITAL EXPENDITURES

Items that cost more than \$500 and have a useful life greater than two years are considered capital items. Vehicles are generally replaced when the mileage is over 100,000. Computers as a general rule are replaced every three to four years. Other assets are replaced on an 'as needed' basis.

The Ice House Amphitheatre has been a huge success and increased franchise fees have helped fund the additional staff needed to maintain and manage this property. Additionally funds raised at the venue from the various events have also contributed to its maintenance and upkeep. The Pavilion at the Ice House has been completed and is a great space for the weekly Market at Icehouse held each Saturday from the end of May through September. The Amphitheater and the Pavilion are part of the Ice House Redevelopment Plan. The final prong of this Plan is the walking trail around the Old Mill Pond. This part of the plan has been delayed because the floods of 2015 caused a breach in the Old Mill Pond Dam. The dam (owned by a private entity) is currently under construction and the walking trail is expected to be completed in the 2023 calendar year. These projects are being funded with Tax Increment Financing whereby the incremental tax increases generated by the redevelopment in this area are used to repay the financing.

Council also used Tax Increment Financing to help fund the Corley Mill Redevelopment Plan. The Corley Mill Redevelopment Plan includes road improvement projects along the Corley Mill Road/Sunset Boulevard corridor. Total estimated costs for these projects are \$23,500,000 with \$13,500,000 expected to come from the Hospitality tax and \$10,000,000 to come from Tax Increment Financing.

Other road projects are also being funded by the hospitality tax that was implemented in the fall of 2015. The sunset provision, which was originally December 31, 2023, was lifted in May 2020 and included a reduction in property tax millage. The extension of the hospitality tax will allow more future road projects to be completed. Also federal funds were used to implement the Computerized Signalization system. With this system, the Town has agreed to manage the lights and has entered into a contract with the South Carolina Department of Transportation wherein they are providing funding for this additional responsibility.

A facelift for Virginia Hylton Park is planned for the very near future. Design plans have been developed and goals have been set. A phased construction strategy will be developed so that the project can be cost effectively bid as one large project then constructed in stages to keep the park open throughout construction. The estimated cost is \$7,600,000 and expected to be funded with ARPA Lost Revenue Funds.

The Town's Vision Plan (<http://lexsc.com/226/Vision-Plan>) gives an overview of desired future projects. Funding continues to be an issue in completing these projects. However the Town continues to pursue partnerships with the community and a variety of grant opportunities. In addition other funding vehicles such as Tax Increment Financing districts, Impact Fees, and a Hospitality Tax have been instituted.

On August 28, 2009, the Town of Lexington, along with the Lexington County Joint Water and Sewer Commission, entered into a new Wastewater Services Agreement with the City of Cayce, SC to provide for the financing, construction, and operation of a new Wastewater Treatment Plant with total capacity of 25 MGD (million gallons per day). Construction of the plant began in fiscal year 2010 and was completed in the first quarter of calendar year 2013. With the construction of this facility the Town of Lexington now has 12.462 MGD of sewer capacity, an increase of 6.06 MGD of capacity. In addition to the plant expansion, there are other improvements necessary to accommodate the flow of capacity to the Town's Combined Waterworks and Sewer System that commenced in 2010 and continues in 2023 and beyond. The new wastewater treatment plant is being operated by the City of Cayce. The old plant as well as the Town's Coventry Woods plant has been decommissioned.

A 5 year capital improvements program (CIP) is included in the Enterprise Fund. Although the CIP identifies capital projects to be constructed or installed at certain times, the Town expects that some of the capital projects may be postponed or accelerated depending upon need and priority. The estimated cost of capital projects for the Town's combined waterworks and sewer system for the next five years totals \$57,176,650. As capacity use increases, it is expected that the operating costs will increase but that the rates charged the customers will cover the costs. Over the next five years the Town anticipates issuing up to \$39,000,000 of waterworks and sewer system revenue bonds to fund these projects.

Pursuant to the rate study completed in Fiscal Year 2021 water and sewer rates were increased 5.5% for Fiscal Year 2023.

LONG TERM PROJECTS

The following projects have a longer-term implementation schedule, but planning has begun. Efforts are underway for many of these projects and will continue.

- Build an additional Paw Park
- Pursue an Iconic Development on Lake Murray
- Implement a Regional Multi-use Path Network
- Extend 14 Mile Creek Trail
- Develop a comprehensive history program with the Lexington County Museum, the Chamber of Commerce and other organizations
- Build and manage a skateboard park, possibly in partnership with Lexington County

The current and future projects will create additional maintenance and operational costs, some of which will be covered by annexations and business growth. Until the extent of the projects are more completely understood, the costs are unknown.

At this time, the Town has no plans for increasing its current level of services or providing additional services.

FUND BALANCE

General Fund

As a general rule, budgets for the General Fund balance projected revenues with anticipated expenditures which would result in no change in fund balance from one year to the next. This only varies if fund balance is budgeted as a source of funds. When revenues do not meet expectations during the year, anticipated expenditures are often adjusted. For Fiscal Year 2023, the Town is appropriating \$306,917 of Fund Balance for capital items as well as \$195,250 for contingent capital items that we know will be needed soon but will be put off until necessary. We have appropriated unspent contingency funds from Fiscal Year 2022 for this purpose.

Enterprise Fund

As stated earlier, Capital Contribution Fees are imposed to recover the cost of capital improvements to the system and related expenditures that are incurred as the result of adding customers and accommodating development. Because of the nature of this revenue source, total receipts during growth years are not entirely budgeted as the money is set aside for anticipated capital expansion. The Town has entered a phase of large capital expenditures needed to allow for continued growth. Remaining State Revolving Fund (SRF) bond funds, newly issued Bond Anticipation Notes and Capital Contribution Fee Fund Balances are scheduled to cover the projects that are ongoing in Fiscal Year 2023.

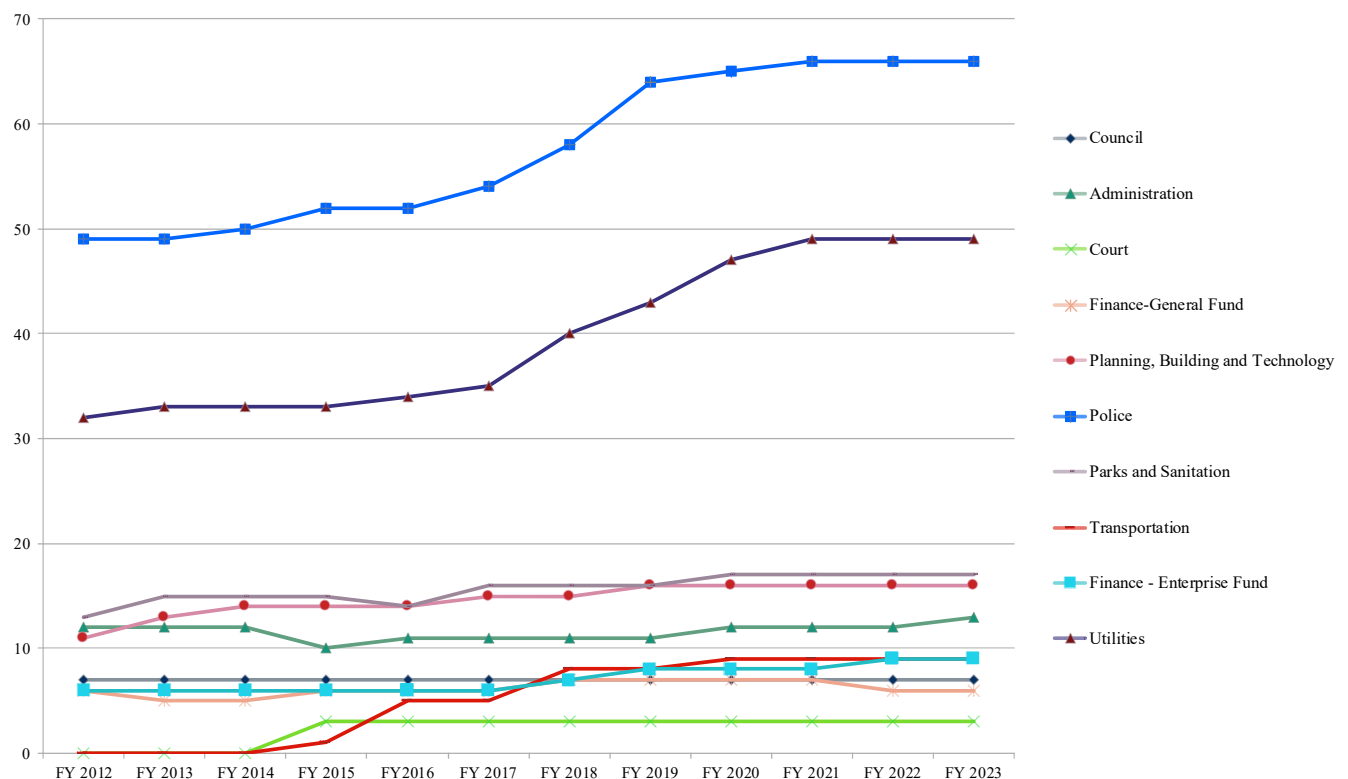
Fiscal Year Ending June 30, 2023

POSITIONS

One new position has been added for Fiscal Year 2023. One position in the General Fund Finance Department was moved to the Administration Department and a Financial Reporting Manager position has been added to the Finance Department. The total number of positions in the General Fund is 137 and the Enterprise fund has a total of 58 employees. Total employment for the Town of Lexington is 195 full time positions. The Town currently has no part time positions.

POSITIONS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
General Fund												
Council	7	7	7	7	7	7	7	7	7	7	7	7
Administration	12	12	12	10	11	11	11	11	12	12	12	13
Court	-	-	-	3	3	3	3	3	3	3	3	3
Finance-General Fund	6	5	5	6	6	6	7	7	7	7	6	6
Planning, Building and Technology	11	13	14	14	14	15	15	16	16	16	16	16
Police	49	49	50	52	52	54	58	64	65	66	66	66
Parks and Sanitation	13	15	15	15	14	16	16	16	17	17	17	17
Transportation	-	-	-	1	5	5	8	8	9	9	9	9
Enterprise Fund												
Finance - Enterprise Fund	6	6	6	6	6	6	7	8	8	8	9	9
Utilities	32	33	33	33	34	35	40	43	47	49	49	49
TOTAL POSITIONS	136	140	142	147	152	158	172	183	191	194	194	195



Performance Measures

The following performance measures were selected as a means of gauging the growth and health of the Town.

Function/Program	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
General Government						
<u>Building/Zoning</u>						
Building permits issued	1,090	1,112	1,114	1,260	1,013	1,047
Building inspections conducted	4,619	4,891	4,341	5,152	3,311	3,443
Zoning permits issued	509	492	565	463	432	432
<u>Information Technology</u>						
Water/sewer customers (online transactions)	61,107	71,225	81,902	95,060	115,484	132,807
<u>Finance</u>						
Business licenses issued intown/renewals	3,923	3,983	4,146	4,279	4,362	4,536
<u>Parks and Sanitation</u>						
Residential solid waste customers	6,611	6,845	7,137	7,366	7,539	7,765
<u>Public Safety - Police</u>						
Physical arrests	1,186	1,323	629	833	732	732
Parking tickets	3	-	22	16	9	13
Traffic violations	4,571	6,554	4,098	6,799	7,052	7,123
Business-Type Activities						
<u>Water and Sewer System</u>						
Average daily consumption of water (MGD)	2.427	2.567	2.489	2.527	2.587	2.600
Average daily consumption of sewer (MGD)	3.552	3.810	3.877	3.996	4.066	4.181
Capital contribution certificates sold- sewer	668	649	665	1,250	544	619
Capital contribution certificates sold- water	284	275	354	378	149	153
Capital contribution certificates sold (1)	952	924	1,019	1,628	693	772
Capital contribution certificates unredeemed-sewer	825	838	897	1,247	1,024	1,034
Capital contribution certificates unredeemed-water	312	312	312	312	312	315
Capital contribution certificates unredeemed (2)	1,137	1,150	1,209	1,559	1,336	1,349
Capital contribution certificates outstanding-sewer (3)	841	820	660	875	772	800

Source: Town of Lexington, South Carolina

MGD = Million gallons per day

(1)= Paid in full during the fiscal year.

(2)=Cumulative paid in full at June 30, but not in service at the end of the fiscal year.

(3)=Cumulative under contract at June 30, but not yet paid in full at end of the fiscal year.

NOTE: In addition to sewer certificates referred to in 2 above, approximately forty (40) additional sewer certificates not associated with any Sanitary Sewer Agreement are eligible to be redeemed for service at June 30, 2022.

Town of Lexington, South Carolina

Sources and Uses of Funds

Fiscal Year Ending June 30, 2023
Summary



	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE FUND	SPECIAL REVENUE AND CAPITAL FUNDS	TOTAL FY 2023 BUDGET	TOTAL FY 2022 BUDGET	TOTAL FY 2021 ACTUAL
ESTIMATED REVENUES							
Taxes:							
Property Taxes	\$ 3,900,000	\$ -	\$ -	\$ -	\$ 3,900,000	\$ 3,900,000	\$ 3,666,428
Franchise Fees	2,275,000	-	-	-	2,275,000	2,100,000	2,020,029
Hospitality Tax	-	-	-	3,700,000	3,700,000	3,200,000	3,199,205
Licenses and Permits	7,147,000	-	-	-	7,147,000	6,571,000	6,811,058
Intergovernmental Revenue	580,000	-	-	5,515,365	6,095,365	8,780,000	621,925
Charges for Services	80,000	25,052,000	-	-	25,132,000	23,261,000	21,103,439
Fines and Forfeitures	280,000	-	-	29,160	309,160	236,671	261,401
Miscellaneous Revenue	56,000	2,600,000	-	-	2,656,000	2,571,200	5,210,299
TOTAL SOURCES OF FUNDS	14,318,000	27,652,000	-	9,244,525	51,214,525	50,619,871	42,893,784
OPERATING EXPENDITURES AND CAPITAL OUTLAY							
General Government	6,644,358	-	-	525,000	7,169,358	6,276,175	5,089,492
Public Safety	7,428,103	-	-	89,160	7,517,263	7,510,982	6,037,520
Public Works	-	14,702,176	-	-	14,702,176	13,427,631	11,460,466
Parks and Sanitation	2,977,633	-	-	9,551,553	12,529,186	2,979,711	2,489,434
Transportation	1,486,092	-	-	2,998,184	4,484,276	10,787,656	2,932,518
General and Administrative Allocation	(3,032,286)	3,032,286	-	-	-	-	-
Debt Service	-	5,009,870	600,000	-	5,609,870	4,974,192	26,341,572
TOTAL OPERATING EXPENDITURES AND CAPITAL OUTLAY	15,503,900	22,744,332	600,000	13,163,897	52,012,129	45,956,347	54,351,002
OTHER SOURCES AND USES							
Appropriation of Fund Balance	306,917	-	-	4,836,188	5,143,105	182,852	-
Cash Reserves	-	7,659,770	-	-	7,659,770	-	-
Specific Encumbrance	294,008	845,276	-	-	1,139,284	70,410	-
SCDOT Reimbursement	-	-	-	-	-	1,104,000	-
Bond/Bond Anticipation Note (BAN)	-	-	-	-	-	3,942,572	30,410,803
Bond Issuance Costs	-	-	-	-	-	-	(740,165)
Capital Improvement Plan	-	(15,311,000)	-	-	(15,311,000)	(13,284,000)	(11,075,186)
Anticipated SRF Loan	-	2,375,000	-	-	2,375,000	3,675,000	-
Enterprise fund Franchise Fee	293,184	(293,184)	-	-	-	-	-
Fiscal 2022 Unspend Contingency Funds	195,250	195,250	-	-	390,500	320,000	-
Operating Transfers In	1,687,726	-	600,000	735,910	3,023,636	4,177,274	2,667,930
Operating Transfers Out	(1,376,415)	-	-	(1,652,726)	(3,029,141)	(4,300,274)	(2,627,667)
Contingency Reserve	(214,770)	(378,780)	-	-	(593,550)	(551,358)	-
TOTAL OTHER SOURCES AND (USES)	1,185,900	(4,907,668)	600,000	3,919,372	797,604	(4,663,524)	18,635,715
Excess (Deficiency) of Revenue Over Expenditures and Other	-	-	-	-	-	-	7,178,497
Fund Balance/Fund Equity, Beginning of Year	6,538,957	99,140,477	314,589	6,359,192	112,353,215	112,536,067	105,357,570
Use of Cash Reserves	(306,917)	(7,659,770)	-	(4,836,188)	(12,802,875)	(182,852)	7,178,497
Fund Balance/Fund Equity, End of Year	\$ 6,232,040	\$ 91,480,707	\$ 314,589	\$ 1,523,004	\$ 99,550,340	\$ 112,353,215	\$ 112,536,067



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

Fiscal Year Ending June 30, 2023
 General Fund



<u>REVENUE</u>	<u>FY 2023</u>
Property Taxes	\$ 3,900,000
Franchise Fees	2,275,000
Business Licenses	6,527,000
Permits	620,000
Fines and Forfeitures	280,000
Rental Income	80,000
Other Governments	580,000
Miscellaneous Income	47,000
Total Revenue	<u>14,309,000</u>
 <u>OPERATING EXPENDITURES</u>	
Council and Town Hall Department	186,244
Administration Department	862,487
Court	415,668
Finance Department	330,200
Planning, Building and Technology Department	1,596,630
Police Department	6,821,006
Parks and Sanitation Department	2,772,686
Transportation Department	1,075,647
Total Operating Expenditures	<u>14,060,568</u>
 <u>OTHER SOURCES AND (USES)</u>	
Interest Income	9,000
Capital Outlay	(954,074)
Specific Encumbrance Capital Outlay	(294,008)
Specific Encumbrance Funds for Capital	294,008
Contingent Capital Outlay	(195,250)
Prior Year Unspent Contingency Funds	195,250
Appropriation Fiscal Year 22 Surplus for Capital	306,917
Transfer In -- Accommodations Tax	35,000
Transfer In -- Hospitality Tax	1,377,726
Transfer (Out)/In -- Emergency Response and Recovery	275,000
Transfer Out -- Debt Service Fund	(600,000)
Transfer Out -- Victims' Advocate	(60,000)
Transfer Out -- Monument Fund	(500)
Transfer Out -- Capital Projects Streets & Infrastructure	(675,910)
Transfer Out -- Amphitheater	(25,005)
Transfer Out -- Tuition Reimbursement	(5,000)
Transfer Out -- Special Events (Snowball/Wine Walk)	(10,000)
Enterprise Fund Fee in Lieu of Franchise Fee	293,184
Contingency Reserve (@1.5% of Revenue)	(214,770)
Total Other Sources and (Uses)	<u>(248,432)</u>
Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)	<u>\$ -</u>

