

COUNTY OF LEXINGTON

SOUTH CAROLINA



Fiscal Year 2026-2027

Approved Annual Budget

Adopted June 23, 2026 · Ordinance 26-05

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COUNTY OF LEXINGTON

SOUTH CAROLINA

Annual Budget

Fiscal Year 2026–2027

County Council

Chairman

Darrell C. Hudson

Vice-Chairman

Todd Cockrell

Michael Bishop

Paul L. Brigham, Jr.

Clifford P. Fisher, III

Charlene “Charli”
Wessinger

Beth A. Carrigg

Glen M. Conwell

M. Todd Cullum

County Administrator

C. Lynn Sturkie

Chief Financial Officer

Jordyn M. Baker

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ANNUAL BUDGET
FISCAL YEAR 2026-27
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Budget Policies

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BUDGET POLICIES – SUMMARY

The complete policies, including the human resources, travel, business expense, and vehicle use policies, are in Supplemental Information: Budget and Administrative Policies (page 379).

Compliance

Departments, divisions, and outside agencies that receive funds appropriated by County Council must comply with the fiscal, personnel, and operational policies in this budget and with any policies Council adopts during the fiscal year. Failure to comply may result in immediate withdrawal of funding. All previously adopted fiscal policies remain in force unless changed in this budget.

Administrative Authority

- The County Administrator may approve purchase requisitions and administrative budget transfers of up to \$500,000 at the request of department managers.
- New full-time or part-time positions beyond the adopted Personnel Authorizations, and reorganizations that add positions, require County Council approval.
- The County Administrator and the Chief Human Resources Officer are the final approval authority for the County Pay Procedures and Compensation Plan.
- The County Administrator coordinates the central service functions of Finance, Human Resources, and Technology Services with similar work performed in other departments.

Grants

Grant applications and acceptances are presented to the appropriate County Council committee for review, through the County Grants Manager, before the agenda deadline. Each submission includes the full application package, a line-item budget, and any required local match. As far as possible, grants are incorporated into the annual budget process. The County follows the federal Uniform Guidance (2 CFR Part 200) for federal awards.



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.

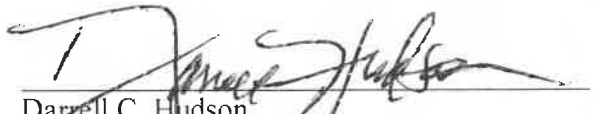
SECTION 12 - SEVERABILITY

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.

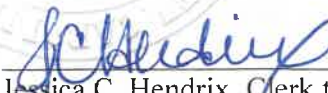
This Ordinance shall become effective July 1, 2026.

Enacted this 23rd day of June, 2026.

{SEAL}


Darrell C. Hudson
Chairman, Lexington County Council

ATTEST:


Jessica C. Hendrix, Clerk to Council

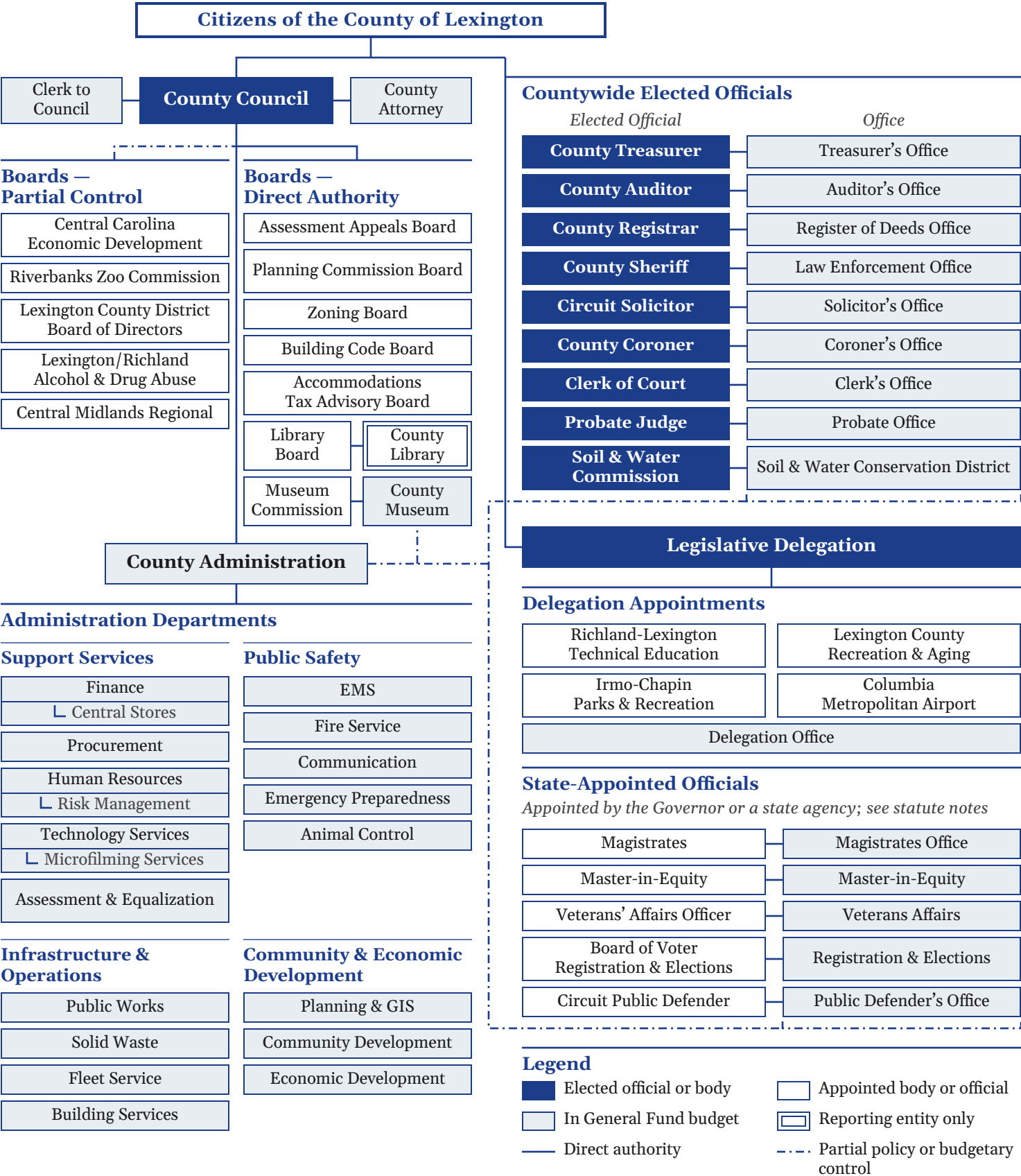
First Reading: April 28, 2026

Public Hearing: May 26, 2026

Second Reading: June 10, 2026

Third & Final Reading: June 23, 2026

Filed with the Clerk of Court: _____



Appointing authority: Magistrates, S.C. Code § 22-1-10; Master-in-Equity, § 14-11-20; Veterans' Affairs Officer, § 25-11-40; Voter Registration and Elections board, § 7-5-10; Circuit Public Defender, § 17-3-510.

Principal Officers

FY2026–27 Approved Budget

COUNTY OF LEXINGTON

SOUTH CAROLINA

Members of County Council

District 1 Michael Bishop Member, County Council	District 2 Paul L. Brigham, Jr. Member, County Council	District 3 Darrell C. Hudson Chairman, County Council
District 4 Todd Cockrell Vice-Chairman, County Council	District 5 Clifford P. Fisher, III Member, County Council	District 6 Charlene “Charli” Wessinger Member, County Council
District 7 Beth A. Carrigg Member, County Council	District 8 Glen M. Conwell Member, County Council	District 9 M. Todd Cullum Member, County Council

Elected Officials

Auditor	Christopher J. Harmon	Register of Deeds	Tina R. Guerry
Clerk of Court	Lisa M. Comer	Sheriff	B. Jay Koon
Coroner	Margaret W. Fisher	Solicitor	S. Richard Hubbard, III
Probate Judge	Daniel R. Eckstrom	Treasurer	James R. Eckstrom

Appointed by County Council

Clerk to Council	Jessica C. Hendrix	County Administrator	C. Lynn Sturkie
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Budget Overview

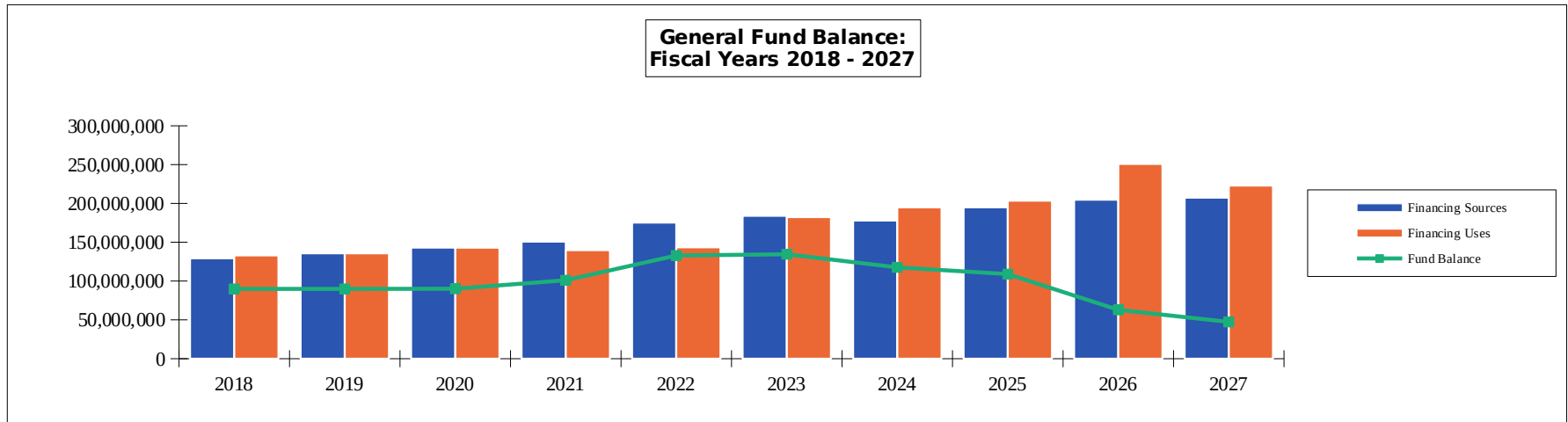
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COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND BALANCE COMPARED TO ANNUAL REVENUES & EXPENDITURES
LAST TEN YEARS

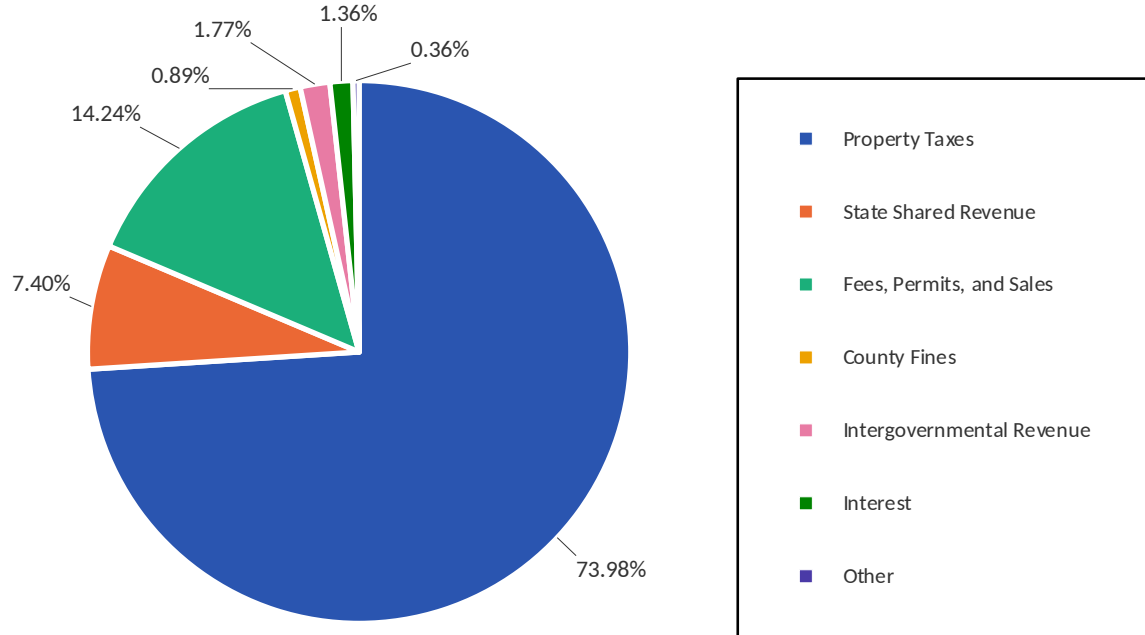
Fiscal Year Ending June 30	Beginning Fund Balance	Annual Revenues and Other Financing Sources	Undesignated Unreserved Fund Balance As % of Revenues	Annual Expenditures and Other Financing Uses	Undesignated Unreserved Fund Balance As % of Expenditures	Ending Fund Balance			
						Total Ending Fund Balance	Undesignated Unreserved Fund Balance	Designated for Capital Improvements Fund Balance	Other Designated and/or Reserved Fund Balance
2018	93,737,984	129,284,613	47.20%	133,084,414	45.85%	89,938,183	61,019,955	28,549,799	368,429
2019	89,938,183	135,761,924	45.01%	135,759,452	45.01%	89,940,655	61,108,704	28,707,761	124,190
2020	89,940,655	143,129,352	42.77%	143,006,112	42.81%	90,063,895	61,217,261	28,846,634	0
2021	90,063,895	150,800,921	47.83%	139,835,892	51.58%	101,028,924	72,124,805	28,904,119	0
2022	101,028,924	175,317,622	59.30%	143,442,338	72.48%	132,904,208	103,961,767	28,942,441	0
2023	132,904,208	183,984,419	50.49%	182,346,253	50.95%	134,542,374	92,896,351	41,646,023	0
2024	134,542,374	177,895,494	42.62%	194,869,025	38.91%	117,568,843	75,813,990	41,754,853	0
2025	117,568,843	194,947,494	34.47%	203,554,839	33.02%	108,961,498	67,206,645	41,754,853	0
** 2026	108,961,498	204,763,229	10.35%	250,836,045	8.45%	62,888,682	21,187,255	41,701,427	0
*** 2027	62,888,682	207,391,464	2.71%	222,951,171	2.52%	47,328,975	5,627,548	41,701,427	0

** Estimated Actual Projected Revenues and Expenditures For Year Ended and Estimated Fund Balance

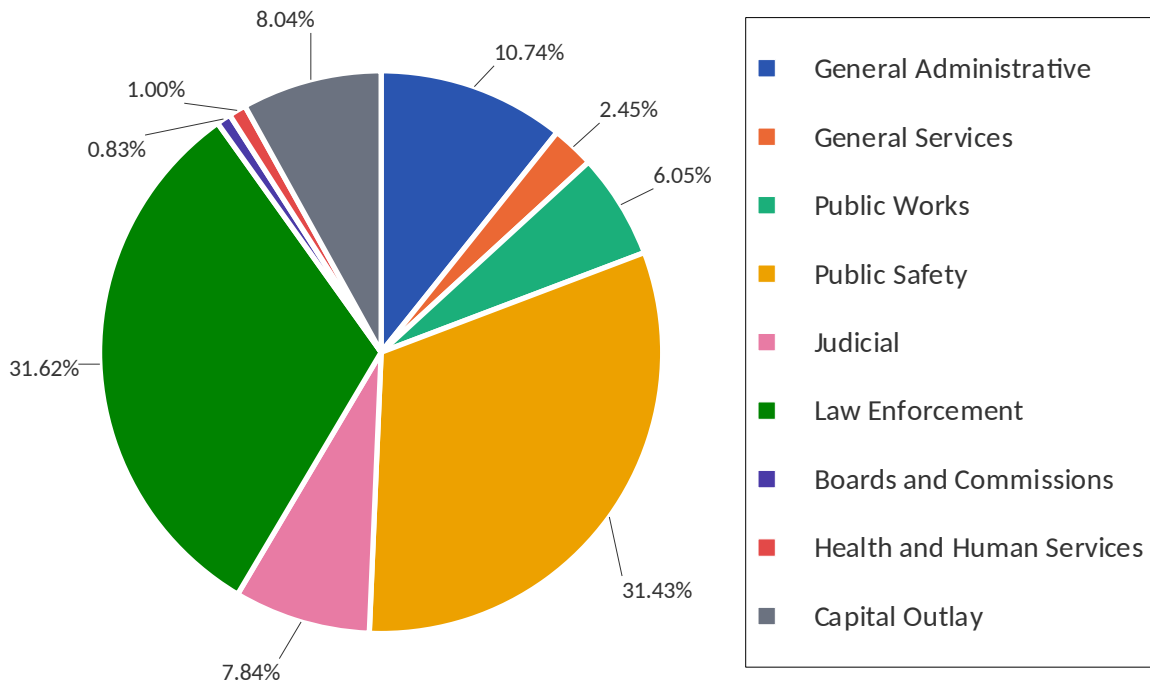
*** Estimated Fiscal Year 2026-27



COUNTY OF LEXINGTON: General Fund Revenues



COUNTY OF LEXINGTON: General Fund Expenditures



COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
FIVE YEAR ACTUAL, CURRENT YEAR AND APPROVED 2026-27 BUDGET
REVENUES AND EXPENDITURES

	06-30-2021	06-30-2022	06-30-2023	06-30-2024	06-30-2025	Estimated Actual 06-30-2026	Approved Budget FY26-27	Percentage
Revenues								
Property Taxes	\$ 107,675,538	\$ 111,194,474	\$ 116,986,839	\$ 129,721,998	\$ 137,779,265	\$ 147,709,075	\$ 152,544,808	73.98%
State Shared Revenue	10,712,383	11,486,376	12,006,699	12,610,474	13,267,724	14,252,619	15,266,480	7.40%
Fees, Permits, and Sales	24,296,423	31,959,492	25,132,422	20,283,530	29,247,784	29,214,425	29,368,889	14.24%
County Fines	1,378,612	1,684,444	1,664,587	2,073,972	1,795,946	1,755,715	1,839,141	0.89%
Intergovernmental Revenue	5,694,548	3,255,743	4,049,057	4,157,013	4,292,956	3,426,405	3,652,881	1.77%
Interest (Net of Increase (Decrease) in the Fair Value of Investments)	316,894	523,957	5,829,186	8,216,734	6,271,047	6,768,595	2,813,000	1.36%
Other	715,283	416,120	607,425	584,085	1,863,673	1,087,733	738,033	0.36%
Total Revenues	150,789,681	160,520,606	166,276,215	177,647,806	194,518,395	204,214,567	206,223,232	100.00%
Expenditures								
Current:								
General Administrative	15,370,185	15,518,161	15,936,635	17,588,196	19,446,666	28,971,710	23,198,534	10.74%
General Services	3,531,373	3,704,884	3,739,896	4,143,196	4,373,758	4,974,753	5,302,042	2.45%
Public Works	8,497,478	10,042,999	9,773,890	10,338,346	11,170,522	13,075,558	13,067,592	6.05%
Dept. of Emergency Services	38,300,053	40,112,556	44,322,881	51,942,469	60,225,646	63,980,375	67,903,605	31.43%
Judicial	10,647,482	11,335,849	11,836,469	14,494,148	14,191,788	16,145,963	16,930,943	7.84%
Law Enforcement	43,057,937	42,636,871	49,134,940	54,647,706	58,154,195	72,379,878	68,312,807	31.62%
Boards and Commissions	986,117	1,023,052	1,336,091	1,901,962	1,620,112	1,675,319	1,797,464	0.83%
Health and Human Services	1,580,781	1,606,183	1,735,868	1,920,539	1,998,684	2,102,225	2,166,065	1.00%
Capital Outlay	10,382,401	11,667,464	17,228,683	17,322,783	21,007,858	39,900,378	17,373,190	8.04%
Total Expenditures	132,353,807	137,648,019	155,045,353	174,299,345	192,189,229	243,206,159	216,052,242	100.00%
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,435,874	22,872,587	11,230,862	3,348,461	2,329,166	(38,991,592)	(9,829,010)	
Other Financing Sources (Uses)								
Operating Transfer In	11,240	14,797,016	17,708,204	247,688	429,099	548,662	1,168,232	
Operating Transfer Out	(7,482,085)	(5,794,319)	(27,300,900)	(20,569,680)	(11,365,610)	(7,629,886)	(6,898,929)	
Total Other Sources	(7,470,845)	9,002,697	(9,592,696)	(20,321,992)	(10,936,511)	(7,081,224)	(5,730,697)	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	10,965,029	31,875,284	1,638,166	(16,973,531)	(8,607,345)	(46,072,816)	(15,559,707)	
Fund Balances, Beginning of Year	90,063,895	101,028,924	132,904,208	134,542,374	117,568,843	108,961,498	62,888,682	
Fund Balances, End of Year	\$ 101,028,924	\$ 132,904,208	\$ 134,542,374	\$ 117,568,843	\$ 108,961,498	\$ 62,888,682	\$ 47,328,975	

Source: Years ended June 30, 2021 through 2025, County audited financial statements.

