

County of Lexington
Fiscal Year 2026-2027 Revised Recommended Summary Recap of Appropriations

	Appropriations Only			Projected Estimated Revenues FY 2026 - 2027	
	Approved FY 2025 - 2026	Revised Recommended FY 2026 - 2027	Over/(Short) Difference	Projected 2025-2026 Revenues	Over/(short) From Fund Balance
General Fund (Includes FS & LE):					
Ord. General Fund	\$ 105,451,028	\$ 113,272,665	\$ 7,821,637	\$ 101,628,808	\$ (11,643,857)
Fire Service	\$ 34,110,119	\$ 39,309,623	\$ 5,199,504	\$ 35,393,773	\$ (3,915,850)
Law Enforcement	\$ 69,139,142	\$ 70,155,706	\$ 1,016,564	\$ 70,155,706	\$ -
	<u>\$ 208,700,289</u>	<u>\$ 222,737,994</u>	<u>\$ 14,037,705</u>	<u>\$ 207,178,287</u>	<u>\$ (15,559,707)</u>
Non - General Fund:					
Library	\$ 12,917,656	\$ 13,626,950	\$ 709,294	\$ 12,432,007	\$ (1,194,943)
Solicitor	\$ 2,797,093	\$ 2,846,101	\$ 49,008	\$ 2,630,918	\$ (215,183)
Law Enforcement	\$ 7,332,593	\$ 7,642,456	\$ 309,863	\$ 7,310,456	\$ (332,000)
Red Bank Crossing	\$ 121,977	\$ -	\$ (121,977)	\$ -	\$ -
Solid Waste	\$ 25,022,004	\$ 27,288,703	\$ 2,266,699	\$ 23,000,030	\$ (4,288,673)
Airport	\$ 542,752	\$ 217,721	\$ (325,031)	\$ 83,102	\$ (134,619)
Airport - (Capital Projects)	\$ 1,248,176	\$ 798,250	\$ (449,926)	\$ 798,250	\$ -
Other Special Revenue Funds	\$ 56,063,847	\$ 63,089,160	\$ 7,025,313	\$ 55,252,322	\$ (7,836,838)
Total Non-General Funds	<u>\$ 106,046,098</u>	<u>\$ 115,509,341</u>	<u>\$ 9,463,243</u>	<u>\$ 101,507,085</u>	<u>\$ (14,002,256)</u>
County of Lexington Total Appropriations	<u>\$ 314,746,387</u>	<u>\$ 338,247,335</u>	<u>\$ 23,500,948</u>	<u>\$ 308,685,372</u>	<u>\$ (29,561,963)</u>

	#	Recommended
NEW PROGRAMS:		
Ord. General Fund	29	\$ 985,726
Fire Service	6	\$ 1,944,152
Law Enforcement	14	\$ (1,281,628)
**Total General Fund	<u>49</u>	<u>\$ 1,648,250</u>
Non-General Fund - Programs	9	\$ 616,188
ToTal all New Program	<u>58</u>	<u>\$ 2,264,438</u>

	Mills	4% Value	6% Value
CPI - 2.63%	2.4	\$ 9.60	\$ 14.40
Pop - 1.12%	1.0	\$ 4.00	\$ 6.00
<u>Total - 3.75%</u>	<u>3.4</u>	<u>13.60</u>	<u>20.40</u>

COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2026-27
Revised Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	613,340	188,740	12,190	0	814,270
101101 County Council - Agencies	0	1,424,638	0	0	1,424,638
101200 County Administrator	897,300	48,014	7,112	0	952,426
101300 County Attorney	0	370,944	2,361	0	373,305
101400 Finance	920,643	274,432	12,697	0	1,207,772
101410 Procurement Services	551,895	69,652	3,822	0	625,369
101420 Central Stores	494,058	100,785	84,899	0	679,742
101500 Human Resources	884,726	180,566	9,728	0	1,075,020
101600 Planning & GIS	736,217	244,131	258,150	0	1,238,498
101610 Community Development	2,704,266	666,687	54,355	100,000	3,525,308
101611 Land Development	1,167,163	71,372	0	0	1,238,535
101700 Treasurer	923,769	565,524	11,302	0	1,500,595
101800 Auditor	1,167,963	301,560	3,016	0	1,472,539
101900 Assessor	2,542,135	239,765	11,503	0	2,793,403
102000 Register of Deeds	761,060	189,790	71,014	0	1,021,864
102100 Technology Services	1,797,031	2,327,201	825,781	0	4,950,013
102110 Microfilming	193,142	41,925	1,586	0	236,653
Total Administrative	16,354,708	7,305,726	1,369,516	100,000	25,129,950
111300 Building Services	2,472,554	781,193	1,217,935	0	4,471,682
111400 Fleet Services	1,732,486	315,809	621,151	0	2,669,446
Total General Services	4,205,040	1,097,002	1,839,086	0	7,141,128
121100 Public Works - Administration/Engineering	2,048,717	214,925	72,618	0	2,336,260
121300 Public Works - Transportation	6,572,748	4,231,202	2,173,000	0	12,976,950
Total Public Works	8,621,465	4,446,127	2,245,618	0	15,313,210
131101 Emergency Preparedness	251,054	202,845	153,978	0	607,877
131200 Animal Services	2,112,192	520,153	99,297	0	2,731,642
131300 Communications	5,579,331	106,770	0	0	5,686,101
131400 Emergency Medical Services	20,547,209	4,894,031	4,612,912	1,180	30,055,332
131500 Fire Service	28,998,707	3,550,223	5,319,603	0	37,868,533
131599 Fire Service Non-Departmental Cost	1,141,090	0	300,000	0	1,441,090
Total Public Safety	58,629,583	9,274,022	10,485,790	1,180	78,390,575
141100 Clerk of Court	1,414,362	505,047	300,545	0	2,219,954
141101 Clerk of Court - Family Court	442,986	137,197	9,320	0	589,503
141200 Solicitor - Eleventh Judicial Circuit	4,274,709	1,113,291	302,524	126,000	5,816,524
141299 Circuit Court Services	0	253,481	0	0	253,481
141300 Coroner	1,345,448	838,377	160,145	0	2,343,970
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,404,899	120,697	8,068	0	1,533,664
141600 Master-In-Equity	468,206	27,085	6,092	0	501,383
142000 Magistrate Court Services	3,653,718	716,192	51,702	0	4,421,612
149000 Judicial Case Management System	0	134,271	0	0	134,271
149900 Other Judicial Services	0	80,977	0	0	80,977
Total Judicial	13,004,328	3,926,615	838,396	2,210,215	19,979,554

COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2026-27
Revised Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,900,810	376,407	500	0	2,277,717
151105 Law Enforcement - Support Services	2,074,674	107,952	2,749	0	2,185,375
151110 Law Enforcement - Training	824,077	287,985	6,180	0	1,118,242
151115 Law Enforcement - Information, Technology Svcs	1,873,724	3,858,087	68,218	0	5,800,029
151200 Law Enforcement - Operations	579,062	292,473	500	0	872,035
151205 Law Enforcement - North Region	5,459,052	180,210	500	0	5,639,762
151206 Law Enforcement - South Region	5,448,781	180,170	500	0	5,629,451
151207 Law Enforcement - West Region	3,680,679	161,306	500	0	3,842,485
151225 Law Enforcement - Fleet & Special Unit Svcs	469,620	2,015,870	14,700	0	2,500,190
151235 Law Enforcement - Traffic	1,061,770	50,086	500	0	1,112,356
151240 Law Enforcement - Marine Patrol	230,271	50,230	500	0	281,001
151245 Law Enforcement - K-9 Unit	1,041,452	67,793	24,000	0	1,133,245
151260 Law Enforcement - Major Crimes	3,404,720	113,403	500	0	3,518,623
151265 Law Enforcement - Forensic Services	705,754	70,234	3,000	0	778,988
151280 Law Enforcement - Narcotics	3,634,900	259,133	265,777	0	4,159,810
151300 Law Enforcement - Detention	11,802,604	9,731,834	62,716	0	21,597,154
151400 Law Enforcement - Judicial Services	3,670,161	142,633	200	0	3,812,994
151401 Law Enforcement - Magistrates Services	528,426	87,288	15,600	0	631,314
151500 Law Enforcement - Community Services	588,432	65,333	500	0	654,265
159900 Law Enforcement - Non-Departmental	488,434	533,800	0	1,588,436	2,610,670
Total Law Enforcement	49,467,403	18,632,227	467,640	1,588,436	70,155,706
161100 Legislative Delegation	60,881	14,818	1,552	0	77,251
161200 Registration & Elections	686,769	995,484	107,034	0	1,789,287
169900 Other Agencies	0	39,512	0	0	39,512
Total Boards and Commissions	747,650	1,049,814	108,586	0	1,906,050
171100 Health Department	0	351,925	0	0	351,925
171200 Social Services	0	318,112	0	0	318,112
171500 Veteran's Affairs	454,598	48,155	6,408	0	509,161
171700 Museum	404,802	37,568	12,000	0	454,370
171800 Vector Control	154,535	23,816	150	0	178,501
171900 Soil & Water Conservation District	165,061	3,113	0	0	168,174
179900 Other Health & Human Services	0	204,380	0	0	204,380
Total Health and Human Services	1,178,996	987,069	18,558	0	2,184,623
** Subtotal	152,209,173	46,718,602	17,373,190	3,899,831	220,200,796
999900 Non-Departmental	786,890	(1,248,790)	0	0	(461,900)
999905 Emergency Incidents	0	0	0	0	0
000000 Transfers To Other Funds	0	0	0	2,999,098	2,999,098
Total Non-Departmental	786,890	(1,248,790)	0	2,999,098	2,537,198
*** Total Budget Requested	152,996,063	45,469,812	17,373,190	6,898,929	222,737,994