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

Fiscal Year Ending June 30, 2023
General Fund



FY 2023

FUND BALANCE AND REQUIRED RESERVE

Estimated beginning fund balance at July 1, 2022	\$ 6,538,957
Total revenues	14,309,000
Total operating expenditures	(14,060,568)
Other sources and (uses) less appropriated fund balance	(555,349)
Estimated approximate fund balance at June 30, 2023	<u>\$ 6,232,040</u>
25% Required reserve	<u>(3,340,982)</u>
Allocations:	
Operating contingency reserve	(214,770)
Total allocations and designations:	<u>(214,770)</u>
Working capital requirements	<u>(1,171,714)</u>
Estimated net contingent funds through June 30, 2023	<u>\$ 1,504,575</u>
Required Reserve as a % of estimated fund balance	54%

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

Fiscal Year Ending June 30, 2023
 General Fund



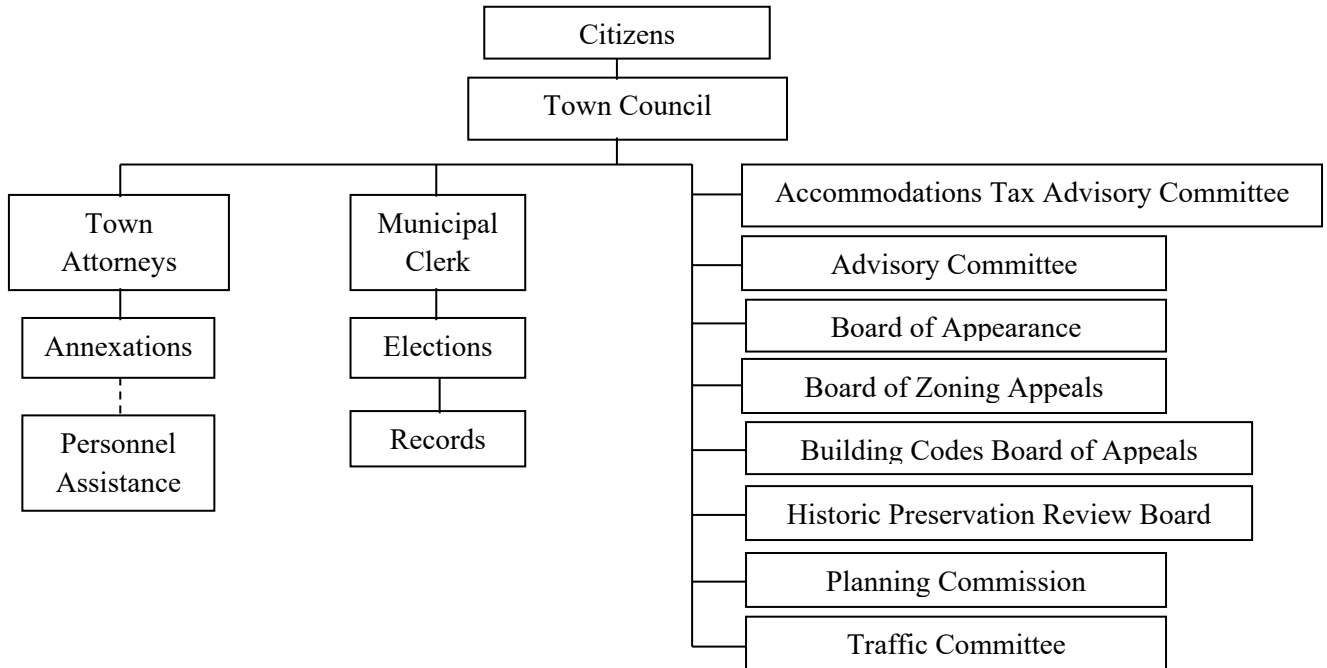
	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ESTIMATE</u>	FY 2022 <u>AMENDED BUDGET</u>	FY 2023 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>
<u>REVENUE</u>						
Property Taxes	\$ 3,666,428	\$ 3,748,000	\$ 3,900,000	\$ 3,900,000	\$ -	-
Franchise Fees	2,020,029	2,175,000	2,100,000	2,275,000	175,000	8.3
Business Licenses	6,126,515	6,100,000	6,000,000	6,527,000	527,000	8.8
Permits	684,543	600,000	550,000	620,000	70,000	12.7
Fines and Forfeitures	230,581	270,000	210,000	280,000	70,000	33.3
Rental Income	43,909	75,000	60,000	80,000	20,000	33.3
Other Governments	563,011	570,000	500,000	580,000	80,000	16.0
Miscellaneous Income	46,819	65,000	49,200	47,000	(2,200)	(4.5)
Total Revenue	13,381,835	13,603,000	13,369,200	14,309,000	939,800	7.0
<u>OPERATING EXPENDITURES</u>						
Council and Town Hall Department	140,717	190,391	176,216	186,244	10,028	5.7
Administration Department	757,994	793,420	764,909	862,487	97,578	12.8
Court	297,483	326,633	370,305	415,668	45,363	12.3
Finance Department	323,771	264,240	282,133	330,200	48,067	17.0
Planning, Building and Technology Department	1,353,064	1,454,983	1,554,563	1,596,630	42,067	2.7
Police Department	5,902,951	6,276,236	6,383,930	6,821,006	437,076	6.8
Parks and Sanitation Department	2,476,874	2,488,155	2,612,727	2,772,686	159,959	6.1
Transportation Department	966,509	1,064,012	1,037,871	1,075,647	37,776	3.6
Total Operating Expenditures	12,219,363	12,858,070	13,182,654	14,060,568	877,914	6.7
<u>OTHER SOURCES AND (USES)</u>						
Interest Income	8,250	7,500	12,000	9,000	(3,000)	(25.0)
Capital Outlay	(97,804)	(388,090)	(317,680)	(954,074)	(636,394)	-
Specific Encumbrance Capital Outlay	-	-	(70,410)	(294,008)	-	-
Specific Encumbrance Funds for Capital	-	-	70,410	294,008	223,598	317.6
Contingent Capital Outlay	-	-	(160,000)	(195,250)	(35,250)	-
Prior Year Unspent Contingency Funds	-	-	160,000	195,250	35,250	22.0
Capital Outlay Contingent on American Rescue Plan Act Regulations	-	(1,479,176)	(1,479,176)	-	1,479,176	-
Contingent Funds from American Rescue Plan Act Regulations	-	1,479,176	1,479,176	-	(1,479,176)	(100.0)
Appropriation Fiscal Year 22 Surplus for Capital	-	-	-	306,917	306,917	-
Sale of Capital Assets (Gain)	25,589	-	-	-	-	-
Transfer In -- Accommodations Tax	65,263	25,000	33,000	35,000	2,000	6.1
Transfer In -- Hospitality Tax	1,395,000	1,240,505	1,240,505	1,377,726	137,221	11.1
Transfer (Out)/In -- Emergency Response and Recovery	(125,000)	182,852	182,852	275,000	92,148	50.4
Transfer Out -- Vision Plan	-	-	-	-	-	-
Transfer Out -- Debt Service Fund	(601,615)	(600,000)	(600,000)	(600,000)	-	-
Transfer Out -- Victims' Advocate	(60,000)	(60,000)	(60,000)	(60,000)	-	-
Transfer Out -- Monument Fund	-	(1,000)	(1,000)	(500)	500	-
Transfer Out -- Capital Projects Streets & Infrastructure	(375,000)	(581,741)	(581,741)	(675,910)	(94,169)	-
Transfer Out -- Amphitheater	(10,000)	(15,000)	(15,000)	(25,005)	(10,005)	-
Transfer Out -- Tuition Reimbursement	-	-	-	(5,000)	(5,000)	-
Transfer Out -- Special Events (Snowball/Wine Walk)	(15,000)	(15,000)	(15,000)	(10,000)	5,000	-
Enterprise Fund Fee in Lieu of Franchise Fee	-	136,236	136,236	293,184	156,948	115.2
Contingency Reserve (@1.5% of Revenue)	(7,808)	-	(200,718)	(214,770)	(14,052)	-
Total Other Sources and (Uses)	201,875	(68,738)	(186,546)	(248,432)	(61,886)	33.2
Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)	\$ 1,364,347	\$ 676,192	\$ -	\$ -	\$ -	-



	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ESTIMATE</u>	<u>FY 2022</u> <u>AMENDED</u> <u>BUDGET</u>	<u>FY 2023</u> <u>BUDGET</u>	<u>\$\$\$</u> <u>VARIANCE</u>	<u>%%</u> <u>VARIANCE</u>
<u>SALARIES AND FRINGES</u>						
Council and Town Hall Department	\$ 65,632	\$ 64,942	\$ 65,891	\$ 66,694	\$ 803	1.2
Administration Department	704,132	716,231	717,024	783,002	65,978	9.2
Court	271,652	290,928	299,145	317,114	17,969	6.0
Finance Department	261,500	209,351	220,985	266,186	45,201	20.5
Planning, Building and Technology Department	909,011	910,178	963,862	1,005,305	41,443	4.3
Police Department	5,306,183	5,543,955	5,702,786	5,920,417	217,631	3.8
Parks and Sanitation Department	1,236,485	1,237,205	1,300,068	1,368,546	68,478	5.3
Transportation Department	506,112	574,371	600,256	624,907	24,651	4.1
Total Salaries and Fringes	9,260,707	9,547,161	9,870,017	10,352,171	482,154	4.9
<u>OPERATING EXPENDITURES</u>						
Council and Town Hall Department	75,084	125,450	110,325	119,550	9,225	8.4
Administration Department	53,862	77,190	47,885	79,485	31,600	66.0
Court	25,831	35,705	71,160	98,554	27,394	38.5
Finance Department	62,271	54,889	61,148	64,014	2,866	4.7
Planning, Building and Technology Department	444,053	544,805	590,701	591,325	624	0.1
Police Department	596,768	732,281	681,144	900,589	219,445	32.2
Parks and Sanitation Department	1,240,389	1,250,950	1,312,659	1,404,140	91,481	7.0
Transportation Department	460,397	489,641	437,615	450,740	13,125	3.0
Total Operating Expenditures	2,958,655	3,310,911	3,312,637	3,708,397	395,760	12.0
<u>CAPITAL</u>						
Council and Town Hall Department	790	-	-	-	-	-
Administration Department	-	9,875	24,000	6,747	(17,253)	(71.9)
Court	-	-	-	-	-	-
Finance Department	-	-	-	2,000	2,000	-
Planning, Building and Technology Department	7,322	226,850	406,850	384,157	(22,693)	(5.6)
Police Department	55,300	1,040,381	1,040,381	607,097	(433,284)	(41.6)
Parks and Sanitation Department	-	345,984	345,984	204,947	(141,037)	(40.8)
Transportation Department	34,392	210,051	210,051	238,384	28,333	13.5
Total Capital	97,804	1,833,141	2,027,266	1,443,332	(583,934)	(28.8)
Total Operations and Capital	\$ 12,317,166	\$ 14,691,213	\$ 15,209,920	\$ 15,503,900	\$ 293,980	1.9



COUNCIL



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

Achievements for FY 2022:

- Crossroad Improvement Projects – Widening of North Lake Drive Phase 1& 2 (S,V,R)
- Adaptive Signalization – Completion of Final Phase (S,V,R)
- Reopening of Gibson Pond Park (S,V,C,R)
- Implementation of Utilities Capital Improvement Projects Planned for 2022 (S,A,R)

Goals and Objectives for FY 2023:

- Crossroad Improvement Projects – Widening of North Lake Drive – Phase 3 (S,V,R)
- Continuation of Virginia Hylton Park Master Plan Makeover (V,C)
- Installation of Wayfinding Signs (V,C)
- Completion of Old Mill Pond Trail (V,C)
- North Church Street Parking Lot (S,V,R)
- Implementation of Utilities Capital Improvement Projects Planned for 2023 (S,A,R)

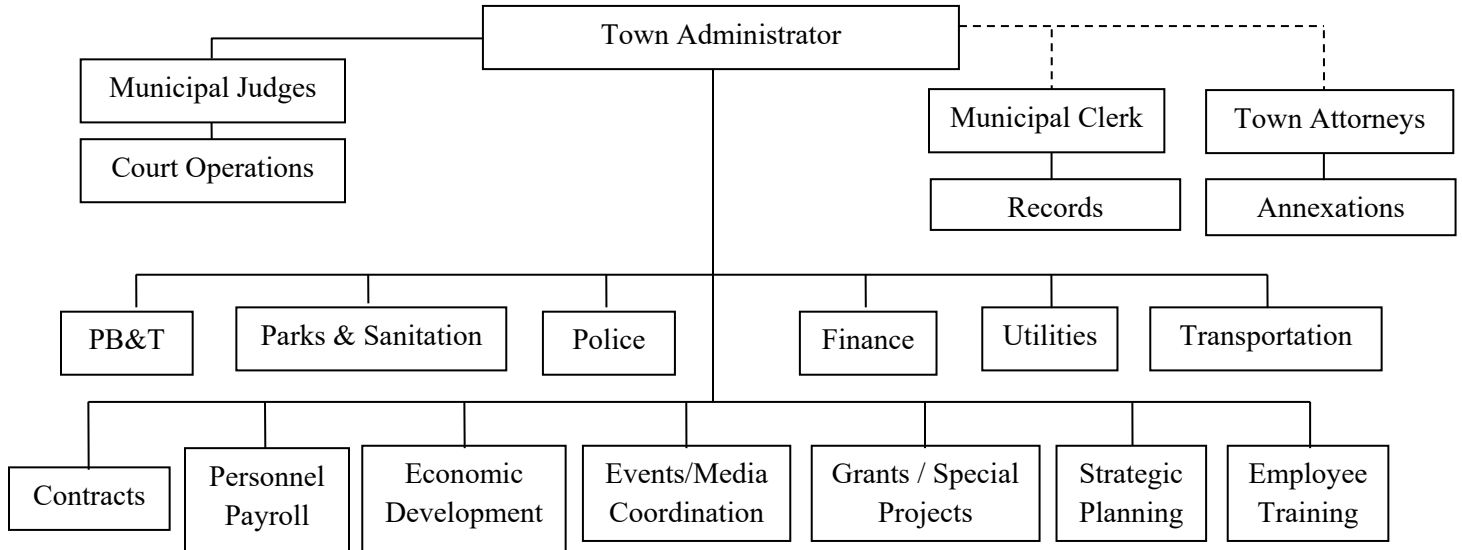
Town of Lexington, South Carolina
Council Department

Fiscal Year Ending June 30, 2023
 General Fund



	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ESTIMATE</u>	FY 2022 <u>AMENDED BUDGET</u>	FY 2023 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 43,224	\$ 42,439	\$ 42,684	\$ 42,684	\$ -	-
Overtime	-	-	-	-	-	-
FICA Expense	2,988	3,247	3,265	3,265	-	-
SC Retirement Expense	5,639	6,603	6,334	6,410	76	1.2
Health Insurance - Employee	13,304	12,245	13,282	14,038	756	5.7
Workers Compensation Insurance	75	27	136	107	(29)	(21.3)
Unemployment	-	-	-	-	-	-
Wellness Program	402	381	190	190	-	-
Total Salaries & Fringes Before Allocation	65,632	64,942	65,891	66,694	803	1.2
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	65,632	64,942	65,891	66,694	803	1.2
<u>OPERATING EXPENDITURES</u>						
Advertising	285	848	2,500	2,500	-	-
Advisory Boards & Commissions	2,785	11,885	6,000	7,500	1,500	25.0
Awards & Memorials	1,977	3,284	2,600	4,600	2,000	76.9
Contractual Services	11,974	11,418	32,280	33,125	845	2.6
Contributions	1,000	8,402	9,500	9,500	-	-
Council Expenses	17,072	32,301	11,475	21,600	10,125	88.2
Deeds & Easements	525	647	2,000	2,000	-	-
Dues & Subscriptions	23,864	26,928	26,490	26,190	(300)	(1.1)
Election Expense	-	10,432	5,500	10,000	4,500	81.8
Meetings & Meals	8,789	17,448	11,590	11,590	-	-
Non-Capital - Computer Supplies	(695)	-	-	-	-	-
Non-Capital - Equipment	-	564	-	-	-	-
Non-Capital - Furniture & Fixtures	4,396	518	15,500	15,500	-	-
Office Supplies	84	248	1,550	1,550	-	-
Office Supplies - Postage	130	189	520	300	(220)	(42.3)
Printing & Publishing	-	5,187	600	600	-	-
Professional Services - Legal	38,712	43,670	40,500	40,500	-	-
Rental - Equipment	-	1,240	-	-	-	-
Screening & Shots	-	113	140	140	-	-
Strategic Plan	-	-	500	500	-	-
Supplies	50	42	170	170	-	-
Travel & Training	35,466	71,160	49,965	49,965	-	-
Utilities - Tele-Communications	3,755	4,375	1,270	1,270	-	-
Total Operating Expenditures	150,169	250,899	220,650	239,100	18,450	8.4
General & Administrative Allocation	(75,084)	(125,450)	(110,325)	(119,550)	(9,225)	8.4
Total Expenditures	140,717	190,391	176,216	186,244	10,028	5.7
Capital Outlay Before Allocation	790	-	-	-	-	-
Capital Outlay - Encumbered Before Allocation	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 141,507	\$ 190,391	\$ 176,216	\$ 186,244	\$ 10,028	5.7

ADMINISTRATION



The Administration Department:

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

Achievements for FY 2022:

- Crossroad Improvement Projects – Widening of North Lake Drive Phase 1& 2 (S,V,R)
- Adaptive Signalization – Completion of Final Phase (S,V,R)
- Implementation of Utilities Capital Improvement Projects Planned for 2022 (S,A,R)

Goals and Objectives for FY 2023:

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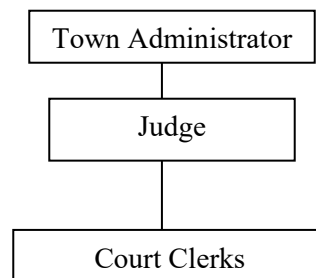
Town of Lexington, South Carolina
Administration Department