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
APPROVED 2026-27 BUDGET
BREAKDOWN OF REVENUES AND EXPENDITURES

	County Ordinary	Law Enforcement	Fire Service	Total
Revenues				
Property Taxes	\$ 49,655,362	\$ 67,654,673	\$ 35,234,773	\$ 152,544,808
State Shared Revenue	15,266,480			15,266,480
Fees, Permits, and Sales	28,945,318	275,571	148,000	29,368,889
County Fines	1,792,026	37,115	10,000	1,839,141
Intergovernmental Revenue	2,107,204	1,545,677		3,652,881
Interest	2,813,000			2,813,000
Other	512,500	224,533	1,000	738,033
Total Revenues	101,091,890	69,737,569	35,393,773	206,223,232
Expenditures				
Current:				
General Administrative	23,198,534			23,198,534
General Services	5,302,042			5,302,042
Public Works	13,067,592			13,067,592
Department of Emergency Services	34,213,585		33,690,020	67,903,605
Judicial	16,930,943			16,930,943
Law Enforcement		68,312,807		68,312,807
Boards and Commissions	1,797,464			1,797,464
Health and Human Services	2,166,065			2,166,065
Capital Outlay	11,285,947	467,640	5,619,603	17,373,190
Total Expenditures	107,962,172	68,780,447	39,309,623	216,052,242
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(6,870,282)	957,122	(3,915,850)	(9,829,010)
Other Financing Sources (Uses)				
Operating Transfer In	536,918	631,314		1,168,232
Operating Transfer Out	(5,310,493)	(1,588,436)		(6,898,929)
Total Other Sources	(4,773,575)	(957,122)	-	(5,730,697)
Excess (Deficiency) of Revenues and				
Other Financing Sources Over				
Expenditures and Other Financing Uses	(11,643,857)	-	(3,915,850)	(15,559,707)
Fund Balances, Beginning of Year	55,608,688	4,796,291	2,483,703	62,888,682
Fund Balances, End of Year	\$ 43,964,831	\$ 4,796,291	\$ (1,432,147)	\$ 47,328,975

COUNTY OF LEXINGTON
GENERAL FUND
FISCAL YEAR 2026 - 2027

	Undesignated Fund Balance Fund 1000
Funding From Fund Balance 07-01-26	\$ 15,559,707
Estimated Revenues	206,223,232
Other Financing Sources	<u>1,168,232</u>
Total Revenues and Other Financing Sources	<u>222,951,171</u>
Appropriations for:	
Personnel	152,213,896
Operating	46,465,156
Capital	17,373,190
Transfers to Other Funds	<u>6,898,929</u>
Total Appropriations	222,951,171
Excess Revenue Over Expenditures	-
Total Appropriations and Other Financing Uses	\$ <u>222,951,171</u>

* Fund Balance being used to pay for one time capital items.

General Fund	\$ 11,643,857
Fire Service Fund	3,915,850
Law Enforcement Fund	<u>-</u>
	\$ <u>15,559,707</u>

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General Fund

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Revenues

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COUNTY OF LEXINGTON
General Fund
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual Receipts 2024-25	Amended Budget Thru May 2025-26	11 Months Received Thru May 2025-26	Total Estimated 2026-27
* General Fund Revenues 1000:					
Property Taxes:		Mills	Mills		Mills
Ordinary (C/C - 000000):		<u>25.941</u>	<u>23.6</u>		<u>23.6</u>
410000	Current Property Taxes	33,631,409	37,098,561	35,051,360	38,422,685
410500	Homestead Exemption Reimbursements	1,387,011	1,375,000	1,221,029	1,400,000
410520	Manufacturer's Tax Exemption	220,812	220,000	195,818	220,000
410521	Manufacturer Partial Prop Tax Exempt	1,024,797	0	297,492	0
410530	State Sales and Use Tax Credit	210,728	186,425	178,994	193,079
411000	Current Vehicle Taxes	5,410,518	5,706,876	5,061,808	5,444,808
411050	Watercraft Property Taxes	550,168	574,128	487,508	639,309
412000	Current Tax Penalties	43,328	48,000	53,800	48,000
413000	Delinquent Taxes	732,953	825,000	781,910	800,000
414000	Delinquent Tax Penalties	138,377	120,000	130,863	130,000
416000	Delinquent Tax Costs	46,463	40,000	52,850	50,000
417100	Fee In Lieu of Taxes	1,720,610	1,575,000	1,631,405	1,700,000
417120	FILOT - Prior Year	40,280	0	71,406	0
417130	FILOT - Manufacturer's Tax Exemption	172,287	150,000	192,926	175,000
417150	FILOT - Fee for Services	11,616	11,000	12,152	12,150
418000	Motor Carrier Payments	156,259	120,000	114,594	160,000
418100	Heavy Equipment Rental Surcharge Fees	72,872	30,000	81,715	80,000
419000	Merchants Exemptions	180,331	161,300	180,331	180,331
	Sub-total	45,750,819	48,241,290	45,797,961	49,655,362
Law Enforcement (C/C - 159999):		<u>35.420</u>	<u>32.3</u>		<u>32.3</u>
410000	Current Property Taxes	45,920,537	50,757,633	47,967,510	52,597,942
410500	Homestead Exemption Reimbursements	1,893,833	1,800,000	1,670,883	1,900,000
410520	Manufacturer's Tax Exemption	301,498	300,000	267,944	305,000
410521	Manufacturer Partial Prop Tax Exempt	0	0	407,057	0
410530	State Sales and Use Tax Credit	287,724	255,063	244,572	264,311
411000	Current Vehicle Taxes	7,387,087	7,792,153	6,917,887	7,452,004
411050	Watercraft Property Taxes	751,237	783,912	666,450	874,986
412000	Current Tax Penalties	61,494	65,000	73,618	65,000
413000	Delinquent Taxes	1,000,567	1,100,000	1,068,849	1,100,000
414000	Delinquent Tax Penalties	188,931	165,000	178,876	200,000
417100	Fee In Lieu of Taxes	2,210,226	2,000,000	2,119,863	2,200,000
417120	FILOT - Prior Year	51,601	0	98,895	0
417130	FILOT - Manufacturer's Tax Exemption	209,469	180,000	230,755	200,000
417150	FILOT - Fee for Services	15,860	15,000	16,633	16,600
418000	Motor Carrier Payments	213,357	160,000	156,796	225,000
418100	Heavy Equipment Rental Surcharge Fees	99,538	65,000	111,574	110,000
419000	Merchants Exemptions	143,830	143,829	143,830	143,830
	Sub-total	60,736,789	65,582,590	62,341,992	67,654,673
Fire Service (C/C - 131599):		<u>23.336</u>	<u>21.3</u>		<u>21.3</u>
410000	Current Property Taxes	23,909,323	26,445,094	25,058,306	27,529,345
410500	Homestead Exemption Reimbursements	961,381	900,000	846,923	975,000
410520	Manufacturer's Tax Exemption	125,444	120,000	120,250	130,000
410521	Manufacturer Partial Prop Tax Exempt	0	0	384,479	0
410530	State Sales and Use Tax Credit	165,790	132,890	146,719	138,338
411000	Current Vehicle Taxes	3,932,872	4,156,870	3,715,661	4,023,355
411050	Watercraft Property Taxes	468,771	491,570	418,947	549,964
412000	Current Tax Penalties	28,203	30,000	36,539	30,000
413000	Delinquent Taxes	424,507	525,000	520,007	500,000
414000	Delinquent Tax Penalties	89,622	75,000	88,942	95,000
417100	Fee In Lieu of Taxes	897,620	775,000	989,240	1,000,000
417120	FILOT - Prior Year	28,427	0	51,249	0
417130	FILOT - Manufacturer's Tax Exemption	81,117	75,000	82,930	80,000
418000	Motor Carrier Payments	107,785	80,000	79,276	110,000
418100	Heavy Equipment Rental Surcharge Fees	27,023	35,000	32,865	30,000
419000	Merchants Exemptions	43,771	43,771	43,771	43,771
	Sub-total	31,291,656	33,885,195	32,616,104	35,234,773
Total Property Taxes		<u>137,779,264</u>	<u>147,709,075</u>	<u>140,756,057</u>	<u>152,544,808</u>

COUNTY OF LEXINGTON
General Fund
FY 2026-27 Estimated Revenue

Object		Actual	Amended	11 Months	Total
Code	Revenue Account Title	Receipts	Budget	Received	Estimated
		2024-25	Thru May 2025-26	Thru May 2025-26	2026-27
State Shared Revenues:					
420800	Accommodations Tax (Undesignated)	50,517	47,689	48,703	49,954
421000	Local Government Fund Distribution	13,217,207	14,204,930	13,739,775	15,216,526
	Total State Shared Revenues	13,267,724	14,252,619	13,788,478	15,266,480
Fees, Permits, & Sales:					
430000	Animal Control Fees	44,654	106,580	40,482	40,000
430105	No Transport Fees	150,493	376,649	198,533	218,419
430110	Transport Mileage Fees	1,953,496	2,362,667	2,001,991	3,233,123
430120	Ambulance Collections - Low Country	7,408,572	10,615,104	7,456,667	9,913,590
430125	SC Ambulance Suppl Pmt Program	0	0	(299,397)	1,200,000
430130	Medicare Ambulance Clearing	(366,358)	0	26,039	0
430131	Medicare RRB Ambulance Clearing	(9,578)	0	1,308	0
430140	Medicaid Ambulance Clearing	(23,922)	0	126,207	0
430145	EMS Clearing	5,240,540	0	192,146	0
430165	Ambulance - Set-Off Debt Fees	2,710,819	1,861,101	1,167,596	936,414
430185	Ambulance - Subpoena Fees	23,638	25,056	16,879	18,000
430191	Ambulance Fees - Interest	453	0	303	0
430199	A/R - Ambulance Fees	(1,383,548)	0	0	0
430510	(131599) City of Columbia-Fire Protection Chrg	52,293	53,063	48,646	53,000
430511	(131599) Fire Service Permit Fee	66,218	70,061	81,804	60,000
430810	Vehicle Decal Issuance Fees	251,215	249,000	209,992	250,000
430900	Cable Franchise Fees	1,321,928	1,723,964	1,203,524	1,200,000
430901	Video Service Franchise Fees	49,077	225,658	110,019	125,000
431004	Worthless Check Fees	7,339	6,560	5,617	7,380
431100	Clerk of Court Fees	217,323	188,183	209,534	200,000
431101	Clerk of Court Fees - County & State	75,641	74,229	65,243	70,000
431102	General Sessions Court Fees	15,635	11,000	15,535	12,000
431200	Family Court Fees	379,256	359,502	335,918	350,000
431300	Probate Court - Estate Fees	708,617	751,849	671,123	750,000
431400	Probate Court - Marriage License Fees	28,580	125,946	27,318	30,000
431600	Probate Court - Microfilm Copy Fees	(16)	0	71	0
431800	Coroners Fees	102,130	105,000	100,190	104,000
432000	RD Recording Fees	860,264	917,780	846,280	924,362
432100	County Recording Fee	3,012,682	3,022,225	2,967,041	3,384,889
432200	State Recording Fees	203,074	214,305	(5,974)	240,019
432400	RD - Miscellaneous Fees	621	0	(1,254)	0
435000	Museum Fees	4,396	4,800	4,478	5,050
435350	TNC Act - Local Assessment Fee	86,298	60,000	73,779	86,000
435600	Escheatable Property - (Tax Sales Overage)	382,292	0	0	0
436000	Building Permits - New Permits	3,103,253	2,495,854	3,328,258	3,200,000
436100	Mobile Home Permits	4,335	5,285	3,830	4,150
436101	Mobile Home Registration Fee	10,165	9,050	11,235	11,545
437601	Copy Sales - Clerk of Court	25,085	23,797	23,279	22,000
437602	Copy Sales - RD	15,190	13,113	14,067	14,272
437603	Copy Sales - Probate Court	16,465	17,724	14,617	18,000
437604	Copy Sales - P&D	0	0	0	25
437605	(159999) Copy Sales - Sheriff Department	11,629	12,391	9,369	9,480
437700	Subdivision Regulation Fees	70,906	82,520	66,261	80,000
437800	Stormwater Mgmt / Sediment Control Fee	1,505,396	1,782,000	1,249,287	1,642,080
437900	Maps & Aerial Sales	4,150	4,500	5,030	4,500
438000	Zoning Ordinance Fees	222,582	362,000	275,227	350,000
438050	Landscape Ordinance Fees	48,268	50,000	35,124	50,000
438100	Sign Sales - Public Works	5,420	6,220	4,490	5,000
438101	(131599) Sign Sales - Fire Service	6,995	4,000	6,030	5,000

COUNTY OF LEXINGTON
General Fund
FY 2026-27 Estimated Revenue

Object		Actual	Amended	11 Months	Total
Code	Revenue Account Title	Receipts	Budget	Received	Estimated
		2024-25	Thru May 2025-26	Thru May 2025-26	2026-27
Fees, Permits, & Sales: (Continued)					
438202	(159999) LE Funeral Escort Fees	16,800	11,681	10,600	11,126
438205	(159999) LE Vending Machine Sales	1,925	1,927	2,037	1,508
438209	(159999) LE Fingerprinting Fees	6,473	6,970	6,140	6,385
438900	Auction Sales	243,215	482,690	368,059	200,000
438902	Surplus Sales	14,901	2,000	2,307	30,000
438903	Tire Sales - Central Stores	328	500	433	500
438905	Cell Phone Sales	25	0	170	0
438906	(159999) Auction Sales - LE	212,118	247,072	189,286	247,072
438910	(159999) Equipment Sales - Law Enf	179	0	0	0
438920	(131599) Equipment Sales - Fire Service	118,170	50,000	89,419	30,000
439900	Miscellaneous Fees, Permits, and Sales	9,688	32,849	9,802	15,000
435303	(1325) Tourism Dev. Fees Overage (CMCC Bond)	0	0	976,160	0
	Total Fees, Permits, & Sales	29,247,783	29,214,425	24,598,155	29,368,889
County Fines:					
441000	(159999) Sheriff's Fines	640	2,330	1,855	3,087
441001	(159999) Sex Offender Registry Fee	27,551	26,147	28,864	34,028
442000	Family Court Fines	5,078	31,114	2,996	3,500
443000	Circuit Court Fines	20,063	70,000	11,238	10,000
443500	Bond Estreatment	59,738	75,911	32,900	13,000
443505	Defendant Restitution	1,170	0	1,195	0
443600	Master - In - Equity	106,617	43,000	192,784	200,000
444000	Central Traffic Court	705,755	703,777	656,698	744,322
444027	Traffic Court - Surety Relieved on Bond	0	0	20	0
444030	Central Bond Court	0	0	0	20
444050	Criminal Domestic Violence Court	3,529	6,146	531	498
Magistrates' Criminal Fines:					
444100	District # 1 - Lexington	72,673	66,282	69,920	73,326
444200	District # 2 - Irmo	112,754	84,450	88,200	119,272
444204	District # 2 - Irmo - Unclaimed Funds	3,045	0	0	0
444300	District # 3 - Batesburg/Leesville	48,599	39,912	43,660	46,484
444400	District # 4 - Swansea	39,739	41,787	37,451	37,020
444500	District # 5 - Oak Grove	31,071	41,013	24,551	24,880
444504	District # 5 - Oak Grove-Unclaimed Funds	7,620	0	1,340	0
444600	District # 6 - Cayce/West Columbia	63,869	56,133	45,498	36,368
444700	Magistrate Worthless Check - Criminal Fines	994	340	325	82
444900	DUI Court	39,342	51,437	43,035	40,390
444927	DUI Court - Surety Relieved on Bond	0	0	20	0
Magistrates' Civil Fines:					
445100	District # 1 - Lexington	65,646	53,131	62,355	69,972
445200	District # 2 - Irmo (Harbison)	80,859	71,997	61,535	81,570
445300	District # 3 - Batesburg/Leesville	28,338	27,950	28,361	33,472
445400	District # 4 - Swansea	86,213	80,670	85,625	103,252
445500	District # 5 - Oak Grove	65,540	66,625	46,758	53,876
445600	District # 6 - Cayce/West Columbia	76,687	75,063	77,858	88,722
447000	Pollution Control Fines - State DHEC	26,316	25,000	1,428	12,000
447500	(131599) FS - Hazmat Incident Fines	16,500	12,000	17,967	10,000
	Total County Fines	1,795,946	1,752,215	1,664,968	1,839,141
Intergovernmental Revenues					
450000	Rental Income	18,000	18,000	18,000	18,000
450100	Ground Lease Agreement	1,255,000	1,305,400	1,245,175	1,299,175
451100	DSS Operating Reimbursements	62,648	52,782	81,357	60,000
451201	FEMA Disaster Reimbursement	0	2,979	792,384	0
451203	Horry County Reimbursement	6,095	0	6,095	0

COUNTY OF LEXINGTON
General Fund
FY 2026-27 Estimated Revenue

Object		Actual	Amended	11 Months	Total
Code	Revenue Account Title	Receipts	Budget	Received	Estimated
		2024-25	Thru May 2025-26	Thru May 2025-26	2026-27
Intergovernmental Revenues (Continued)					
451207	(131599) FS - Mutual Aid Reimbursement	0	0	8,463	0
451300	Veterans' Service Officer	6,983	7,000	7,122	7,300
451400	Registration & Elections Supplement	14,055	13,500	21,930	22,500
451402	Registration & Election Reimb.-Mncpl & Sch.	8,181	150,000	102,276	36,000
451404	Registration & Election Reimb.-Primary Election	0	244,000	0	217,973
451405	Registration & Election Reimb.-General Election	183,633	0	0	299,456
451700	State Salary Supplements - RD, Clerk/Court, Prob. Judge, Sheriff	163,125	75,000	165,000	82,500
451802	IV-D Case Filing Fees	14,432	14,630	11,924	10,000
451950	Indirect Cost Reimbursement	23,702	26,709	26,807	24,000
452000	(159999) Federal Prisoner Reimbursement	1,199,865	1,246,966	831,683	1,348,947
452600	Outside Agencies - Admin Cost (Fuel)	26,081	28,272	19,875	27,300
452601	Outside Agencies - Admin Cost (CS-15%)	2,875	3,456	2,262	3,000
457000	Federal Grant Income	165,224	120,000	0	0
457004	(159999) USMS Reimbursement	15,777	21,741	10,583	21,741
457007	(159999) ICE Reimbursement	98,353	50,929	114,864	101,824
457009	(159999) HIDTA Reimbursement	29,225	15,741	15,980	25,645
457010	(159999) OCDETF Reimbursement	0	6,000	0	0
457012	(159999) US Secret Service Reimbursement	0	0	41,520	41,520
457013	(159999) Social Security Admin Reimb.	3,800	6,000	4,000	6,000
458012	SCDOT Public Works Earmark	1,000,000	0	0	0
459900	Miscellaneous Payments & Grants	2,000	0	17,300	0
Total Intergovernmental Revenues		4,299,054	3,409,105	3,544,600	3,652,881
Other Revenues					
461000	Investment Interest	5,703,592	6,755,595	3,744,061	2,800,000
461002	Delinquent Tax Interest	17,085	13,000	0	13,000
462001	Sales Tax Payable	(3)	0	40	0
463002	(159999) Insurance Recovery Claims	0	24,511	0	24,511
463200	Ins Claims Reimbursements-Prop/Liab	0	0	76,413	0
463201	(131599) FS - Ins Claims Reimb. - Prop/Liab	0	0	136,064	0
463202	(159999) LE - Ins Claims Reimb. - Prop/Liab	70,899	0	58,165	0
463300	Warranty Coverage	2,828	0	0	0
465910	GM Warranty Work	10,854	10,000	839	10,000
466301	Outstanding Checks Voided	41,887	0	(13)	0
467000	Cash Over/Short	(4)	0	(235)	0
467001	Cash Over/Short Case Management System	7,189	0	198	0
467500	Unclaimed Property - Treasurer	23,198	0	20,556	0
467501	Unclaimed Property - RMC	216	0	30	0
467502	Unclaimed Property - Clk of Crt	3,501	0	751	0
467503	Unclaimed Property - Magistrates	905	0	635	0
467506	Unclaimed Property - Sheriff	30	0	70	0
467507	Unclaimed Property - Fire Service	117	0	0	0
467508	Unclaimed Property - EMS	6,748	0	0	0
469100	Gifts & Donations	310	0	0	0
469102	Public Donation to Animal Control	950	0	3,325	0
469111	(159999) Gifts & Donations - LCSD Foundation	17,619	0	0	0
469120	(131599) Gifts & Donations - FS	7,902	750	12,500	1,000
469130	Gifts & Donations - Friends of the Museum	11,350	1,500	23,475	0
469200	Donated Capital Items	982,405	0	0	0
469251	(159999) Confiscated Equipment	4,000	0	0	0
469305	Sale of Scrap Metal	2,623	2,906	2,070	0
469315	(159999) Sale of Scrap Metal	3,687	200	3,674	200
469316	(131599) Sale of Scrap Metal	452	50	0	0
461000	(1320) SLFRP Investment Interest	550,369	0	411,334	0