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	9,703,854	1,799,380	1,043,964	0	12,547,198	11,602,697	0	11,602,697
	New Program - Admin	0	0	0	0	0			
	New Program - B-L	69,773	375	61	0	70,209			
	New Program - CWC	56,975	244	0	0	57,219			
	New Program - Chapin	53,770	244	0	0	54,014			
	New Program - Non-Departmental	0	0	69,000	0	69,000			
2310	Library Escrow	0	5,000	15,190	0	20,190	20,190	0	20,190
2330	Library State Funds	0	231,490	577,630	0	809,120	809,120	0	809,120
2331	Library Lottery Funds	0	0	0	0	0	0	0	0
2340	Library Federal Funds	0	0	0	0	0	0	0	0
2350	Library E-Rate Program	0	0	0	0	0	0	0	0
Total Library		9,884,372	2,036,733	1,705,845	0	13,626,950	12,432,007	0	12,432,007
2460	Sol/Drug Courts	0	3,475	100	0	3,575	1,500	1,607	3,107
2500	Sol/Victim Witness Program	213,095	5,061	0	0	218,156	48,919	175,178	224,097
2501	Sol/Community Juvenile Arbitration	195,301	8,273	200	0	203,774	61,000	143,176	204,176
2610	Sol/Forfeiture Narcotics Fund	0	209,489	0	50,000	259,489	17,800	0	17,800
2611	Sol/ State Funds	1,521,804	33,344	500	288,784	1,844,432	1,794,680	50,000	1,844,680
2612	Sol/Pre-Trial Intervention	304,153	6,984	200	0	311,337	135,750	187,999	323,749
2613	Worthless Check Unit	0	4,479	200	0	4,679	12,000	0	12,000
2615	Alcohol Education Program	0	659	0	0	659	659	0	659
2616	Broker Disclosure Penalty	0	0	0	0	0	650	0	650
Total Solicitor		2,234,353	271,764	1,200	338,784	2,846,101	2,072,958	557,960	2,630,918
2411	Title IV-D Child Support Process Server	0	0	0	0	0	11,292	0	11,292
2436	Multijurisdictional Narcotics Task Force	0	0	0	0	0	15,549	0	15,549
2448	Victims of Crime Act	349,098	44,367	0	0	393,465	173,542	219,922	393,464
2456	Violence Against Women Act	230,525	14,663	0	0	245,188	152,398	92,789	245,187
2630	LE/Forfeiture Narcotics Fund	0	0	0	0	0	58,093	0	58,093
2632	LE/Inmate Services	125,236	909,213	0	0	1,034,449	523,360	0	523,360
2633	LE/School District #1	2,735,550	408,420	152,000	0	3,295,970	2,582,432	728,407	3,310,839
2634	LE/School District #2	187,277	31,915	0	0	219,192	164,394	54,798	219,192
2637	LE/Federal Narcotics Forfeitures	0	31,649	0	0	31,649	23,985	0	23,985
2638	LE/Civil Process Server	39,090	646	0	0	39,736	44,417	0	44,417
2639	LE/School District #3	18,554	1,299	0	0	19,853	31,006	0	31,006
2640	LE/School District #4	609,058	98,510	0	0	707,568	575,098	132,471	707,569
2641	LE/School District #5	1,291,005	184,391	76,000	0	1,551,396	1,224,804	360,049	1,584,853
2647	LE/Off Duty Program	102,809	1,181	0	0	103,990	141,650	0	141,650
Total Law Enforcement		5,688,202	1,726,254	228,000	0	7,642,456	5,722,020	1,588,436	7,310,456

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2400	HUD Entitlement Community Develop	283,716	1,603,694	250	0	1,887,660	1,884,736	50,000	1,934,736
2401	HOME Program	71,108	635,272	0	0	706,380	732,012	50,000	782,012
2402	Emergency Solutions Grant	0	160,173	0	0	160,173	160,173	0	160,173
2410	Clk of Crt/Title IV-D Child Support	473,477	24,167	0	2,376,845	2,874,489	425,000	0	425,000
2412	Clk of Crt/Title IV-D Incentive	0	0	0	0	0	97,000	1,839,927	1,936,927
2520	DHEC EMS Grant-In-Aid	0	22,632	0	0	22,632	21,452	1,180	22,632
Total Other Miscellaneous Grants		828,301	2,445,938	250	2,376,845	5,651,334	3,320,373	1,941,107	5,261,480
2000	Economic Development	372,660	1,164,428	6,218	0	1,543,306	0	1,543,306	1,543,306
2001	Rural Development Act	0	0	0	0	0	0	0	0
2003	Economic Development CCED Grants	0	0	0	0	0	0	0	0
2005	Economic Development Multi-Park 1%	0	0	0	0	0	0	0	0
2006	Economic Development Project Fund	0	0	0	0	0	0	0	0
2120	Accommodations Tax	0	474,122	0	0	474,122	474,122	0	474,122
2130	Tourism Development Fee	0	0	0	0	0	0	0	0
2131	Tourism Development Fee Surplus	0	0	0	0	0	0	0	0
2140	Temporary Alcohol Beverage Lic. Fee	0	15,000	0	93,176	108,176	100,000		100,000
2141	Minibottle Tax	0	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000
2200	Indigent Care	0	600,889	0	0	600,889	734,485	0	734,485
2600	Clk of Crt/Professional Bond Fees	0	0	0	0	0	0	0	0
2605	Emergency Telephone System E-911	719,629	2,054,610	2,830,555	0	5,604,794	2,002,500	0	2,002,500
	New Program - (1) Position Upgrade	0	0	0	0	0			
	New Program - (1) Position Upgrade	0	0	0	0	0			
2606	SCE&G Support Fund	0	13,088	9,000	0	22,088	22,088	0	22,088
2618	P/D (Indigent Criminal Defense)	0	200,000	0	0	200,000	200,000	0	200,000
2619	Public Defender	4,367,732	418,316	43,173	0	4,829,221	1,947,025	2,084,215	4,031,240
	New Program - (2) Position Upgrade	18,272	0	0	0	18,272			
2620	Victims Bill of Rights:						270,432	0	270,432
	Solicitor Budget	69,823	2,097	0	0	71,920			
	Magistrate Budget	130,978	2,599	0	0	133,577			
	Law Enforcement Budget	184,525	9,669	0	0	194,194			
2621	Public Defender Additional Funding	730,024	0	0	0	730,024	730,024	0	730,024
2700	Schedule "C" Funds	95,936	6,642,162	0	0	6,738,098	7,038,099	0	7,038,099
2720	Lexington County Stormwater Consortium	22,639	424,953	0	0	447,592	128,800	0	128,800
2730	Rain Barrel Workshop	0	4,500	0	0	4,500	0	0	0
2920	Campus Parking Fund	0	16,213	0	0	16,213	16,213	0	16,213
2930	Personnel/Employee Committee	0	3,550	0	0	3,550	3,550	0	3,550
2950	Delinquent Tax Collections	647,452	567,833	4,322	0	1,219,607	984,000	0	984,000
2990	Grants Administration	117,055	3,364	889	0	121,308	0	126,228	126,228
2999	Pass-Thru-Grants - Magistrate	144,068	0	0	0	144,068	144,068	0	144,068
Total Other Special Revenue		7,620,793	13,617,393	2,894,157	93,176	24,225,519	15,795,406	3,753,749	19,549,155