Fiscal Year Ending June 30, 2023
General Fund



	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ESTIMATE</u>	FY 2022 <u>AMENDED BUDGET</u>	FY 2023 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 523,294	\$ 538,720	\$ 541,159	\$ 584,710	\$ 43,551	8.1
Overtime	-	-	-	-	-	-
FICA Expense	38,935	41,212	41,398	44,730	3,333	8.2
SC Retirement Expense	84,347	85,494	83,667	92,998	9,331	11.3
Health Insurance - Employee	44,919	44,306	44,561	55,056	10,495	23.7
Workers Compensation Insurance	12,133	5,845	4,131	3,257	(874)	(21.1)
Unemployment	-	-	1,786	1,930	144	8.1
Wellness Program	504	654	322	321	(1)	(0.2)
Total Salaries & Fringes Before Allocation	704,132	716,231	717,024	783,002	65,978	9.2
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	704,132	716,231	717,024	783,002	65,978	9.2
<u>OPERATING EXPENDITURES</u>						
Advertising	116	2,906	5,000	5,000	-	-
Awards & Memorials	4,365	5,610	5,500	5,500	-	-
Contractual Services	23,303	56,241	12,280	76,125	63,845	519.9
Contractual Services - Muni Court	-	-	-	-	-	-
Contributions-NLC	20,990	-	-	-	-	-
Dues & Subscriptions	8,534	8,122	5,455	6,580	1,125	20.6
Fuels	1,969	3,549	2,250	2,250	-	-
Meetings & Meals	3,406	2,165	4,330	4,330	-	-
Non-Capital - Computer Supplies	24	110	-	-	-	-
Non-Capital - Equipment	1,605	2,650	-	-	-	-
Non-Capital - Furniture & Fixtures	158	-	300	300	-	-
Office Supplies	3,881	8,067	5,510	5,510	-	-
Court Expenses	-	-	-	-	-	-
Office Supplies - Postage	598	777	1,120	1,120	-	-
Permits & Licenses	-	55	-	-	-	-
Printing & Publishing	10,027	13,225	15,785	14,785	(1,000)	(6.3)
Professional Services - Legal	10,114	5,821	-	-	-	-
Repairs - Automotive	1,876	407	1,500	1,500	-	-
Repairs - Equipment	-	-	400	400	-	-
Screening & Shots	-	245	400	400	-	-
Supplies	1,133	783	1,670	1,670	-	-
Travel & Training	6,380	30,966	30,970	30,200	(770)	(2.5)
Uniforms	1,062	3,485	800	800	-	-
Utilities - Tele-Communications	8,183	9,195	2,500	2,500	-	-
Total Operating Expenditures	107,724	154,379	95,770	158,970	63,200	66.0
General & Administrative Allocation	(53,862)	(77,190)	(47,885)	(79,485)	(31,600)	66.0
Total Expenditures	757,994	793,420	764,909	862,487	97,578	12.8
Capital Outlay Before Allocation	-	19,749	48,000	10,000	(38,000)	(79.2)
Capital Outlay - Encumbered Before Allocation	-	-	-	1,747	-	-
Capital Outlay Allocation	-	(9,874)	(24,000)	(5,000)	19,000	(79.2)
Total Expenditures and Capital Outlay	\$ 757,994	\$ 803,295	\$ 788,909	\$ 869,234	\$ 80,325	10.2

MUNICIPAL COURT



Responsibilities:

The Municipal Court is responsible for the management and proper administration of all facets of the Town's Municipal Court operations in support of the Town's Municipal Judge.

The Municipal Court has jurisdiction over cases involving municipal ordinances and all offenses that occur within the municipality as long as the offenses are not subject to a fine of more than \$500 and/or imprisonment of more than 30 days. Municipal Court is limited to criminal cases and has no civil jurisdiction.

Protecting the Rights of Citizens:

The Municipal Court Judge and staff ensure citizens and users of the court receive efficient, fair and impartial justice, regardless of individual circumstances and background, in order to protect each citizen's right to due process under the laws of our country, state and municipality.

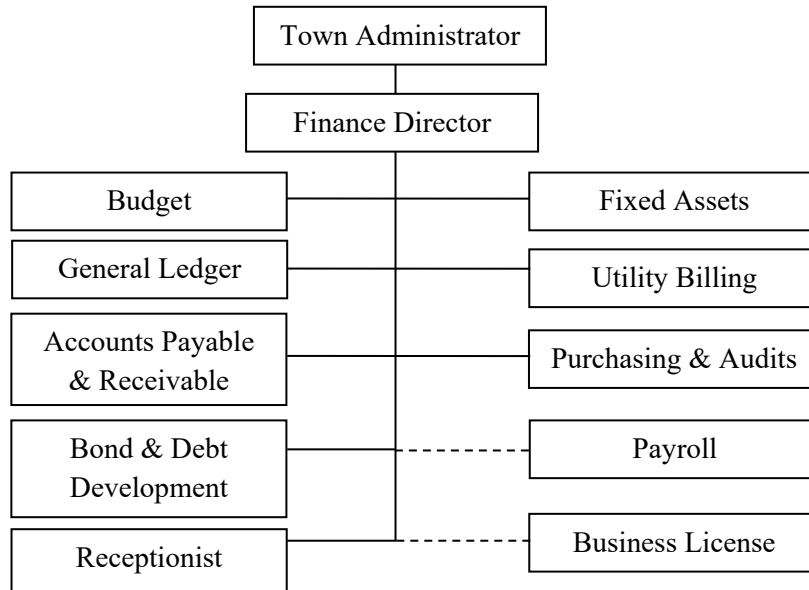
Town of Lexington, South Carolina
Municipal Court

Fiscal Year Ending June 30, 2023
General Fund



	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ESTIMATE</u>	FY 2022 <u>AMENDED</u> <u>BUDGET</u>	FY 2023 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 216,816	\$ 221,411	\$ 222,128	\$ 232,053	\$ 9,925	4.6
Overtime	-	-	-	-	-	-
FICA Expense	16,586	16,938	16,994	17,752	758	4.6
SC Retirement Expense	19,020	36,666	36,353	38,318	1,965	5.5
Health Insurance - Employee	18,930	14,910	18,792	24,922	6,130	32.7
Workers Compensation Insurance	-	841	3,983	3,140	(843)	(21.1)
Unemployment	-	-	733	766	33	4.6
Wellness Program	300	162	162	163	1	0.6
Total Salaries & Fringes Before Allocation	271,652	290,928	299,145	317,114	17,969	6.0
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	271,652	290,928	299,145	317,114	17,969	6.0
<u>OPERATING EXPENDITURES</u>						
Advertising	-	-	-	-	-	-
Awards & Memorials	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Contractual Services - Muni Court	20,331	25,142	52,700	79,700	27,000	51.2
Contributions-NLC	-	-	-	-	-	-
Dues & Subscriptions	375	839	510	750	240	47.1
Fuels	-	-	-	-	-	-
Meetings & Meals	-	-	-	-	-	-
Non-Capital - Computer Supplies	-	-	-	-	-	-
Non-Capital - Equipment	-	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Court Expenses	2,208	2,757	2,450	4,450	2,000	81.6
Office Supplies - Postage	2,575	2,443	5,000	3,000	(2,000)	(40.0)
Printing & Publishing	-	-	-	-	-	-
Professional Services - Legal	-	-	-	-	-	-
Professional Services - Other	-	-	-	-	-	-
Repairs - Automotive	-	-	-	-	-	-
Repairs - Equipment	-	-	-	-	-	-
Screening & Shots	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Travel & Training	342	4,524	10,500	10,654	154	1.5
Uniforms	-	-	-	-	-	-
Utilities - Tele-Communications	-	-	-	-	-	-
Total Operating Expenditures	25,831	35,705	71,160	98,554	27,394	38.5
General & Administrative Allocation	-	-	-	-	-	-
Total Expenditures	297,483	326,633	370,305	415,668	45,363	12.3
Capital Outlay Before Allocation	-	-	-	-	-	-
Capital Outlay - Encumbered Before Allocation	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 297,483	\$ 326,633	\$ 370,305	\$ 415,668	\$ 45,363	12.3

FINANCE



The Finance Department:

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

Achievements for FY 2022:

- Received Distinguished Budget Presentation Award from the Government Finance Officers Association for the thirteenth time (A,V)
- Received Certificate of Achievement for Excellence in Financial Reporting for the twenty-third time (A,I)
- Implemented Debt Book software for monitoring outstanding debt and leases. (V,A)
- Participated in 5 Bond or Bond Anticipation Note closings. (A,S,V)
- Consolidated ordering of all vehicles to strengthen purchasing power and timeliness. (S,A,R)

Goals and Objectives for FY 2023:

- Expand Dashboard Key Performance Indicators (A,R)
- Begin process of implementing Popular Annual Financial Report (S,R)
- Examine merchant services opportunities and customer portal. (S,V,R)

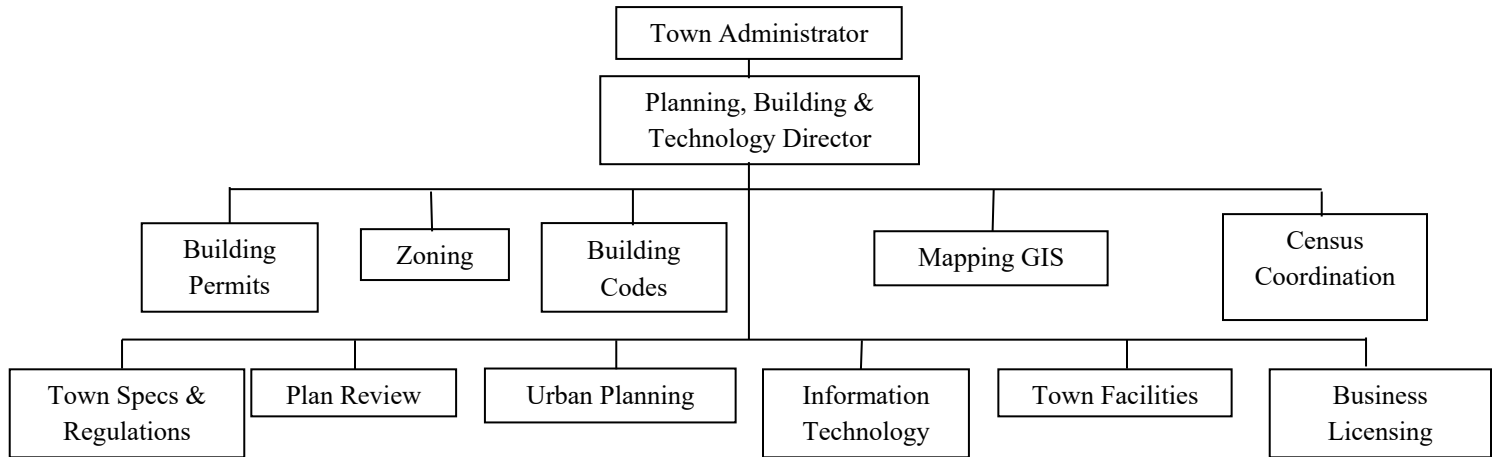
Town of Lexington, South Carolina
Finance Department

Fiscal Year Ending June 30, 2023
 General Fund



	FY 2021 ACTUAL	FY 2022 ESTIMATE	FY 2022 AMENDED BUDGET	FY 2023 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 489,617	\$ 396,038	\$ 401,535	\$ 472,161	\$ 70,626	17.6
Overtime	70	-	-	-	-	-
FICA Expense	14,994	30,297	30,717	36,120	5,403	17.6
SC Retirement Expense	28,212	45,193	63,971	77,076	13,105	20.5
Health Insurance - Employee	21,740	51,168	52,510	76,559	24,049	45.8
Workers Compensation Insurance	301	301	2,028	1,615	(413)	(20.4)
Unemployment	-	-	1,325	1,558	233	17.6
Wellness Program	402	381	377	377	-	-
Total Salaries & Fringes Before Allocation	555,336	523,378	552,463	665,466	113,003	20.5
General & Administrative Allocation	(293,836)	(314,027)	(331,478)	(399,280)	(67,802)	20.5
Total Salaries & Fringes	261,500	209,351	220,985	266,186	45,201	20.5
<u>OPERATING EXPENDITURES</u>						
Advertising	30	-	100	100	-	-
Contractual Services	12,194	14,371	12,000	12,565	565	4.7
Dues & Subscriptions	2,288	2,558	2,400	4,120	1,720	71.7
Meetings & Meals	-	152	-	200	200	-
Non-Capital - Computer Supplies	90	137	-	1,140	1,140	-
Non-Capital - Equipment	340	286	250	400	150	60.0
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-
Office Supplies	2,606	3,626	3,500	3,700	200	5.7
Office Supplies - Postage	3,737	5,432	8,400	4,500	(3,900)	(46.4)
Permits & Licenses	80	80	100	160	60	60.0
Printing & Publishing	2,214	3,032	2,000	2,100	100	5.0
Professional Services - Audit	14,100	11,500	20,000	20,000	-	-
Professional Services - Other	-	1,250	-	1,500	1,500	-
Recruitment	-	-	-	-	-	-
Rental - Equipment	-	-	-	-	-	-
Screening & Shots	13	-	50	50	-	-
Supplies	201	824	470	1,000	530	112.8
Tax Bill Preparation Cost	34,682	36,000	36,000	37,000	1,000	2.8
Travel & Training	-	3,775	13,600	15,000	1,400	10.3
Uniforms	-	200	-	1,000	1,000	-
Total Operating Expenditures	72,575	83,223	98,870	104,535	5,665	5.7
General & Administrative Allocation	(10,304)	(28,334)	(37,722)	(40,521)	(2,799)	7.4
Total Expenditures	323,771	264,240	282,133	330,200	48,067	17.0
Capital Outlay Before Allocation	-	-	-	5,000	5,000	-
Capital Outlay - Encumbered Before Allocation	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	(3,000)	(3,000)	-
Total Expenditures and Capital Outlay	\$ 323,771	\$ 264,240	\$ 282,133	\$ 332,200	\$ 50,067	17.7

PLANNING, BUILDING AND TECHNOLOGY



The Planning, Building and Technology Department:

- Enforces the Land Development Regulations, Zoning and Sign Ordinances, Business License Ordinance, Hospitality Tax Ordinance, Development Impact Fee Ordinance and the International Building Codes;
- Efficiently and effectively assists developers, contractors and business owners with their development concerns to support continued economic growth in the Town;
- Produces agendas and coordinates meetings of the Planning Commission, the Board of Zoning Appeals, Board of Appearance and the Building Code Board of Appeals;
- Manages a wide range of technology issues for the Town including but not limited to hardware, software, services and supporting infrastructure to manage and deliver information using voice, data and video;
- Creates maps, assists with Census and demographic information and performs special mapping projects.
- Provides a variety of maintenance services Town Hall facilities,

Achievements for FY 2022:

- Processed over 4000 business licenses and over 3 million dollars of hospitality tax returns (S,R)
- Provided Inspections and certificates of occupancy for approximately 150 new single family homes and 8 new commercial buildings as well as a variety of other construction projects constituting over 100 million dollars of total construction value (S,C,R)
- Completed significant network infrastructure upgrades to increase security and support mobile work capabilities to continue operations in a virtual environment during an emergency shutdown. (S,A,R)
- Completed a full review and rewrite of the Town's Comprehensive Land Use Plan, Land Development Ordinance and Zoning Ordinance. (V,R,A)
- Provided ARC GIS Explorer mobile apps for Parks, Utilities, Transportation and Police. (S,R)

Goals and Objectives for FY 2023:

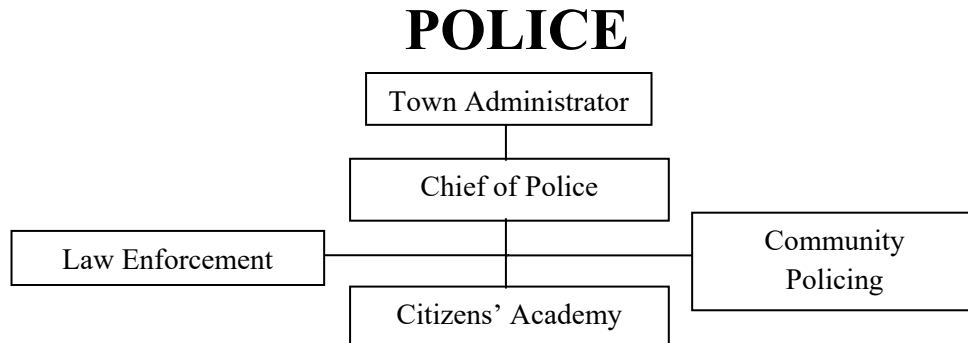
- Continue to improve online service capabilities to assist with remote access to service delivery (S,A,R)
- Continue energy conservation efforts by continuing to upgrade lighting to high efficiency LED lights and replacing an aging air handler for Town Hall. (V,A)
- Replace the roof on Town Hall. (S,V)
- Continue to update network infrastructure needs to support continued expansion of the Town's IT functions, security and traffic needs. (S,A,R)
- Continue to efficiently and effectively manage growth within the Town. (S,V,A)

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

Fiscal Year Ending June 30, 2023
 General Fund



	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ESTIMATE</u>	<u>FY 2022</u> <u>AMENDED</u> <u>BUDGET</u>	<u>FY 2023</u> <u>BUDGET</u>	<u>\$\$\$</u> <u>VARIANCE</u>	<u>%%%</u> <u>VARIANCE</u>
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 663,483	\$ 672,654	\$ 693,530	\$ 720,334	\$ 26,804	3.9
Overtime	-	-	-	355	355	-
FICA Expense	51,697	51,458	53,054	55,133	2,079	3.9
SC Retirement Expense	96,010	104,665	112,260	118,967	6,707	6.0
Health Insurance - Employee	86,586	74,758	90,485	95,634	5,149	5.7
Workers Compensation Insurance	10,431	5,880	11,651	11,911	260	2.2
Unemployment	-	-	2,289	2,378	90	3.9
Wellness Program	804	763	593	593	-	-
Total Salaries & Fringes Before Allocation	909,011	910,178	963,862	1,005,305	41,443	4.3
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	909,011	910,178	963,862	1,005,305	41,443	4.3
<u>OPERATING EXPENDITURES</u>						
Advertising	182	178	950	1,200	250	26.3
Building Maintenance Agreements	102,566	143,425	127,998	134,336	6,338	5.0
Contractual Services	152,589	126,209	273,040	206,689	(66,351)	(24.3)
Dues & Subscriptions	2,503	2,146	4,630	6,280	1,650	35.6
Fuels	8,317	12,133	9,500	12,500	3,000	31.6
Insurance - Building & Other	340,139	504,985	389,835	430,000	40,165	10.3
Meetings & Meals	459	948	1,000	1,500	500	50.0
Non-Capital - Computer Supplies	11,657	26,780	16,750	17,200	450	2.7
Non-Capital - Equipment	3,615	1,045	3,250	5,250	2,000	61.5
Non-Capital - Furniture & Fixtures	1,003	-	2,000	2,000	-	-
Non-Capital - Small Tools	59	1,231	1,500	1,500	-	-
Office Supplies	3,102	5,201	5,550	7,550	2,000	36.0
Office Supplies - Postage	3,966	3,197	5,065	3,700	(1,365)	(26.9)
Permits & Licenses	736	-	1,500	5,000	3,500	233.3
Rental - Equipment	-	-	-	-	-	-
Repairs - Automotive	2,739	3,945	7,000	7,000	-	-
Repairs - Building & Facilities	44,754	101,195	59,500	57,500	(2,000)	(3.4)
Repairs - Computers	84	-	-	-	-	-
Repairs - Equipment	209	-	-	-	-	-
Screening & Shots	1,070	691	350	350	-	-
Supplies	595	422	4,800	4,800	-	-
Travel & Training	7,469	12,745	17,350	24,700	7,350	42.4
Uniforms	2,100	279	3,550	3,850	300	8.5
Utilities - Electricity	116,399	115,364	116,000	113,000	(3,000)	(2.6)
Utilities - Tele-Communications	49,393	58,774	65,265	65,550	285	0.4
Total Operating Expenditures	855,705	1,120,893	1,116,383	1,111,455	(4,928)	(0.4)
General & Administrative Allocation	(411,652)	(576,088)	(525,682)	(520,130)	5,552	(1.1)
Total Expenditures	1,353,064	1,454,983	1,554,563	1,596,630	42,067	2.7
Capital Outlay Before Allocation	8,815	373,700	393,700	207,400	(186,300)	(47.3)
Capital Outlay - Encumbered Before Allocation	-	-	-	75,324	75,324	-
Contingent Capital	-	-	320,000	390,500	70,500	22.0
Capital Outlay Allocation	(1,493)	(146,850)	(306,850)	(289,067)	17,783	(5.8)
Total Expenditures and Capital Outlay	\$1,360,387	\$ 1,681,833	\$ 1,961,413	\$ 1,980,787	\$ 19,374	1.0



Mission Statement

To Provide Exceptional Police Service While Building a Partnership with the Community We Serve.