COUNTY OF LEXINGTON
General Fund
FY 2026-27 Estimated Revenue

Object		Actual	Amended	11 Months	Total
Code	Revenue Account Title	Receipts	Budget	Received	Estimated
		2024-25	Thru May 2025-26	Thru May 2025-26	2026-27
Other Revenues (Continued)					
469320	EMS - Sale of Pharmaceuticals	0	0	222	0
469500	Municipal Tax Billings	133,549	121,011	110,856	145,000
469550	TIF Excess	356,622	345,000	361,138	300,000
469900	Miscellaneous Revenues	24,715	35,000	18,842	25,000
469901	Sales Tax Discount	920	1,200	2,305	2,000
469903	State Diesel Fuel Tax Refund	20,108	30,000	14,883	30,000
469918	Special Event Net	840	0	102	0
469921	(131599) FS - Miscellaneous Revenues	429	0	118	0
469922	(159999) LE - Miscellaneous Revenues	85	0	0	0
469923	FOIA Requests	0	0	6,823	500
490100	Sale of General Fixed Assets	55,999	0	0	0
490105	(131599) Sale of General Fixed Assets	0	35,000	7,500	0
490110	(159999) Sale of General Fixed Assets	64,648	42,682	66,425	199,822
801000	(159999) Transfer From County Ordinary	391,592	548,662	0	631,314
802410	Transfer From Clk of Crt/Title IV-D Child Supp.	0	0	0	536,918
801310	Transfers From Capital Escrow and Other Funds	37,507	0	0	0
	Total Other Revenues	8,557,723	7,967,067	5,083,166	4,719,265
** Total Estimated General Fund Revenues		194,947,494	204,304,506	189,435,424	207,391,464

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Appropriations

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**COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2026-27
Approved 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
Approved 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	10,778,628	62,716	0	22,643,948
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	-293,733	482,350	0	1,588,436	1,777,053
Total Law Enforcement	48,685,236	19,627,571	467,640	1,588,436	70,368,883
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	151,427,006	47,713,946	17,373,190	3,899,831	220,413,973
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 Approved	152,213,896	46,465,156	17,373,190	6,898,929	222,951,171

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101100 - County Council

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 11	365,137	337,139	368,261	385,538	385,537	385,537
510300 Part-Time - 1 (0.5 FTE)	17,094	13,706	18,339	19,409	19,409	19,409
511112 FICA Cost	26,174	24,167	26,618	30,979	27,880	27,880
511113 State Retirement	66,723	62,800	71,753	75,158	75,158	75,158
511120 Insurance Fund Contribution - 11	89,650	85,708	93,500	96,250	96,250	96,250
511130 Workers Compensation	9,383	9,747	8,851	11,136	9,106	9,106
* Total Personnel	574,161	533,267	587,322	618,470	613,340	613,340
Operating Expenses						
520223 Web Hosting/Video Streaming	0	15,553	19,829	47,010	47,010	47,010
520400 Advertising & Publicity	1,959	2,118	3,102	4,205	3,102	3,102
520700 Technical Services	405	0	1,500	1,500	1,500	1,500
520710 Software Subscription	0	735	7,316	1,128	1,128	1,128
521000 Office Supplies	2,186	1,500	1,844	2,500	1,844	1,844
521100 Duplicating	1,919	1,244	800	1,000	1,000	1,000
524000 Building Insurance	927	1,010	1,090	1,112	1,010	1,010
524201 General Tort Liability Insurance	8,029	8,930	8,832	9,823	10,002	10,002
524202 Surety Bonds	0	0	0	0	76	76
525000 Telephone	758	604	760	760	444	444
525021 Smart Phones Charges -11	6,096	4,110	8,130	8,798	4,992	4,992
525041 E-mail Service Charges - 13	4,801	4,876	5,244	5,182	5,182	5,182
525100 Postage	165	45	100	150	100	100
525210 Conference, Meeting & Training Expense	26,629	17,653	37,496	64,811	35,000	35,000
525230 Subscriptions, Dues, & Books	40,832	34,751	37,426	34,655	34,655	34,655
525240 Personal Mileage Reimbursement	237	0	1,200	1,200	500	500
525300 Utilities - Admin. Bldg.	31,723	32,627	37,495	37,495	37,495	37,495
525600 Uniforms & Clothing	0	0	0	1,500	1,500	1,500
525705 Employee Recognition Events	510	0	500	500	500	500
528301 Framing Plaques/Documents	1,653	558	1,700	1,700	1,700	1,700
* Total Operating	128,829	126,314	174,364	225,029	188,740	188,740
** Total Personnel & Operating	702,990	659,581	761,686	843,499	802,080	802,080
Capital						
540000 Small Tools & Minor Equipment	5,401	331	1,500	1,500	1,500	1,500
All Other Equipment	40,021	2,342	33,089			
5AS001 Codification				8,000	8,000	8,000
5AS002 (5) iPads (F11)				2,300	2,690	2,690
** Total Capital	45,422	2,673	34,589	11,800	12,190	12,190
*** Total Budget Appropriation	748,412	662,254	796,275	855,299	814,270	814,270

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101101 - County Council - Agencies

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Agencies Appropriations						
534002 Central Midlands Council of Governments	202,585	212,440	212,440	227,781	227,781	227,781
534028 Pathways to Healing	25,000	25,000	25,000	30,000	25,000	25,000
534099 Nancy K Perry Children's Shelter	70,000	52,500	70,000	70,000	70,000	70,000
534212 Capital City Lake Murray Country	75,000	0	0	0	0	0
534220 Riverbanks Zoo & Gardens	1,000,000	1,000,000	1,000,000	1,200,000	1,000,000	1,000,000
534303 The River Alliance	0	0	0	0	33,000	33,000
534310 Greater Cola. Chamber - Midlands BRAC	25,000	25,000	25,000	25,000	25,000	25,000
534316 Domestic Abuse Center	30,000	32,939	43,918	43,857	43,857	43,857
* Total Agencies Appropriations	1,427,585	1,347,879	1,376,358	1,596,638	1,424,638	1,424,638

*** Total Budget Appropriation	1,427,585	1,347,879	1,376,358	1,596,638	1,424,638	1,424,638
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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101200 - County Administrator

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 5	686,851	575,337	687,141	687,141	666,784	666,784
511112 FICA Cost	46,457	38,167	47,309	47,309	45,908	45,908
511113 State Retirement	118,378	102,605	127,533	127,533	123,755	123,755
511120 Insurance Fund Contribution - 5	40,750	38,958	42,500	42,500	43,750	43,750
511130 Workers Compensation	15,457	13,299	16,990	16,990	17,103	17,103
* Total Personnel	907,893	768,366	921,473	921,473	897,300	897,300
Operating Expenses						
520300 Professional Services	7,500	6,250	6,600	6,600	6,600	6,600
520702 Technical Currency & Support	0	0	0	345	0	0
520710 Software Subscription	0	1,457	3,070	2,378	1,633	1,633
521000 Office Supplies	716	1,160	1,275	1,275	1,000	1,000
521100 Duplicating	536	295	500	500	500	500
524000 Building Insurance	445	485	434	534	485	485
524201 General Tort Liability Insurance	2,813	3,094	2,937	3,100	3,466	3,466
524202 Surety Bond	384	500	0	0	500	500
525000 Telephone	1,950	1,554	1,990	1,168	1,212	1,212
525021 Smart Phone Charges - 4	2,491	1,801	3,439	2,268	2,268	2,268
525041 E-mail Service Charges - 6	2,064	1,783	1,992	2,205	2,997	2,997
525100 Postage	72	86	250	250	100	100
525210 Conference, Meeting & Training Expense	4,976	4,780	8,275	9,967	5,000	5,000
525230 Subscriptions, Dues, & Books	2,400	5,480	5,429	6,306	5,480	5,480
525240 Personal Mileage Reimbursement	0	0	300	300	100	100
525250 Motor Pool Reimbursement	1,168	658	1,500	900	900	900
525300 Utilities - Admin. Bldg.	13,218	13,594	15,623	15,623	15,623	15,623
528305 NACO Achievement Award	0	0	150	150	150	150
* Total Operating	40,733	42,977	53,764	53,869	48,014	48,014
** Total Personnel & Operating	948,626	811,343	975,237	975,342	945,314	945,314
Capital						
540000 Small Tools & Minor Equipment	572	56	2,500	3,000	2,500	2,500
All Other Equipment	0	4,436	4,437			
5AS003 (2) Standard Tablet w/Access (F7) - Rpl				4,612	4,612	4,612
** Total Capital	572	4,492	6,937	7,612	7,112	7,112
*** Total Budget Appropriation	949,198	815,835	982,174	982,954	952,426	952,426

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101300 - County Attorney

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
520500 Legal Services	275,201	290,715	451,424	488,368	300,000	300,000
520702 Technical Currency & Support	0	0	0	69	0	0
520710 Software Subscriptions	0	0	0	0	69	69
524201 General Tort Liability Insurance	70,500	70,500	74,000	74,000	70,500	70,500
525041 E-mail Service Charges	0	0	0	375	375	375
* Total Operating	345,701	361,215	525,424	562,812	370,944	370,944
** Total Personnel & Operating	345,701	361,215	525,424	562,812	370,944	370,944
Capital						
All Other Equipment	649	0	0			
5AS004 (1) Standard Laptop (F3) - Rpl				0	2,361	2,361
** Total Capital	649	0	0	0	2,361	2,361

*** Total Budget Appropriation	346,350	361,215	525,424	562,812	373,305	373,305
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**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: General Administration
Organization: 101400 - Finance

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 9	686,852	480,827	666,790	667,193	667,193	667,193
510200 Overtime	360	1,133	0	0	0	0
511112 FICA Cost	49,520	34,818	45,908	45,936	45,936	45,936
511113 State Retirement	114,024	85,187	123,756	123,831	123,831	123,831
511120 Insurance Fund Contribution - 9	73,350	70,125	76,500	78,750	78,750	78,750
511130 Workers Compensation	2,132	1,495	5,403	4,933	4,933	4,933
511213 SCRS Emplr. Port. (Retire)	8,783	0	0	0	0	0
* Total Personnel	935,021	673,585	918,357	920,643	920,643	920,643
Operating Expenses						
520300 Professional Services	4,650	4,135	4,150	4,150	4,650	4,650
520303 Accounting/Auditing Services	74,939	77,444	77,445	79,745	79,745	79,745
520702 Technical Currency & Support	123,626	25,788	128,905	129,333	129,333	129,333
520710 Software Subscription	48,822	551	612	621	690	690
520800 Outside Printing	3,740	5,228	6,708	6,718	6,718	6,718
521000 Office Supplies	5,802	4,795	4,757	4,996	4,996	4,996
521100 Duplicating	3,120	2,395	2,698	2,926	2,698	2,698
521200 Operating Supplies	4,237	4,711	4,791	6,473	4,791	4,791
524000 Building Insurance	690	742	690	810	742	742
524201 General Tort Liability Insurance	1,381	1,420	1,477	1,562	1,591	1,591
524202 Surety Bonds	0	0	425	563	482	482
525000 Telephone	1,787	1,142	1,750	1,070	1,070	1,070
525021 Smart Phone Charges - 2	1,031	442	1,320	1,100	1,100	1,100
525041 E-mail Service Charges - 9	4,086	3,890	3,933	3,933	4,370	4,370
525100 Postage	6,738	6,316	6,050	7,020	6,050	6,050
525210 Conference, Meeting & Training Expense	2,776	2,480	8,290	9,540	6,540	6,540
525230 Subscriptions, Dues, & Books	1,187	1,062	1,374	1,237	1,187	1,187
525240 Personal Mileage Reimbursement	0	0	100	100	100	100
525300 Utilities - Admin. Bldg.	15,861	16,287	18,747	17,579	17,579	17,579
* Total Operating	304,473	158,828	274,222	279,476	274,432	274,432
** Total Personnel & Operating	1,239,494	832,413	1,192,579	1,200,119	1,195,075	1,195,075
Capital						
540000 Small Tools & Minor Equipment	236	608	500	1,000	1,000	1,000
All Other Equipment	5,626	1,759	3,483			
5AS005 (5) Standard Laptops (F3) w/ Acc. - Rpl				11,707	11,697	11,697
** Total Capital	5,862	2,367	3,983	12,707	12,697	12,697
*** Total Budget Appropriation	1,245,356	834,780	1,196,562	1,212,826	1,207,772	1,207,772

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: General Administration
Organization: 101410 - Procurement Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 7	359,647	349,216	367,605	367,605	388,373	388,373
510200 Overtime	22	0	0	0	0	0
511112 FICA Cost	25,906	25,265	25,310	27,246	26,740	26,740
511113 State Retirement	64,481	62,575	68,228	80,891	72,082	72,082
511120 Insurance Fund Contribution - 7	57,050	54,542	59,500	61,250	61,250	61,250
511130 Workers Compensation	3,154	3,105	3,271	4,285	3,450	3,450
* Total Personnel	510,260	494,703	523,914	541,277	551,895	551,895
Operating Expenses						
520702 Technical Currency & Support	36,730	38,164	39,757	41,917	41,441	41,441
520710 Software Subscriptions	0	429	476	0	483	483
521000 Office Supplies	915	314	1,187	2,000	1,000	1,000
521100 Duplicating	5,168	4,421	3,585	6,228	5,000	5,000
521200 Operating Supplies	124	160	671	2,000	500	500
524000 Building Insurance	143	169	275	275	169	169
524201 General Tort Liability Insurance	1,201	1,332	1,368	1,466	1,492	1,492
525000 Telephone	2,076	1,178	1,750	1,750	1,116	1,116
525021 Smart Phone Charges - 1	1,468	1,137	1,840	1,476	1,476	1,476
525041 E-mail Service Charges - 7	2,162	2,020	2,480	5,942	2,935	2,935
525100 Postage	804	1,007	1,250	2,000	1,000	1,000
525210 Conference, Meeting & Training Expense	1,862	1,393	2,121	6,040	2,500	2,500
525230 Subscriptions, Dues, & Books	1,805	1,614	1,421	2,064	1,500	1,500
525240 Personal Mileage Reimbursement	149	0	100	225	100	100
525250 Motor Pool Reimbursement	30	17	100	225	50	50
525300 Utilities - Admin. Bldg.	7,931	8,183	9,374	9,656	8,890	8,890
* Total Operating	62,568	61,538	67,755	83,264	69,652	69,652
** Total Personnel & Operating	572,828	556,241	591,669	624,541	621,547	621,547
Capital						
540000 Small Tools & Minor Equipment	154	744	1,437	400	250	250
All Other Equipment	7,201	0	0			
5AS006 (1) Desk				2,020	2,020	2,020
5AS007 (1) Standard PC All-in-One (F1A) - Rpl				1,552	1,552	1,552
(5) Standing Desk				3,207	0	0
** Total Capital	7,355	744	1,437	7,179	3,822	3,822
*** Total Budget Appropriation	580,183	556,985	593,106	631,720	625,369	625,369

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year -2026-27

Fund: 1000

Division: General Administration

Organization: 101420 - Central Stores

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 7	282,757	268,030	278,514	381,036	297,852	333,170
510199 Special Overtime	192	204	0	0	0	0
511112 FICA Cost	20,398	19,264	19,175	29,149	20,507	23,209
511113 State Retirement	50,688	48,024	51,692	70,720	55,281	61,836
511120 Insurance Fund Contribution - 7	48,900	46,750	51,000	70,000	52,500	61,250
511130 Workers Compensation	6,597	4,888	11,782	15,997	12,760	14,593
* Total Personnel	409,532	387,160	412,163	566,902	438,900	494,058
Operating Expenses						
520100 Contracted Maintenance	1,746	1,746	2,925	2,500	2,500	2,500
520200 Contracted Services	18,343	16,282	18,871	18,871	18,871	18,871
520233 Towing Service	0	195	195	195	195	195
520702 Technical Currency & Support	0	0	0	69	0	69
520710 Software Subscription	0	650	1,076	1,158	874	874
521000 Office Supplies	500	553	650	786	500	500
521001 Print Shop Supplies	4,602	4,617	4,670	4,670	4,670	4,670
521100 Duplicating	372	129	420	180	180	180
521200 Operating Supplies	3,322	2,631	3,349	4,000	3,349	3,349
522000 Building Repairs & Maintenance	498	297	500	500	500	500
522100 Heavy Equipment Repairs & Maintenance	300	98	600	500	500	500
522200 Small Equipment Repairs & Maintenance	85	250	500	500	500	500
522300 Vehicle Repairs & Maintenance	298	2,286	2,280	2,000	1,880	1,880
522301 Vehicle Repairs - Insurance/Other	0	4,769	0	0	0	0
523200 Equipment Rental	22,168	21,892	23,713	30,428	30,428	30,428
524000 Building Insurance	1,416	2,009	1,477	2,110	2,009	2,009
524100 Vehicle Insurance - 6	3,690	4,800	2,460	5,520	6,720	6,720
524101 Comprehensive Insurance	535	1,154	498	2,188	1,326	1,326
524201 General Tort Liability Insurance	1,131	858	1,260	1,260	961	961
524202 Surety Bonds	0	0	0	82	38	45
525000 Telephone	1,033	655	965	965	617	617
525006 GPS Monitoring Charges	653	571	675	756	675	675
525021 Smart Phone Charges	489	379	639	1,524	454	454
525041 E-mail Service Charges - 4	1,330	1,314	1,657	3,159	2,312	2,996
525100 Postage	78	90	75	75	75	75
525101 Postage Permits	0	0	75	75	75	75
525250 Motor Pool Reimbursement	0	0	100	100	0	0
525357 Utilities - Central Whse./Bldg. Maint.	12,799	12,833	12,385	14,608	14,400	14,400
525400 Gas, Fuel, & Oil	3,641	3,192	4,122	4,848	4,122	4,122
525600 Uniforms & Clothing	1,417	899	1,294	2,190	1,294	1,294
528200 Duplicating Inventory Clearing	0	0	5,000	5,000	5,000	5,000
528201 Parts/Oil Inventory Clearing	0	0	5,000	5,000	5,000	5,000
528202 Outside Agency Inventory Clearing	0	947	5,000	5,000	5,000	5,000
528203 Over the Counter Sales Clearing	0	0	5,000	5,000	5,000	5,000
528204 Diesel Fuel Additive Inventory Clearing	0	0	5,000	5,000	5,000	5,000
528299 Inventory Clearing Budget Control	0	0	(25,000)	(25,000)	(25,000)	(25,000)
* Total Operating	80,446	86,096	87,431	105,817	100,025	100,785
** Total Personnel & Operating	489,978	473,256	499,594	672,719	538,925	594,843

