

COUNTY OF LEXINGTON

FISCAL YEAR 2023-2024



ANNUAL BUDGET OVERVIEW

06-13-2023 AS APPROVED

County of Lexington
Fiscal Year 2023-2024 Approved Summary Recap of Appropriations

	Appropriations Only			Estimated Revenues vs Approved Budget FY 2023 - 2024	
	Approved FY 2022 - 2023	Approved FY 2023 - 2024	Over/(short) Difference	Revenues	Over/(short) From Fund Balance
	General Fund (Includes FS & LE):				
Ord. General Fund	\$ 82,049,655	\$ 89,097,315	\$ 7,047,660	\$ 86,124,567	\$ (2,972,748)
Fire Service	\$ 25,820,908	\$ 31,244,252	\$ 5,423,344	\$ 29,974,252	\$ (1,270,000)
Law Enforcement	\$ 58,897,373	\$ 62,190,521	\$ 3,293,148	\$ 60,034,521	\$ (2,156,000)
	\$ 166,767,936	\$ 182,532,088	\$ 15,764,152	\$ 176,133,340	\$ (6,398,748)
Non - General Fund:					
Library	\$ 10,000,431	\$ 10,871,394	\$ 870,963	\$ 10,570,394	\$ (301,000)
Solicitor	\$ 1,907,553	\$ 1,798,840	\$ (108,713)	\$ 1,286,830	\$ (512,010)
Law Enforcement	\$ 5,400,816	\$ 6,518,861	\$ 1,118,045	\$ 6,225,753	\$ (293,108)
Red Bank Crossing Minus Depreciation	\$ 84,888	\$ 121,982	\$ 37,094	\$ 102,305	\$ (19,677)
Solid Waste Minus Depreciation	\$ 20,038,620	\$ 22,263,705	\$ 2,225,085	\$ 20,201,702	\$ (112,798)
Airport Minus Depreciation	\$ 114,979	\$ 153,713	\$ 38,734	\$ 71,507	\$ -
Airport - (Capital Projects)	\$ 6,326,513	\$ -	\$ (6,326,513)	\$ 15,000	\$ 15,000
Other Special Revenue Funds	\$ 39,412,915	\$ 50,298,670	\$ 10,885,755	\$ 45,395,793	\$ (4,902,877)
Total Non-General Funds	\$ 83,286,715	\$ 89,995,754	\$ 8,740,450	\$ 83,869,284	\$ (6,126,470)
County of Lexington Total Appropriations	\$ 250,054,651	\$ 272,527,842	\$ 24,504,602	\$ 260,002,624	\$ (12,525,218)