Vision Statement

It is our vision to provide a vibrant, safe and convenient environment to enhance the quality of life of our citizens

Values Statement

In order to maintain effective partnerships built on trust and transparency, the Lexington Police Department must provide fair and impartial policing through the delivery of exemplary

S.E.R.V.I.C.E.

- Strive to Persevere
- Excellence thru Competence
- Respectful
- Value Communications
- Integrity and Honesty
- Community
- Encourage Teamwork

Achievements for FY 2022:

- Decreased property crimes for 3 years straight. (S,C,R)
- Response Time (>80% every month so far in 2021). (S,C,R)
- The Lexington Police Department received the Law Enforcement Target Zero Challenge Gold Level Award in the spring of 2021 for fully participating in the South Carolina Law Enforcement Network over the past year. (S,C)
- The Lexington Police Department received over \$256,000.00 in Grants for 2021. (S,A)

Goals and Objectives for FY 2023:

- Reduce UCR (Index Crimes) Crime annually as adjusted per population growth by 2% (S,C,R)
- Reduce response time to <10 Minutes on 80% of calls from time dispatch gives to officer (S,C,R)
- Reduce response time to < 15 Minutes 80% of calls from time 911 received call (S,C,R)
- Increase public knowledge of the department by increasing followers on all social media utilized by 15% (C,A)
- Increase partnerships by increasing Crime/Neighborhood Watch's by 33% and Neighborhood Safety Days by 25% (S,C)
- Reduce DUI Incidents by 5% through continuation of DUI enforcement and other educational activities (S,C)
- Reduce collisions by 5% through education and analyzing problem intersections with a view to improvements (S,V,C)

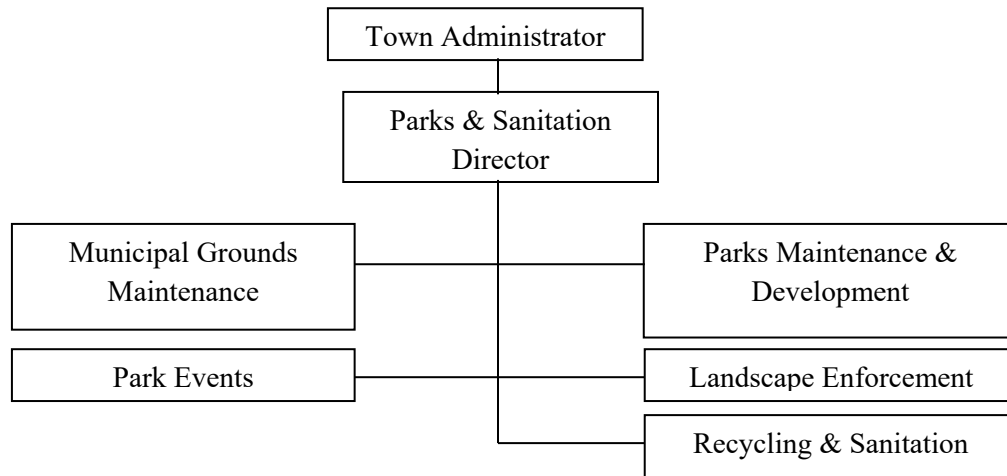
Town of Lexington, South Carolina
Police Department

Fiscal Year Ending June 30, 2023
 General Fund



	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ESTIMATE</u>	FY 2022 <u>AMENDED BUDGET</u>	FY 2023 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 3,557,635	\$ 3,719,917	\$ 3,746,196	\$ 3,878,172	\$ 131,976	3.5
Overtime	251,981	269,028	276,365	275,540	(825)	(0.3)
FICA Expense	295,673	284,574	307,726	317,759	10,033	3.3
SC Retirement Expense	649,390	727,583	752,677	787,367	34,690	4.6
Health Insurance - Employee	467,049	462,264	502,461	549,686	47,225	9.4
Workers Compensation Insurance	83,897	78,581	100,643	94,693	(5,950)	(5.9)
Unemployment	(3,004)	(1,474)	13,274	13,707	433	3.3
Wellness Program	3,562	3,482	3,444	3,493	49	1.4
Total Salaries & Fringes Before Allocation	5,306,183	5,543,955	5,702,786	5,920,417	217,631	3.8
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	5,306,183	5,543,955	5,702,786	5,920,417	217,631	3.8
<u>OPERATING EXPENDITURES</u>						
Accreditation	4,515	(2,737)	5,900	6,200	300	5.1
Advertising	-	-	-	2,000	2,000	-
Awards & Memorials	1,671	528	1,500	2,000	500	33.3
Citizens Academy	678	29	2,200	2,650	450	20.5
Contractual Services	91,382	147,544	111,096	160,637	49,541	44.6
Contractual Services -DJJ	-	-	3,000	5,000	2,000	66.7
Contractual Services - Motorola	49,959	48,517	56,898	56,541	(357)	(0.6)
Contractual Services - Scholarship	103	-	2,500	5,000	2,500	100.0
Contributions	30	2,627	-	2,175	2,175	-
Damages	-	-	-	2,500	2,500	-
Dues & Subscriptions	8,675	17,660	13,624	16,799	3,175	23.3
Film Development	-	-	-	1,000	1,000	-
Fuels	116,357	157,391	158,000	220,500	62,500	39.6
Lab Test	-	-	500	1,000	500	100.0
Meetings & Meals	3,173	8,835	-	5,000	5,000	-
Non-Capital - Computer Supplies	60	-	-	-	-	-
Non-Capital - Equipment	11,883	11,405	-	8,588	8,588	-
Non-Capital - Furniture & Fixtures	6,174	3,461	-	5,750	5,750	-
Non-Capital - Small Tools	479	-	-	1,300	1,300	-
Office Supplies	18,764	20,511	13,750	19,150	5,400	39.3
Office Supplies - Postage	3,053	3,632	9,500	7,500	(2,000)	(21.1)
Permits & Licenses	17	370	1,550	1,550	-	-
Professional Services - Other	-	164	-	-	-	-
Recruitment	-	152	-	3,850	3,850	-
Repairs - Automotive	71,278	72,201	84,400	93,000	8,600	10.2
Repairs - Computers	355	-	-	-	-	-
Repairs - Equipment	6,352	3,762	8,000	10,000	2,000	25.0
Screening & Shots	4,500	5,539	6,500	6,500	-	-
Supplies	20,421	22,967	15,376	19,430	4,054	26.4
Supplies - Ammunition	15,602	24,131	16,262	16,300	38	0.2
Supplies - K-9	3,444	2,678	5,900	6,500	600	10.2
Travel & Training	35,224	42,519	40,294	65,672	25,378	63.0
Uniforms	41,092	63,682	43,945	47,001	3,056	7.0
Uniforms - Clothing Allowance	12,000	12,000	12,000	12,000	-	-
Utilities - Electricity	34,181	34,272	35,000	35,000	-	-
Utilities - Tele-Communications	35,296	28,441	28,449	47,496	19,047	67.0
Drug Fund Expenses	50	-	5,000	5,000	-	-
Total Operating Expenditures	596,768	732,281	681,144	900,589	219,445	32.2
General & Administrative Allocation	-	-	-	-	-	-
Total Expenditures	5,902,951	6,276,236	6,383,930	6,821,006	437,076	6.8
Capital Outlay Before Allocation	55,300	1,040,381	1,040,381	459,476	(580,905)	(55.8)
Capital Outlay - Encumbered Before Allocation	-	-	-	147,621	147,621	-
Capital Outlay Allocation	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 5,958,251	\$ 7,316,617	\$ 7,424,311	\$ 7,428,103	\$ 3,792	-

PARKS AND SANITATION



The Parks and Sanitation Department:

- Maintains existing parks,
- Develops new parks,
- Administers garbage pickup for Town residents,
- Enforce landscape and tree ordinance,
- Provide an excellent quality of life experience for residents and visitors.

Achievements for FY 2022:

- Site preparation and support for Lexington Farmers Market (S,C)
- Maintained Tree City USA award. (C,A)
- Continued work on refitting Virginia Hylton Park (S,V,C,R)
- Maintain and add new landscaping for Amphitheater Pavilion (S,C,R)
- Added mini-parks in traffic islands on street projects. (S,C)
- Worked thru Covid protocol challenges. (S,A,R)

Goals and Objectives for FY 2023:

- Improve appearance of street right-of-way's in town (S,C)
- Add mini-parks around town (S,C,R)
- Landscape and tree ordinance updates and changes (V,A,R)
- Add landscape maintenance of US-1 and I-20 interchange (S,C)
- Continue enhancements and updates to Virginia Hylton Park (S,V,C,R)
- Restocking of fish in Gibson Pond. (S,V,C,R)

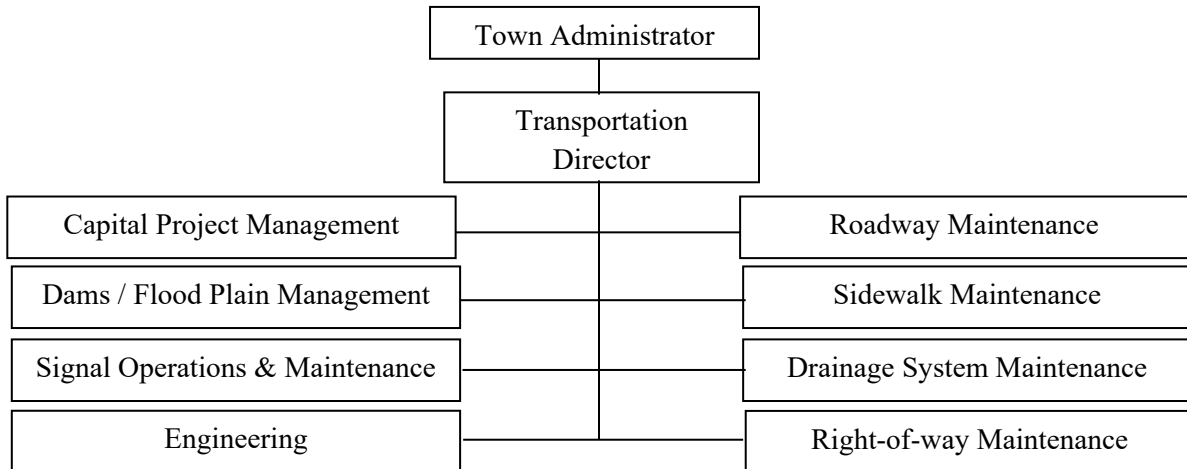
Town of Lexington, South Carolina
Parks and Sanitation Department

Fiscal Year Ending June 30, 2023
General Fund



	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ESTIMATE</u>	FY 2022 <u>AMENDED BUDGET</u>	FY 2023 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 871,619	\$ 871,123	\$ 909,217	\$ 935,723	\$ 26,506	2.9
Overtime	21,016	27,164	20,865	29,450	8,585	41.1
FICA Expense	69,867	66,641	71,151	73,836	2,685	3.8
SC Retirement Expense	128,338	144,258	149,931	158,631	8,700	5.8
Health Insurance - Employee	116,038	106,563	119,857	147,041	27,184	22.7
Workers Compensation Insurance	28,688	20,530	25,062	19,754	(5,308)	(21.2)
Unemployment	-	-	3,069	3,185	116	3.8
Wellness Program	919	926	916	926	10	1.1
Total Salaries & Fringes Before Allocation	1,236,485	1,237,205	1,300,068	1,368,546	68,478	5.3
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	1,236,485	1,237,205	1,300,068	1,368,546	68,478	5.3
<u>OPERATING EXPENDITURES</u>						
Advertising	531	218	800	800	-	-
Contractual Services	1,073,875	1,101,780	1,124,300	1,200,355	76,055	6.8
Damages	337	-	-	-	-	-
Downtown Beautification	7,152	1,714	7,625	7,625	-	-
Dues & Subscriptions	284	190	525	525	-	-
Fuels	19,976	16,842	19,125	26,145	7,020	36.7
Lab Test	-	56	75	75	-	-
Meetings & Meals	-	-	500	500	-	-
Non-Capital - Computer Supplies	(321)	-	-	-	-	-
Non-Capital - Equipment	1,230	1,645	3,580	3,580	-	-
Non-Capital - Small Tools	1,683	3,286	2,135	2,135	-	-
Office Supplies	826	849	930	930	-	-
Office Supplies - Postage	172	424	360	600	240	66.7
Permits & Licenses	-	53	100	100	-	-
Rental - Equipment	7,235	122	11,000	11,000	-	-
Repairs - Automotive	10,843	11,171	21,847	21,847	-	-
Repairs - Building & Facilities	758	1,383	1,000	2,000	1,000	100.0
Repairs - Equipment	18,720	20,449	13,815	15,982	2,167	15.7
Screening & Shots	1,185	607	1,020	1,020	-	-
Supplies	51,831	41,046	55,419	55,993	574	1.0
Travel & Training	585	3,575	1,003	3,628	2,625	261.8
Uniforms	5,502	5,817	6,780	6,780	-	-
Utilities - Electricity	28,788	30,623	32,000	31,000	(1,000)	(3.1)
Utilities - Tele-Communications	9,197	9,100	8,720	11,520	2,800	32.1
Total Operating Expenditures	1,240,389	1,250,950	1,312,659	1,404,140	91,481	7.0
General & Administrative Allocation	-	-	-	-	-	-
Total Expenditures	2,476,874	2,488,155	2,612,727	2,772,686	159,959	6.1
Capital Outlay Before Allocation	-	345,984	345,984	198,233	(147,751)	(42.7)
Capital Outlay - Encumbered Before Allocation	-	-	-	6,714	6,714	-
Capital Outlay Allocation	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 2,476,874	\$ 2,834,139	\$ 2,958,711	\$2,977,633	\$ 18,922	0.6

TRANSPORTATION



The Transportation Department:

- Maintains Town owned streets, sidewalks, and streetlights,
- Administers intergovernmental agreement with South Carolina Department of Transportation to maintain traffic signals and their operation,
- Administers the road improvement projects funded by the Hospitality Tax,
- Provides engineering services to the Town related to roads, sidewalks, drainage systems, traffic, dam structures and floodplains.

Achievements for FY 2022:

- Continued design of the Sunset Split portion of the Corley Mill Gateway project (S,V,R)
- Completed construction of the North Lake Drive at Lexington Elementary School improvements (S,V,R)
- Completed construction for rebuilding of the Gibson Pond Park Dam (S,C,A)
- Completed construction for Phase 2 adaptive signalization project (S,V,R)
- Began design for new turn lane improvements for Old Cherokee Road at US 378 (S,V,R)
- Completed design of the N. Lake Corridor project (S,V,C)
- Completed Traffic Management Center in Town Hall (S,R)
- Complete design of the Mineral Springs Road deceleration lane (S,V,R)
- Finalized design of the Phase -1 Wayfinding signage (S,V,C)

Goals and Objectives for FY 2023:

- Establish mapped locations of all town owned street related facilities (S,A)
- Begin construction of N. Lake Corridor project (S,V,R)
- Begin Right-of-Way acquisition for the Corley Mill Gateway project (S,V,R)
- Begin construction of the Old Mill Walking Trail (S,V,C)
- Begin construction of the Mineral Springs Road deceleration lane (S,V,R)
- Complete installation of Wayfinding signage for Phase-1 (S,V,C)

Town of Lexington, South Carolina
Transportation Department

Fiscal Year Ending June 30, 2023
 General Fund



	FY 2021 ACTUAL	FY 2022 ESTIMATE	FY 2022 AMENDED BUDGET	FY 2023 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
EXPENDITURES						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 359,345	\$ 414,404	\$ 423,927	\$ 441,736	\$ 17,809	4.2
Overtime	395	173	2,750	2,750	-	-
FICA Expense	27,733	31,702	32,641	34,003	1,362	4.2
SC Retirement Expense	52,253	68,625	68,922	73,701	4,779	6.9
Health Insurance - Employee	54,242	46,234	54,153	55,926	1,773	3.3
Workers Compensation Insurance	11,684	12,688	16,023	14,888	(1,135)	(7.1)
Unemployment	-	-	1,408	1,467	59	4.2
Wellness Program	460	545	432	436	4	0.9
Total Salaries & Fringes Before Allocation	506,112	574,371	600,256	624,907	24,651	4.1
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	506,112	574,371	600,256	624,907	24,651	4.1
<u>OPERATING EXPENDITURES</u>						
Advertising	-	-	500	500	-	-
Contractual Services	22,219	75,953	21,445	35,490	14,045	65.5
Damages	(5,074)	-	-	-	-	-
Dues & Subscriptions	540	845	400	1,000	600	150.0
Fuels	18,033	24,076	14,120	18,050	3,930	27.8
Meetings & Meals	388	1,539	500	500	-	-
Non-Capital - Computer Supplies	134	167	1,500	1,500	-	-
Non-Capital - Equipment	428	162	-	-	-	-
Non-Capital - Furniture & Fixtures	240	84	2,000	1,500	(500)	(25.0)
Non-Capital - Small Tools	1,490	1,650	1,000	1,500	500	50.0
Office Supplies	769	924	1,000	1,000	-	-
Office Supplies - Postage	188	189	350	350	-	-
Permits & Licenses	134	-	150	150	-	-
Printing & Publishing	15	65	100	100	-	-
Rental - Equipment	9,119	10,171	7,000	7,000	-	-
Repairs - Automotive	4,108	6,329	4,000	5,000	1,000	25.0
Repairs - Equipment	16,813	9,989	13,000	13,000	-	-
Screening & Shots	646	152	500	500	-	-
Supplies	36,395	40,555	25,000	10,000	(15,000)	(60.0)
Supplies-Signals	36,242	30,073	22,000	25,000	3,000	13.6
Travel & Training	1,965	3,022	2,250	11,500	9,250	411.1
Uniforms	2,412	1,793	1,800	2,500	700	38.9
Utilities - Electricity	309,755	277,486	315,400	311,000	(4,400)	(1.4)
Utilities - Tele-Communications	3,438	4,417	3,600	3,600	-	-
Total Operating Expenditures	460,397	489,641	437,615	450,740	13,125	3.0
General & Administrative Allocation	-	-	-	-	-	-
Total Expenditures	966,509	1,064,012	1,037,871	1,075,647	37,776	3.6
Capital Outlay Before Allocation	34,392	257,735	257,735	155,665	(102,070)	(39.6)
Capital Outlay - Encumbered Before Allocation	-	-	-	99,362	99,362	-
Capital Outlay Allocation	-	(47,684)	(47,684)	(16,643)	31,041	(65.1)
Total Expenditures and Capital Outlay	\$ 1,000,901	\$ 1,274,063	\$ 1,247,922	\$1,314,031	\$ 66,109	5.3