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year -2026-27**

Fund: 1000
Division: General Administration
Organization: 101420 - Central Stores

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Capital						
540000 Small Tools & Minor Equipment	697	587	750	750	700	700
All Other Equipment	65,380	23,072	26,639			
5AS008 (1) Van - Rpl				61,000	61,000	61,000
5AS009 (1) Digital Press Printing Machine - Rpl				13,713	13,713	13,713
5AS010 (1) Standard PC All-in-One (F1A) - Rpl				1,552	1,552	1,552
5AS011 (2) Standard Laptops (F3) - Rpl				3,746	4,722	4,722
5AS012 (4) Monitors (MI13) - Rpl				3,437	3,212	3,212
** Total Capital	66,077	23,659	27,389	84,198	84,899	84,899

*** Total Budget Appropriation	556,055	496,915	526,983	756,917	623,824	679,742
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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101500 - Human Resources

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 8	472,417	458,611	556,058	595,468	595,468	595,468
510200 Overtime	0	767	0	0	0	0
510300 Part Time - 2 (1.25 - FTE)	48,890	49,407	42,435	49,585	49,585	49,585
511112 FICA Cost	38,096	37,266	41,233	49,347	44,467	44,467
511113 State Retirement	92,146	91,154	111,080	119,723	119,722	119,722
511120 Insurance Fund Contribution - 8	65,200	62,333	68,000	70,000	70,000	70,000
511130 Workers Compensation	5,701	5,381	5,141	5,153	5,484	5,484
511213 SCRS-Emplr. Port. (Retiree)	1,520	0	0	0	0	0
* Total Personnel	723,970	704,919	823,947	889,276	884,726	884,726
Operating Expenses						
520300 Professional Services	23,471	0	10,000	10,000	10,000	10,000
520400 Advertising & Publicity	0	1,123	4,000	4,000	4,000	4,000
520702 Technical Currency & Support	8,561	8,652	10,000	10,000	10,000	10,000
520710 Software Subscriptions	0	567	946	690	690	690
520800 Outside Printing	316	0	1,500	1,500	1,000	1,000
521000 Office Supplies	3,397	1,227	3,289	3,500	3,500	3,500
521100 Duplicating	5,463	5,127	5,500	6,000	5,500	5,500
521200 Operating Supplies	1,016	1,001	2,352	2,500	2,500	2,500
521218 Recruitment Supplies	0	0	1,000	1,000	1,000	1,000
524000 Building Insurance	373	353	392	392	353	353
524201 General Tort Liability Insurance	1,291	1,420	1,356	1,420	1,591	1,591
524202 Surety Bonds	0	0	0	63	63	63
525000 Telephone	2,058	1,309	2,115	1,927	1,250	1,250
525021 Smart Phone Charges - 2	1,359	758	1,320	1,320	1,320	1,320
525041 E-mail Service Charges - 14	2,719	3,194	3,496	4,060	4,060	4,060
525100 Postage	1,017	1,055	800	800	800	800
525210 Conference, Meeting & Training Expense	399	1,879	13,450	14,195	10,000	10,000
525221 Employee Training - Staff Development	0	0	15,000	26,200	15,000	15,000
525230 Subscriptions, Dues, & Books	1,522	954	4,125	4,122	4,122	4,122
525240 Personal Mileage Reimbursement	0	0	0	300	100	100
525250 Motor Pool Reimbursement	0	0	300	350	100	100
525300 Utilities - Admin. Bldg.	7,798	8,021	9,217	9,217	9,217	9,217
525700 Employee Service Awards	80,422	77,926	94,400	94,400	94,400	94,400
* Total Operating	141,182	114,566	184,558	197,956	180,566	180,566
** Total Personnel & Operating	865,152	819,485	1,008,505	1,087,232	1,065,292	1,065,292
Capital						
540000 Small Tools & Minor Equipment	152	525	540	700	500	500
All Other Equipment	11,077	2,093	4,277			
5AS013 (4) Standard Laptops (F3) - Rpl				7,492	7,492	7,492
5AS014 (4) Docking Stations - Rpl				1,736	1,736	1,736
** Total Capital	11,229	2,618	4,817	9,928	9,728	9,728
*** Total Budget Appropriation	876,381	822,103	1,013,322	1,097,160	1,075,020	1,075,020

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101600 - Planning & GIS

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 8	432,577	444,794	519,006	527,897	527,897
511112	FICA Cost	31,917	33,028	35,734	40,384	36,346
511113	State Retirement	77,845	79,750	96,328	97,978	97,978
511120	Insurance Fund Contribution - 8	65,200	62,333	68,000	70,000	70,000
511130	Workers Compensation	4,120	3,166	4,378	1,637	3,996
* Total Personnel		611,659	623,071	723,446	737,896	736,217
Operating Expenses						
520300	Professional Services	0	0	4,500	154,000	150,000
520400	Advertising & Publicity	0	0	600	600	200
520702	Technical Currency & Support	32,383	32,531	43,750	47,900	47,900
520703	Computer Hardware Maintenance	1,160	1,180	1,400	900	900
520710	Software Subscription	3,069	3,544	3,544	4,060	4,255
521000	Office Supplies	5,195	2,492	4,491	6,000	5,200
521100	Duplicating	50	531	760	760	500
524000	Building Insurance	328	363	355	401	363
524201	General Tort Liability Insurance	1,161	1,376	1,341	1,514	1,582
524202	Surety Bonds	0	0	0	0	51
525000	Telephone	2,089	1,350	2,186	2,186	848
525004	WAN Service Charges	76	228	460	480	480
525021	Smart Phone Charges - 2	1,164	914	1,416	2,500	1,361
525041	E-mail Service Charges - 8	1,922	3,348	3,496	3,587	3,277
525100	Postage	196	242	300	300	250
525210	Conference, Meeting & Training Expense	15,538	11,303	15,352	29,172	15,500
525230	Subscriptions, Dues, & Books	2,310	2,625	3,200	2,900	2,310
525240	Personal Mileage Reimbursement	0	0	500	1,000	100
525250	Motor Pool Reimbursement	197	141	1,000	1,000	200
525300	Utilities - Admin. Bldg.	8,134	8,156	9,374	9,843	8,854
* Total Operating		74,972	70,324	98,025	269,103	244,131
** Total Personnel & Operating		686,631	693,395	821,471	1,006,999	980,348
Capital						
540000	Small Tools & Minor Equipment	1,517	170	2,000	3,000	2,000
540010	Minor Software	0	0	40	0	0
	All Other Equipment	213,854	235,395	235,823		
5AS015	(1) Advanced Laptop (F4) w/ Dock				3,977	3,913
5AS016	(1) iPad Pro (F12) w/ Case				1,600	1,600
5AS017	(1) Statewide Aerial Imagery				5,997	5,997
5AS018	(1) Pictometry Project w/EagleView				463,280	231,640
5AS019	(1) Front Counter Construction Project				26,000	0
** Total Capital		215,371	235,565	237,863	503,854	245,150
*** Total Budget Appropriation		902,002	928,960	1,059,334	1,510,853	1,225,498
					1,225,498	1,238,498

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101610 - Community Development

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 33	1,716,810	1,601,294	1,800,812	1,860,259	1,893,466
510200	Overtime	52	25	0	0	0
511112	FICA Cost	122,153	114,343	123,986	142,311	130,365
511113	State Retirement	308,070	286,386	334,231	345,265	351,427
511120	Insurance Fund Contribution - 33	277,100	257,125	280,500	297,500	288,750
511130	Workers Compensation	37,597	34,935	38,300	51,983	40,258
* Total Personnel		2,461,782	2,294,108	2,577,829	2,697,318	2,704,266
Operating Expenses						
520103	Landscaping & Ground Maintenance	20,974	17,293	31,205	32,600	30,000
520233	Towing Service	90	95	150	325	250
520235	Derelict Mobile Home Removal	0	0	5,600	50,000	10,000
520300	Professional Service	19,049	0	134,354	510,000	375,000
520400	Advertising & Publicity	578	1,493	1,500	3,000	1,000
520702	Technical Currency & Support	16,378	23,583	40,016	52,554	52,554
520703	Computer Hardware Maintenance	0	0	500	500	0
520710	Software Subscriptions	22,788	10,569	12,263	13,357	13,070
521000	Office Supplies	5,636	3,836	6,818	11,000	7,000
521100	Duplicating	5,364	4,646	5,700	5,700	5,400
521200	Operating Supplies	764	772	4,430	5,000	1,000
522300	Vehicle Repairs & Maintenance	7,658	6,146	11,000	22,000	11,000
524000	Building Insurance	1,383	1,468	1,453	1,599	1,599
524100	Vehicle Insurance - 15	11,685	12,000	9,225	12,800	16,800
524101	Comprehensive/Collision Insurance	3,273	4,282	3,765	4,411	4,135
524201	General Tort Liability Insurance	3,431	4,753	3,775	5,229	5,229
524202	Surety Bonds	0	0	0	0	208
525000	Telephone	8,421	5,772	8,908	8,908	5,500
525004	WAN Service Charges	1,617	1,527	1,670	1,680	1,680
525006	GPS Monitoring Charges	3,047	2,855	3,254	2,880	3,254
525021	Smart Phone Charges - 21	12,294	11,907	21,708	23,068	15,000
525041	E-mail Service Charges - 36	10,078	9,365	10,998	15,366	14,929
525100	Postage	986	1,761	1,750	2,000	1,000
525210	Conference, Meeting & Training Expense	13,691	16,659	18,000	29,010	15,500
525230	Subscriptions, Dues, & Books	2,977	3,082	4,040	4,790	4,790
525240	Personal Mileage Reimbursement	96	0	100	182	100
525250	Motor Pool Reimbursement	2,229	690	3,500	3,988	1,000
525300	Utilities - Admin. Bldg.	39,654	40,784	46,868	39,654	39,654
525400	Gas, Fuel, & Oil	21,785	16,578	28,474	48,361	25,000
525600	Uniforms & Clothing	2,266	220	2,210	3,500	2,210
526500	License & Permits	0	0	2,100	2,825	2,825
* Total Operating		238,192	202,136	425,334	916,287	666,687
** Total Personnel & Operating		2,699,974	2,496,244	3,003,163	3,613,605	3,370,953

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101610 - Community Development

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Capital						
540000	Small Tools & Minor Equipment	977	1,145	1,237	2,200	2,200
540010	Minor Software	230	0	0	0	0
	All Other Equipment	154,605	128,489	247,616		
5AS020	(4) Standard PC All-in-One (F1A) - Rpl				6,208	6,208
5AS021	(2) Standard Laptop (F3) - Rpl				3,746	4,614
5AS022	(1) SUV w/All Weather Mats- Rpl				40,300	40,300
5AS023	(1) Standard Color Network Printer (P2) - Rpl				1,033	1,033
	(1) AWD SUV w/Accessories - Addt				40,300	0
	(1) iPad Pro				1,953	0
** Total Capital		155,812	129,634	248,853	95,740	54,355
Match Transfers:						
812400	Urban Entitlement Community Development	50,000	50,000	50,000	125,000	50,000
812401	Home Investment Partnership Program	50,000	50,000	50,000	100,000	50,000
815712	Elevate LexCoSC	3,108	3,108	3,108	0	0
** Total Transfers		103,108	103,108	103,108	225,000	100,000
*** Total Budget Appropriation		2,958,894	2,728,986	3,355,124	3,934,345	3,525,308

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101611 - Land Development

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 12	767,053	705,475	761,566	849,405	828,392	828,392
510200 Overtime	5,809	476	0	0	0	0
511112 FICA Cost	56,094	50,925	52,434	64,981	57,242	57,242
511113 State Retirement	138,911	126,201	141,347	157,650	153,749	153,749
511120 Insurance Fund Contribution - 12	97,800	93,500	102,000	17,500	105,000	105,000
511130 Workers Compensation	19,114	16,999	20,942	23,358	22,780	22,780
* Total Personnel	1,084,781	993,576	1,078,289	1,112,894	1,167,163	1,167,163
Operating Expenses						
520200 Contracted Services	1,433	737	2,000	3,700	1,500	1,500
520233 Towing Services	0	0	0	325	250	250
520300 Professional Services	0	0	0	2,500	0	0
520400 Advertising & Publicity	0	0	100	200	200	200
520702 Technical Currency & Support	3,110	3,661	4,387	5,215	4,387	4,387
520710 Software Subscription	0	972	983	401	943	943
521000 Office Supplies	1,030	773	1,500	3,000	1,000	1,000
521100 Duplicating	984	523	500	1,200	1,000	1,000
521200 Operating Supplies	197	277	1,530	5,000	500	500
521215 Air Quality Supplies	0	0	500	1,500	500	500
522300 Vehicle Repairs & Maintenance	4,074	1,158	4,000	8,000	4,000	4,000
524000 Building Insurance	0	24	525	578	25	25
524100 Vehicle Insurance - 5	3,075	4,000	3,690	5,600	5,600	5,600
524101 Comprehensive Insurance - 4	865	1,003	3,462	1,430	1,154	1,154
524201 General Tort Liability Insurance	2,181	1,716	2,316	1,888	2,200	2,200
524202 Surety Bonds	0	0	0	0	76	76
525000 Telephone	2,595	1,651	2,196	2,112	1,552	1,552
525004 WAN Service Charges	473	0	0	0	0	0
525006 GPS Monitoring Charges - 5	1,132	953	1,172	1,260	1,080	1,080
525021 Smart Phone Charges - 6	5,690	4,842	8,424	9,784	5,912	5,912
525041 E-mail Service Charges - 11	3,235	2,300	4,279	3,235	4,748	4,748
525042 SharePoint Service Charges	0	0	0	91	0	0
525100 Postage	158	4	500	200	200	200
525210 Conference, Meeting & Training Expense	11,866	12,030	12,100	19,045	12,100	12,100
525230 Subscriptions, Dues, & Books	2,585	2,825	2,825	2,705	2,705	2,705
525240 Personal Mileage Reimbursement	0	0	100	182	100	100
525250 Motor Pool Reimbursement	2,208	1,998	1,300	1,813	1,200	1,200
525300 Utilities - Admin. Bldg.	2,440	2,719	3,125	2,310	2,440	2,440
525400 Gas, Fuel, & Oil	11,282	9,151	13,293	17,874	12,000	12,000
525600 Uniforms & Clothing	1,196	1,471	3,000	3,500	2,000	2,000
526500 License & Permits	2,035	2,000	2,000	2,000	2,000	2,000
* Total Operating	63,844	56,788	79,807	106,648	71,372	71,372
** Total Personnel & Operating	1,148,625	1,050,364	1,158,096	1,219,542	1,238,535	1,238,535

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Administration

Organization: 101611 - Land Development

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Capital						
540000	Small Tools & Minor Equipment	0	295	675	3,000	0
540010	Minor Software	215	0	0	0	0
	All Other Equipment	12,190	3,655	4,047		
	(1) 2025 Equinox Colorado SUV				40,300	0
	New Crew Cab 4x4, All Weather Mats				50,300	0
	iPad Pro and Accessories				1,953	0
** Total Capital		12,405	3,950	4,722	95,553	0

*** Total Budget Appropriation	1,161,030	1,054,314	1,162,818	1,315,095	1,238,535	1,238,535
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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101700 - Treasurer

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries Wages - 11.8	647,771	613,553	647,903	647,903	644,447	644,447
510200 Overtime	9,371	11,247	5,000	7,000	7,000	7,000
511112 FICA Cost	47,370	45,332	44,952	50,100	44,852	44,852
511113 State Retirement	117,714	110,538	121,179	121,550	120,909	120,909
511120 Insurance Fund Contribution - 11.8	104,320	99,733	108,800	112,000	103,250	103,250
511130 Workers Compensation	3,259	3,100	3,240	3,240	3,311	3,311
* Total Personnel	929,805	883,503	931,074	941,793	923,769	923,769
Operating Expenses						
520200 Contracted Services	106,875	94,457	119,095	135,358	135,358	135,358
520702 Technical Currency & Support	82,513	80,336	80,336	84,647	83,612	83,612
520710 Software Subscriptions	0	945	1,154	140	1,175	1,175
521000 Office Supplies	9,887	9,789	9,698	12,000	10,000	10,000
521100 Duplicating	811	616	700	800	800	800
522200 Small Equipment Repairs & Maintenance	578	628	745	1,000	750	750
524000 Building Insurance	623	672	784	740	672	672
524001 Burglary Insurance	0	275	308	303	300	300
524002 Crime Insurance	285	0	0	289	0	0
524201 General Tort Liability Insurance	1,401	1,838	1,572	2,022	2,059	2,059
524202 Surety Bonds	601	0	0	733	601	601
525000 Telephone	4,089	2,739	4,105	4,105	2,604	2,604
525041 E-mail Service Charges - 14	4,205	3,734	3,802	5,749	5,749	5,749
525100 Postage	296,856	307,739	306,235	320,000	300,000	300,000
525210 Conference, Meeting & Training Expense	3,099	2,721	2,968	4,550	3,000	3,000
525230 Subscriptions, Dues, & Books	1,054	1,074	1,126	1,100	1,100	1,100
525300 Utilities - Admin. Bldg.	15,861	16,313	18,747	19,684	17,744	17,744
* Total Operating	528,738	523,876	551,375	593,220	565,524	565,524
** Total Personnel & Operating	1,458,543	1,407,379	1,482,449	1,535,013	1,489,293	1,489,293
Capital						
540000 Small Tools & Minor Equipment	362	1,098	1,000	1,000	1,000	1,000
All Other Equipment	16,346	3,518	17,252			
5AS024 (4) Standard Computer (F1A) - Rpl				6,208	6,208	6,208
5AS025 (2) Printer (P1)				4,094	4,094	4,094
** Total Capital	16,708	4,616	18,252	11,302	11,302	11,302
*** Total Budget Appropriation	1,475,251	1,411,995	1,500,701	1,546,315	1,500,595	1,500,595

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 101800 - Auditor

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 16	703,643	652,285	730,207	773,492	771,832	815,117
510200 Overtime	20	176	0	0	0	0
511112 FICA Cost	49,785	46,425	50,275	53,883	53,140	56,452
511113 State Retirement	124,573	116,583	135,526	137,276	143,252	151,286
511120 Insurance Fund Contribution - 16	122,250	116,875	127,500	136,000	131,250	140,000
511130 Workers Compensation	4,624	4,347	4,695	4,895	4,973	5,108
* Total Personnel	1,004,895	936,691	1,048,203	1,105,546	1,104,447	1,167,963
Operating Expenses						
520200 Contracted Services	45,045	43,777	65,520	94,663	94,663	94,663
520212 Watercraft Valuation Services	3,341	0	0	0	0	0
520700 Technical Services	0	0	3,300	3,300	3,300	3,300
520702 Technical Currency & Support	116,076	106,410	122,180	134,516	134,516	134,516
520710 Software Subscriptions	0	980	1,088	1,173	1,104	1,173
521000 Office Supplies	3,425	4,046	4,156	5,600	4,000	4,100
521100 Duplicating	15,770	15,131	13,950	14,300	14,300	14,300
521216 Tax Forms & Supplies	5,395	5,310	5,744	6,570	5,744	5,744
524000 Building Insurance	542	0	619	681	681	681
524201 General Tort Liability Insurance	1,571	1,827	1,516	1,668	2,047	2,047
525000 Telephone	11,495	7,577	9,467	2,256	7,493	7,634
525021 Smartphone Services - 2	979	1,127	1,627	1,361	1,361	1,361
525041 E-mail Service Charges - 16	6,736	3,906	4,483	6,561	6,186	6,561
525100 Postage	4,774	2,988	4,000	4,680	4,000	4,000
525210 Conference, Meeting & Training Expense	450	450	3,400	3,850	1,000	1,000
525230 Subscriptions, Dues, & Books	2,628	1,899	5,000	2,480	2,480	2,480
525300 Utilities - Admin. Bldg.	15,861	16,313	18,747	18,747	18,000	18,000
* Total Operating	234,088	211,741	264,797	302,406	300,875	301,560
** Total Personnel & Operating	1,238,983	1,148,432	1,313,000	1,407,952	1,405,322	1,469,523
Capital						
540000 Small Tools & Minor Equipment	149	85	800	950	500	500
All Other Equipment	18,345	11,278	44,847			
5AS026 (1) Laptop (F3)				1,873	1,873	1,873
5AS027 (1) Docking Station (MI2)				434	434	434
5AS028 (1) Monitor (MI12)				209	209	209
** Total Capital	18,494	11,363	45,647	3,466	3,016	3,016
*** Total Budget Appropriation	1,257,477	1,159,795	1,358,647	1,411,418	1,408,338	1,472,539