COUNTY OF LEXINGTON
GENERAL FUND
Appropriation Summary
Fiscal Year 2023-24
Approved Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	494,187	139,107	16,449	0	649,743
101101 County Council - Agencies	0	1,351,029	0	0	1,351,029
101200 County Administrator	743,407	45,364	3,918	0	792,689
101300 County Attorney	0	360,500	0	0	360,500
101400 Finance	755,623	295,394	3,372	0	1,054,389
101410 Procurement Services	435,264	62,185	4,740	0	502,189
101420 Central Stores	338,742	72,310	52,500	0	463,552
101500 Human Resources	663,092	176,033	6,172	0	845,297
101600 Planning & GIS	629,651	85,180	217,698	0	932,529
101610 Community Development	2,061,770	433,857	78,249	100,000	2,673,876
101611 Land Development	884,985	71,259	11,834	0	968,078
101700 Treasurer	776,890	410,744	8,394	0	1,196,028
101800 Auditor	880,966	195,193	1,000	0	1,077,159
101900 Assessor	2,163,046	242,022	38,193	0	2,443,261
102000 Register of Deeds	541,892	153,055	60,247	0	755,194
102100 Technology Services	1,341,069	1,420,246	814,930	0	3,576,245
102110 Microfilming	154,388	41,344	1,271	0	197,003
Total Administrative	12,864,972	5,554,822	1,318,967	100,000	19,838,761
111300 Building Services	1,935,471	564,406	388,590	0	2,888,467
111400 Fleet Services	1,277,879	212,556	344,148	0	1,834,583
Total General Services	3,213,350	776,962	732,738	0	4,723,050
121100 Public Works - Administration/Engineering	1,585,584	191,167	512,877	0	2,289,628
121300 Public Works - Transportation	5,291,365	3,893,199	3,793,254	0	12,977,818
Total Public Works	6,876,949	4,084,366	4,306,131	0	15,267,446
131100 Emergency Services - Administration	0	0	0	0	0
131101 Emergency Preparedness	212,790	102,410	49,644	0	364,844
131200 Animal Services	1,196,601	449,507	259,984	0	1,906,092
131300 Communications	3,769,099	117,312	0	0	3,886,411
131400 Emergency Medical Services	14,962,975	3,833,295	1,323,543	1,242	20,121,055
131500 Fire Service	21,906,834	2,854,943	4,149,535	0	28,911,312
131599 Fire Service Non-Departmental Cost	2,332,940	0	0	0	2,332,940
Total Public Safety	44,381,239	7,357,467	5,782,706	1,242	57,522,654
141100 Clerk of Court	1,167,050	461,074	4,142	0	1,632,266
141101 Clerk of Court - Family Court	367,794	126,412	3,975	0	498,181
141200 Solicitor - Eleventh Judicial Circuit	3,188,086	692,919	145,457	119,412	4,145,874
141299 Circuit Court Services	0	224,895	0	0	224,895
141300 Coroner	1,096,646	699,662	122,765	0	1,919,073
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	997,418	96,927	12,592	0	1,106,937
141600 Master-In-Equity	422,464	24,577	1,436	0	448,477
142000 Magistrate Court Services	2,698,768	681,085	53,568	0	3,433,421
149000 Judicial Case Management System	0	83,699	0	0	83,699
149900 Other Judicial Services	0	81,365	0	0	81,365
Total Judicial	9,938,226	3,172,615	343,935	2,203,627	15,658,403