Town of Lexington, South Carolina
Positions by Department

Fiscal Year Ending June 30, 2023
 General Fund



	Prior Year FY 2021	Current Year FY 2022	Budgeted FY 2023
<u>Council</u>			
Mayor	1	1	1
Mayor Pro-Tem	1	1	1
Council	5	5	5
Total	7	7	7
<u>Administration</u>			
Town Administrator	1	1	1
Assistant Town Administrator	1	1	1
Town Attorney	1	1	1
Town Prosecutor	1	1	1
Economic Developer	1	1	1
Assistant to Town Administrator	1	1	1
Accountant II HR/Payroll	-	-	1
Downtown Venue Promoter	1	1	1
Municipal Clerk	1	1	1
Communications Manager	1	1	1
Marketing Assistant	1	1	1
Clerical Assistant	2	2	2
Total	12	12	13
<u>Court</u>			
Municipal Judge	1	1	1
Clerk of Court	1	1	1
Assistant Clerk of Court	1	1	1
Total	3	3	3
<u>Finance</u>			
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Financial Reporting Manager	-	-	1
Accountant II	2	2	1
Accountant I	1	1	1
Accounting Clerk	1	1	1
Receptionist	1	-	-
Total	7	6	6
<u>Planning, Building and Technology</u>			
Director of Planning, Building and Technology	1	1	1
Clerical Assistant	1	1	1
Accountant II- Business License	1	1	1
Building Inspector	2	2	2
Building Official	1	1	1
Code Enforcement	1	1	1
Engineer	1	1	1
Engineer Associate	1	1	1
Help Desk/Junior Network Administrator	2	2	2
Maintenance	2	2	2
Planner	1	1	1
Information Technology Manager	1	1	1
Digital Media Coordinator	1	1	1
Total	16	16	16

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

Fiscal Year Ending June 30, 2023
 General Fund



	Prior Year FY 2021	Current Year FY 2022	Budgeted FY 2023
<u>Police</u>			
Chief of Police	1	1	1
Major	1	1	1
Lieutenant/Criminal Investigator	1	1	1
Lieutenant/Patrol	1	1	1
Lieutenant/Professional Standards	1	1	1
Lieutenant/Special Operations	1	1	1
Sergeant	6	6	6
Corporal	8	8	8
Detective	4	4	4
Crime Scene Investigator	1	1	1
Gang Investigator	1	1	1
Inspector	1	1	1
Patrolman	27	27	27
School Resource Officer	8	8	8
Administrative Specialist	1	1	1
Clerical Assistant	2	2	2
Victims' Advocate	1	1	1
Total	66	66	66
<u>Parks and Sanitation</u>			
Director of Parks and Sanitation	1	1	1
Assistant Director	1	1	1
Landscape Supervisor	2	2	2
Sanitation Technician	1	1	1
Assistant Landscape Technician	2	2	2
Grounds Maintenance Worker	9	9	9
Secretary	1	1	1
Total	17	17	17
<u>Transportation</u>			
Transportation Director	1	1	1
Signal Electrician	1	1	1
Streets Foreman	1	1	1
Administrative Assistant	1	1	1
Traffic Signal Technician	1	1	1
Roads and Signal Supervisor	1	1	1
Road Maintenance Technician II	2	2	2
Road Maintenance Technician I	1	1	1
Total	9	9	9
Total General Fund	137	136	137

	#	<u>FY 2023</u>
<u>Administration Department</u>		
Furniture/Capital Items as needed	1	\$ 10,000
Total Administration		<u>10,000</u>
Allocation to Enterprise Fund		<u>(5,000)</u>
<u>Finance Department</u>		
Furniture for New Hire	1	5,000
Total Finance		<u>5,000</u>
Allocation to Enterprise Fund		<u>(3,000)</u>
<u>Planning, Building and Technology Department</u>		
PC's, Laptops,/Tablets	1	90,000
Fire Alarm	1	19,000
Digital Media Equipment	1	10,000
Switches	2	10,000
Drone	1	5,000
WAPS	4	4,000
UPS for PC/Servers/Switches	1	3,000
Printers	4	2,500
New Sound Equipment for Control Center /IT	1	2,500
Large Monitor	2	1,400
Watchguard Server	1	60,000
Total Planning, Building and Technology		<u>207,400</u>
Allocation to Enterprise Fund		<u>(73,700)</u>
<u>Police Department</u>		
Vehicles - Replacements	6	223,200
Equipment for Vehicles	6	114,000
800 MHz APX6000 Radios	5	30,750
Armored Vest	21	23,100
Taser X26w/ Holster/XPPM & Download Kit	14	21,000
PPE Kits	10	10,000
Premiere Level ICW Rifle Plates (for Patrol Bags)	10	6,500
Replacement Radar Units	2	6,000
Patrol Rifles	5	5,900
LIDAR Units	2	5,700
Vista Body Camera Transfer Station (SOD)	2	3,800
Strong Box Pull Out Drawer Units for K9 Vehicles	2	3,000
Conex Box	1	2,000
Canon EOS Rebel T7 DSLR Camera (CID)	3	1,950
Multi-Impres 2 Charger for Radios	1	1,400
Generator	1	1,176
Total Police		<u>459,476</u>
<u>Parks and Sanitation Department</u>		
Finn 6 cubic yard Mulch Blower	1	160,500
Ventrac Tractor, Kabota Diesel, 60" Mower Deck/Edger Attachment/Blower	1	37,733
Total Parks and Sanitation		<u>198,233</u>

Town of Lexington, South Carolina
Capital Outlay

Fiscal Year Ending June 30, 2023
 General Fund



	#	<u>FY 2023</u>
<u>Transportation Department</u>		
Rhythm In-Sync Signal Controller	2	7,165
Pan Tilt Zoom Cameras	7	31,500
Blue Toad	1	25,000
Fire Safety Preemption	6	27,000
Transportation TMC Upgrade	1	15,000
TMC Expansion	1	50,000
Total Transportation Department		<u>155,665</u>
<u>Encumbered Capital</u>		
Audio System-Amphitheatre-Admin	-	1,747
Audio System-Amphitheatre-PBT	-	3,402
2022 Ford F150 4 x 4 Short Bed-PBT	1	31,688
Cisco Town Internet-PBT	-	17,650
Computers-PBT	5	10,115
Optiplex 5090 Tower-PBT	4	5,424
Meraki Cellular Gateway-PBT	2	7,045
Smart Cop Data Software-PD	1	2,925
Smart COP RMS System-PD	1	137,236
1 Tahoe Radar-PD	1	7,460
Trencher, 36", 6" Combo Chain-Parks	1	6,714
Axis Cameras-Trans	6	18,986
Hamm Tandem Roller-Trans	1	49,384
10 Ton Deckover Trailer-Trans	1	17,189
Genetic Licenses-TMC-Trans	43	13,802
Total Encumbered Capital Purchase		<u>330,768</u>
Allocation to Enterprise Fund		<u>(36,760)</u>
<u>Contingent Capital Purchase</u>		
Old Town Hall Air Handler	1	75,000
Roof Replacement	1	300,000
Elevator Door Upgrade	1	15,500
Total Contingent Capital Purchase		<u>390,500</u>
Allocation to Enterprise Fund		<u>(195,250)</u>
Regular Capital Purchase Balance		954,074
Encumbered Capital Purchase Balance		294,008
Contingent Capital Purchase Balance		195,250
Total Capital Outlay Requests		<u>\$ 1,443,332</u>

Town of Lexington, South Carolina
Principal and Interest Payments



Fiscal Year Ending June 30, 2023
 General Fund

Fiscal Year	Short Term General Obligation Bonds		Long Term General Obligation Bonds	
	Principal	Interest	Principal	Interest
2023	7,540,000	84,825	-	-
2024	-	-	-	-
2025	-	-	-	-
2026	-	-	-	-
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
TOTAL	7,540,000	84,825	-	-



150.03 - FEE SCHEDULE.

The following fee schedule is herein adopted and made effective July 1, 2022:

(A) General. Building permit fees shall be as follows:

Total Valuation	Fee	
\$1,000 and less	No fee, unless inspection required in which case a \$26.85 fee for each inspection shall be required	26.85
\$1,000 to \$50,000	For the first \$1,000	26.85
	For each additional thousand or fraction thereof up to and including \$50,000	7.52
\$50,000 to \$100,000	For the first \$50,000	395.33
	For each additional thousand or fraction thereof up to and including \$100,000	5.85
\$100,000 to \$500,000	For the first \$100,000	687.83
	For each additional thousand or fraction thereof up to and including \$500,000	4.40
\$500,000 and up	For the first \$500,000	2,447.83
	For each additional thousand or fraction thereof	2.90

(B) Special fees are as follows:

(1) Moving	133.18
(2) Demolition	66.59
(3) Plan-checking fees: If deemed necessary by the Building official, a review by a designated South Carolina registered architect or engineer of plans may be required. The cost of the review shall be paid by the permit applicant or appellant in board appeals;	-
(4) Permit transfer	66.59
(5) Permit refunds: All except for	66.59
(6) Reinspection	66.59
for each successive re-inspection, the fee shall increase by	33.29
(7) Safety inspection requests per hour or fraction thereof	33.29
(8) Police escorts per officer per hour or fraction thereof	53.70
(9) Residential Plan Review	33.29
(10) Architectural Review	66.59
(11) Landscaping Fee	73.03
(12) Special Event Permit	26.85

(C) Zoning fees:

(1) Approval	33.29
(2) Temporary sign permit	26.85
(3) Containers for any number of containers permitted at the same time	66.59
for each container permitted separately	66.59
(4) Sketch Plans	66.59
(5) Preliminary Plans - for up to five lots	66.59
additional per lot for plans above five lots	12.89
(6) Rezoning Street Class per request	199.76

(D) Appeals (nonrefundable):

(1) Board of Zoning Appeals for the first variance request or appeal	199.76
for each additional variance request or appeal	66.59
with a maximum fee of	400.00
(2) Zoning map change	199.76
(3) Zoning text change	199.76
(4) Building Board of Appeal	199.76

Fees related to ordinance 154.06.11 - SIDEWALKS
\$ 59.80 per linear foot



FACILITIES RENTAL RATE SCHEDULE AS OF JULY 1, 2022

RENTER	CONFERENCE CENTER					PALMETTO COLLEGIATE INSTITUTE		ICEHOUSE PAVILION		ICEHOUSE Amphitheater (4 hour event)		ELI MACK ROOM			BOARD ROOMS A, B & C	VIRGINIA HYLTON PARK STAGE AND GIBSON POND PARK SHELTER	
	Ballroom	Suite A	Suite B	Tech Pkg	**Deposit	Rental	**Deposit	Rental	**Deposit	Rental	**Deposit	Rental	Tech Pkg	**Deposit	Rental	Rental	**Deposit
Maximum Room Capacity	300	100	200									100			15-Dec		
IN-TOWN (Residents/Businesses)	\$ 697.00	\$ 235.00	\$ 468.00	\$ 89.00	\$ 284.00	\$ 612.00	\$ 284.00	\$ 698.00	\$ 322.00	\$ 510.00	\$ - (\$107.40 each additional hour)	\$ 178.00	\$ 33.00	\$ 120.00	\$ 33.00	\$13.64 hourly \$61.00 all day	\$ 120.00
OUT-OF-TOWN (Residents/Businesses)	\$ 1,177.00	\$ 697.00	\$ 936.00	\$ 118.00	\$ 284.00	\$ 1,197.00	\$ 284.00	\$ 915.00	\$ 322.00	\$ 510.00	\$ - (\$107.40 each additional hour)	\$ 250.00	\$ 63.00	\$ 120.00	\$ 66.00	\$33.78 hourly \$177.00 all day	\$ 120.00
NON-PROFIT STATUS Must provide 501c3 documenta	\$ 348.50	\$ 117.50	\$ 234.00	\$ 44.50	\$ 284.00	\$ 319.00	\$ 284.00	\$ 481.00	\$ 322.00	\$ 510.00	\$ - (\$107.40 each additional hour)	\$ 89.00	\$ 16.50	\$ 120.00	\$ 16.50	\$6.82 hourly \$30.50 all day	\$ 120.00

NOTES:

1. Conference Center rooms and the Eli Mack room rates include set-up and take-down fee and use of the catering kitchen.
2. In-Town rates apply only to those with residences or businesses located inside the Town of Lexington limits.
- ** Deposits are in addition to the rental fees and will be retained by the Town if reservations are cancelled within 30 days of the event or if there is damage to the facility. Refundable deposits will be returned after the event upon satisfactory inspection by the Town.
3. Homeowner Associations are allowed to utilize the Eli Mack Room for meetings. In-Town HOA can use at NO charge; Out-of-Town HOA will pay the Non-Profit rate.



DOG PARK RATE SCHEDULE AS OF JULY 1, 2022

<u>In Town</u>		
First Dog	\$	34.00
Additional Dogs	\$17.00	/each

<u>Out of Town</u>		
First Dog	\$	57.00
Additional Dogs	\$28.50	/each

Half of the rate will be applied if
purchased for less than 6 months of the
calendar year.



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

Fiscal Year Ending June 30, 2023
 Enterprise Fund



<u>REVENUE</u>	<u>FY 2023</u>
Water Service	\$ 6,904,000
Sewer Service	17,528,000
Tap Fees	100,000
Service Fees	160,000
Late Fees	360,000
Miscellaneous Income	175,000
Total Revenue	<u>25,227,000</u>
<u>OPERATING EXPENDITURES</u>	
Council and Town Hall Department	190,085
Administration Department	935,527
Finance Department	1,626,781
Planning, Building and Technology	995,245
Transportation Department	157,918
Utilities Department	12,311,180
Total Operating Expenditures	<u>16,216,736</u>
<u>OTHER SOURCES AND (USES)</u>	
Interest Income	25,000
Capital Contribution Fees	2,400,000
Debt Service	(5,009,870)
Capital Equipment	(477,200)
Specific Encumbrance Capital Outlay	(845,276)
Specific Encumbrance Funds for Capital	845,276
Contingent Capital Outlay	(195,250)
Prior Year Unspent Contingency Funds	195,250
Capital Projects (Net) and Reserves	(15,311,000)
SRF Loan	2,375,000
Appropriation of CCF cash on hand	7,659,770
Enterprise Fund Fee in Lieu of Franchise Fee	(293,184)
Contingency Reserve(@1.5% of Revenue)	(378,780)
Total Other Sources and (Uses)	<u>(9,010,264)</u>
Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)	<u>\$ -</u>

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

Fiscal Year Ending June 30, 2023
 Enterprise Fund



	FY 2021 <u>Actual</u>	FY 2022 <u>Estimate</u>	FY 2022 <u>Budget</u>	FY 2023 <u>(Budget)</u>
Operating Revenue				
Water Service	\$ 6,022,040	\$ 6,718,631	\$ 6,442,000	\$ 6,904,000
Sewer Service	14,914,936	17,132,154	16,264,000	17,528,000
Tap Fees	166,463	84,955	110,000	100,000
Service Fees	108,521	140,000	85,000	160,000
Late Fees	292,640	340,000	300,000	360,000
Miscellaneous Income	121,396	189,088	140,000	175,000
Total Operating Revenue	21,625,996	24,604,828	23,341,000	25,227,000
Operating Expenses				
Council and Town Hall Department	146,217	187,434	177,555	190,085
Administration Department	880,371	844,542	834,959	935,527
Finance Department	1,331,988	1,232,206	1,423,095	1,626,781
Planning Building and Technology Department	869,815	971,688	984,635	995,245
Transportation Department	154,948	147,006	149,990	157,918
Utilities Department	9,946,188	9,853,512	11,360,236	12,311,180
Other Operating Expenses	5,267,029	5,500,000	5,500,000	5,700,000
Total Operating Expenses	18,596,556	18,736,388	20,430,470	21,916,736
Operating Income	3,029,440	5,868,440	2,910,530	3,310,264
Non-Operating Revenue (Expenses)				
Interest Income	33,253	24,000	35,000	25,000
Capital Contributions	7,380,859	3,221,165	2,335,000	2,400,000
Transfer from/(to) Other Fund	46,052	(254,072)	(261,236)	(293,184)
Interest Expense	(2,441,798)	(2,869,441)	(2,512,595)	(2,879,806)
Bond Issuance Costs	(740,165)	(570,557)	(600,000)	(600,000)
Total Non-Operating Revenue (Expenses)	4,278,201	(448,905)	(1,003,831)	(1,347,990)
Net Income (Loss)	\$ 7,307,641	\$ 5,419,535	\$ 1,906,699	\$ 1,962,274

Debt Coverage

Fiscal Year Ending June 30, 2023

	FY 2021 <u>Actual</u>	FY 2022 <u>Estimate</u>	FY 2022 <u>Budget</u>	FY 2023 <u>(Budget)</u>
Net Income	\$ 7,307,641	\$ 5,419,535	\$ 1,906,699	\$ 1,962,274
Adjustments:				
Non Cash Capital Contributions	3,931,915	1,200,000	-	-
Transfer to/(from) Other Fund	(46,052)	254,072	261,236	293,184
Depreciation and Amortization	5,267,029	5,500,000	5,500,000	5,700,000
Interest Expense	2,441,798	2,869,441	2,512,595	2,879,806
Debt Coverage Adjustments	11,594,690	112,066	8,273,831	8,872,990
Debt Coverage Income	\$18,902,331	\$ 5,531,601	\$10,180,530	\$ 10,835,264
Debt Service	3,748,364	4,514,445	4,374,192	5,009,870
Debt Coverage Ratio	5.04	199,648.00	2.33	2.16