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: General Administration
Organization: 101900 - Assessor

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 32	1,695,111	1,533,112	1,695,677	1,684,523	1,742,865	1,742,865
510300 Part Time - 1 (0.75 - FTE)	28,631	27,037	28,549	28,807	30,067	30,067
511112 FICA Cost	123,522	111,854	118,713	119,270	121,992	122,106
511113 State Retirement	302,569	259,405	320,016	276,160	329,057	329,057
511120 Insurance Fund Contribution - 33	260,800	257,125	280,500	288,750	288,750	288,750
511130 Workers Compensation	32,390	29,308	27,564	32,539	29,290	29,290
511213 State Retirement - Retiree	13,278	19,112	0	20,362	0	0
* Total Personnel	2,456,301	2,236,953	2,471,019	2,450,411	2,542,021	2,542,135
Operating Expenses						
520200 Contracted Services	114,918	9,417	24,048	27,800	27,800	27,800
520702 Technical Currency & Support	4,975	4,666	7,015	7,440	7,440	7,440
520703 Computer Hardware Maintenance	0	775	800	800	800	800
520710 Software Subscription	0	2,021	2,512	2,545	2,462	2,462
521000 Office Supplies	3,956	3,886	5,500	6,500	5,000	5,000
521100 Duplicating	4,156	5,712	5,000	6,200	4,500	4,500
521200 Operating Supplies	5,272	5,222	6,500	12,392	6,000	6,000
522000 Building Repairs & Maintenance	0	0	0	30,000	0	0
523110 Building Rental - (In-Kind)AB- 7,405sqft	59,240	59,240	59,240	59,240	59,240	59,240
524000 Building Insurance	1,254	1,418	1,317	1,560	1,418	1,418
524201 General Tort Liability Insurance	3,541	4,236	3,895	4,659	4,744	4,744
525000 Telephone	18,311	13,002	17,152	17,568	13,000	13,000
525021 Smart Phone Charges - 1	489	379	639	480	480	480
525041 E-mail Service Charges - 33	5,940	7,649	8,773	17,670	12,561	12,561
525100 Postage	4,806	17,457	23,650	30,750	10,000	10,000
525210 Conference, Meeting & Training Expense	14,544	12,719	20,000	27,665	20,000	20,000
525230 Subscriptions, Dues, & Books	16,679	15,251	16,632	19,312	16,587	16,587
525240 Personal Mileage Reimbursement	0	0	100	150	100	100
525250 Motor Pool Reimbursement	14,441	16,027	20,000	27,000	15,000	15,000
525300 Utilities - Admin. Bldg.	31,723	32,627	37,495	32,633	32,633	32,633
526400 Appraiser Licensing Fees	0	0	6,300	0	0	0
* Total Operating	304,245	211,704	266,568	332,364	239,765	239,765
** Total Personnel & Operating	2,760,546	2,448,657	2,737,587	2,782,775	2,781,786	2,781,900
Capital						
540000 Small Tools & Minor Equipment	645	916	1,955	2,260	1,000	1,000
All Other Equipment	0	11,747	90,601			
5AS029 (3) Standard PC All-in-One (F1A) - Rpl				4,656	4,656	4,656
5AS030 (1) Standard Laptops (F3) - Rpl				1,873	2,307	2,307
5AS031 (2) B&W Network Printers (P1) - Rpl				3,540	3,540	3,540
** Total Capital	645	12,663	92,556	12,329	11,503	11,503
*** Total Budget Appropriation	2,761,191	2,461,320	2,830,143	2,795,104	2,793,289	2,793,403

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund 1000

Division: General Administration

Organization: 102000 - Register of Deeds

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages -10	447,319	438,989	492,227	502,459	521,688
510101	State Supplement	11,631	11,632	11,632	11,632	11,632
510200	Overtime	6,285	5,827	0	0	0
511112	FICA Cost	32,345	31,890	34,191	35,175	36,739
511113	State Retirement	83,380	81,821	85,425	87,280	98,984
511120	Insurance Fund Contribution -10	73,350	77,917	85,000	85,000	87,500
511130	Workers Compensation	4,168	5,004	3,958	3,990	4,517
* Total Personnel		658,478	653,080	712,433	725,536	761,060
Operating Expenses						
520100	Contracted Maintenance	0	0	99	99	0
520200	Contracted Service	16,056	3,954	11,648	11,632	11,632
520710	Software Subscription	75,420	71,760	78,234	80,703	80,634
521000	Office Supplies	3,046	2,261	2,466	2,466	2,466
521100	Duplicating	2,111	1,759	1,900	1,900	1,900
521200	Operating Supplies	1,147	1,451	2,702	1,397	1,397
523110	Building Rental - (In-Kind)					
	Admin. Bldg. - 5,631 sq.ft.	45,045	45,045	45,045	45,045	45,045
524000	Building Insurance	1,029	1,078	737	737	1,078
524201	General Tort Liability Insurance	1,311	1,420	1,122	1,122	1,590
524202	Surety Bonds	340	0	0	0	340
525000	Telephone	2,296	1,458	2,377	2,377	1,367
525021	Smart Phone Charges - 2	979	758	1,401	1,401	907
525041	E-mail Service Charges -10	2,420	2,365	2,831	3,499	3,499
525100	Postage	2,476	2,706	2,200	2,200	2,200
525210	Conference, Meeting & Training Expense	2,398	5,727	6,934	5,435	5,435
525230	Subscriptions, Dues, & Books	275	275	739	418	300
525300	Utilities - Admin. Bldg.	26,436	27,189	31,246	31,246	30,000
537699	Cost of Copy Sales	0	29	0	0	0
* Total Operating		182,785	169,235	191,681	191,677	189,790
** Total Personnel & Operating		841,263	822,315	904,114	917,213	950,850
Capital						
540000	Small Tools & Minor Equipment	342	329	1,008	600	600
	All Other Equipment	43,080	56,045	203,448		
5AS032	Record Preservation				50,000	50,000
5AS033	(3) Standard PC All-in-One (F1A) - Rpl				4,656	4,656
5AS034	(2) Standard PC All-in-One (F1A) - Rpl				3,104	3,104
5AS035	(4) Standard Laptops (F3) - Rpl				7,492	7,492
5AS036	(4) Docking Stations (MI2) - Rpl				1,736	1,736
5AS037	(2) B&W Network Printers (P1) - Rpl				3,426	3,426
** Total Capital		43,422	56,374	204,456	71,014	71,014
*** Total Budget Appropriation		884,685	878,689	1,108,570	988,227	1,021,864

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 102100 - Technology Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 19	1,059,990	1,077,402	1,207,713	1,383,129	1,270,866
510199	Special Overtime	0	409	0	0	0
510200	Overtime	6,123	5,909	0	0	0
510300	Part Time - 1 (0.5 - FTE)	17,060	21,010	21,388	21,388	23,290
511112	FICA Cost	79,611	80,994	84,623	93,732	89,103
511113	State Retirement	193,247	198,182	228,121	256,711	240,195
511120	Insurance Fund Contribution - 19	154,850	148,042	161,500	183,750	166,250
511130	Workers Compensation	7,285	7,019	7,468	8,013	7,327
* Total Personnel		1,518,166	1,538,967	1,710,813	1,946,723	1,797,031
Operating Expenses						
520221	Web Site Services	1,281	1,494	1,440	1,484	1,484
520311	CIO Consulting Services	151,580	132,470	157,410	157,410	157,410
520700	Technical Services	269,106	83,860	300,381	428,943	409,054
520702	Technical Currency & Support	209,765	212,356	313,588	339,381	260,647
520703	Computer Hardware Maintenance	403,991	406,110	491,507	533,188	533,188
520710	Software Subscription	197,605	348,956	351,655	599,280	557,698
521000	Office Supplies	588	581	870	617	617
521100	Duplicating	1,383	851	1,328	2,520	2,000
521200	Operating Supplies	3,142	1,960	5,280	7,276	3,200
524000	Building Insurance	978	1,023	2,581	1,125	1,023
524201	General Tort Liability Insurance	1,561	1,761	1,640	2,025	1,973
524900	Data Processing Equip. Insurance	7,488	7,543	7,482	7,482	7,482
525000	Telephone	5,345	16,418	5,103	3,316	5,103
525003	T-1 Line Service Charges	11,844	8,956	19,595	36,765	36,765
525004	WAN Service Charges	132,684	123,883	162,325	186,685	186,685
525008	Fax Service Charges	5,390	5,390	6,292	7,884	7,884
525021	Smart Phone Charges - 9	11,394	5,708	6,169	8,262	6,350
525040	Internet Service Charges - Cty. Wide	24,780	22,715	27,000	46,045	46,045
525041	E-mail Service Charges - 29	7,442	1,904	11,373	11,282	12,242
525100	Postage	0	3	0	0	0
525110	Other Parcel Delivery Service	0	0	50	50	50
525210	Conference, Meeting & Training Expense	16,762	11,593	18,000	48,141	18,000
525230	Subscriptions, Dues, & Books	1,143	1,095	1,614	1,614	1,614
525240	Personal Mileage Reimbursement	896	919	3,000	4,004	1,000
525250	Motor Pool Reimbursement	354	1,220	760	910	910
525300	Utilities - Admin. Bldg.	26,436	27,189	31,246	31,246	31,246
525319	Utilities - 911 Communication Cntr/EOC	44,167	41,401	37,531	37,531	37,531
* Total Operating		1,537,105	1,467,359	1,965,220	2,504,466	2,327,201
** Total Personnel & Operating		3,055,271	3,006,326	3,676,033	4,451,189	4,124,232

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 102100 - Technology Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
	Capital					
540000	Small Tools & Minor Equipment	5,355	10,409	11,500	9,613	9,045
540010	Minor Software	1,100	1	6,202	2,312	2,312
	All Other Equipment	355,577	977,275	1,909,548		
5AS038	(1) Extreme Edge Switch Repl (MC)				452,961	452,961
5AS039	(1) Firewall Rpl(MC)				85,982	85,982
5AS040	(1) Admin Building Camera System (TI)				62,238	62,238
5AS041	(1) Entra P2 (MC)				43,200	43,200
5AS042	(1) Nessus Mgmt Console (MC)				37,301	37,301
5AS043	(1) Security Training Software (MC)				24,345	24,345
5AS044	(1) Website Monitoring (MC)				16,872	16,872
5AS045	(1) Self Service Pasword Reset (MC)				14,957	14,957
5AS046	(1) Application Monitoring (MC)				14,909	14,909
5AS047	(6) Standard Laptop (F3) w/Dock - Rpl (MC)				13,842	13,842
5AS048	(1) Synology NAS, BackBlaze Cloud (MC)				11,029	11,029
5AS049	(4) Advanced Computers (F2) - Rpl (MC)				8,348	10,435
5AS050	(3) Advanced Computers (F2A) - Rpl (MC)				19,566	6,522
5AS051	(1) Advanced Laptop (F8) w/Dock - Rpl (MC)				4,661	4,661
5AS052	(1) GitHub Copilot (MC)				4,007	4,007
5AS053	(1) Advanced Laptop (F4) w/Dock - Rpl (MC)				3,859	3,859
5AS054	(1) Certificate Management Program (MC)				3,594	3,594
5AS055	(9) iPad (F11) - Rpl (TI)				4,140	2,356
5AS056	(2) Standard Computers (F1) - Rpl (MC)				2,708	1,354
	(1) Camera System Backup (Addl) (TI)				55,261	0
	(1) Cyber Insurance (EI)				100,000	0
	(1) Fire Supppression-ADM (TI)				47,157	0
	(1) M365 Manager Plus (TI)				25,510	0
	(1) Remote Access Software (EI)				23,112	0
	(1) Proxy Card Readers (EI)				7,698	0
	(1) Varonis for WIN=M365 +Copilot (MC)				81,892	0
	(1) System Test Capacity (EI)				99,970	0
	(1) ARC Serve BackUp - Rpl (MC)				198,865	0
	(1) IT Asset Mgmt System (EI)				77,040	0
	(1) Wireless Access Fire Stations - Rpl (TI)				24,557	0
	(1) Change Gear (TI)				17,120	0
	(1) Granicus GXA AI (EI)				161,000	0
	(1) SOC Buildout (EI)				16,050	0
	(1) Adaptive Security (MC)				78,334	0
	(1) Manage Engine (Addl) (EI)				25,000	0
	(1) Tensor (EI)				40,973	0
	(1) MS Office 365 Backup Addl (MC)				47,367	0
	(1) Standard PC All-in-One (F1A) - Rpl (MC)				1,552	0
	(1) Advanced Computer (F2B) - Rpl (MC)				1,747	0
	(1) F3 Standard Laptop w/Accessories				2,393	0
	(1) MI13 Monitor				803	0
	(1) F3 Standard Laptop w/Accessories				2,393	0
	(1) MI13 Monitor				803	0
	** Total Capital	362,032	987,685	1,927,250	1,977,041	825,781
	*** Total Budget Appropriation	3,417,303	3,994,011	5,603,283	6,428,230	4,950,013

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Administration

Organization: 102110 - Records Management

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 3	108,411	87,879	127,853	127,853	131,610
511112	FICA Cost	7,795	6,414	8,803	8,803	9,061
511113	State Retirement	19,319	15,639	23,729	23,729	24,427
511120	Insurance Fund Contribution - 3	24,450	23,375	25,500	25,500	26,250
511130	Workers Compensation	337	273	1,704	1,704	1,794
* Total Personnel		160,312	133,580	187,589	187,589	193,142
Operating Expenses						
520102	Contracted Maintenance (Microfilm)	5,312	1,115	5,600	4,109	4,109
520248	Alarm Monitoring and Maintenance	0	378	378	378	378
520702	Technical Currency & Support	600	615	630	832	625
520710	Software Subscription	0	184	204	250	207
521000	Office Supplies	101	634	700	800	700
521100	Duplicating	44	90	450	450	100
521200	Operating Supplies	0	32	700	700	200
524000	Building Insurance	3,593	1,715	1,798	1,798	1,715
524201	General Tort Liability Insurance	961	429	954	954	480
525000	Telephone	507	312	530	530	300
525021	Smart Phone Charges	507	379	708	750	455
525041	E-mail Service Charges - 2	432	426	925	1,187	1,187
525100	Postage	0	1	50	50	25
525210	Conference, Meeting & Training Expense	0	1,249	2,500	3,000	1,200
525230	Subscriptions, Dues, & Books	175	0	150	200	200
525250	Motor Pool Reimbursement	970	935	1,200	1,450	1,200
525301	Utilities - Courthouse	13,803	18,211	15,351	15,351	15,351
525385	Utilities - Auxiliary Admin. Bldg.	12,101	11,389	13,443	13,443	13,443
525400	Gas, Fuel, & Oil	0	0	50	50	50
* Total Operating		39,106	38,094	46,321	46,282	41,925
**Total Personnel & Operating		199,418	171,674	233,910	233,871	235,067
Capital						
540000	Small Tools & Minor Equipment	24	0	100	100	100
	All Other Equipment	2,754	12,575	14,024		
5AS057	(1) B&W Network Printer (P1) - Rpl				1,436	1,486
** Total Capital		2,778	12,575	14,124	1,536	1,586
*** Total Budget Appropriation		202,196	184,249	248,034	235,407	236,653

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Services

Organization: 111300 - Building Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 36	1,425,549	1,298,032	1,593,222	1,699,701	1,643,917
510199	Special Overtime	0	1,429	0	0	0
510200	Overtime	11,658	7,926	0	0	0
511112	FICA Cost	104,754	95,455	109,693	117,229	113,203
511113	State Retirement	249,093	225,398	295,702	315,463	305,111
511120	Insurance Fund Contribution - 36	293,400	280,500	306,000	321,300	315,000
511130	Workers Compensation	86,760	73,086	80,499	85,761	95,323
511213	State Retirement - Retiree	7,171	6,844	0	7,530	0
* Total Personnel		2,178,385	1,988,670	2,385,116	2,546,984	2,472,554
Operating Expenses						
520100	Contracted Maintenance	122,104	100,738	150,000	253,350	150,000
520103	Landscape/Grounds Maintenance	10,005	20,634	26,196	36,600	28,500
520200	Contracted Services	18,721	43,809	34,000	37,250	37,250
520231	Garbage Pickup Service	10,860	6,335	16,260	28,172	28,172
520233	Towing Service	90	0	150	870	150
520241	Refrigerant Disposal & Testing	0	0	0	875	175
520702	Technical Currency & Support	600	630	630	630	630
520710	Software Subscriptions	0	2,940	3,744	3,744	3,220
521000	Office Supplies	1,786	1,680	1,730	1,950	1,730
521100	Duplicating	1,819	1,623	1,421	1,500	1,421
521200	Operating Supplies	62,708	79,259	79,000	85,478	70,000
522000	Building Repairs & Maintenance	240,488	219,822	273,192	275,614	250,000
522001	Carpet/Floor Cleaning	5,858	6,304	6,304	10,000	10,000
522050	Generator Repair & Maintenance	4,268	7,503	11,800	15,300	12,000
522200	Small Equipment Repairs & Maintenance	11,187	7,137	7,850	17,644	10,000
522201	Fuel Site Repairs & Maintenance	990	0	0	0	0
522300	Vehicle Repairs & Maintenance	9,789	12,428	14,231	16,430	12,500
523200	Equipment Rental	3,530	3,747	6,645	7,740	4,000
524000	Building Insurance	3,789	3,634	4,492	7,330	3,634
524100	Vehicle Insurance - 20	16,605	18,400	16,700	18,400	25,760
524101	Comprehensive Insurance	4,116	4,141	4,500	4,950	4,762
524201	General Tort Liability Insurance	10,333	22,573	11,651	24,830	25,282
524202	Surety Bond	0	0	0	302	227
525000	Telephone	5,368	6,228	5,052	6,372	5,495
525006	GPS Monitoring Charges - 20	4,789	4,177	4,972	4,140	4,140
525020	Pagers and Cell Phones	1,454	1,090	1,434	1,430	1,430
525021	Smart Phone Charges - 16	9,319	7,206	10,415	9,450	9,450
525030	800 MHz Radio Service Charges - 2	278	105	105	350	350
525041	E-mail Service Charges - 17	6,007	7,367	7,389	7,387	13,255
525100	Postage	1	8	0	0	10
525210	Conference, Meeting & Training Expense	2,123	2,588	2,500	2,650	2,500
525230	Subscriptions, Dues, & Books	0	0	0	800	800
525240	Personal Mileage Reimbursement	0	0	0	250	50
525250	Motor Pool Reimbursement	28	0	0	0	0
525357	Utilities - Central Whse./Bldg. Maint.	7,988	8,009	7,730	8,768	8,200
525385	Utilities - Auxiliary Admin. Bldg.	550	518	611	600	600
525389	Utilities - Judicial Center	1,732	1,838	2,089	2,000	2,000
525400	Gas, Fuel, & Oil	31,143	27,729	31,030	39,930	35,000
525405	Small Equipment Fuel	3,884	4,159	4,651	5,518	4,000