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Revised Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
5601	Red Bank Crossing	0	0	0	0	0	0	0	0
5700	Solid Waste	3,590,228	16,421,742	3,456,795	556,654	24,025,419	21,989,716	0	21,989,716
	New Program - (1) Position Reclass.	8,381	0	0	0	8,381			
	New Program - (1) Position Reclass.	14,302	0	0	0	14,302			
	New Program - (1) Position Reclass.	4,769	0	0	0	4,769			
	New Program - (1) Position Reclass.	4,915	0	0	0	4,915			
	New Program - (1) New Position	66,602	16,188	191,100	0	273,890			
	New Program - (1) New Position	66,983	2,301	4,300	0	73,584			
	New Program - (1) Position Upgrade	5,201	0	0	0	5,201			
	New Program - (1) Position Upgrade	5,201	0	0	0	5,201			
	New Program - (1) Position Reclass.	4,915	0	0	0	4,915			
5701	SW Post Closure Sinking Fund	0	2,622,950	0	0	2,622,950	200,000	604,338	804,338
5710	Solid Waste Tires	0	170,000	0	0	170,000	160,050	0	160,050
5712	SW/Elevate LexCoSC	0	39,750	0	0	39,750	10,500	0	10,500
5720	SW/DHEC Management Grant	0	5,750	0	0	5,750	5,750	0	5,750
5721	SW/Tire Grant	0	0	0	0	0	0	0	0
5722	SW/DHEC Used Oil Grant	0	20,185	6,241	0	26,426	26,426	0	26,426
5726	SW/Compost Bin Grant	0	0	3,250	0	3,250	3,250	0	3,250
5800	Lexington Cty Airport at Pelion	0	167,221	50,500	0	217,721	58,102	25,000	83,102
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) New Position	0	0	0	0	0			
5801	Airport Capital Projects	0	0	798,250	0	798,250	125,000	673,250	798,250
Total Enterprise Fund		3,771,497	19,466,087	4,510,436	556,654	28,304,674	22,578,794	1,302,588	23,881,382
6590	Motor Pool	0	53,379	45,600	0	98,979	60,000	0	60,000
6710	Workers Compensation Insurance Fund	0	4,849,467	0	202,145	5,051,612	5,051,612	0	5,051,612
6730	Employee Insurance Fund	0	27,341,571	6,000	0	27,347,571	24,615,930	0	24,615,930
6731	Post-Employment Insurance Fund	0	500,000	0	0	500,000	500,000	0	500,000
6790	Risk Management Administration	197,567	12,217	4,361	0	214,145	12,000	202,145	214,145
Total Internal Service		197,567	32,756,634	55,961	202,145	33,212,307	30,239,542	202,145	30,441,687
		30,225,085	72,320,803	9,395,849	3,567,604	115,509,341	92,161,100	9,345,985	101,507,085

COUNTY OF LEXINGTON
MATRIX OF TRANSFER OF FUNDS
Annual Budget
Fiscal Year - 2026-27
Revised Recommended Amounts

						<i>SOURCE</i>							
	General Fund Revenue					Law Enforce Revenue	Temp Alcohol Beverage	COC Title IV-D Child Support	Solicitor Narcotics Forfeiture	Solicitor State Fund	SW Landfill Operation	Workers Comp Insurance	
FUND	1000	1000	1000	1000	1000	1000	2140	2410	2610	2611	5700	6710	
ORGANIZATION	101610	131400	141200	141400	999900	159900	999900	141100	141200	141200	121204	999900	TOTALS
<i>DESTINATION</i>													
1000 General Fund								536,918					536,918
1000 LE/General Fund					631,314								631,314
2460 SOL / Drug Court										1,607			1,607
2500 SOL / Victim Witness Program			76,000							99,178			175,178
2501 SOL / Community Juvenile Arbitration			50,000				93,176						143,176
2611 SOL / State Funds									50,000				50,000
2612 SOL / Pre-Trial Intervention										187,999			187,999
2448 Victims of Crime Act						219,922							219,922
2456 Violence Against Women Act						92,789							92,789
2633 LE / School District #1						728,407							728,407
2634 LE / School District #2						54,798							54,798
2640 LE / School District #4						132,471							132,471
2641 LE / School District #5						360,049							360,049
2400 Urban Entitlement Community Development	50,000												50,000
2401 HOME Program	50,000												50,000
2412 Clk of Crt/Title IV-D Incentive								1,839,927					1,839,927
2520 DHEC EMS Grant-In-Aid		1,180											1,180
2000 Economic Development Fund					1,543,306								1,543,306
2619 Public Defender				2,084,215									2,084,215
2990 Finance / Grants Administration					126,228								126,228
5701 SW Post Closure Sinking Fund											556,654		556,654
5800 Lexington County Airport @ Pelion					25,000								25,000
5801 Airport Capital Projects					673,250								673,250
6790 Risk Management Administration												202,145	202,145
* TOTAL TRANSFER OF FUNDS	100,000	1,180	126,000	2,084,215	2,999,098	1,588,436	93,176	2,376,845	50,000	288,784	556,654	202,145	10,466,533