COUNTY OF LEXINGTON
GENERAL FUND
Appropriation Summary
Fiscal Year 2023-24
Approved Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,344,721	257,165	500	0	1,602,386
151105 Law Enforcement - Support Services	1,703,405	121,751	8,000	0	1,833,156
151110 Law Enforcement - Training	610,753	186,339	1,500	0	798,592
151115 Law Enforcement - Information, Technology Svcs	1,478,729	2,972,641	864,550	0	5,315,920
151200 Law Enforcement - Operations	435,983	254,555	52,000	0	742,538
151205 Law Enforcement - North Region	4,266,777	155,735	3,750	0	4,426,262
151206 Law Enforcement - South Region	4,168,492	156,082	1,500	0	4,326,074
151207 Law Enforcement - West Region	2,917,384	175,260	1,500	0	3,094,144
151210 Law Enforcement - Security Services	203,045	5,565	0	0	208,610
151220 Law Enforcement - Code Enforcement	309,522	8,322	0	0	317,844
151225 Law Enforcement - Fleet & Special Unit Svcs	387,786	2,087,527	2,164,421	0	4,639,734
151235 Law Enforcement - Traffic	855,817	42,563	1,000	0	899,380
151240 Law Enforcement - Marine Patrol	192,479	63,898	200	0	256,577
151245 Law Enforcement - K-9 Unit	741,980	74,360	28,260	0	844,600
151260 Law Enforcement - Major Crimes	2,601,168	111,112	500	0	2,712,780
151265 Law Enforcement - Forensic Services	1,006,071	58,778	14,600	0	1,079,449
151280 Law Enforcement - Narcotics	2,230,037	127,562	2,000	0	2,359,599
151300 Law Enforcement - Detention	9,302,076	8,504,959	20,770	0	17,827,805
151400 Law Enforcement - Judicial Services	2,571,943	109,243	500	0	2,681,686
151401 Law Enforcement - Magistrates Services	414,796	85,346	0	0	500,142
151500 Law Enforcement - Community Services	368,621	41,282	250	0	410,153
159900 Law Enforcement - Non-Departmental	4,090,851	25,000	0	1,197,239	5,313,090
Total Law Enforcement	42,202,436	15,625,045	3,165,801	1,197,239	62,190,521
161100 Legislative Delegation	49,342	15,920	0	0	65,262
161200 Registration & Elections	545,670	1,720,935	8,574	0	2,275,179
169900 Other Agencies	0	59,642	0	0	59,642
Total Boards and Commissions	595,012	1,796,497	8,574	0	2,400,083
171100 Health Department	0	350,916	0	0	350,916
171200 Social Services	0	327,429	0	0	327,429
171500 Veteran's Affairs	365,909	44,844	8,223	0	418,976
171700 Museum	254,801	31,834	52,760	0	339,395
171800 Vector Control	124,292	16,628	500	0	141,420
171900 Soil & Water Conservation District	139,043	2,179	0	0	141,222
179900 Other Health & Human Services	0	191,010	0	0	191,010
Total Health and Human Services	884,045	964,840	61,483	0	1,910,368
** Subtotal	120,956,229	39,332,614	15,720,335	3,502,108	179,511,286
999900 Non-Departmental	1,716,200	(975,804)	10,000	0	750,396
999905 Emergency Incidents	0	41,258	0	0	41,258
000000 Transfers To Other Funds	0	0	0	2,229,148	2,229,148
Total Non-Departmental	1,716,200	(934,546)	10,000	2,229,148	3,020,802
*** Total Budget Requested	122,672,429	38,398,068	15,730,335	5,731,256	182,532,088

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2023-24
Approved Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	7,596,351	1,382,882	1,211,817	0	10,191,050	9,890,050	0	9,890,050
2310	Library Escrow	0	7,500	11,150	0	18,650	18,650	0	18,650
2330	Library State Funds	0	292,621	369,073	0	661,694	661,694	0	661,694
Total Library		7,596,351	1,683,003	1,592,040	0	10,871,394	10,570,394	0	10,570,394
2460	Sol/Drug Courts	0	3,793	100	0	3,893	1,400	3,104	4,504
2500	Sol/Victim Witness Program	190,727	6,878	0	0	197,605	48,919	138,080	186,999
2501	Sol/Community Juvenile Arbitration	167,939	11,228	200	0	179,367	61,000	96,588	157,588
2610	Sol/Forfeiture Narcotics Fund	0	194,085	0	0	194,085	12,500	0	12,500
2611	Sol/ State Funds	686,051	32,165	300	163,038	881,554	702,843	0	702,843
2612	Sol/Pre-Trial Intervention	211,406	6,880	100	0	218,386	111,250	94,724	205,974
2613	Worthless Check Unit	0	10,642	100	0	10,742	7,612	3,130	10,742
2615	Alcohol Education Program	0	680	0	0	680	680	0	680
2616	Broker Disclosure Penalty	0	112,528	0	0	112,528	5,000	0	5,000
Total Solicitor		1,256,123	378,879	800	163,038	1,798,840	951,204	335,626	1,286,830
2411	Title IV-D Child Support Process Server	0	12,360	0	0	12,360	12,360	0	12,360
2436	Multijurisdictional Narcotics Task Force	0	20,733	0	0	20,733	20,733	0	20,733
2445	LE/Drug Lab Chemist	87,440	36,482	15,700	0	139,622	125,660	13,962	139,622
2448	Victims of Crime Act	297,580	84,413	0	0	381,993	223,238	143,608	366,846
2456	Violence Against Women Act	196,753	16,784	0	0	213,537	149,015	46,853	195,868
2630	LE/Forfeiture Narcotics Fund	0	95,254	0	0	95,254	95,254	0	95,254
2632	LE/Inmate Services	106,433	1,006,245	0	0	1,112,678	976,392	0	976,392
2633	LE/School District #1	2,063,513	293,898	64,000	0	2,421,411	1,783,205	545,695	2,328,900
2634	LE/School District #2	88,234	12,881	0	0	101,115	69,842	23,281	93,123
2637	LE/Federal Narcotics Forfeitures	0	83,608	56,840	0	140,448	127,427	0	127,427
2638	LE/Civil Process Server	67,000	331	0	0	67,331	22,070	70,891	92,961
2639	LE/School District #3	21,717	7,360	0	0	29,077	29,077	0	29,077
2640	LE/School District #4	369,555	49,305	0	0	418,860	325,839	76,952	402,791
2641	LE/School District #5	1,139,707	128,615	0	0	1,268,322	972,282	275,997	1,248,279
2647	LE/Off Duty Program	88,213	7,907	0	0	96,120	96,120	0	96,120
Total Law Enforcement		4,526,145	1,856,176	136,540	0	6,518,861	5,028,514	1,197,239	6,225,753
2400	HUD Entitlement Community Develop	340,421	1,567,122	8,366	0	1,915,909	1,899,887	50,000	1,949,887
2401	HOME Program	70,483	808,844	0	0	879,327	867,542	50,000	917,542
2402	Emergency Solutions Grant	0	159,160	0	0	159,160	159,160	0	159,160
2410	Clk of Cr/Title IV-D Child Support	461,032	38,203	0	0	499,235	515,000	0	515,000
2520	DHEC EMS Grant-In-Aid	0	22,586	0	0	22,586	21,344	1,242	22,586
Total Other Miscellaneous Grants		871,936	2,595,915	8,366	0	3,476,217	3,462,933	101,242	3,564,175