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: General Services

Organization: 111300 - Building Services

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expense:						
525430 Emergency Generator Fuel	0	0	1,000	3,950	1,000	1,000
525600 Uniforms & Clothing	10,770	10,849	9,500	14,875	11,000	11,000
526500 Licenses & Permits	800	1,726	1,800	5,075	2,000	2,000
538000 Claims & Judgements	0	0	0	500	500	500
* Total Operating	625,880	646,934	760,774	963,004	781,193	781,193
** Total Personnel & Operating	2,804,265	2,635,604	3,145,890	3,509,988	3,250,573	3,253,747
Capital						
540000 Small Tools and Minor Equipment	18,984	10,734	8,500	18,446	15,000	15,000
540010 Minor Software	0	0	0	14,474	0	0
All Other Equipment	553,277	668,514	1,891,923			
5AS058 Judicial Elevator Modernization				279,377	279,377	279,377
5AS059 Judicial Roof Replacement				250,000	250,000	250,000
5AS060 (3) Service Trucks - Rpl				192,000	192,000	192,000
5AS061 Judicial Parking Deck Rehab				168,129	168,129	168,129
5AS062 Door Access Control Upgrades				118,150	118,150	118,150
5AS063 Summary Court Restroom Remodel (Year 1)				50,000	50,000	50,000
5AS064 Summary Court Main Courtroom Flooring				40,000	40,000	40,000
5AS065 Summary Court Main Courtroom Painting				30,000	30,000	30,000
5AS066 Oak Grove Magistrate Painting (Interior)				25,000	25,000	25,000
5AS067 (1) Mower - Rpl				15,160	15,160	15,160
5AS068 (1) Trailer - Rpl				15,870	15,000	15,000
5AS069 (6) Standard PC All-in-One (F1A) - Rpl				0	9,312	9,312
5AS070 Administration UPS Battery - Rpl				8,500	8,500	8,500
5AS071 (1) Standard Laptop (F3) - Rpl				0	2,307	2,307
Red Bank Crossing AHU 5 - Rpl				156,360	0	0
Judicial Basement Renovation				23,000	0	0
Swansea Service Center Parking Lot Repairs				75,000	0	0
Admin Building Data Center Monitoring/Controls				14,059	0	0
Judicial & Admin Duct Detector Removal				31,160	0	0
Judicial & Admin Tree Rpl & Parking Lot Rehab (Year 1)				160,000	0	0
** Total Capital	572,261	679,248	1,900,423	1,684,685	1,217,935	1,217,935
*** Total Budget Appropriation	3,376,526	3,314,852	5,046,313	5,194,673	4,468,508	4,471,682

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Services

Organization: 111400 - Fleet Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 20	913,220	1,006,875	1,092,586	1,199,865	1,199,865	1,199,865
510199 Special Overtime	898	533	0	0	0	0
510200 Overtime	10,571	19,036	0	0	0	0
511112 FICA Cost	67,858	74,777	75,225	91,790	82,611	82,611
511113 State Retirement	144,388	156,197	202,784	222,695	222,695	222,695
511120 Insurance Fund Contribution - 20	163,000	155,833	170,000	175,000	175,000	175,000
511130 Workers Compensation	40,030	45,351	47,441	53,222	52,315	52,315
511213 SCRS-Emplr. Port. (Retiree)	20,011	28,603	0	0	0	0
* Total Personnel	1,359,976	1,487,205	1,588,036	1,742,572	1,732,486	1,732,486
Operating Expenses						
520219 Water and Other Beverage Service	147	187	200	700	200	200
520231 Garbage Pickup Services	0	0	563	2,732	563	563
520233 Towing Services	262	0	50	300	300	300
520702 Technical Currency & Support	44,420	61,266	64,381	103,000	98,286	98,286
520703 Computer Hardware Maintenance	0	0	1,737	1,737	1,737	1,737
520710 Software Subscriptions	0	1,329	1,360	1,380	621	621
521000 Office Supplies	1,202	1,464	1,742	3,000	1,500	1,500
521100 Duplicating	702	310	853	890	853	853
521200 Operating Supplies	4,905	5,006	5,482	6,000	5,000	5,000
522000 Building Repairs & Maintenance	18,026	5,852	8,800	16,000	10,000	10,000
522100 Heavy Equip Repairs & Maintenance	169	0	0	0	0	0
522200 Small Equipment Repairs & Maintenance	7,778	8,158	8,523	16,000	8,523	8,523
522201 Fuel Site Repair & Maintenance	22,817	34,564	34,000	60,000	35,000	35,000
522300 Vehicle Repairs & Maintenance	7,161	2,892	4,399	6,000	6,000	6,000
523200 Equipment Rental	3,310	2,691	3,883	3,600	3,600	3,600
523205 Uniform Rentals	12,782	11,387	16,355	17,160	15,000	15,000
524000 Building Insurance	5,462	5,932	6,102	6,530	5,932	5,932
524100 Vehicle Insurance - 7	5,535	7,200	5,074	7,200	10,080	10,080
524101 Comprehensive Insurance	93	492	0	1,200	566	566
524201 General Tort Liability Insurance	2,821	12,141	3,153	13,355	13,598	13,598
524900 Data Processing Equipment Insurance	166	222	176	250	222	222
525000 Telephone	3,432	2,617	3,492	3,492	3,120	3,120
525004 WAN Services	4,080	3,682	3,936	3,936	4,080	4,080
525006 GPS Monitoring Charges	1,524	1,332	1,550	1,440	1,440	1,440
525020 Pagers and Cell Phones	2,222	1,372	1,440	1,740	1,700	1,700
525021 Smart Phone Charges - 2	937	760	1,164	1,920	910	910
525030 800 MHz Radio Service Charges - 4	2,812	2,252	2,813	2,813	2,813	2,813
525041 E-mail Service Charges - 5	973	1,314	1,657	1,657	3,561	3,561
525210 Conference, Meeting & Training Expense	2,354	1,545	4,468	24,000	22,000	22,000
525230 Subscriptions, Dues, & Books	104	0	0	150	150	150
525250 Motor Pool Reimbursement	78	0	0	0	0	0
525306 Utilities - Fleet Services	25,067	27,187	23,539	30,000	27,574	27,574
525400 Gas, Fuel, & Oil	9,569	9,935	11,680	16,040	11,680	11,680
525600 Uniforms & Clothing	2,586	1,575	1,890	3,500	2,000	2,000
526500 Licenses & Permits	1,100	1,000	1,650	1,200	1,200	1,200
528201 Parts/Oil Inventory Clearing	347	0	3,000	3,000	3,000	3,000

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: General Services

Organization: 111400 - Fleet Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Con't Operating Expense:						
528299 Inventory Clearing Budget Control	0	0	(3,000)	(3,000)	(3,000)	(3,000)
528310 Reimbursable Mechanics Tools	14,574	12,759	14,715	16,000	16,000	16,000
* Total Operating	209,517	228,423	240,827	374,922	315,809	315,809
** Total Personnel & Operating	1,569,493	1,715,628	1,828,863	2,117,494	2,048,295	2,048,295
Capital						
540000 Small Tools & Minor Equipment	7,742	2,595	5,000	9,200	5,000	5,000
All Other Equipment	402,469	1,301,280	1,463,866			
5AS072 (1) Pickup Truck w/ Service Body - Rpl				80,000	80,000	80,000
5AS073 (1) Fuel Site Veeder Root Monitoring System Upgrade				21,000	21,000	21,000
5AS074 (1) Fuel Site Fuelmaster System Upgrade				105,000	105,000	105,000
5AS075 (1) Backup Generator - Fuel Site 1				80,000	80,000	80,000
5AS076 (1) Backup Generator - Fleet Services Building				300,000	300,000	300,000
5AS077 (1) Refrigerant Machine - Rpl				8,000	8,000	8,000
5AS078 (1) Diagnostic Scan Tool for Fire & Heavy Equipment				11,000	11,000	11,000
5AS079 (1) Standard PC All-in-One (F1A) - Rpl				1,755	1,552	1,552
5AS080 (2) Standard Rugged Laptop (F5) - Rpl				5,522	5,522	5,522
5AS081 (1) Color Network Printer (P2) - Rpl				1,387	1,387	1,387
5AS082 (1) B&W Network Printer (P1) - Rpl				1,770	1,770	1,770
5AS083 (2) iPad (F11) - Rpl				1,194	920	920
Fleet Services Exterior Painting				35,000	0	0
** Total Capital	410,211	1,303,875	1,468,866	660,828	621,151	621,151
*** Total Budget Appropriation	1,979,704	3,019,503	3,297,729	2,778,322	2,669,446	2,669,446

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Public Works

Organization: 121100 - Administration & Engineering

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 21	1,258,875	1,148,635	1,379,890	1,412,130	1,459,586	1,459,586
510199 Special Overtime	2,606	1,585	0	0	0	0
510200 Overtime	2,021	2,711	0	0	0	0
511112 FICA Cost	91,422	84,630	95,006	108,028	100,687	100,687
511113 State Retirement	226,617	204,172	256,108	262,092	270,899	270,899
511120 Insurance Fund Contribution - 21	171,150	163,625	178,500	183,750	183,750	183,750
511130 Workers Compensation	32,665	32,387	31,773	38,834	33,795	33,795
* Total Personnel	1,785,356	1,637,745	1,941,277	2,004,834	2,048,717	2,048,717
Operating Expenses						
520100 Contracted Maintenance	225	0	1,000	2,116	1,000	1,000
520200 Contracted Services	378	378	378	378	378	378
520219 Water & Other Beverage Service	0	0	750	1,000	500	500
520233 Towing Service	0	0	225	225	150	150
520300 Professional Services	0	0	5,000	25,000	5,000	5,000
520702 Technical Currency & Support	16,540	83,227	87,525	84,762	84,762	84,762
520710 Software Subscriptions	0	1,877	6,476	1,518	1,518	1,518
521000 Office Supplies	3,308	4,245	5,500	12,000	5,500	5,500
521100 Duplicating	1,782	1,598	1,600	2,000	1,800	1,800
521200 Operating Supplies	1,314	1,605	3,100	5,000	3,000	3,000
522000 Building Repairs & Maintenance	4,388	20,731	25,000	5,000	5,000	5,000
522200 Small Equipment Repairs & Maintenance	0	177	500	500	500	500
522300 Vehicle Repairs & Maintenance	3,285	2,982	7,368	8,000	7,000	7,000
524000 Building Insurance	2,596	3,075	2,726	3,382	3,075	3,075
524100 Vehicle Insurance - 13	9,225	10,400	7,380	9,600	14,560	14,560
524101 Comprehensive Insurance	3,408	2,697	3,920	3,102	3,102	3,102
524201 General Tort Liability Insurance	3,101	3,505	3,411	3,854	3,854	3,854
524202 Surety Bonds	0	0	0	150	150	150
525000 Telephone	3,845	3,494	3,867	5,160	3,850	3,850
525004 WAN Service Charges	0	0	6,717	972	972	972
525006 GPS Monitoring Charges	2,594	2,270	2,830	2,160	2,160	2,160
525021 Smart Phone Charges - 21	15,609	12,871	19,980	21,600	16,000	16,000
525041 E-mail Service Charges - 21	2,741	9,183	9,614	9,614	9,614	9,614
525100 Postage	28	23	500	500	200	200
525210 Conference, Meeting & Training Expense	5,519	2,398	15,000	24,585	10,000	10,000
525230 Subscriptions, Dues, & Books	2,896	1,126	3,000	6,950	2,800	2,800
525240 Personal Mileage Reimbursement	94	0	0	182	100	100
525323 Utilities - Public Works Complex	9,281	9,845	9,017	14,280	9,500	9,500
525400 Gas, Fuel, & Oil	11,290	8,362	19,365	14,880	14,880	14,880
525600 Uniforms & Clothing	2,783	3,917	5,400	7,500	4,000	4,000
* Total Operating	106,230	189,986	257,149	275,970	214,925	214,925
** Total Personnel & Operating	1,891,586	1,827,731	2,198,426	2,280,804	2,263,642	2,263,642

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Public Works

Organization: 121100 - Administration & Engineering

					BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Capital						
540000 Small Tools & Minor Equipment	2,851	400	3,000	4,000	2,000	2,000
540010 Minor Software	166	0	0	1,000	0	0
All Other Equipment	379,312	428,009	846,614			
5AS084 (1) Standard PC All-in-One (F1A) - Rpl				1,552	1,552	1,552
5AS085 (3) Advanced Computers (F2) - Rpl				19,566	19,566	19,566
5AS086 (1) Crew Cab Pickup Truck - Rpl				49,500	49,500	49,500
(1) Plan Review Desk				15,097	0	0
(1) Triple Lens Camera Drone				3,875	0	0
** Total Capital	382,329	428,409	849,614	94,590	72,618	72,618

*** Total Budget Appropriation	2,273,915	2,256,140	3,048,040	2,375,394	2,336,260	2,336,260
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**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Public Works
Organization: 121300 - Maintenance

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
510100	Salaries & Wages - 88	3,239,791	3,026,932	4,011,435	4,014,285	4,180,297	4,180,297
510199	Special Overtime	91,562	42,136	0	36,004	0	0
510200	Overtime	109,398	158,282	0	292,504	150,000	150,000
510300	Part Time - 1 (0.5 FTE)	0	0	19,625	19,625	20,218	20,218
511112	FICA Cost	249,556	234,840	277,538	307,093	299,554	299,554
511113	State Retirement	585,031	545,939	748,165	745,051	807,456	807,456
511120	Insurance Fund Contribution - 88	717,200	685,667	748,000	770,000	770,000	770,000
511130	Workers Compensation	282,452	260,960	331,720	332,383	345,371	345,223
511131	SC Unemployment	0	209	0	0	0	0
511213	State Retirement - Retiree	30,675	30,647	0	0	0	0
	* Total Personnel	5,305,665	4,985,612	6,136,483	6,516,945	6,572,896	6,572,748
Operating Expenses							
520100	Contracted Maintenance	469,858	267,903	388,060	389,010	389,010	389,010
520105	Right of Way Cutting/Clearing	280,840	75,638	418,464	0	0	0
520106	Vegetation Management	0	0	0	150,000	150,000	150,000
520200	Contracted Services	169,168	95,074	209,599	180,000	180,000	180,000
520231	Garbage Pickup Service	612	581	790	790	790	790
520233	Towing Service	945	975	3,200	1,500	1,500	1,500
520300	Professional Services	26,300	0	0	0	0	0
520302	Drug Testing Services	1,827	934	2,500	3,754	2,500	2,500
520702	Technical Currency and Support	0	1,177	3,000	1,500	0	0
520710	Software Subscriptions	0	5,389	5,984	6,072	6,072	6,072
521000	Office Supplies	2,867	3,324	4,163	4,000	3,200	3,200
521100	Duplicating	7,289	0	0	0	0	0
521200	Operating Supplies	56,891	26,163	48,000	52,000	52,000	52,000
521600	Road & Drainage Materials	1,389,677	1,339,194	1,671,197	8,552,500	1,578,000	1,578,000
521601	Sign Materials	63,125	62,400	65,585	80,000	62,000	62,000
522000	Building Repairs & Maintenance	3,102	4,085	18,507	60,000	50,000	50,000
522050	Generator Repairs & Maintenance	2,658	3,683	6,750	3,500	3,500	3,500
522100	Heavy Equipment Repairs & Maint.	376,402	404,779	470,000	500,000	370,000	370,000
522200	Small Equipment Repairs & Maint.	4,307	2,011	5,500	6,500	5,000	5,000
522300	Vehicle Repairs & Maintenance	198,246	200,907	260,000	250,000	200,000	200,000
522301	Vehicle Repairs-Insurance/Other	4,146	0	0	0	0	0
523200	Equipment Rental	2,410	9,599	25,000	20,000	10,000	10,000
524000	Building Insurance	6,219	7,108	6,377	8,000	7,108	7,108
524100	Vehicle Insurance - 69	46,125	55,200	47,180	55,200	77,280	77,280
524101	Comprehensive Insurance	32,297	27,744	23,000	29,000	29,000	29,000
524201	General Tort Liability Insurance	46,220	58,028	50,041	64,000	63,800	63,800
525202	Surety Bonds	0	0	0	650	650	650
525000	Telephone	2,401	1,422	2,641	3,978	1,400	1,400
525004	WAN Service Charges	3,518	4,244	5,181	11,955	11,955	11,955
525006	GPS Monitoring Charges	18,103	15,979	19,053	16,020	16,020	16,020
525021	Smart Phone Charges - 88	38,287	31,617	54,180	56,640	40,000	40,000
525030	800 MHz Radio Service Charges - 26	6,987	5,427	5,807	5,040	5,040	5,040
525041	Email Service Charges - 89	29,854	35,898	38,456	38,456	35,852	35,852
525100	Postage	90	145	350	500	225	225
525210	Conference, Meeting & Training Expense	37,969	18,596	48,770	80,750	40,000	40,000
525230	Subscriptions, Dues, & Books	1,724	1,810	1,810	2,500	1,900	1,900
525250	Motor Pool Reimbursement	20	0	0	290	50	50
525320	Utilities - Maint. Camp 2 - Swansea	4,715	4,466	5,362	6,840	5,400	5,400
525321	Utilities - Maint. Camp 3 - B/L	4,446	4,996	4,024	6,840	5,500	5,500
525322	Utilities - Maint. Camp 4 - Chapin	4,621	4,632	4,097	6,240	4,800	4,800
525323	Utilities - Public Works Complex	17,417	18,965	16,771	21,840	18,500	18,500
525325	Utilities-Maint. Camp 5 - Fairview	1,164	1,721	1,500	5,040	1,500	1,500

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Public Works
Organization: 121300 - Maintenance

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend. (May)	Amended (May)	Requested	Recommend	Approved
	Con't Operating Expenses:						
525400	Gas, Fuel, & Oil	507,012	467,955	730,000	800,789	730,000	730,000
525405	Small Equipment Fuel	526	446	750	920	650	650
525600	Uniforms & Clothing	68,530	49,678	65,000	90,000	65,000	65,000
526500	Licenses & Permits	121	0	500	0	0	0
528000	Inventory Over/Short	594	0	0	0	0	0
538000	Claims & Judgments (Litigation)	6,035	5,910	2,000	6,000	6,000	6,000
538300	Retainage Payable Expense	27,606	0	0	0	0	0
	* Total Operating	3,973,271	3,325,803	4,739,149	11,578,614	4,231,202	4,231,202
	** Total Personnel & Operating	9,278,936	8,311,415	10,875,632	18,095,559	10,804,098	10,803,950
	Capital						
540000	Small Tools & Minor Equipment	3,874	1,871	15,000	25,000	15,000	15,000
540010	Minor Software	0	0	0	1,000	0	0
	All Other Equipment	2,105,046	2,388,844	3,143,619			
5AL077	Office Building - Fairview				40,000	40,000	40,000
5AP069	Fuel Pump Station - Fairview				410,000	410,000	410,000
5AS087	(3) Slope Mowers - Rpl				762,000	762,000	762,000
5AS088	(1) Motorgrader - Rpl				476,000	476,000	476,000
5AS089	(1) Tri-Axle Dump Truck - Rpl				295,000	295,000	295,000
5AS090	(1) Backhoe - Rpl				350,000	175,000	175,000
	(2) Chainsaws - Rpl				989	0	0
	(2) Pole Saws - Rpl				1,510	0	0
	(1) Sweeper - Rpl				121,000	0	0
	(1) Mid-Size Excavator				330,000	0	0
	(1) Mini Excavator				78,000	0	0
	(1) Skidsteer				146,000	0	0
	** Total Capital	2,108,920	2,390,715	3,158,619	3,036,499	2,173,000	2,173,000
	Road & Infrastructure Improvements						
5R0301	Lloydswood Drainage Earmark	179,077	0	20,923	0	0	0
5R0306	Calks Ferry Rd IJR Earmark	214,385	421,258	785,615	0	0	0
	** Total Road & Infrastructure Impr	393,462	421,258	806,538	0	0	0
	*** Total Budget Appropriation	11,781,318	11,123,388	14,840,789	21,132,058	12,977,098	12,976,950