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2026-27

	Fund	Fiscal Year 2025-26 Approved Amount/Actual Disbursement			Fiscal Year 2026-27 Revised Recommended	
		Approved Amount	Actual Disbursement ⁽¹⁾	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 16,877,222	\$ 14,582,825	10.6	\$ 17,408,676	10.6
Irmo Chapin Recreation Commission	7630	\$ 5,628,736	\$ 4,946,059	11.6	\$ 5,729,692	11.6
--Bond Proceeds/Disbursements		\$ 1,320,000	\$ 1,320,000			
Midlands Technical College	7650	\$ 5,886,335	\$ 4,482,892	2.5	\$ 5,371,161 ⁽²⁾	2.5
Midlands Technical College - Capital	7652	\$ 1,595,163	\$ 794,220 ⁽³⁾	0.6	1,880,587 ⁽⁴⁾	0.6
Midlands Technical College - Debt Service		\$ 825,989	\$ -	0.5	1,009,012	0.5
		\$ 2,421,152	\$ 794,220	1.1	2,889,599	1.1
Hollow Creek Watershed	7660	\$ 14,126	\$ 8,723	1.3	\$ 10,234	1.3
Irmo Fire District	7800, 7802	\$ 3,789,737	\$ 3,216,291	19.6	\$ 3,738,006	19.6

(1) Actual disbursements through March 31, 2026

(2) For FY25-26 the approved amount for 7650 exceeds estimated revenues by \$574,957.

If 7650 revenues do not reach the approved amount the difference will come out of 7652.

(3) For FY25-26 this amount includes \$794,220 that should have been disbursed in FY25.

(4) For FY26-27, this approved amount includes \$544,673 from the fund balance.

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2026-27

		Fiscal Year 2025-26						Fiscal Year 2026-27				
		Receipts			Disbursements			Agency Request vs. Estimated Receipts				
Fund	Fund Balance 07/01/25	03/31/26 Actual Receipts*	06/30/26 Projected Receipts	Approved Amount	03/31/26 Actual Disbursement (1)	06/30/26 Projected Disbursement	Projected Fund Balance 06/30/26	Requested Amount	Estimated Receipts	Revised Recommended Amount	Millage	
(*) Lexington City Rec. & Aging Comm.	7620	1,088,619	14,918,288	16,877,222	14,582,825	16,877,222	1,088,619	17,187,000	17,408,676	17,408,676	10.6	
(*) Irmo Chapin Recreation Commission -- GO Bond Proceeds	7630	352,315	5,044,108	5,628,736	4,946,059	5,628,736	352,315	5,825,742	5,729,692	5,729,692	11.6	
(**) Midlands Technical College	7650	286,411	4,638,928	5,311,378	4,482,892	5,597,789	-	6,004,062	5,371,161	5,371,161	2.5	
(**) Midlands Technical College - Capital	7652	2,331,329	2,099,880	2,421,152	1,595,163	2,677,929	1,248,563	1,430,709	2,344,926	1,880,587 (4)	0.6	
Midlands Tech. College - Debt Service		2,331,329	2,099,880	2,421,152	825,989	825,989	1,248,563	825,989	2,344,926	1,009,012	0.5	
(*) Hollow Creek Watershed	7660	1,236	8,927	14,126	8,723	14,126	1,236	10,234	10,234	10,234	1.3	
(*) Irmo Fire District	7800, 7802	242,230	3,294,471	3,789,737	3,216,291	3,789,737	242,230	3,790,000	3,738,006	3,738,006	19.6	

(1) Actual Receipts and Disbursements through March 31, 2026 - Unaudited

(2) For FY25-26, the approved amount for 7650 exceeds estimated revenues by \$574,957. If 7650 revenues do not reach the approved amount the difference will come out of 7652.

(3) For FY25-26, this amount includes \$794,220 that should have been disbursed in FY25.

(4) For FY26-27, this approved amount includes \$544,673 from the fund balance.

(*) Millages for Special Purpose Districts

Full disbursement by Treasurer of all collections.

(**) Other Millage Agencies

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

County of Lexington
Items to be Consider out of Fund Balance
Fiscal Year 26-27

4/23/26

Ordinary:

All Captial Line items

Administration	100	\$ 1,644,755
General Services	110	\$ 1,839,086
Public Works	120	\$ 2,323,618
Public Safety (minus FS)	130	\$ 4,865,687
Judicial	140	\$ 808,534
Boards & Commissions	160	\$ 108,586
Health & Human Services	170	\$ 18,558
Total		<u>\$ 11,608,824</u>

Fire Services:

(1) Aerial Ladder - Rpl	131500	\$ 2,500,000
(1) Generator - Lex Fire Station - Rpl	131500	\$ 165,850
(1) Pumper Engine - Rpl	131500	\$ 1,250,000
Total		<u>\$ 3,915,850</u>

Law Enforcement:

Total		<u>\$ -</u>
Total General Fund		<u>\$ 15,524,674</u>

Library:

Total		<u>\$ -</u>
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COUNTY OF LEXINGTON, SOUTH CAROLINA
MILLAGE ANALYSIS
FISCAL YEAR 2026-27