Operational Debt Coverage Calculation:

Debt Coverage Income	\$18,902,331	\$ 5,531,601	\$10,180,530	\$ 10,835,264
Adjustments:				
Cash Capital Contributions	(3,448,944)	(2,021,165)	(2,335,000)	(2,400,000)
Operational Debt Coverage Income	\$15,453,387	\$ 3,510,436	\$ 7,845,530	\$ 8,435,264
Debt Service	3,748,364	4,514,445	4,374,192	5,009,870
Debt Coverage Ratio	4.12	0.78	1.79	1.68

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

Fiscal Year Ending June 30, 2023
 Enterprise Fund



	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ESTIMATE</u>	<u>FY 2022</u> <u>AMENDED</u> <u>BUDGET</u>	<u>FY 2023</u> <u>BUDGET</u>	<u>\$\$\$</u> <u>VARIANCE</u>	<u>%%%</u> <u>VARIANCE</u>
<u>REVENUE</u>						
Water Service	\$ 6,022,040	\$ 6,718,631	\$ 6,442,000	\$ 6,904,000	\$ 462,000	7.2
Sewer Service	14,914,936	17,132,154	16,264,000	17,528,000	1,264,000	7.8
Tap Fees	166,463	84,955	110,000	100,000	(10,000)	(9.1)
Service Fees	108,521	140,000	85,000	160,000	75,000	88.2
Late Fees	292,640	340,000	300,000	360,000	60,000	20.0
Miscellaneous Income	111,140	189,088	140,000	175,000	35,000	25.0
Total Revenue	21,615,740	24,604,828	23,341,000	25,227,000	1,886,000	8.1
<u>OPERATING EXPENDITURES</u>						
Council and Town Hall Department	146,217	190,393	177,555	190,085	10,030	5.6
Administration Department	880,371	846,934	834,959	935,527	99,132	11.9
Finance Department	1,324,178	1,216,177	1,423,095	1,626,781	203,686	14.3
Planning, Building and Technology	869,815	971,688	984,635	995,245	9,541	1.0
Transportation Department	154,948	147,006	149,990	157,918	5,428	3.6
Utilities Department	9,946,188	9,776,652	11,360,236	12,311,180	950,944	8.4
Total Operating Expenditures	13,321,717	13,148,850	14,930,470	16,216,736	1,286,266	8.6
				17,734,462		
<u>OTHER SOURCES AND (USES)</u>						
Interest Income	33,253	24,000	35,000	25,000	(10,000)	(28.6)
Capital Contribution Fees	4,485,885	2,021,165	2,335,000	2,400,000	65,000	2.8
Developer Capital Asset Contributions	2,894,975	1,200,000	-	-	-	-
Debt Service	(26,249,117)	(4,374,192)	(4,374,192)	(5,009,870)	(635,678)	14.5
Capital Equipment	(486,432)	(900,000)	(1,232,034)	(477,200)	754,834	61.7
Fiscal Year 2022 Encumbered Capital	-	-	-	(845,276)	(845,276)	-
Encumbered Capital Outlay	-	-	-	845,276	845,276	-
Contingent Capital Outlay	-	-	(160,000)	(195,250)	(35,250)	22.0
Fiscal 2022 Unspent Contingency Funds	-	-	160,000	195,250	35,250	22.0
Capital Projects (Net) and Reserves	(11,049,386)	(10,000,000)	(13,284,000)	(15,311,000)	(2,027,000)	15.3
SC DOT Reimbursement	-	1,104,000	1,104,000	-	(1,104,000)	-
Gain/(Loss) on Sale of Asset	10,255	-	-	-	-	-
Transfer Out-Vision Plan	-	(117,836)	(125,000)	-	125,000	-
Bond Anticipation Note Proceeds	31,494,964	-	3,942,572	-	(3,942,572)	-
SRF Loan	-	-	3,675,000	2,375,000	(1,300,000)	(35.4)
Appropriation of CCF cash on hand	-	-	-	7,659,770	7,659,770	-
Transfer In -- Emergency Response and Recovery	46,052	-	-	-	-	-
Enterprise Fund Fee in Lieu of Franchise Fee	-	(136,236)	(136,236)	(293,184)	(156,948)	115.0
Contingency Reserve(@1.5% of Revenue)	(7,808)	-	(350,640)	(378,780)	(28,140)	8.0
Total Other Sources and (Uses)	1,172,641	(11,179,099)	(8,410,530)	(9,010,264)	(599,734)	7.2
Excess (Deficiency) of Revenue Over Expenditures and Other Sources and (Uses)	\$ 9,466,664	\$ 276,879	\$ -	\$ -	\$ -	-

Town of Lexington, South Carolina
Total Operations and Capital

Fiscal Year Ending June 30, 2023
Enterprise Fund



	FY 2021 ACTUAL	FY 2022 ESTIMATE	FY 2022 AMENDED BUDGET	FY 2023 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<u>SALARIES AND FRINGES</u>						
Council and Town Hall Department	\$ 71,133	\$ 64,943	\$ 67,230	\$ 70,535	805	1.2
Administration Department	826,509	769,744	787,074	856,042	67,532	8.6
Finance Department	1,015,798	965,705	1,010,988	1,156,461	145,473	14.4
Planning, Building and Technology	458,163	395,600	458,953	475,115	15,093	3.3
Transportation Department	154,948	147,006	149,990	157,918	5,428	3.6
Utilities Department	3,809,848	3,522,260	3,865,882	4,286,592	420,710	10.9
Total Salaries and Fringes	6,336,399	5,865,258	6,340,117	7,002,663	662,546	10.3
<u>OPERATING EXPENDITURES</u>						
Council and Town Hall Department	75,084	125,450	110,325	119,550	9,225	8.4
Administration Department	53,862	77,190	47,885	79,485	31,600	66.0
Finance Department	308,380	250,472	412,107	470,320	58,213	14.1
Planning, Building and Technology	411,652	576,088	525,682	520,130	(5,552)	(1.1)
Transportation Department	-	-	-	-	-	-
Utilities Department	6,136,340	6,254,392	7,494,354	8,024,588	530,234	7.1
Total Operating Expenditures	6,985,318	7,283,592	8,590,353	9,214,073	623,720	7.3
<u>CAPITAL</u>						
Council and Town Hall Department	-	-	-	-	-	-
Administration Department	-	9,874	24,000	5,000	(19,000)	(79.2)
Finance Department	-	45,000	45,000	3,000	(42,000)	(93.3)
Planning, Building and Technology(including Contingent/Encumbered)	1,493	146,850	306,850	73,700	(233,150)	(76.0)
Transportation Department	-	47,684	47,684	-	(47,684)	(100.0)
Utilities Department	13,202,063	10,708,150	14,252,500	1,436,026	(12,816,474)	(89.9)
Total Capital	13,203,556	10,957,558	14,676,034	1,517,726	(13,158,308)	14.0
Total Operations and Capital	\$ 26,525,273	\$ 24,106,408	\$ 29,606,504	\$ 17,734,462	\$ (11,872,042)	11.2

Town of Lexington, South Carolina
Allocations from General Fund

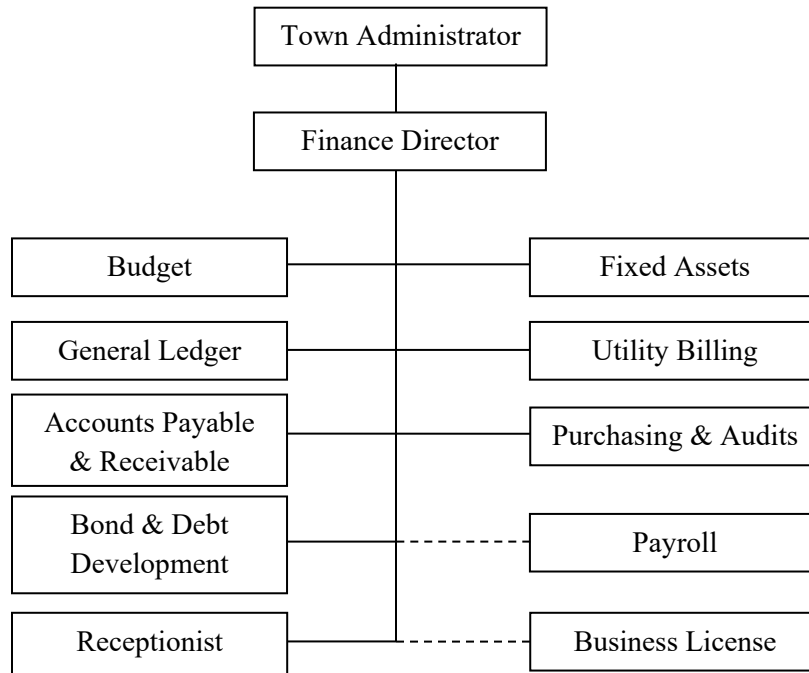


Fiscal Year Ending June 30, 2023
 Enterprise Fund

	FY 2021 ACTUAL	FY 2022 ESTIMATE	FY 2022 AMENDED BUDGET	FY 2023 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<u>EXPENDITURES</u>						
<u>COUNCIL SALARIES & FRINGES</u>						
Salaries	\$ 43,299	\$ 42,439	\$ 42,684	\$ 42,684	\$ -	-
FICA Expense	2,989	3,248	3,265	3,265	-	-
SC Retirement Expense	11,183	6,603	6,334	6,410	76	1.2
Retiree Health Care-OPEB	281	-	1,340	3,840	2,500	186.6
Health Insurance - Employee	13,306	12,245	13,282	14,038	756	5.7
Workers Compensation Insurance	75	27	136	107	(29)	(21.3)
Wellness Program	-	381	189	191	2	1.1
Total Salaries & Fringes	71,133	64,943	67,230	70,535	3,305	4.9
<u>COUNCIL OPERATING EXPENDITURES</u>						
Total Council Operating Expenditures	75,084	125,450	110,325	119,550	9,225	8.4
Total Expenditures	\$ 146,217	\$ 190,393	\$ 177,555	\$ 190,085	\$ 12,530	7.1
<u>ADMINISTRATION SALARIES & FRINGES</u>						
Salaries	\$ 568,627	\$ 583,664	\$ 588,663	\$ 633,521	\$ 44,858	7.6
Overtime	-	-	-	-	-	-
FICA Expense	42,251	44,650	45,033	48,464	3,432	7.6
SC Retirement Expense	152,541	92,597	91,610	101,423	9,813	10.7
Retiree Health Care-OPEB	3,688	-	1,675	3,111	1,436	85.7
Health Insurance - Employee	50,054	44,005	49,985	60,929	10,944	21.9
Workers Compensation Insurance	9,348	4,828	7,842	6,182	(1,660)	(21.2)
Unemployment	-	-	1,943	2,091	148	7.6
Wellness Program	-	-	323	321	(2)	(0.6)
Total Salaries & Fringes	826,509	769,744	787,074	856,042	68,968	8.8
<u>ADMINISTRATION OPERATING EXPENDITURES</u>						
Total Administration Operating Expenditures	53,862	77,190	47,885	79,485	31,600	66.0
Total Expenditures	\$ 880,371	\$ 846,934	\$ 834,959	\$ 935,527	\$ 100,568	12.0
<u>PLANNING, BUILDING AND TECHNOLOGY SALARIES & FRINGES</u>						
Salaries	\$ 310,379	\$ 295,582	\$ 331,549	\$ 342,264	\$ 10,715	3.1
Overtime	-	-	-	355	355	100.0
FICA Expense	24,505	22,612	25,363	26,210	847	3.2
SC Retirement Expense	86,019	48,948	53,859	56,721	2,862	5.0
Retiree Health Care-OPEB	2,013	-	1,675	2,744	1,069	39.0
Health Insurance - Employee	32,288	25,505	37,037	39,093	2,056	5.3
Workers Compensation Insurance	2,844	2,844	8,021	6,324	(1,697)	(26.8)
Unemployment	-	-	1,178	1,131	(47)	(4.2)
Wellness Program	115	109	271	273	2	0.7
Total Salaries & Fringes	458,163	395,600	458,953	475,115	16,162	3.5
<u>PLANNING, BUILDING AND TECHNOLOGY OPERATING EXPENDITURES</u>						
Total Planning, Building and Technology Operating Expenditures	411,652	576,088	525,682	520,130	(5,552)	(1.1)
Total Expenditures	\$ 869,815	\$ 971,688	\$ 984,635	\$ 995,245	\$ 10,610	1.1
<u>TRANSPORTATION SALARIES & FRINGES</u>						
Salaries	\$ 99,671	\$ 103,834	\$ 106,188	\$ 111,144	\$ 4,956	4.5
Overtime	48	-	250	250	-	-
FICA Expense	7,621	7,943	8,143	8,522	380	4.5
SC Retirement Expense	27,456	17,195	17,339	18,529	1,190	6.4
Retiree Health Care-OPEB	646	-	-	2,500	2,500	100.0
Health Insurance - Employee	15,971	13,478	15,948	14,250	(1,698)	(11.9)
Workers Compensation Insurance	3,535	4,556	1,663	2,246	583	26.0
Unemployment	-	-	351	368	16	4.4
Wellness Program	-	-	108	109	1	0.9
Total Salaries & Fringes	154,948	147,006	149,990	157,918	7,928	5.1
<u>TRANSPORTATION OPERATING EXPENDITURES</u>						
Total Transportation Operating Expenditures	-	-	-	-	-	-
Total Expenditures	\$ 154,948	\$ 147,006	\$ 149,990	\$ 157,918	\$ 7,928	5.1



FINANCE



The Finance Department:

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

Achievements for FY 2022:

- Continued the implementation of the Advanced Metering Infrastructure (AMI) which allows remote meter reading. This functionality will improve data collection as well as our customer service ability. (S,V,A,R)
- Implemented mobile app for customers to make payment from their phones. (S,R)
- Implemented temporary Sanitary Sewer Agreement Base Fee Holiday, requiring manual work for 2,518 lots. (S,V,R)

Goals and Objectives for FY 2023:

- Update customer portal to enhance ease of use (S,C,R)
- Continue working with the AMI meter reading system (V,S,A)
- Implement mobile service orders allowing electronic transmission of service orders to meter techs and reducing associated paperwork (S,V,A)

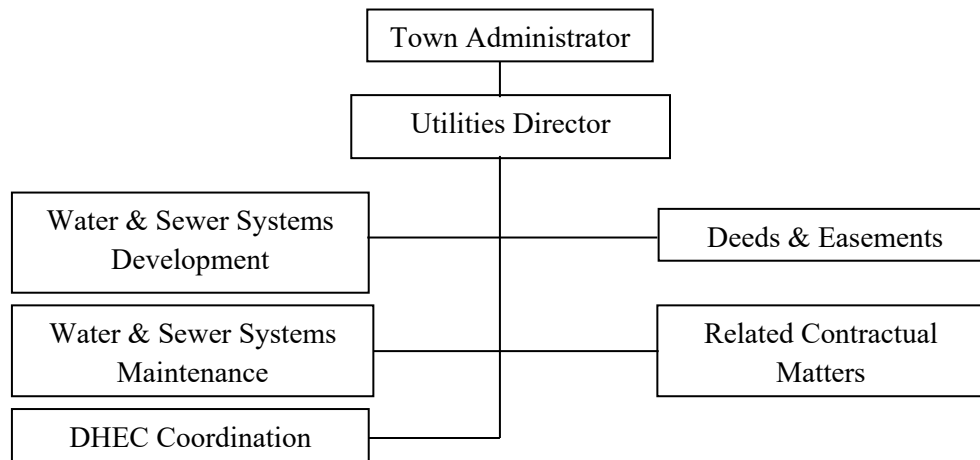
Town of Lexington, South Carolina
Finance Department

Fiscal Year Ending June 30, 2023
Enterprise Fund



	FY 2021 ACTUAL	FY 2022 ESTIMATE	FY 2022 AMENDED BUDGET	FY 2023 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
EXPENDITURES						
SALARIES & FRINGES						
Salaries	\$ 398,453	\$ 391,538	\$ 461,435	\$ 482,296	\$ 20,861	4.5
Overtime	5,422	1,670	6,000	4,000	(2,000)	(33.3)
FICA Expense	53,265	30,080	35,759	37,202	1,443	4.0
SC Retirement Expense	154,096	141,115	75,710	156,750	81,040	107.0
Retiree Health Care -OPEB	2,584	-	-	-	-	-
Health Insurance - Employee	104,140	85,288	85,924	73,800	(12,124)	(14.1)
Other Post Employment Benefits (OPEB)	-	-	9,105	-	(9,105)	-
Workers Compensation Insurance	3,542	1,551	3,603	1,092	(2,511)	(69.7)
Unemployment	-	-	1,543	1,605	62	4.0
Wellness Program	460	436	431	436	5	1.2
Total Salaries & Fringes Before Allocation	721,962	651,678	679,510	757,181	77,671	11.4
General & Administrative Allocation	293,836	314,027	331,478	399,280	67,802	20.5
Total Salaries & Fringes	1,015,798	965,705	1,010,988	1,156,461	145,473	14.4
OPERATING EXPENDITURES						
Advertising	274	-	100	100	-	-
Contractual Services	179,764	121,309	243,535	284,124	40,589	16.7
Dues & Subscriptions	-	175	90	105	15	16.7
Fuels	7,821	10,922	8,250	12,200	3,950	47.9
Meetings & Meals	-	-	270	300	30	11.1
Meters, Pipes & Fittings	842	152	3,000	2,500	(500)	(16.7)
Non-Capital - Computer Supplies	127	37	-	1,110	1,110	-
Non-Capital - Equipment	393	1,637	550	500	(50)	(9.1)
Non-Capital - Furniture & Fixtures	292	647	250	300	50	20.0
Non-Capital - Small Tools	-	327	1,000	800	(200)	(20.0)
Office Supplies	2,256	2,098	3,300	3,300	-	-
Office Supplies - Postage	84,602	65,436	91,500	92,000	500	0.5
Permits & Licenses	-	28	-	50	50	-
Printing & Publishing	265	733	550	550	-	-
Professional Services - Audit	12,073	9,000	14,000	14,000	-	-
Professional Services - Legal	130	-	-	-	-	-
Professional Services - Other	3,250	-	-	-	-	-
Repairs - Automotive	2,232	1,398	2,400	2,160	(240)	(10.0)
Repairs - Computers	-	-	1,500	1,000	(500)	(33.3)
Repairs - Equipment	-	33	250	250	-	-
Screening & Shots	825	274	750	750	-	-
Supplies	598	822	640	700	60	9.4
Travel & Training	-	3,937	-	10,000	10,000	-
Uniforms	1,035	1,727	950	1,500	550	57.9
Utilities - Tele-Communications	1,297	1,446	1,500	1,500	-	-
Total Operating Expenditures	298,076	222,138	374,385	429,799	55,414	14.8
General & Administrative Allocation	10,304	28,334	37,722	40,521	2,799	7.4
Total Expenditures	1,324,178	1,216,177	1,423,095	1,626,781	203,686	14.3
Capital Outlay Before Allocation	-	45,000	45,000	-	(45,000)	(100.0)
Capital Outlay - Encumbered Before Allocation	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	3,000	3,000	-
Total Expenditures and Capital Outlay	\$ 1,324,178	\$ 1,261,177	\$ 1,468,095	\$ 1,629,781	\$ 161,686	11.0

UTILITIES



The Utilities Department oversees the maintenance of the water and sewer lines for the Town of Lexington. The department currently handles the maintenance of **393** miles of sewer lines, **228** miles of water lines, **6164** manholes, **1,138** fire hydrants, **149** pump stations, 3 elevated water storage tanks, 6.5 MGD capacity at City of West Columbia WTP, 2 ground water storage tanks, 4 high service pumps, Watergate 0.294 MGD WWTP, and 12.45 MGD capacity at City of Cayce.