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27

Fund: 1000

Division: Department of Emergency Services

Organization: 131101 - Emergency Preparedness

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 3	148,743	146,560	184,573	190,110	176,131
510199	Special Overtime	46	0	0	0	0
511112	FICA Cost	10,703	10,728	12,708	14,543	12,127
511113	State Retirement	26,669	26,275	34,257	35,284	32,690
511120	Insurance Fund Contribution - 3	24,450	23,375	25,500	26,250	26,250
511130	Workers Compensation	1,278	2,166	4,051	5,703	3,856
* Total Personnel		211,889	209,104	261,089	271,890	251,054
Operating Expenses						
520200	Contracted Services	20,250	42,128	67,186	49,491	37,795
520702	Technical Currency and Support	155	0	1,255	2,005	2,005
520710	Software Subscriptions	0	184	204	5,470	552
521000	Office Supplies	754	1,056	1,500	2,000	1,500
521100	Duplicating	356	287	700	400	400
521200	Operating Supplies	566	22	272	500	500
522000	Building Repairs & Maintenance	2,497	1,951	2,500	61,478	2,500
522200	Small Equipment Repairs & Maintenance	0	0	500	500	250
522300	Vehicle Repairs & Maintenance	441	0	750	5,500	500
524000	Building Insurance	0	849	2,158	2,374	850
524100	Vehicle Insurance - 1	615	800	615	17,762	16,120
524101	Comprehensive Insurance	556	640	640	736	736
524201	General Tort Liability Insurance	1,051	1,255	1,157	1,273	1,406
525000	Telephone	6,505	3,937	5,962	7,066	3,500
525004	WAN Service Charges - 4	3,193	2,661	3,360	5,684	3,360
525006	GPS Monitoring Charges	217	190	235	180	180
525021	Smart Phones Charges	979	757	1,481	1,296	1,296
525030	800 MHz Radio Service Charges - 7	4,779	5,184	13,961	16,649	5,500
525041	E-mail Service Charges - 4	875	842	925	925	1,187
525090	Other Communication Charges - 2	2,152	1,480	1,983	2,393	2,000
525100	Postage	6	11	50	100	50
525110	Other Parcel Delivery Service	0	0	30	30	30
525210	Conference, Meeting & Training Expense	610	894	1,000	2,500	1,000
525230	Subscriptions, Dues, & Books	0	150	730	730	500
525240	Personal Mileage Reimbursement	0	0	50	50	50
525250	Motor Pool Reimbursement	0	0	250	700	250
525319	Utilities - 911 Communication Cntr/EOC	44,590	41,702	32,911	35,000	35,000
525375	Utilities - Training & Shelter Facility	20,358	20,125	16,441	18,000	18,000
525400	Gas, Fuel & Oil	177	336	1,106	6,106	5,500
525600	Uniforms & Clothing	1,358	0	1,491	1,491	1,350
* Total Operating		113,040	127,441	161,403	248,389	143,867
** Total Personnel & Operating						
		324,929	336,545	422,492	520,279	394,921
					394,921	453,899

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27

Fund: 1000

Division: Department of Emergency Services

Organization: 131101 - Emergency Preparedness

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Approved
			(May)	(May)		
Capital						
540000	Small Tools & Minor Equipment	335	0	500	500	500
540010	Minor Software	0	0	501	500	0
	All Other Equipment	16,106	53,884	95,762		
5AS091	(4) Plum Cases w/Starlink				87,736	87,736
5AS092	(4) Encrypted Radios				30,168	30,168
5AS093	(4) Rugged Laptops				13,482	13,482
5AS094	Prox Card Install for Gym Access				6,000	6,000
5AS095	50AMP Hook up in Gym				5,500	5,500
5AS096	IP Access for Phone Modem				4,703	4,703
5AS097	(1) Advanced Color Network Printer (P3) - Rpl				2,071	2,071
5AS098	New Graphics				2,000	2,000
5AS099	(1) Standard Tablet (F7) - Rpl				0	1,818
	(6) Dell Pro 27 Plus Monitor (MI12) - Rpl				1,254	0
	(3)Logitech MK370 Combo (MI25) - Rpl				117	0
** Total Capital		16,441	53,884	96,763	154,031	153,978

*** Total Budget Appropriation	341,370	390,429	519,255	674,310	548,899	607,877
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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27

Fund: 1000

Division: Department of Emergency Services

Organization: 131200 - Animal Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 30	1,036,628	1,115,040	1,267,187	1,373,142	1,327,431	1,433,386
510199 Special Overtime	4,576	13,524	0	0	0	0
510200 Overtime	145,793	141,196	0	0	0	0
511112 FICA Cost	86,707	93,625	88,350	96,456	91,393	99,499
511113 State Retirement	170,028	186,016	127,471	147,137	118,139	137,805
511114 Police Retirement	49,593	42,246	122,530	122,530	146,748	146,748
511120 Insurance Fund Contribution - 30	195,600	210,375	229,500	229,500	236,250	262,500
511130 Workers Compensation	28,011	30,326	28,995	30,000	29,710	32,254
511131 S.C. Unemployment	262	0	0	0	0	0
* Total Personnel	1,717,198	1,832,348	1,864,033	1,998,765	1,949,671	2,112,192
Operating Expenses						
520200 Contracted Services	5,400	3,150	6,310	6,310	5,500	5,500
520233 Towing Service	183	427	427	300	200	200
520248 Alarm Monitoring & Maintenance	378	378	378	378	378	378
520300 Professional Services	11,761	130,837	37,047	25,000	14,000	14,000
520305 Infectious Disease Services	0	5,405	3,743	0	0	0
520308 Health Screening Services	466	0	140	140	140	140
520400 Advertising	1,837	3,723	2,500	2,500	2,500	2,500
520702 Technical Currency & Support	21,110	33,077	33,077	33,189	30,610	30,799
520710 Software Subscriptions	0	1,347	1,496	1,496	1,863	1,863
520800 Outside Printing	0	0	150	150	50	50
521000 Office Supplies	3,878	3,890	5,400	5,400	4,000	4,000
521100 Duplicating	2,694	2,997	2,197	1,604	1,604	1,604
521200 Operating Supplies	124,480	103,505	117,542	31,000	30,000	31,000
521208 Police Supplies	4,019	4,385	6,615	6,615	4,000	4,000
521210 Canine Supplies (Dog, Food, Training)	100	0	0	0	0	0
521300 Food Supplies	24,640	30,506	27,000	40,000	30,000	30,000
521402 Occupational Health Supplies	3,009	0	7,100	10,520	4,000	6,520
521406 Veterinary Supplies	0	0	0	100,000	100,000	100,000
522000 Building Repairs & Maintenance	25,592	48,065	90,000	90,000	50,000	50,000
522200 Small Equipment Repairs & Maintenance	1,616	295	1,000	1,000	500	500
522300 Vehicle Repairs & Maintenance	11,308	7,439	18,000	18,000	12,000	12,000
522301 Vehicle Repairs - Insurance/ Other	0	1,000	0	0	0	0
524000 Building Insurance	1,531	1,609	1,229	1,609	1,609	1,609
524100 Vehicle Insurance - 12	9,225	12,800	8,396	12,800	17,920	17,920
524101 Comprehensive Insurance	8,189	8,922	5,132	8,922	10,260	10,260
524200 Professional Liability Insurance	0	0	400	400	400	400
524201 General Tort Liability Insurance	3,171	21,352	8,334	21,352	23,914	23,914
524900 Data Processing Equipment Insurance	35	91	30	30	30	30
525000 Telephone	909	614	957	1,000	600	600
525004 WAN Service Charges	4,193	3,914	4,753	6,000	5,028	5,028
525006 GPS Monitoring Charges - 12	2,664	3,011	3,114	3,114	3,114	3,114
525021 Smart Phone Charges - 8	5,965	5,189	6,794	7,000	6,000	6,000
525030 800MHz Radio Service Charges - 13	7,004	8,760	10,145	9,000	7,000	7,000
525041 E-mail Service Charges - 20	4,259	4,574	7,837	12,239	9,325	10,654
525100 Postage	313	330	350	350	300	300
525110 Other Parcel Delivery Service	0	0	50	50	50	50

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27

Fund: 1000

Division: Department of Emergency Services

Organization: 131200 - Animal Services

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
			(May)	(May)			
Con't Operating Expenses:							
525210	Conference, Meeting & Training Expense	9,539	13,015	16,600	17,600	10,000	11,000
525230	Subscriptions, Dues, & Books	115	987	1,000	1,000	1,000	1,000
525250	Motor Pool Reimbursement	195	177	200	200	200	200
525307	Utilities - Animal Control	41,814	42,651	45,020	45,020	45,020	45,020
525400	Gas, Fuel, & Oil	64,473	63,173	69,818	69,818	60,000	60,000
525600	Uniforms & Clothing	19,846	19,239	20,500	20,500	20,500	20,500
526500	Licenses & Permits	1,100	355	500	500	500	500
* Total Operating		427,011	591,189	571,281	612,106	514,115	520,153
** Total Personnel & Operating		2,144,209	2,423,537	2,435,314	2,610,871	2,463,786	2,632,345
Capital							
540000	Small Tools & Minor Equipment	3,603	2,603	4,200	5,500	4,500	5,000
	All Other Equipment	444,120	247,433	647,812			
5AS100	(1) Vehicle 4x4 w/Utility Bed - Rpl				60,000	60,000	60,000
5AS101	(3) Standard PC All-in-One (F1A) - Rpl				5,000	4,656	4,656
5AS102	(5) Rugged Animal Services Laptops w/Acc (F5E) - Rpl				22,000	27,280	27,280
5AS103	(1) Standard Laptop (F3) - Rpl				1,900	2,361	2,361
	Animal Shelter Expansion				2,500,000	0	0
** Total Capital		447,723	250,036	652,012	2,594,400	98,797	99,297
*** Total Budget Appropriation		2,591,932	2,673,573	3,087,326	5,205,271	2,562,583	2,731,642

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131300 - Communications

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 59	2,326,561	2,148,493	3,303,034	3,303,034	3,318,922	3,318,922
510199 Special Overtime	692,818	595,230	550,000	550,000	550,000	550,000
510200 Overtime	7,108	338	25,000	25,000	5,000	5,000
510300 Part Time - LS (13)	172,633	123,770	186,541	186,541	150,000	150,000
511112 FICA Cost	236,420	210,294	279,846	279,846	277,047	277,047
511113 State Retirement	579,774	510,407	754,385	754,395	746,840	746,840
511120 Insurance Fund Contribution - 59	480,850	459,708	501,500	501,500	516,250	516,250
511130 Workers Compensation	25,824	21,325	15,317	25,000	15,272	15,272
511131 S.C. Unemployment	1,936	5,250	0	2,000	0	0
* Total Personnel	4,523,924	4,074,815	5,615,623	5,627,316	5,579,331	5,579,331
Operating Expenses						
520246 NCIC Access Fee	16,050	16,050	17,000	17,000	17,000	17,000
521000 Office Supplies	0	-710	0	0	0	0
524000 Building Insurance	5,042	5,016	5,050	5,050	5,016	5,016
524201 General Tort Liability Insurance	4,121	3,928	4,328	4,328	4,328	4,328
524202 Surety Bonds	0	0	0	434	434	434
524900 Data Processing Insurance	436	492	457	852	492	492
525041 E-mail Service Charges - 68	14,529	13,369	15,000	16,138	0	0
525300 Utilities - Admin. Bldg.	5,287	5,438	6,249	6,873	6,000	6,000
525322 Utilities- Maintenance Camp 4/ Chapin	0	0	334	0	0	0
525319 Utilities - 911 Communications Cntr/EOC	59,557	55,704	50,794	65,900	55,000	55,000
525332 Utilities - Comm. Tower	4,212	4,431	5,063	6,035	4,500	4,500
525400 Gas, Fuel, & Oil	825	2,128	0	0	0	0
525600 Uniforms & Clothing	1,254	10,002	14,219	18,000	14,000	14,000
* Total Operating	111,313	115,848	118,494	140,610	106,770	106,770
** Total Personnel & Operating	4,635,237	4,190,663	5,734,117	5,767,926	5,686,101	5,686,101
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	4,635,237	4,190,663	5,734,117	5,767,926	5,686,101	5,686,101

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 199	8,876,072	8,389,728	11,082,543	12,524,387	11,806,238	11,806,238
510199 Special Overtime	3,407,528	3,212,105	1,737,185	1,737,185	1,737,185	1,737,185
510200 Overtime	38,081	42,621	20,000	20,000	20,000	20,000
510300 Part Time - LS (16)	321,597	326,532	279,755	279,755	389,134	389,134
511112 FICA Cost	935,630	885,073	909,431	1,089,303	961,995	961,995
511113 State Retirement	2,252,965	2,124,073	2,405,682	2,698,868	2,590,059	2,590,059
511120 Insurance Fund Contribution - 199	1,597,400	1,527,167	1,666,000	1,933,500	1,741,250	1,741,250
511130 Workers Compensation	1,182,140	1,117,196	1,131,668	1,268,788	1,301,348	1,301,348
511131 S.C. Unemployment	978	-326	0	0	0	0
511213 State Retirement - Retiree	15,809	14,785	0	0	0	0
516100 Volunteer Subsistence	1,425	165	5,000	2,500	0	0
* Total Personnel	18,629,625	17,639,119	19,237,264	21,554,286	20,547,209	20,547,209
Operating Expenses						
520100 Contracted Maintenance	103,973	142,856	156,577	228,315	160,000	228,315
520104 POA Maintenance	590	681	877	977	977	977
520200 Contracted Services	791,218	701,319	869,548	894,022	850,000	850,000
520201 Physical Fitness Program	43,013	19,437	52,636	55,154	45,253	45,253
520202 Medical Service Contract	42,000	77,000	84,000	84,000	84,000	84,000
520206 Background History Screening	4,106	1,482	4,000	3,753	2,034	2,034
520233 Towing Service	15,199	11,295	15,800	16,000	16,000	16,000
520249 Third Party Billing Services	560,088	442,005	651,805	651,988	651,988	651,988
520300 Professional Services	9,649	1,707	13,300	14,800	10,000	10,000
520305 Infectious Disease Services	1,732	5,231	17,687	21,727	15,000	15,000
520307 Accreditation Services	0	1,155	4,100	23,100	23,100	23,100
520400 Advertising & Publicity	1,171	149	1,126	1,000	1,000	1,000
520702 Technical Currency & Support	17,215	13,788	15,520	34,895	18,819	18,819
520710 Software Subscription	93,329	153,645	201,386	229,642	253,387	253,387
520800 Outside Printing	681	438	500	500	500	500
521000 Office Supplies	6,022	2,903	5,330	6,392	6,000	6,000
521100 Duplicating	7,812	6,253	8,373	8,100	8,100	8,100
521200 Operating Supplies	16,601	15,014	16,350	23,250	16,500	16,500
521206 Training Supplies	2,084	1,788	2,500	2,500	2,500	2,500
521210 Canine Supplies	0	114	0	0	0	0
521213 Public Education Supplies	4,462	4,064	4,687	6,000	4,500	4,500
521400 Health Supplies	458,751	477,626	510,000	538,650	500,000	520,000
522000 Building Repairs & Maintenance	23,642	18,430	27,730	33,562	30,000	30,000
522001 Carpet & Floor Cleaning	1,201	765	1,500	1,500	1,500	1,500
522050 Generator Repairs & Maintenance	1,047	3,697	4,027	3,955	1,500	1,500
522200 Small Equipment Repairs & Maint.	2,457	1,815	5,000	8,840	5,000	5,000
522300 Vehicle Repairs & Maintenance	278,711	271,243	350,000	350,000	350,000	350,000
522301 Vehicle Repairs - Insurance/Other	23,343	11,585	0	0	0	0
523200 Equipment Rental	7,689	3,819	4,800	5,040	4,800	4,800
524000 Building Insurance	7,847	7,165	8,083	7,882	7,165	7,165
524100 Vehicle Insurance - 72	52,275	68,800	43,050	57,600	96,320	96,320
524101 Comprehensive Insurance - 68	114,017	244,387	91,881	228,574	281,045	281,045
524200 Professional Liability Insurance	43,930	46,972	48,376	51,669	51,669	51,669
524201 General Tort Liability Insurance	21,101	30,174	23,885	33,191	33,795	33,795
524800 Ambulance Equipment Insurance - 20	19,452	0	20,920	20,425	20,425	20,425
525000 Telephone	6,416	3,240	7,295	6,600	3,000	3,000
525004 WAN Service Charges	37,501	32,767	39,097	50,146	49,654	49,654
525006 GPS Monitoring Charges	1,577	571	1,080	1,080	1,080	1,080
525020 Pagers and Cell Phones - 42	12,995	10,689	15,000	13,680	13,680	13,680
525021 Smart Phone Charges - 24	11,243	8,780	14,500	16,176	15,372	15,372
525030 800 MHz Radio Service Charges - 169	72,661	88,549	80,135	139,296	108,600	108,600
525031 800 MHz Maintenance Charges - 135	14,377	13,779	15,000	14,751	14,751	14,751

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131400 - Emergency Medical Services

		BUDGET					
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
			(May)	(May)			
	Con't Operating Expenses:						
525041	E-mail Service Charges - 196	46,574	58,643	58,858	65,730	81,729	81,729
525100	Postage	575	506	1,927	1,800	1,500	1,500
525110	Other Parcel Delivery Services	77	360	100	100	100	100
525210	Conference, Meeting & Training Expense	59,840	32,390	65,000	85,533	75,000	75,000
525230	Subscriptions, Dues, & Books	10,855	20,605	27,370	21,646	18,000	18,000
525250	Motor Pool Reimbursement	0	47	0	0	0	0
525312	Utilities - Mag. Dist. 3 - B/L	1,087	1,067	1,130	1,130	1,130	1,130
525329	Utilities - EMS Operations Center	22,511	17,990	23,802	23,802	23,802	23,802
525333	Utilities - Boiling Springs	518	489	493	0	0	0
525338	Utilities - North Lake	0	0	0	1,500	1,500	1,500
525339	Utilities - Hollow Creek	1,047	1,021	954	0	0	0
525342	Utilities - Lexington	1,484	1,503	1,917	1,917	1,917	1,917
525348	Utilities - South Congaree	640	588	639	639	639	639
525350	Utilities - East Region	11,279	10,975	11,574	11,574	11,574	11,574
525352	Utilities - West Region	0	0	0	11,574	11,574	11,574
525353	Utilities - Mag. Dist. 4 - Serv. Ctr. Sth	1,037	1,032	1,139	1,139	1,139	1,139
525379	Utilities - EMS/Fire Training Center	0	0	0	5,000	5,000	5,000
525392	Utilities - Dept of Emerg Srv Logistics	14,953	17,009	11,901	11,901	11,901	11,901
525396	Utilities - South Region	1,167	1,830	1,876	2,000	2,000	2,000
525400	Gas, Fuel, & Oil	588,315	521,524	425,000	762,186	650,000	650,000
525405	Small Equipment Fuel	0	0	50	50	50	50
525500	Laundry & Linen Service	25,713	26,954	34,688	33,348	30,000	30,000
525600	Uniforms & Clothing	105,200	84,463	115,500	263,769	110,097	110,097
525700	Employee Service Awards	5,253	2,846	5,840	9,640	6,000	6,000
526500	Licenses & Permits	(562)	223	653	550	550	550
529903	Contingency	25	0	0	0	0	0
538000	Claims & Judgments	1,574	950	150	2,455	1,500	1,500
	* Total Operating	3,832,340	3,750,192	4,228,022	5,207,715	4,805,716	4,894,031
	** Total Personnel & Operating	22,461,965	21,389,311	23,465,286	26,762,001	25,352,925	25,441,240
	Capital						
540000	Small Tools & Minor Equipment	8,192	5,309	11,925	15,025	12,675	12,675
540010	Minor Software	1,673	1,260	2,749	2,105	955	955
	All Other Equipment	3,493,922	3,604,161	9,144,199			
5AS104	(6) EMS Ambulance - Rpl				2,708,537	2,708,537	2,708,537
5AS105	(4) EMS Quick Response Vehicles - Rpl				268,944	268,944	268,944
5AS106	(4) Automatic Stretchers/Accessories - Rpl				209,226	209,226	209,226
5AS107	Intraosseous Infusion Supplies /Equipment				182,800	182,800	182,800
5AS108	(5) Cardiopulmonary Resuscitators/Acc - Rpl				168,851	168,851	168,851
5AS109	(8) Portable Radios - Rpl				89,700	89,700	89,700
5AS110	(4) Mobile Radios - Rpl				47,272	47,272	47,272
5AS111	CPAP-Ventilating Breathing Circuits				34,875	34,875	34,875
5AS112	BioMedical Equipment/Accessories				31,780	31,780	31,780
5AS113	Zoll Reusable Pediatric SPO2 Sensors				26,250	26,250	26,250
5AS114	Airway Instruments/Accessories				25,150	25,150	25,150
5AS115	Spinal and Extremity Immobilization Devices				22,240	22,240	22,240
5AS116	Powercot Accessories				16,767	16,767	16,767
5AS117	Extrication Gear (PPE)				10,500	10,500	10,500
5AS118	Equipment Bags				7,548	7,548	7,548
5AS119	800 MHZ Radio Batteries/Accessories - Rpl				6,700	6,700	6,700
5AS120	Batteries/Accessories for Field Laptops				6,500	6,500	6,500
5AS121	Thermometers and Accessories				3,950	3,950	3,950
5AS122	EMS Substation Chairs - Rpl				3,908	3,908	3,908
5AS123	Emergency Child Restraint Systems				31,200	31,200	31,200