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2023-24
Approved Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2000	Economic Development	336,045	1,143,664	700	0	1,480,409	5,000	1,437,520	1,442,520
2120	Accommodations Tax	0	479,576	0	0	479,576	369,576	0	369,576
2140	Temporary Alcohol Beverage Lic. Fee	0	12,500	0	53,176	65,676	76,000	0	76,000
2141	Minibottle Tax	0	700,000	0	0	700,000	700,000	0	700,000
2200	Indigent Care	0	623,354	0	0	623,354	855,155	0	855,155
2600	Clk of Crt/Professional Bond Fees	0	90,390	1,500	0	91,890	12,800	0	12,800
2605	Emergency Telephone System E-911	589,452	1,558,255	209,701	0	2,357,408	2,062,000	0	2,062,000
2606	SCE&G Support Fund	0	56,886	5,885	0	62,771	62,771	0	62,771
2618	P/D (Indigent Criminal Defense)	0	200,000	0	0	200,000	200,000	0	200,000
2619	Public Defender	3,802,142	329,399	53,240	0	4,184,781	1,490,066	2,084,215	3,574,281
2620	Victims Bill of Rights:						255,378	0	255,378
	Solicitor Budget	73,197	3,314	0	0	76,511			
	Magistrate Budget	96,765	4,656	0	0	101,421			
	Law Enforcement Budget	170,123	9,235	0	0	179,358			
2700	Schedule "C" Funds	135,409	6,115,241	0	0	6,250,650	6,250,650	0	6,250,650
2720	Lexington County Stormwater Consortium	20,592	240,408	0	0	261,000	98,675	162,325	261,000
2730	Rain Barrel Workshops	0	2,800	0	0	2,800	2,800	0	2,800
2920	Campus Parking Fund	0	10,000	70,000	0	80,000	17,897	0	17,897
2930	Personnel/Employee Committee	0	3,558	0	0	3,558	3,558	0	3,558
2950	Delinquent Tax Collections	540,221	411,476	6,895	0	958,592	821,000	0	821,000
2990	Grants Administration	104,751	2,835	100	0	107,686	10	104,161	104,171
2999	Pass-Thru-Grants - Magistrate	193,185	0	0	0	193,185	195,485	0	195,485
Total Other Special Revenue		6,061,882	11,997,547	348,021	53,176	18,460,626	13,478,821	3,788,221	17,267,042
5601	Red Bank Crossing	0	121,982	0	0	121,982	102,305	0	102,305
5700	Solid Waste	2,846,065	15,464,794	3,177,262	124,252	21,612,373	19,673,168	0	19,673,168
5701	SW Post Closure Sinking Fund	0	330,000	0	0	330,000	158,000	124,252	282,252
5710	Solid Waste Tires	0	263,000	0	0	263,000	190,200	0	190,200
5720	SW/DHEC Management Grant	0	20,000	0	0	20,000	20,000	0	20,000
5722	SW/DHEC Used Oil Grant	0	26,632	6,200	0	32,832	32,832	0	32,832
5726	SW/Compost Bin Grant	0	0	5,500	0	5,500	3,250	0	3,250
5800	Lexington Cty Airport at Pelion	0	153,713	0	0	153,713	46,507	25,000	71,507
5801	Airport Capital Projects	0	0	0	0	0	15,000	0	15,000
Total Enterprise Fund		2,846,065	16,380,121	3,188,962	124,252	22,539,400	20,241,262	149,252	20,390,514
6590	Motor Pool	0	40,770	100	0	40,870	25,000	0	25,000
6710	Workers Compensation Insurance Fund	0	2,669,686	0	176,170	2,845,856	2,845,856	0	2,845,856
6730	Employee Insurance Fund	0	22,732,595	1,000	0	22,733,595	20,942,625	0	20,942,625
6731	Post-Employment Insurance Fund	0	532,425	0	0	532,425	573,425	0	573,425
6790	Risk Management Administration	163,102	12,587	1,981	0	177,670	1,500	176,170	177,670
Total Internal Service		163,102	25,988,063	3,081	176,170	26,330,416	24,388,406	176,170	24,564,576
		23,321,604	60,879,704	5,277,810	516,636	89,995,754	78,121,534	5,747,750	83,869,284