Date: 4-24-2026

	2026 Adjusted Millage	STATUTORILY ALLOWED						2027		
		CPI Adjust. 2.63%	2026 Millage Plus CPI	Population Adjust. 1.12%	2026 Millage Plus Pop	2026 Millage Plus CPI & Pop.	Change from 2026 Actual to 2027 (CPI & Pop.)	Est. Approved		2027
								Look-Back Mills	Statutorily Adjustment	Millage
COUNTY OPERATIONS:										
1. General Fund										
a. County Ordinary	23.6	0.6	24.2	0.3	23.9	24.5	0.9	0.0	0.0	23.6
b. Law Enforcement	32.3	0.8	33.1	0.4	32.7	33.5	1.2	0.0	0.0	32.3
Sub-Total	55.9	1.4	57.3	0.7	56.6	58.0	2.1	0.0	0.0	55.9
c. Fire Service (sd)	21.3	0.6	21.9	0.2	21.5	22.1	0.8	0.0	0.0	21.3
Total General Fund	77.2	2.0	79.2	0.9	78.1	80.1	2.9	0.0	0.0	77.2
2. Library	5.3	0.1	5.4	0.1	5.4	5.5	0.2	0.0	0.0	5.3
3. Solid Waste	6.8	0.2	7.0	0.1	6.9	7.1	0.3	0.0	0.0	6.8
4. Indigent Care	0.3	0.0	0.3	0.0	0.3	0.3	0.0	0.0	0.0	0.3
TOTAL COUNTY OPERATING MILLAGE	89.6	2.3	91.9	1.1	90.7	93.0	3.4	0.0	0.0	89.6
AGENCY OPERATIONS:										
5. Lexington Recreation Commission	10.6	0.3	10.9	0.1	10.7	11.0	0.4	0.0	0.0	10.6
6. Irmo-Chapin Rec Commission	11.6	0.3	11.9	0.1	11.7	12.0	0.4	0.0	0.0	11.6
7. Midlands Technical College	2.5	0.1	2.6	0.0	2.5	2.6	0.1	0.0	0.0	2.5
8. Midlands Tech - Capital	1.1	0.0	1.1	0.0	1.1	1.1	0.0	0.0	0.0	1.1
9. Irmo Fire District	19.6	0.5	20.1	0.2	19.8	20.3	0.7	0.0	0.0	19.6
10. Hollow Creek Watershed	1.3	0.0	1.3	0.0	1.3	1.3	0.0	0.0	0.0	1.3
TOTAL AGENCIES MILLAGE	46.7	1.2	47.9	0.4	47.1	48.3	1.6	0.0	0.0	46.7
TOTAL COUNTY MILLAGE	136.3	3.5	139.8	1.5	137.8	141.3	5.0	0.0	0.0	136.3

County of Lexington
Mills and Estimated Revenue
Statutorily Allowed
FY 2026-27

3.75%

File Name: Budget/Millage/Mills&Revenue

By: AD

Date: 4/24/26

<u>CPI Adjustment</u>	<u>2.63%</u>	Estimated	4%	6%	Estimated
		Mills	Base on	Base on	Additional
			\$100,000 Property	\$100,000 Property	Revenue
Cty Ordinary		0.6	\$ 2.40	\$ 3.60	\$ 1,192,369.80
Law Enf.		0.9	\$ 3.60	\$ 5.40	\$ 1,788,554.70
Fire Service		0.6	\$ 2.40	\$ 3.60	\$ 949,746.60
Library		0.1	\$ 0.40	\$ 0.60	\$ 198,728.30
Solid Waste		0.2	\$ 0.80	\$ 1.20	\$ 397,456.60
Indigent Care		0.0	\$ -	\$ -	\$ -
Total		2.4	\$ 9.60	\$ 14.40	\$ 4,526,856.00

<u>Population Adjustment</u>	<u>1.12%</u>				
Cty Ordinary		0.3	\$ 1.20	\$ 1.80	\$ 596,184.90
Law Enf.		0.4	\$ 1.61	\$ 2.40	\$ 794,913.20
Fire Service		0.2	\$ 0.80	\$ 1.20	\$ 316,582.20
Library		0.1	\$ 0.40	\$ 0.60	\$ 198,728.30
Solid Waste		0.0	\$ -	\$ -	\$ -
Indigent Care		0.0	\$ -	\$ -	\$ -
Total		1.0	\$ 4.01	\$ 6.00	\$ 1,906,408.60

<u>Both CPI & Population Adj.</u>	<u>3.75%</u>				
Cty Ordinary		0.9	\$ 3.60	\$ 5.40	\$ 1,788,554.70
Law Enf.		1.3	\$ 5.20	\$ 7.80	\$ 2,583,467.90
Fire Service		0.8	\$ 3.20	\$ 4.80	\$ 1,266,328.80
Library		0.2	\$ 0.80	\$ 1.20	\$ 397,456.60
Solid Waste		0.2	\$ 0.80	\$ 1.20	\$ 397,456.60
Indigent Care		0.0	\$ -	\$ -	\$ -
Total		3.4	\$ 13.60	\$ 20.40	\$ 6,433,264.60

COUNTY OF LEXINGTON
SOUTH CAROLINA



ANNUAL BUDGETS
FISCAL YEAR 2026 – 2027

COUNTY OF LEXINGTON

FISCAL YEAR 2026 - 2027

ANNUAL BUDGETS

COUNTY COUNCIL

Darrell Hudson, Chairman

Todd Cockrell, Vice Chairman

Michael Bishop

Paul L. Brigham, Jr.