Achievements for FY 2022:

- Pisgah Church Road gravity sewer. (S,V)
- North Lake Drive water line repair. (S,R)
- Pump Station Rehabs in the I-20 service area. (S,V)
- Hwy 378 force main relocation. (S,V,R)
- Sewer rehab in Heritage Hills and Coventry Woods. (S,V)
- Water line relocation at Pilgrim Church and Old Cherokee Road. (S,V)
- Force main relocation at Pilgrim Church and Old Cherokee Road. (S,V)

Goals and Objectives for FY 2023:

- Easement acquisitions for 12/14 Mile Creek 30-inch force main (V,C)
- Continue AMI meter installation (S,V,R)
- Continue sewer line rehabilitation. (S,I,A)
- Increase water pumping capacity from West Columbia. (S,V,R)
- Continue with the Corley Mill Road area sewer improvements. (S,V,R)
- Develop corrective plans for the I-20 service area. (S,V,A,R)
- Prepare the Watergate system rehabilitation and treatment plant close out. (S,V,C,R)
- Sewer line replacement (Groucho's Section). (S,A)
- Coordinate and work with Transportation with water and sewer line relocations with road improvements. (S,V,R)

Town of Lexington, South Carolina
Utilities Department

Fiscal Year Ending June 30, 2023
 Enterprise Fund



	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ESTIMATE</u>	FY 2022 <u>AMENDED BUDGET</u>	FY 2023 <u>BUDGET</u>	\$\$\$ <u>VARIANCE</u>	%% <u>VARIANCE</u>
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 2,332,116	\$ 2,064,907	\$ 2,512,849	\$ 2,582,099	\$ 69,250	2.8
Overtime	136,449	118,381	157,510	124,200	(33,310)	(21.1)
FICA Expense	189,977	157,965	204,282	207,032	2,750	1.3
SC Retirement Expense	672,225	761,949	436,052	874,336	438,284	100.5
Retiree Health Care - OPEB	15,125	-	-	-	-	-
Health Insurance - Employee	404,429	371,572	444,410	459,162	14,752	3.3
Other Post Employment Benefits (OPEB)	-	-	41,481	-	(41,481)	-
Workers Compensation Insurance	54,194	44,925	57,843	28,261	(29,582)	(51.1)
Unemployment	-	-	8,812	8,931	119	1.3
Wellness Program	5,333	2,561	2,643	2,571	(72)	(2.7)
Total Salaries & Fringes Before Allocation	3,809,848	3,522,260	3,865,882	4,286,592	420,710	10.9
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	3,809,848	3,522,260	3,865,882	4,286,592	420,710	10.9
<u>OPERATING EXPENDITURES</u>						
Advertising	1,610	2,316	5,700	5,700	-	-
Contractual Services	567,353	595,774	661,140	763,357	102,217	15.5
Contractual Services - Sludge Removal	11,222	34,658	28,700	38,000	9,300	32.4
Contributions	-	2,500	-	-	-	-
Damages	1,500	1,700	2,750	2,750	-	-
Deeds & Easements	1,430	1,540	2,000	2,000	-	-
Downtown Beautification	-	-	-	-	-	-
Dues & Subscriptions	5,775	5,503	8,179	8,179	-	-
Fuels	97,161	136,325	80,738	112,588	31,850	39.4
Lab Test	18,038	19,187	28,000	28,000	-	-
Meetings & Meals	909	1,733	5,765	5,765	-	-
Meters, Pipes & Fittings	227,503	338,449	285,000	375,000	90,000	31.6
Non-Capital - Computer Supplies	4,767	2,289	14,500	14,500	-	-
Non-Capital - Equipment	9,357	15,372	52,978	52,981	3	-
Non-Capital - Furniture & Fixtures	2,075	-	2,600	2,600	-	-
Non-Capital - Small Tools	16,930	11,298	34,120	34,120	-	-
Office Supplies	3,168	3,869	7,310	7,310	-	-
Office Supplies - Postage	5,600	5,290	13,670	13,790	120	0.9
Permits & Licenses	23,761	35,371	33,000	33,000	-	-
Printing & Publishing	2,146	-	2,400	2,400	-	-
Professional Services - Audit	1,000	2,000	2,000	2,000	-	-
Professional Services - Engineering	43,390	21,599	34,800	44,800	10,000	28.7
Professional Services - Legal	17,571	81,665	67,000	67,000	-	-
Professional Services - Other	16,706	30,545	51,000	44,000	(7,000)	(13.7)
Rental - Equipment	1,690	11,892	21,500	21,500	-	-
Repairs - Automotive	40,918	57,260	38,150	71,150	33,000	86.5
Repairs - Building & Facilities	22	-	60,000	5,750	(54,250)	(90.4)
Repairs - Equipment	49,639	52,125	188,000	165,000	(23,000)	(12.2)
Screening & Shots	6,562	3,290	9,650	9,650	-	-
Supplies	208,030	291,379	390,845	413,845	23,000	5.9
Travel & Training	6,628	19,162	45,250	45,250	-	-
Uniforms	29,328	31,611	45,156	45,150	(6)	-
Utilities - Electricity	503,719	545,595	590,000	555,000	(35,000)	(5.9)
Utilities - Tele-Communications	56,275	57,477	82,453	82,453	-	-
W/S - Sewer Treatment	2,517,216	2,819,616	3,000,000	3,320,000	320,000	10.7
W/S - Water Purchases	1,637,341	1,016,002	1,600,000	1,630,000	30,000	1.9
Total Operating Expenditures	6,136,340	6,254,392	7,494,354	8,024,588	530,234	7.1
General & Administrative Allocation	-	-	-	-	-	-
Total Expenditures	9,946,188	9,776,652	11,360,236	12,311,180	950,944	8.4
Capital Outlay Before Allocation	677,776	855,000	968,500	395,500	(573,000)	(59.2)
Capital Outlay - Encumbered Before Allocation	-	-	-	808,516	808,516	-
Capital Improvement	11,049,386	10,000,000	13,284,000	15,311,000	2,027,000	15.3
Capital Outlay Allocation	-	-	-	118,460	118,460	-
Total Expenditures and Capital Outlay	\$ 21,673,350	\$ 20,631,652	\$ 25,612,736	\$ 28,944,656	\$ 3,331,920	13.0

Town of Lexington, South Carolina

Positions By Department

Fiscal Year Ending June 30, 2023

Enterprise Fund



	Prior Year FY 2021	Current Year FY 2022	Budgeted FY 2023
<u>Finance</u>			
Accounts Receivable Supervisor	1	1	1
Accountant II/Accounts Receivable Assistant	1	1	1
Accounting Clerk/Customer Service	4	4	4
Meter Technician	2	2	2
Receptionist	-	1	1
Total	8	9	9
<u>Utilities</u>			
Director of Utilities	1	1	1
Superintendent, Utilities	1	1	1
Wastewater Maintenance Supervisor	1	1	1
Water Maintenance Supervisor	1	1	1
Assistant Wastewater Supervisor	1	1	1
Assistant Water Supervisor	1	1	1
Water/Sewer Maintenance Technician III	18	18	18
Water/Sewer Maintenance Technician II	20	20	20
Inspector	2	2	2
Administrative Assistant	1	1	1
Secretary	1	1	1
Clerical Assistant	1	1	1
Total	49	49	49
Total Enterprise Fund	57	58	58

Town of Lexington, South Carolina
Debt Service

Fiscal Year Ending June 30, 2023
Enterprise Fund



FY 2023

Series 2017 Revenue Bonds	\$ 2,032,450
Series 2018 Revenue Bonds	380,850
2019 SRF Loan	201,079
2020 SRF Loan	387,790
Series 2020A Revenue Bonds	552,200
Series 2020B Revenue Bonds	891,200
Series 2021A Revenue Bonds	370,100
Series 2021B Revenue Bonds	194,200
	<hr/>
Total Debt Service	<u><u>\$ 5,009,869</u></u>

Town of Lexington, South Carolina
Principal and Interest Payments

Fiscal Year Ending June 30, 2023
 Enterprise Fund



Year	Revenue Bonds		Total
	Principal	Interest	
2023	2,130,063	2,879,806	5,009,869
2024	2,217,772	2,799,148	5,016,920
2025	2,320,631	2,703,839	5,024,470
2026	2,398,645	2,603,775	5,002,420
2027	2,511,817	2,500,153	5,011,970
2028	2,440,149	2,391,271	4,831,420
2029	2,218,644	2,284,776	4,503,420
2030	2,302,307	2,205,331	4,507,638
2031	2,381,141	2,122,716	4,503,857
2032	2,475,147	2,037,173	4,512,320
2033	3,124,331	1,953,688	5,078,019
2034	3,238,696	1,841,761	5,080,457
2035	3,363,246	1,725,099	5,088,345
2036	3,477,982	1,603,763	5,081,745
2037	3,607,910	1,475,034	5,082,944
2038	3,743,035	1,341,310	5,084,345
2039	3,878,358	1,202,387	5,080,745
2040	4,023,884	1,060,561	5,084,445
2041	4,002,002	916,083	4,918,085
2042	3,494,544	766,591	4,261,135
2043	3,588,171	660,608	4,248,779
2044	3,700,137	545,591	4,245,728
2045	3,822,150	422,928	4,245,078
2046	3,949,211	296,067	4,245,278
2047	1,471,322	164,907	1,636,229
2048	1,523,482	107,546	1,631,028
2049	605,694	48,135	653,829
2050	627,958	25,470	653,428
2051	63,601	2,307	65,908
2052	65,012	896	65,908
TOTAL	78,767,042	40,688,720	119,455,763

Capital EquipmentFiscal Year Ending June 30, 2023
Enterprise Fund

	#	FY 2023
<u>Administration Department</u>		
Allocation to Enterprise Fund	-	\$ 5,000
Total Administration		<u>5,000</u>
<u>Finance Department</u>		
Allocation to Enterprise Fund	-	3,000
Total Finance		<u>3,000</u>
<u>Planning, Building and Technology Department</u>		
Allocation to Enterprise Fund	-	73,700
Total Planning, Building and Technology		<u>73,700</u>
<u>Utilities Department</u>		
15 HP Pumps and Rails	2	19,000
3.3 HP Pumps	2	15,000
Trash Pump	1	2,000
5 HP Pumps & Brackets	2	17,000
7.5 HP Pumps & Brackets	2	20,000
1.5 HP Pumps & Brackets	2	15,000
5 HP Pumps & Brackets	2	15,000
3 HP Pumps & Brackets	2	15,000
70 HP Pump	1	28,000
25 HP Pump	1	16,000
20 HP Drives	3	22,000
15 HP Drives	3	20,000
10 HP Drives	5	15,000
Water Tanks for W1 Vacon	2	20,000
Replacement Head for Sewer Pressure Cleaners	4	8,000
Honda Portable Generator	1	2,000
3 Inch Diaphragm Pumps	2	5,000
8 x 10 Steel Road Plate	3	16,000
6 x 12 Utility Trailer	1	5,000
7 x 20 Equipment Trailer	1	9,000
UTV Side by Side	1	13,000
Schoenstatt Metal Locator	5	6,500
Weed Eaters	4	2,000
F250 Truck Service Body	2	90,000
Total Utilities		<u>395,500</u>
<u>Encumbered Capital</u>		
Vacuum Trucks-Utilities	2	322,082
Gravity Sewer-Utilities	1	404,258
Drives- Utilities	1	23,096
Pump Harborside-Utilities	1	59,080
Total Encumbered Capital Purchases		<u>808,516</u>
Allocation to Enterprise Fund		<u>36,760</u>
<u>Contingent Capital Purchases</u>		
Allocation to Enterprise Fund	-	195,250
Total Contingent Capital Purchases		<u>195,250</u>
Regular Capital Purchase Balance		477,200
Encumbered Capital Purchase Balance		845,276
Contingent Capital Purchase Balance		195,250
Total Capital Outlay Request:		<u>\$ 1,517,726</u>

Town of Lexington, South Carolina
Capital Improvement Plan

Fiscal Year Ending June 30, 2023
Enterprise Fund



FY 2023

SEWER CIP

Corley Mill Regional Gravity and Force Main System	\$ 2,050,000
12/14 Mile Creek System Upgrade - Phase III Division I (Parallel Lines MPR to Cayce)	1,100,000
Corley Tract (Persimmon Grove) Pump Station Improvements	580,000
12/14 Mile Creek Force Main - Section Encasement	520,000
Line and Manhole Rehabilitation - Woodland Drive	400,000
Sewer Line Relocation (Sunset@Old Cherokee) - Impact Fee Project	250,000
14 Mile Creek Gravity Trunk Sewer	100,000
Easement Acquisition	100,000
Shore Road Pump Station Improvements	60,000
East Lexington Sewer Improvements	50,000
Sewer Pump Station Screening - 16 locations	50,000
Future Sewer System, Force Main, and Pump Station Improvements	20,000
Total Estimated Cost:	<u>5,280,000</u>

SEWER CIP I-20 System Service Area

Pump Station Construction, Renovations & Improvements	1,850,000
Lagoon Closeouts and Decommissionings	500,000
Gravity Line Renovations, Replacements & Improvements	25,000
	<u>2,375,000</u>

Sewer CIP - Watergate Service Area

Old Chapin Regional Pump Station and Force Main	4,300,000
Old Chapin Road Force Main	830,000
Pump Stations Repairs & Improvements	190,000
Total Estimated Cost:	<u>5,320,000</u>

WATER CIP

North Church Street Water Relocations	1,800,000
North Lake Drive Water Relocations	300,000
Bruner Road Material Storage Cover and Concrete Pad	135,000
Water Line Value Replacements - 9 locations	81,000
Future Water Main Replacements	20,000
Total Estimated Cost:	<u>2,336,000</u>

Total Capital Improvement Projects **\$ 15,311,000**

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>5 Year Total</u>
<u>Sewer Projects:</u>						
Corley Mill Regional Gravity and Force Main System	\$ 2,050,000	\$ 950,000	\$ -	\$ -	\$ -	\$ 3,000,000
12/14 Mile Creek System Upgrade - Phase III Division I (Parallel Lines MPR to Cayce)	1,100,000	7,000,000	7,000,000	2,900,000	-	18,000,000
Corley Tract (Persimmon Grove) Pump Station Improvements	580,000	-	-	-	-	580,000
12/14 Mile Creek Force Main - Section Encasement	520,000	-	-	-	-	520,000
Line and Manhole Rehabilitation -Woodland Drive	400,000	-	-	-	-	400,000
Sewer Line Relocation (Sunset@Old Cherokee) - Impact Fee Project	250,000	-	-	-	-	250,000
Easement Acquisition	100,000	100,000	100,000	100,000	100,000	500,000
14 Mile Creek Gravity Trunk Sewer	100,000	100,000	-	-	-	200,000
Shore Road Pump Station Improvements	60,000	-	-	-	-	60,000
East Lexington Sewer Improvements	50,000	50,000	100,000	1,500,000	1,500,000	3,200,000
Sewer Pump Station Screening - 16 locations	50,000	-	-	-	-	50,000
Future Sewer System, Force Main, and Pump Station Improvements	20,000	20,000	20,000	20,000	20,000	100,000
Line and Manhole Rehabilitation & Improvements	-	400,000	400,000	400,000	400,000	1,600,000
	5,280,000	8,220,000	7,220,000	4,520,000	1,620,000	28,460,000
<u>Sewer Projects - I-20 Service Area</u>						
Pump Station Construction, Renovations & Improvements	1,850,000	-	-	-	-	1,850,000
Lagoon Closeouts and Decommissionings	500,000	-	-	-	-	500,000
Gravity Line Renovations, Replacements & Improvements	25,000	100,000	500,000	500,000	500,000	1,625,000
Sunset Boulevard Sewer Improvements Project	-	1,350,000	1,350,000	-	-	2,700,000
	2,375,000	1,450,000	1,850,000	500,000	500,000	6,675,000
<u>Sewer Projects - Watergate Service Area</u>						
Old Chapin Regional Pump Station and Force Main	4,300,000	-	-	-	-	4,300,000
Old Chapin Road Force Main	830,000	-	-	-	-	830,000
Pump Stations Repairs & Improvements	190,000	500,000	500,000	500,000	1,400,000	3,090,000
	5,320,000	500,000	500,000	500,000	1,400,000	8,220,000
<u>Water Projects:</u>						
North Church Street Water Relocations	1,800,000	-	-	-	-	1,800,000
North Lake Drive Water Relocations	300,000	-	-	-	-	300,000
Bruner Road Material Storage Cover and Concrete Pad	135,000	-	-	-	-	135,000
Water Line Value Replacements - 9 locations	81,000	-	-	-	-	81,000
Future Water Main Replacements	20,000	20,000	20,000	20,000	20,000	100,000
Water Plant Pumping Capacity Increase	-	750,000	750,000	-	-	1,500,000
Wise Ferry Road Pressure Zone	-	3,025,000	2,095,000	-	-	5,120,000
Ground Storage Decommissioning	-	-	620,000	-	-	620,000
Above Ground Storage - Porsche Drive	-	-	-	-	3,250,000	3,250,000
	2,336,000	3,795,000	3,485,000	20,000	3,270,000	12,906,000
Total Capital Spending	15,311,000	13,965,000	13,055,000	5,540,000	6,790,000	56,261,000
Escalation Factor	0	0.03	0.03	0.03	0.03	
Cummulative Percentage Factor	0	0.03	0.06	0.09	0.12	
Total Escalated Capital Spending	\$ 15,311,000	\$ 14,383,950	\$ 13,838,300	\$ 6,038,600	\$ 7,604,800	\$ 57,176,650



Rates Effective July 1, 2022

Water Rates

Monthly Customer Service Charges / Meter			
Meter size		Inside Town	Outside Town
3/4"	\$	8.64	\$ 15.54
1"	\$	15.98	\$ 28.75
1-1/2"	\$	21.60	\$ 38.86
2"	\$	43.18	\$ 77.70
3"	\$	112.27	\$ 202.03
4"	\$	207.28	\$ 372.98
6"	\$	272.06	\$ 489.56

Volume Charges / Thousand Gallons			
		Inside Town	Outside Town
Residential	\$	4.82	\$ 8.68
Commercial	\$	4.49	\$ 8.09
Industrial	\$	4.49	\$ 8.09

Sewer Rates

Monthly Customer Service Charges / Meter			
	\$	8.95	\$ 15.21
Flat Rate (Non-Metered)	\$	46.17	\$ 78.53

I-20 and Watergate Service Areas - Monthly Sewer Rates			Outside Town
Residential Flat Rate	\$		78.53
Mobile Home Flat Rate (75% of Residential Flat Rate)	\$		58.90
Commercial Flat Rate per REU*	\$		78.53
Treatment only-Bulk Flat per REU*	\$		36.38
*REU: Residential Equivalent Unit.			