**COUNTY OF LEXINGTON
MATRIX OF TRANSFER OF FUNDS
Annual Budget
Fiscal Year - 2023-24
Approved Amounts**

		<i>SOURCE</i>					Law	Temp	Solicitor	SW	Lexington	Workers	
		General Fund Revenue					Enforce	Alcohol	State	Landfill	County	Comp	
FUND		1000	1000	1000	1000	1000	Revenue	Beverage	Fund	Operation	Airport	Insurance	
ORGANIZATION		101610	131400	141200	141400	999900	159900	2140	2611	5700	580010	6710	TOTALS
<i>DESTINATION</i>													
2460	SOL / Drug Court								3,104				3,104
2500	SOL / Victim Witness Program			76,000					62,080				138,080
2501	SOL / Community Juvenile Arbitration			43,412				53,176					96,588
2612	SOL / Pre-Trial Intervention								94,724				94,724
2613	SOL / Worthless Check Unit								3,130				3,130
2445	L/E Drug Lab Chemist						13,962						13,962
2448	Victims OF Crime Act						143,608						143,608
2456	Violence Against Women Act						46,853						46,853
2633	LE / School District #1						545,695						545,695
2634	LE / School District #2						23,281						23,281
2638	LE / Civil Process Server						70,891						70,891
2640	LE / School District #4						76,952						76,952
2641	LE / School District #5						275,997						275,997
2400	Urban Entitlement Community Development	50,000											50,000
2401	HOME Program	50,000											50,000
2520	DHEC EMS Grant-In-Aid		1,242										1,242
2000	Economic Development Fund					1,437,520							1,437,520
2619	Public Defender			2,084,215									2,084,215
2720	Lexington County Stormwater Consortium					162,325							162,325
2990	Finance / Grants Administration					104,161							104,161
5701	SW Post Closure Sinking Fund								124,252				124,252
5800	Lexington County Airport @ Pelion					25,000							25,000
6790	Risk Management Administration											176,170	176,170
* TOTAL TRANSFER OF FUNDS		100,000	1,242	119,412	2,084,215	1,729,006	1,197,239	53,176	163,038	124,252	0	176,170	5,747,750