Clifford P Fisher, III

Charlene Wessinger

Beth A. Carrigg

Glen M. Conwell

M. Todd Cullum

Lynn Sturkie
County Administrator

Jeff M. Anderson
County Attorney

Adam DuBose
Interim Chief Financial Officer

BUDGET POLICIES

COMPLIANCE

All departments, divisions, and outside agencies which accept funds appropriated by Lexington County Council through this budget are expected to fully and willingly comply with the fiscal, personnel, and operational policies set forth in it, as well as any such policies which may be legally adopted by County Council during the course of the fiscal year this budget covers. Failure of any recipient of Lexington County funding to abide by the policies of Lexington County Council may result in immediate withdrawal of funding.

Except for policy changes detailed below, and/or reflected in the appropriations set forth therein, all previously adopted fiscal policies shall remain in force.

ADMINISTRATIVE POLICY

The County Administrator has the authority to approve purchase requisitions and administrative budget transfers up to \$500,000 at the request of department managers.

Any new full time or part time positions, in addition to the personnel authorization list adopted with the annual budget, shall require County Council approval. Departmental reorganization of existing positions that result in additional personnel shall require County Council approval. County Council has directed that the County Administrator and the County Human Resource Officer (CHRO) are the final approval authority and responsible for all administration, maintenance and implementation of the County Pay Procedures and Compensation Plan to which all departments are subject to; meaning any request outlined above or in the Pay Procedures must go through the County Administrator and the CHRO.

It is County Council's intent to maximize the efficiency and to unify the efforts of the County's central service operations in Finance, Human Resources and Technology Services. To this end, the County Administrator shall establish procedures for functional coordination of these operations between the central service operating departments and personnel performing like functions within other operating departments.

GRANT POLICY

All initial application requests for grants and/or final acceptance of grants shall be presented to the appropriate County Council Committee for review. These submissions shall be sent to the County Grants Manager and shall be received prior to the cutoff date for preparing the agenda for the upcoming Council meeting. Submissions shall include the entire application package as required by the granting agency, AND a line item detail budget in accordance with the County's established budget process, AND shall disclose any required funding requirements for a grant match. (As far as possible, the grants shall be incorporated into the annual budget process. Deviations from this should be avoided if possible.) Submitting an application to the Committee allows a two-week review before the final Council consideration. The County of Lexington adheres to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

CHECKING ACCOUNTS / BANK ACCOUNTS

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

ANNUAL INFLATION (CPI) ADJUSTMENT TO COUNTY FEES

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

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

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

HUMAN RESOURCES POLICIES

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

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

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

<u>Scheduled Hours</u>	<u>Allowable Maximum Annual Leave Hours</u>	<u>Allowable Maximum Sick Leave Hours</u>
80	360.00	720.00
84	378.00	756.00
85	382.50	765.00
86	387.00	774.00
95	427.50	855.00
112	504.00	1,008.00

EMPLOYEE HEALTH INSURANCE

Effective January 1, 2014, the County moved from one major medical plan to one major medical plan with three options: a 80/20 plan (the Gold plan), a 70/30 plan (the Silver plan) and a Qualified High Deductible Health Plan (the Bronze plan). Premiums for these plans will be reviewed annually and adjusted, if necessary, on a calendar year (January 1 – December 31) basis.

LEGAL HOLIDAYS

The following thirteen (13) days will be observed as Legal Holidays during FY 2026-2027:

Independence Day	Friday, July 3, 2026
Labor Day	Monday, September 7, 2026
Veterans' Day	Wednesday, November 11, 2026
Thanksgiving	Thursday and Friday November 26 & 27, 2026
Christmas	Thursday, Friday and Monday December 24, 25 & 28, 2026
New Year	Friday, January 1, 2027
Martin Luther King, Jr. Day	Monday, January 18, 2027
Presidents' Day	Monday, February 15, 2027
Confederate Memorial Day	Monday, May 10, 2027
Memorial Day	Monday, May 31, 2027

Law Enforcement and Emergency Services shift workers scheduled to work on the following thirteen (13) holidays during FY 2026-2027 will receive holiday pay:

Independence Day	Saturday, July 4, 2026
Labor Day	Monday, September 7, 2026
Veterans' Day	Wednesday, November 11, 2026
Thanksgiving	Thursday and Friday November 26 & 27, 2026
Christmas	Thursday, Friday and Saturday December 24, 25 & 26, 2026
New Year	Friday, January 1, 2027
Martin Luther King, Jr. Day	Monday, January 18, 2027
Presidents' Day	Monday, February 15, 2027
Confederate Memorial Day	Monday, May 10, 2027
Memorial Day	Monday, May 31, 2027

TRAVEL AND MEETINGS EXPENSE REIMBURSEMENT POLICY

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

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

Actual Expenses:

Registration fees (with agenda & cost information required)

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

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

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

Meal Limit Breakdown for Day Trips:

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

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

Required parking fees (with *dated* receipts)

Mandatory fees or gratuities (with *dated* receipts)

Standard Allowance for Meals and Incidentals:

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

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

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

Standard Mileage Allowance:

This is to be used only if a County vehicle is not available or practical to use. Noncommercial travel shall be reimbursed at a rate of \$0.725 (or current Federal rate) per mile when employees must use private vehicles for County business. Odometer readings must be recorded and submitted for reimbursement; however, reimbursement shall be limited to the shortest usually-traveled route.