Volume Charges / Thousand Gallons			
		Inside Town	Outside Town
	\$	6.21	\$ 10.55
(Maximum of 10,000 gallon / mo. for residential customers)			

Fire Protection Charges			
		Inside Town	Outside Town
Sprinkler minimum (\$ / mo.)	\$	5.83	\$ 11.66
Additional over 60 heads (\$ / head / mo.)	\$	0.12	\$ 0.23
Commercial Fire Hydrant	\$	12.14	\$ 24.24

Water and Sewer Connection Fees

Tap Fees - Residential Only

Water Tap Fee - same side of road	\$ 570.00
Water Tap Fee - opposite side of road	\$ 1,185.00
Sewer Tap Fee - up to 5 ft	\$ 600.00
Sewer Tap Fee - deeper than 5 ft	\$ 1,085.00

- Sewer Tap Fees are for gravity lines that are adjacent to the property to receive service.
- Utilities Director may adjust fee when tap costs are substantially greater than for typical installations.

Water Meter Fees

3/4"	\$ 445.00
1"	\$ 575.00
1-1/2"	\$ 850.00
2"	\$ 865.00
3"	\$ 1,500.00
4"	\$ 1,970.00
6"	\$ 3,775.00
> 6"	request a quote

Water Service for Residential Irrigation - Established Domestic Water Service

	<u>Existing (T tie-in)</u>	<u>New Tap (same side)</u>	<u>New Tap (opposite side)</u>
3/4" Service	\$ 763.00	\$ 1,015.00	\$1,630.00

Capital Contribution Fees (per ERU)

	<u>Inside Town</u>	<u>Outside Town</u>
Water Capital Contribution Fee	\$ 1,250.00	\$ 2,225.00
Sewer Capital Contribution Fee	\$ 2,700.00	\$ 5,265.00

Ancillary Charges Related to Water and Sewer

New Account Charge	\$ 27.00
Plan Review and Inspection Fee (1% of utility construction cost)	
Minimum	\$ 155.00
Maximum	\$ 6,800.00
Sewer Inspection Fee	\$ 100.00
Sewer Re-inspection Fee	\$ 75.00



Town of Lexington, South Carolina
Schedule of Sources and Uses

Fiscal Year Ending June 30, 2023
Debt Service Fund



SOURCES

FY 2023

Transfer From General Fund	\$ 600,000
Total Sources	600,000

USES

Debt Service (GO Bond, & BAN)	600,000
Total Uses	600,000
Excess (Deficiency) of Sources	\$ -

Town of Lexington, South Carolina
Schedule of Sources and Uses

Fiscal Year Ending June 30, 2023
 Debt Service Fund



	FY 2021	FY 2022	FY 2022	FY 2023	\$\$\$	%%%
<u>SOURCES</u>	<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>AMENDED</u> <u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>VARIANCE</u>
Transfer From General Fund	\$ 601,615	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	-
Interest	786	650	-	-	-	-
Total Sources	602,401	600,650	600,000	600,000	-	-
<u>USES</u>						
Debt Service (COP, GO Bond, & BAN)	575,905	304,185	600,000	600,000	-	-
Total Uses	575,905	304,185	600,000	600,000	-	-
Excess (Deficiency) of Sources	\$ 26,496	\$ 296,465	\$ -	\$ -	\$ -	-



Town of Lexington, South Carolina
Schedule of Sources and Uses

Fiscal Year Ending June 30, 2023
 Special Revenue and Capital Funds



	Victims' Advocate FY 2023	Hospitality Tax FY 2023	American Rescue Plan FY 2023	Streets & Infrastructure FY 2023	Emergency Response & Recovery FY 2023	Combined FY 2023
<u>REVENUE</u>						
Hospitality Tax	\$ -	\$ 3,700,000	\$ -	\$ -	\$ -	\$ 3,700,000
Grant Funding	-	-	5,515,365	-	-	5,515,365
Alcohol Permits	-	-	-	-	-	-
Fines and Forfeitures	29,160	-	-	-	-	29,160
Total Revenue	29,160	3,700,000	5,515,365	-	-	9,244,525
<u>OPERATING EXPENDITURES</u>						
Employee Premium Pay	-	-	-	-	525,000	525,000
Victims' Advocate	89,160	-	-	-	-	89,160
Total Operating Expenditures	89,160	-	-	-	525,000	614,160
<u>OTHER SOURCES AND (USES)</u>						
Capital Outlay	-	(2,322,274)	(9,551,553)	(675,910)	-	(12,549,737)
Fund Balance	-	-	4,036,188	-	800,000	4,836,188
Transfer (to)/from General Fund	60,000	(1,377,726)	-	675,910	(275,000)	(916,816)
Total Other Sources and (Uses)	60,000	(3,700,000)	(5,515,365)	-	525,000	(8,630,365)
Excess (Deficiency) of Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Lexington, South Carolina
Schedule of Sources and Uses

Fiscal Year Ending June 30, 2023
 Special Revenue and Capital Funds



	FY 2021	FY 2022	FY 2022	FY 2023	\$\$\$	%%%
<u>REVENUE</u>	<u>ACTUAL</u>	<u>ESTIMATE</u>	<u>AMENDED BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>VARIANCE</u>
Hospitality Tax	\$ 3,199,205	\$ 3,500,000	\$ 3,200,000	\$ 3,700,000	\$ 500,000	15.6
Grant Funding	-	5,515,364	8,280,000	5,515,365	(2,764,635)	-
Alcohol Permits	58,914	55,000	21,000	-	(21,000)	(100.0)
Fines and Forfeitures	30,820	35,000	26,671	29,160	2,489	9.3
Miscellaneous	29,200	-	-	-	-	-
Total Revenue	3,318,139	9,105,364	11,527,671	9,244,525	(2,283,146)	(19.8)
<u>OPERATING EXPENDITURES</u>						
Transportation Wages and Benefits	36,483	-	-	-	-	-
Chick-fil-A Tournament	-	-	21,000	-	(21,000)	(100.0)
Employee Premium Pay	-	-	-	525,000	525,000	-
Parks	6,152	-	-	-	-	-
Victims' Advocate	79,269	86,567	86,671	89,160	2,489	2.9
Total Operating Expenditures	121,904	86,567	107,671	614,160	506,489	470.4
<u>OTHER SOURCES AND (USES)</u>						
Interest Income	14,052	11,822	-	-	-	-
Appropriation of Fund Balance	-	-	182,852	4,836,188	4,653,336	2,544.9
Capital Projects	(1,746,594)	(2,115,724)	(9,342,060)	(12,549,737)	(3,207,677)	-
Transfer (to)/from Other Fund	(881,052)	(2,260,792)	(2,260,792)	(916,816)	1,343,976	-
Total Other Sources and (Uses)	(2,613,594)	(4,364,694)	(11,420,000)	(8,630,365)	2,789,635	-
Excess (Deficiency) of Sources	\$ 582,641	\$ 4,654,103	\$ -	\$ -	\$ -	-

Town of Lexington, South Carolina

ARPA Funds

Fiscal Year Ending June 30, 2023

Capital Funds



	<u>FY 2021 ACTUAL</u>	<u>FY 2022 ESTIMATE</u>	<u>FY 2022 AMENDED BUDGET</u>	<u>FY 2023 BUDGET</u>	<u>\$\$\$ VARIANCE</u>	<u>%% VARIANCE</u>
REVENUES						
ARPA Funding	\$ -	\$ 5,515,364	\$ 8,280,000	\$ 5,515,365	\$ (2,764,635)	(33.4)
Total Revenue	-	5,515,364	8,280,000	5,515,365	(2,764,635)	(33.4)
EXPENDITURES FROM LOST REVENUE DESIGNATION:						
Transfer to General Fund for						
Capital Equipment	-	1,479,176	1,479,176	-	(1,479,176)	(100.0)
Capital Projects	-	-	6,800,824	-	(6,800,824)	(100.0)
Virginia Hylton Park Renovation and Expansion	-	-	-	7,600,000	7,600,000	-
Cherry Ridge Stormwater Control	-	-	-	200,000	200,000	-
North Lake Corridor Roadway Improvements	-	-	-	720,824	720,824	-
EXPENDITURES FOR APPROVED USES:						
Storm water projects:						
Virginia Hylton Park Stormwater Control	-	-	-	400,000	400,000	-
North Church Street Parking Stormwater Control	-	-	-	400,000	400,000	-
Cherry Ridge Stormwater Control	-	-	-	230,729	230,729	-
Total Expenditures	-	1,479,176	8,280,000	9,551,553	1,271,553	15.4
OTHER SOURCES AND USES						
Fund Balance Carryover	-	-	-	4,036,188	4,036,188	-
Total Other Sources and Uses	-	-	-	4,036,188	4,036,188	-
Excess (Deficiency) of Sources	\$ -	\$ 4,036,188	\$ -	\$ -	\$ -	-

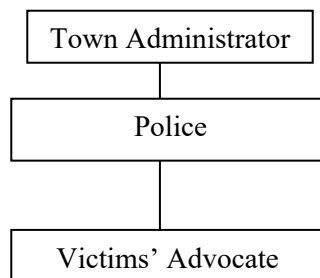
RECONCILIATION:

	<u>Lost Revenue Funds</u>	<u>Other ARPA Funds</u>	<u>Total ARPA Funds</u>
FY 2022			
Capital Equipment	\$ 1,479,176	\$ -	\$ 1,479,176
FY 2023			
Virginia Hylton Park Project:			
- Renovation and Expansion	7,600,000	-	7,600,000
- Stormwater Control	-	400,000	400,000
Virginia Hylton Park Project Total	7,600,000	400,000	8,000,000
N. Church St. Parking Stormwater Control	-	400,000	400,000
Cherry Ridge Stormwater Control	200,000	230,729	430,729
North Lake Corridor Roadway Improvements	720,824	-	720,824
	<u>\$ 10,000,000</u>	<u>\$ 1,030,729</u>	<u>\$ 11,030,729</u>
Total Expenditures:			
Fiscal Year 2022	\$ 1,479,176	\$ -	\$ 1,479,176
Fiscal Year 2023	<u>8,520,824</u>	<u>1,030,729</u>	<u>9,551,553</u>
	<u>\$ 10,000,000</u>	<u>\$ 1,030,729</u>	<u>\$ 11,030,729</u>

- ARPA expenditures must comply with all statutory provisions and the U.S. Treasury Final Rule.
- Lost revenue may be expended to provide government services. Government services include any service traditionally provided by a government unless specifically exclude by the Final Rule. All lost revenue herein identified uses are government services as defined in the ARPA statute and Final Rule.
- Other ARPA funds must be expended for specific purposes defined in the ARPA statute and Final Rule including measures to manage, reduce, treat, or recapture stormwater or subsurface drainage water.
- The Town Administrator shall administer the ARPA budget and is authorized to adjust budget line items as needed to match allocated budgeted amounts to actual project costs and provide for prioritization of expenditures to ensure all budgetted funds are expended on eligible projects in accordance with the Final Rule including applicable timelines.



VICTIMS' ADVOCATE



The Victims' Advocate strives to:

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

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

Town of Lexington, South Carolina

Victims' Advocate

Fiscal Year Ending June 30, 2023

Special Revenue Fund



	FY 2021 ACTUAL	FY 2022 ESTIMATE	FY 2022 AMENDED BUDGET	FY 2023 BUDGET	\$\$\$ VARIANCE	%% VARIANCE
<u>EXPENDITURES</u>						
<u>SALARIES & FRINGES</u>						
Salaries	\$ 60,130	\$ 63,336	\$ 63,434	\$ 64,855	\$ 1,421	2.2
Overtime	320	744	350	850	500	142.9
FICA Expense	4,807	4,845	4,879	5,026	147	3.0
SC Retirement Expense	10,057	12,186	11,846	12,337	491	4.1
Health Insurance - Employee	198	198	198	198	-	-
Workers Compensation Insurance	1,417	568	2,077	2,000	(77)	(3.7)
Unemployment	-	211	210	217	6	2.8
Total Salaries & Fringes Before Allocation	76,929	82,088	82,994	85,483	2,489	3.0
General & Administrative Allocation	-	-	-	-	-	-
Total Salaries & Fringes	76,929	82,088	82,994	85,483	2,489	3.0
<u>OPERATING EXPENDITURES</u>						
Victim Assistance Expense	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Dues & Subscriptions	-	-	25	25	-	-
Fuels	1,869	2,500	2,500	2,500	-	-
Non-Capital - Equipment	(21)	-	-	-	-	-
Non-Capital - Furniture & Fixtures	-	-	-	-	-	-
Non-Capital - Small Tools	-	-	-	-	-	-
Office Supplies	-	-	75	75	-	-
Office Supplies - Postage	10	3	277	277	-	-
Repairs - Automotive	-	-	300	300	-	-
Utilities - Tele-Communications	482	512	500	500	-	-
Total Operating Expenditures	2,340	3,015	3,677	3,677	-	-
General & Administrative Allocation	-	-	-	-	-	-
Total Expenditures	79,269	85,103	86,671	89,160	2,489	3.0
Capital Outlay Before Allocation	-	-	-	-	-	-
Capital Outlay Allocation	-	-	-	-	-	-
Total Expenditures and Capital Outlay	\$ 79,269	\$ 85,103	\$ 86,671	\$ 89,160	\$ 2,489	3.0

GLOSSARY OF TERMS

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

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

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

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

Amortization: Enables organizations to either pay off debt in equal installments over time (also known as loan amortization) or to allocate the cost of an intangible asset over a period of time for accounting and tax purposes (also known as asset amortization).

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

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

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

Balanced Budget: A budget in which current revenues and other sources of funds equal current expenditures and other uses of funds.

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

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

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



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

Capital Contribution Fee: A conditional transfer payment to a recipient for a capital project or asset, for which the Government will not receive any goods or services. Capital contribution payments are conditional on performance, achievement, or the receipt of capital goods, and are subject to audit or other reporting requirements.

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

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

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

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

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

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

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

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

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

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

Enterprise Fund: A fund established to account for operations: (a) financed through user charges and operated in a manner similar to private businesses, where the intent is to

cover the cost of providing goods and services to the general public on a continuing basis; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, or other purposes. The Town's Enterprise Fund is for water, wastewater, and storm water.

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

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

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

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

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

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

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

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

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

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

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

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

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

Legal Debt Margin: The difference between an entity's actual debt and the allowed amount (debt limit).

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

Lidar Unit: Light Detection and Ranging or Lidar is a remote sensing technology where the environment is scanned with a pulsed laser beam and the reflection time of the signal from the object back to the detector is measured.

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

Major Fund: Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

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

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

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

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

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

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

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

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

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

Robocop Lawtrak: Robocop is the server that runs the Lawtrak application. NBS Lawtrak is the software applications for Law Enforcement and Court package. It contains fully-integrated modules that support everything from traffic tickets to a full court package that prints out all major reports for the state Court Administration, to a Records Management module.



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

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

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

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

Trend Analysis: A comparative analysis of an entity's financial ratios over time.

Tyler-Fin Server: Tyler-Fin is the server that runs all of the Tyler Incode and Tyler Content Manager (TCM) applications. Tyler Incode is an integrated ERP system designed to improve financial and personnel management, streamline utility billing. Tyler Content Manager (TCM) is used to store documents associated with all processes.

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

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

GLOSSARY OF ACRONYMS

AET:	Alcohol Enforcement Team
AMI:	Advanced Metering Infrastructure
ARPA:	American Rescue Plan Act
BAN:	Bond Anticipation Note
CALEA:	The Commission on Accreditation for Law Enforcement Agencies Incorporated
CAT:	Community Action Team
CCF:	Capital Contribution Fees
CIP:	Capital Improvement Plan
CMOM:	Capacity, Management, Operation and Maintenance
CMSA:	Columbia Metropolitan Statistical Area
COG:	Council of Government
COLA:	Cost of Living Adjustment
COPs:	Certificates of Participation
DUI:	Driving Under the Influence
EST:	Emergency Services Team
FBI:	Federal Bureau of Investigation
FEMA:	Federal Emergency Management Agency
FLIR:	Forward Looking Infrared Radar
FOG:	Fats, Oils and Grease

FY:	Fiscal Year
GAAFR:	Governmental Accounting Auditing and Financial Reporting
GAAP:	Generally Accepted Accounting Principles
GASB:	Governmental Accounting Standards Board
GFOA:	Government Finance Officers Association
GO:	General Obligation Bonds
IPOE:	Internet Power over Ethernet
LOCC:	Lexington One Community Coalition
LRADAC:	Lexington-Richland Alcohol and Drug Abuse Council
MGD:	Million Gallons per Day
MRAP:	Mine Resistant Ambush Protected
NCIC:	National Crime Information Center
NLC:	National League of Cities
PBT:	Planning, Building and Technology
PIO:	Public Information Officer
PORS:	Police Officers Retirement System
PPE:	Personal Protective Equipment
RAIDS:	Regional Analysis and Information Data Sharing
RICO:	Racketeer Influenced and Corrupt Organizations
SC DHEC:	South Carolina Department of Health and Environmental Control
SCADA:	Supervisory Control and Data Acquisition
SC DOT:	South Carolina Department of Transportation

SCRS:	South Carolina Retirement System
SLED:	State Law Enforcement Division
SO:	Special Operations
SRF:	State Revolving Fund
SWAT:	Special Weapons and Tactics
VIP:	Volunteers in Policing
WWTP:	Wastewater Treatment Plant