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2023-24

	Fiscal Year 2022-23 Approved Amount/Actual Disbursement				Fiscal Year 2023-24 Approved	
	Fund	Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 13,903,620	\$ 13,711,255	11.728	\$ 14,355,300	11.728
Irmo Chapin Recreation Commission	7630	\$ 4,527,619	\$ 4,738,019	12.682	\$ 4,692,850	12.682
Midlands Technical College	7650	\$ 5,207,896	\$ 4,385,642	2.833	\$ 5,301,200	2.833
Midlands Technical College - Capital	7652	\$ 1,271,895	\$ 1,271,895	0.839	\$ 1,322,771	0.839
Midlands Technical College - Debt Service		\$ 734,301	\$ 734,301	0.500	\$ 763,673	0.500
		\$ 2,006,196	\$ 2,006,196	1.339	\$ 2,086,444	1.339
Hollow Creek Watershed	7660	\$ 8,759	\$ 9,047	1.529	\$ 9,503	1.529
Irmo Fire District	7800, 7802	\$ 3,313,460	\$ 3,206,217	21.275	\$ 3,240,000	21.275

* Actual disbursements through May 31, 2023

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

	Fund	Fund Balance 07/01/22	Fiscal Year 2022-23						Projected Fund Balance 06/30/23	Fiscal Year 2023-24			
			Receipts			Disbursements				Agency Request vs. Estimated Receipts			
			05/31/23 Actual Receipts*	06/30/23 Projected Receipts	Approved Amount	05/31/23 Actual Disbursement*	06/30/23 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Approved Amount	Approved Millage
⁽²⁾ Lexington Cty Rec. & Aging Comm.	7620	824,715	13,951,536	14,074,429	13,903,620	13,711,255	14,074,429	11.728	824,715	14,355,300	15,014,645	14,355,300	11.728
⁽²⁾ Irmo Chapin Recreation Commission	7630	407,315	4,815,401	4,756,613	4,527,619	4,738,019	4,756,613	12.682	407,315	4,692,850	5,125,048	4,692,850	12.682
⁽¹⁾ Midlands Technical College	7650	1,273,679	4,496,870	4,532,600	5,207,896	4,385,642	5,207,896	2.833	598,383	5,301,200	4,797,398	5,301,200	2.833
⁽¹⁾ Midlands Technical College - Capital Midlands Tech. College - Debt Service	7652	1,376,997	2,150,385	2,100,648	1,271,895	12,171,895	1,271,895	0.839	1,521,186	1,322,771	2,224,239	1,322,771	0.839
		1,376,997	2,150,385	2,100,648	734,301	734,301	734,301	0.500	1,521,186	763,673	2,224,239	763,673	0.500
			2,150,385	2,100,648	2,006,196	12,906,196	2,006,196	1.339	1,521,186	2,086,444	2,224,239	2,086,444	1.339
⁽²⁾ Hollow Creek Watershed	7660	631	9,168	8,759	8,759	9,047	8,759	1.529	631	9,503	9,503	9,503	1.529
⁽²⁾ Irmo Fire District	7800, 7802	192,575	3,258,394	3,398,185	3,313,460	3,206,217	3,398,185	21.275	192,575	3,240,000	3,540,836	3,240,000	21.275

* Actual Receipts and Disbursements through May 31, 2023 - Unaudited

⁽¹⁾ Other Millage Agencies

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

⁽²⁾ Millages for Special Purpose Districts

Full disbursement by Treasurer of all collections.