Disallowance of Reimbursement Due to Proximity:

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

Travel Advances:

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

Application for Reimbursement:

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

OTHER NECESSARY COUNTY BUSINESS EXPENSE POLICY

County Council Expenses:

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

County Administration:

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

Foreign Travel Expenses:

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

Extradition Travel Expenses:

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

VEHICLE USE POLICY (EMPLOYER PROVIDED VEHICLES):

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

Qualified non-personal use vehicles:

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

Qualified non-personal use vehicles include:

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

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

Record Keeping Requirements:

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

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

Special Valuation Rules:

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

Lease Valuation Rule:

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

Commuting Valuation Rule:

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

Standard Mileage Rate Valuation Rule:

(Applicable for vehicle use by County employees not covered by the two previous evaluation methods.) The standard mileage rate of \$0.725 (or current federal rate) shall be used to value the taxable fringe benefit.

Applying the Valuation Rules:

Using the valuation rules as listed above, the taxable fringe amount will be reported on the employee's Form W-2. Also, social security (FICA) will be calculated on the quarterly fringe amount, and withheld from the employee's paycheck in the month after submission to the Finance Department. The County elects not to withhold income taxes on the value of the vehicle use, but the total fringe value will be added as income to the employee's Form W-2 at year end.

Compliance with Tax Law:

The County's vehicle use policy as stated herein is derived from applicable tax provisions as stated in IRS Publications 535 and 917, and shall be amended to remain in conformance with applicable tax law as these provisions may be revised.



ORDINANCE 26-05

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, South Carolina Code § 4-9-120, § 4-9-130 and § 4-9-140 require that County Council shall adopt an annual budget; and

WHEREAS, the annual budget shall be based upon estimated revenues and shall provide appropriations for County operations and debt service for all County departments and agencies.

NOW, THEREFORE, be it ordained and enacted by the Lexington County Council as follows:

SECTION 1 - GENERAL

The Fiscal Year 2026-2027 County budget for Lexington County, South Carolina, a copy of which is attached hereto and incorporated herein by way of reference, is hereby adopted.

SECTION 2 - COUNTY-WIDE TAX LEVY

There shall be levied, for County operations and for County designated millage agencies (Midlands Technical College) on all taxable property in Lexington County, sufficient taxes to fund the referenced budget in the number of mills allowed in S.C. Code Section 6-1-320 and 12-37-251(E) .

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

SECTION 3 - DEBT SERVICE TAX LEVY

The County Auditor is hereby authorized and directed to levy millages for all County and special district debt service funds in amounts sufficient to retire their respective debts.

SECTION 4 - SPECIAL PURPOSE DISTRICT TAX LEVY

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

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

SECTION 5 - BUDGETARY ESTIMATES

Anticipated revenues are stated as estimates and the respective appropriations are maximum and conditional. Should actual funding sources for any such fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund.

SECTION 6 - BUDGETARY CONTROL

Departments and/or other organizational units are bound to the appropriated expenditures incorporated herein. Upon the written request of the department head, the County Administrator, or his designated representative, is hereby authorized to effect transfers between line items.

On January 26, 2016, Lexington County Council approved the Lexington County Financial Management Practices, also known as the Fiscal Policies. These policies are used as a guide for financial management practices and procedures. The policies will be reviewed on an annual or as needed basis to make sure that they stay current.

SECTION 7 - LINE ITEM CARRYOVERS

Any line items previously appropriated and/or properly encumbered as of June 30, 2026, shall be carried forward as an appropriation of fiscal year 2026-2027 upon the recommendation of the County Administrator, and by passage of a budgetary amendment resolution by County Council.

SECTION 8 - NEW GRANTS

Grant funds applied for or received after the budget year, and therefore not stated in this budget ordinance, shall, by passage of a budgetary amendment resolution by County Council authorizing the acceptance of the grant and its appropriations, be accounted for in appropriate special revenues funds. The specific grant provisions shall direct the manner of expenditure of these funds.

SECTION 9 - OTHER MISCELLANEOUS RECEIPTS

Revenues other than those originally budgeted may be expended as directed by their respective revenue source after they are accepted and appropriated by the County Council by passage of the budgetary amendment resolution. Such funds include, but are not limited to, contributions, donations, special events, insurance and similar recoveries. These funds may be appropriated for any costs or overruns or new projects upon approval of County Council.

SECTION 10 - LINE OF CREDIT AUTHORIZATION

From time to time, it may be necessary for the administration of the County (or any other agency for which the County levies taxes) to borrow in anticipation of tax revenues to guarantee continuity in regular operations. To provide for such contingencies, the administration of the County (or the respective agencies) is hereby authorized to borrow in anticipation of ad valorem tax collections. Such authorization may only be exercised upon certification of need by both the County Treasurer and the Chief Financial Officer (or the CEO of the agency) and any amount borrowed must be obtained at the lowest possible interest rate and repaid as quickly as practical.

SECTION 11 - All appropriations, except those appropriations required by law, are subject to the availability of funds.

SECTION 12 - SEVERABILITY

If for any reason any provision of this Ordinance shall be declared invalid or unconstitutional, such shall not affect the remaining provisions of this Ordinance.

This Ordinance shall become effective July 1, 2026.

Enacted this _____ day of _____, 2026.

{SEAL}

Darrell C. Hudson
Chairman, Lexington County Council

ATTEST:

Jessica C. Hendrix, Clerk to Council

First Reading: _____
Public Hearing: _____
Second Reading: _____
Third & Final Reading: _____
Filed with the Clerk of Court: _____