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expnd.	Amended	Requested	Recommend	Approved
		(May)	(May)			
	Capital (Con't)					
5AS124	(5) Zoll X Series Cardiac Monitor - Rpl			233,000	233,000	233,000
5AS125	Generator			160,000	160,000	160,000
5AS126	Operations Center Updates			150,000	150,000	150,000
5AS127	(20) Advanced Rugged Convertible Laptop (F6)			109,780	109,780	109,780
5AS128	Airtraq Video Intubation Equipment			18,501	18,501	18,501
5AS129	(1) Portable Radio			11,213	11,213	11,213
5AS130	Manikin Replacement Parts			6,000	6,000	6,000
5AS131	(1) Advanced Indoor/Outdoor Laptop (F5B)			3,828	3,828	3,828
5AS132	Marine Patrol Equipment			2,710	2,710	2,710
5AS133	(1) Standard PC All-in-One (F1A)			1,552	1,552	1,552
	(9) Standard PC All-in-One (F1A) - Rpl			13,968	0	0
	(1) Standard Laptop (F3) - Rpl			2,307	0	0
	(1) Advanced Laptop (F4) - Rpl			3,859	0	0
	(1) Standard Rugged Laptop (F5) - Rpl			3,195	0	0
	(7) Advanced Rugged EMS Laptop (F5B) - Rpl			34,405	0	0
	(2) Standard Tablet (F7) - Rpl			5,810	0	0
	Key Management System			3,276	0	0
	(2) Ambulance Equipment			17,926	0	0
	(10) iPad Pros (F12) w/Accessories			18,720	0	0
	NeoPacks			6,300	0	0
	(5) CompX-Locking System			5,891	0	0
	(1) Advanced Rugged Laptop w/Dock Station (F5A)			5,763	0	0
	(1) Zoll X Series Monitor			46,000	0	0
	(1) QRV w/Equipment			69,621	0	0
	(1) Mobile Radio			11,818	0	0
	(1) Portable Radio			11,213	0	0
	(4) Quick Reponse Vehicle Equip - Rpl			32,944	0	0
	(4) StairChairs - Rpl			30,000	0	0
	(1) Standard Rugged Laptop			2,666	0	0
	(1) Dell Thunderbolt Dock			214	0	0
	(1) Advanced Rugged Laptop w/Dock Station (F5A)			5,763	0	0
	(1) QRV w/Accessories			69,621	0	0
	(1) Portable Radio			11,213	0	0
	(1) Mobile Radio			11,817	0	0
	(1) Zoll X Series Monitor			46,000	0	0
	** Total Capital	3,503,787	3,610,730	9,158,873	5,086,722	4,612,912
	Grant Match Transfer:					
812520	DHEC/EMS Grant-in-Aid	1,180	1,180	1,180	1,180	1,180
812940	SC Opioid Recovery Fund	0	12,612	12,612		
	** Total Grant Match Transfer	1,180	13,792	13,792	1,180	1,180
	*** Total Budget Appropriation	25,966,932	25,013,833	32,637,951	31,849,903	29,967,017
						30,055,332

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131500 - County Fire Service

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 319	15,531,034	14,565,728	16,885,659	17,391,742	18,393,158	18,393,158
510199	Special Overtime	2,712,804	2,318,778	1,086,145	1,086,145	1,086,145	1,086,145
510200	Overtime	117,408	66,155	75,000	75,000	75,000	75,000
510300	Part Time - LS (3)	39,630	8,249	90,255	90,255	59,429	59,429
511112	FICA Cost	1,342,568	1,238,247	1,272,893	1,308,931	1,352,231	1,352,231
511113	State Retirement	26,728	19,358	19,883	19,883	20,915	20,915
511114	Police Retirement	3,729,739	3,446,118	3,593,277	3,693,338	4,142,021	4,142,021
511120	Insurance Fund Contribution - 319	2,518,350	2,454,375	2,677,500	2,747,250	2,791,250	2,791,250
511130	Workers Compensation	1,075,807	993,099	1,003,446	1,031,055	1,078,558	1,078,558
511214	Police Retirement - Retiree	28,991	12,367	0	0	0	0
516100	Volunteer Subsistence	9,394	2,056	2,056	0	0	0
516130	Workers Compensation - Non Empl	753	(114)	3,500	3,500	0	0
* Total Personnel		27,133,206	25,124,416	26,709,614	27,447,099	28,998,707	28,998,707
Operating Expenses							
520100	Contracted Maintenance	74,540	117,352	147,024	204,341	109,716	109,716
520103	Landscaping/Grounds Maintenance	2,330	2,529	3,000	5,000	3,000	3,000
520104	POA Maintenance	590	681	683	730	730	730
520201	Phys. Fitness Prog. (OSHA)	71,404	67,680	85,244	93,848	86,344	86,344
520230	Pest Control	3,617	1,200	4,000	4,000	3,000	3,000
520231	Garbage Pickup Services	15,480	11,663	15,680	17,737	16,000	16,000
520233	Towing Service	12,460	8,725	14,144	10,000	10,000	10,000
520300	Professional Services	5,000	7,500	7,500	8,800	7,500	7,500
520302	Drug Testing	0	0	500	0	0	0
520304	Fire Protection Services	117,676	66,203	117,676	42,676	42,676	42,676
520305	Infectious Disease Services	405	0	5,458	6,153	3,644	3,644
520400	Advertising & Publicity	0	0	250	0	0	0
520500	Legal Services	4,786	7,508	9,456	5,000	5,000	5,000
520702	Technical Currency & Support	178,023	170,279	200,806	301,749	279,198	279,198
520710	Software Subscriptions	36,320	93,344	98,366	60,761	80,965	80,965
521000	Office Supplies	8,199	9,224	11,000	15,500	10,000	10,000
521100	Duplicating	2,457	1,750	2,479	3,600	2,000	2,000
521200	Operating Supplies	58,054	61,809	65,500	71,000	60,000	60,000
521202	Fire Prevention Supplies	5,060	5,923	10,000	17,250	7,250	7,250
521203	Fire Investigation Team Supplies	1,957	3,746	4,300	4,000	1,500	1,500
521204	Foam	27,981	9,526	16,000	31,868	30,000	30,000
521205	Hazardous Materials Supplies	7,745	4,213	10,500	15,920	8,000	8,000
521206	Training Supplies	17,745	17,047	17,933	33,400	18,000	18,000
521208	Police Supplies	122	71	180	860	200	200
521217	SCBA Supplies	35,351	28,484	31,448	105,200	37,200	37,200
521400	Health Supplies	18,172	24,105	30,000	43,100	20,000	20,000
521601	Sign Materials	4,186	4,208	4,500	6,000	4,000	4,000
522000	Building Repairs & Maintenance	186,501	180,701	208,000	185,000	160,000	160,000
522050	Generator Repairs & Maintenance	9,108	14,533	22,000	16,000	15,000	15,000
522200	Small Equipment Repairs & Maint	32,669	23,377	47,424	65,000	35,000	35,000
522300	Vehicle Repairs & Maintenance	409,731	841,251	943,735	873,000	575,000	575,000
522301	Vehicle Repairs -Insurance/Other	321,837	232,821	0	0	0	0
523200	Equipment Rental	300	582	0	0	0	0
523206	Communications Tower Lease	14,762	13,718	15,039	15,135	15,039	15,039
523207	Communications Tower Bldg Lease	1,110	1,017	1,408	1,408	1,110	1,110
524000	Building Insurance	33,757	37,613	35,500	41,375	37,613	37,613

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131500 - County Fire Service

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:						
524100 Vehicle Insurance - 99	75,645	87,200	70,110	87,600	122,080	122,080
524101 Comprehensive Insurance	242,678	285,320	295,000	332,474	325,541	325,541
524200 Professional Liability Insurance	2,035	3,585	2,185	3,944	3,944	3,944
524201 General Tort Liability Insurance	38,011	21,927	40,450	51,165	43,072	43,072
524202 Surety Bonds	0	0	0	0	2,000	2,000
525000 Telephone	21,599	13,039	22,329	23,688	9,500	9,500
525004 WAN Service Charges	93,085	87,930	100,463	130,164	129,276	129,276
525005 Fiber Optic Service Charges	6,612	5,387	7,826	7,500	7,500	7,500
525006 GPS Monitoring Charges	4,136	3,806	6,480	4,140	3,960	3,960
525021 Smart Phone Charges - 24	11,951	8,836	12,885	15,360	13,800	13,800
525030 800 MHz Radio Serv Charges - 246	119,769	132,090	192,759	195,806	146,285	146,285
525041 E-mail Service Charges - 331	65,568	70,092	75,165	141,151	122,046	122,046
525100 Postage	140	179	500	500	300	300
525110 Other Parcel Delivery Services	805	605	500	750	500	500
525210 Conference, Meeting & Training Exp.	93,815	78,362	99,480	210,985	100,000	100,000
525220 Employee Training	14,850	0	0	0	0	0
525230 Subscriptions, Dues, & Books	9,150	10,636	17,833	26,237	15,000	15,000
525240 Personal Mileage Reimbursement	37	0	0	0	0	0
525250 Motor Pool Reimbursement	0	0	500	500	0	0
525332 Utilities-Communications Tower	0	56	0	0	0	0
525333 Utilities - Boiling Springs	6,088	5,323	5,422	5,422	5,422	5,422
525334 Utilities - Chapin	28,006	17,891	21,850	21,850	21,850	21,850
525335 Utilities - Edmund	6,321	6,352	5,969	5,969	5,969	5,969
525336 Utilities - Fairview	7,070	5,745	5,781	5,781	5,781	5,781
525337 Utilities - Gilbert	7,913	6,732	7,608	7,608	7,608	7,608
525338 Utilities - North Lake	0	0	0	12,500	12,500	12,500
525339 Utilities - Hollow Creek	7,316	7,145	6,281	6,281	6,281	6,281
525340 Utilities - Gaston	7,030	6,787	7,274	7,274	7,274	7,274
525341 Utilities - Lake Murray	12,579	13,832	11,970	11,970	11,970	11,970
525342 Utilities - Lexington	14,193	9,609	17,927	17,927	17,000	17,000
525343 Utilities - Mack Edisto	7,446	6,381	6,682	6,682	6,682	6,682
525344 Utilities - Oak Grove	24,477	23,255	26,889	26,889	25,000	25,000
525345 Utilities - Pelion	7,349	8,027	8,350	8,350	8,000	8,000
525346 Utilities - Round Hill	7,126	6,503	6,338	6,338	6,338	6,338
525347 Utilities - Sandy Run	5,867	5,330	5,698	5,698	5,698	5,698
525348 Utilities - South Congaree	16,343	15,169	15,972	15,972	15,972	15,972
525349 Utilities - Swansea	9,218	9,436	10,539	10,539	9,800	9,800
525350 Utilities - East Region	20,946	20,382	21,495	21,495	21,495	21,495
525352 Utilities - West Region	0	0	0	10,000	10,000	10,000
525368 Utilities - Pine Grove	9,639	8,547	11,266	11,266	10,800	10,800
525369 Utilities - Amick's Ferry	7,939	7,213	7,873	7,873	7,873	7,873
525373 Utilities - Cross Roads (FS 23)	7,267	6,950	6,728	6,728	6,728	6,728
525374 Utilities - Red Bank	6,726	6,297	8,214	8,214	7,800	7,800
525379 Utilities - Training Facility	30,424	29,447	29,332	29,332	29,332	29,332
525382 Utilities - Samaria	6,289	6,556	6,055	6,055	6,055	6,055
525392 Utilities - Logistics	2,298	2,408	2,340	2,340	2,340	2,340
525393 Utilities - Hwy # 6 / Sharps Hill	8,023	7,499	6,391	6,391	6,391	6,391
525394 Utilities - Cedar Grove	8,198	6,523	7,774	7,774	7,774	7,774
525395 Utilities - Corley Mill	10,878	9,790	12,570	12,570	12,000	12,000
525400 Gas, Fuel, & Oil	387,012	320,989	420,000	503,501	400,000	400,000
525430 Emergency Generator Fuel	0	0	100	100	100	100
525600 Uniforms & Clothing	328,179	132,602	204,730	293,112	108,400	108,400
525700 Employee Service Awards	3,826	6,422	6,500	15,100	4,000	4,000

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131500 - County Fire Service

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Con't Operating Expenses:						
526500 Licenses & Permits	1	1	501	501	1	1
538000 Claims & Judgments	500	5,734	500	500	500	500
538300 Retainage Payable Expense	(5,990)	0	0	0	0	0
* Total Operating	3,525,818	3,610,310	4,054,117	4,663,277	3,550,223	3,550,223
** Total Personnel & Operating	30,659,024	28,734,726	30,763,731	32,110,376	32,548,930	32,548,930
Capital						
540000 Small Tools & Minor Equipment	28,121	23,809	44,605	62,000	37,500	37,500
540020 Fire Hose	37,424	37,711	38,000	50,100	40,000	40,000
540021 Fire Ground & Special Equipment	90,952	68,836	76,987	49,675	49,675	49,675
540022 Personal Protective Equipment	203,540	169,987	361,274	255,314	234,758	234,758
540024 Haz-Mat Equipment	41,999	21,498	21,721	40,045	40,045	40,045
540026 Fire Station Appliances	7,617	12,002	21,456	12,000	10,000	10,000
549919 Bunker Gear Contingency Acct.	0	0	300,000	0	0	0
All Other Equipment	3,930,625	3,178,862	5,770,996			
5AS134 (1) Aerial Ladder- Rpl				2,500,000	2,500,000	2,500,000
5AS135 (1) Pumper Engine- Rpl				2,500,000	0	1,250,000
5AS136 (44) Advanced Rugged Fire Tablets (F5C) - Rpl				303,776	303,776	303,776
5AS137 Generator-Lex Fire Station- Rpl				165,850	165,850	165,850
5AS138 (1) Pickup - Rpl				86,000	86,000	86,000
5AS139 (1) SUV				86,000	86,000	86,000
5AS140 Proxy Card Reader Program				40,000	40,000	40,000
5AS141 Hurst Tool Equipment				39,590	39,590	39,590
5AS142 (23) Standard Computers (F1) - Rpl				37,421	37,421	37,421
5AS143 (5) Mobile Radio- Rpl				35,000	35,000	35,000
5AS144 (45) Portable Suction Kits				33,585	33,585	33,585
5AS145 (2) Gear Washers/Extractors				30,800	30,800	30,800
5AS146 Headset- Rpl				26,145	26,145	26,145
5AS147 (5) Ice Machine- Rpl				25,000	25,000	25,000
5AS148 Garage Door Motors				25,000	25,000	25,000
5AS149 (18) Lockers (Year 2 Of 2)- Rpl				23,400	23,400	23,400
5AS150 (5) Standard Laptops (F3) - Rpl				12,550	12,550	12,550
5AS151 (1) 800 MHz Radio				7,500	7,500	7,500
5AS152 (1) 800 MHz Radio				7,500	7,500	7,500
5AS153 (1) Advanced Rugged Fire Tablet (F5C)				6,904	6,904	6,904
5AS154 (1) Advanced Rugged Fire Tablet (F5C)				6,904	6,904	6,904
5AS155 (1) Laptop (F3) w/Dock/Monitor				2,510	2,510	2,510
5AS156 (1) Computer (F1) w/24"Monitor				1,557	1,557	1,557
5AS157 (2) Advanced Rugged Fire Tablets (F5C)				12,188	12,188	12,188
5AS158 Station Pad Repl (Year 1 of 3)				150,000	142,445	142,445
(5) Level A Suits				8,700	0	0
(10) Water Rescue PFDs- Rpl				4,060	0	0
Forcible Entry Door Prop- Rpl				18,885	0	0
Batteries and Mis- Rpl				12,148	0	0
(2) Thermal Imaging Camera- Rpl				15,000	0	0
(4) Overhead Door Rpl Lex Fire St.				352,000	0	0
Fire Investigations Monitors				8,100	0	0
Digital Camera Kit Fire Investigator				2,360	0	0
Inventory Management Kit				2,965	0	0
Propane Storage Boxes				6,950	0	0
Vital Signs Monitor				8,700	0	0

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27**

Fund: 1000

Division: Department of Emergency Services

Organization: 131500 - County Fire Service

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Con't Capital Expenses:						
(2) In-House Pump Testing Kits				6,709	0	0
(2) SUVs				172,000	0	0
(2) 800 MHZ Radios				15,000	0	0
Propane Storage Boxes				6,950	0	0
Vital Signs Monitor				8,700	0	0
(1) Laptop F3 w/Dock, Monitor				1,557	0	0
(1) 800 MHz Radio				7,500	0	0
(1) F5C Advanced Rugged Fire Tablet				6,904	0	0
(1) Laptop (F3) w/Dock, Monitor				2,510	0	0
(1) 800 MHz Radio				7,500	0	0
(1) SUV				86,000	0	0
(1) Advanced Rugged Fire Tablet (F5C)				6,904	0	0
Jet Boat				117,165	0	0
Portable Fire Pump				17,710	0	0
Enhanced Decon System				7,345	0	0
Handline Replacement (Yr 1 of 3)				135,355	0	0
(2) SCBA Decon Washers				96,179	0	0
** Total Capital	4,340,278	3,512,705	6,635,039	7,776,170	4,069,603	5,319,603
Grant Match Transfer						
812464 Op Trn to HMEP Grant	0	1,190	1,190	0	0	0
** Total Grant Match Transfer	0	1,190	1,190	0	0	0
*** Total Budget Appropriation	34,999,302	32,248,621	37,399,960	39,886,546	36,618,533	37,868,533

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year-2026-27

Fund: 1000

Division: Department of Emergency Services

Organization: 131599 - Fire Service Non-Departmental Costs

						BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved	
		(May)	(May)				
Personnel							
510100 Salaries & Wages (Vacancies)	0	0	(618,438)	0	0	0	
511112 FICA Cost - Salary Adjustment	0	0	55,340	0	59,567	59,567	
511113 State Retirement - Sal. Adjustment	0	0	945	0	994	994	
511114 Police Retirement - Sal. Adjustment	0	0	169,546	0	162,723	162,723	
511130 Workers Compensation	0	0	48,885	0	52,647	52,647	
519901 Wage & Salary Adjustment	0	0	803,776	0	865,159	865,159	
* Total Personnel	0	0	460,054	0	1,141,090	1,141,090	
Operating Expenses							
529903 Contingency	0	0	286,600	0	0	0	
* Total Operating	0	0	286,600	0	0	0	
**Total Personnel & Operating	0	0	746,654	0	1,141,090	1,141,090	
Capital							
549904 Capital Contingency	0	0	244,082	0	0	0	
549910 F/S Equipment Contingency	0	0	502,909	0	0	0	
549919 Bunker Gear Contingency	0	0	0	300,000	300,000	300,000	
** Total Capital	0	0	746,991	300,000	300,000	300,000	
Transfer To Other Funds:							
814512 West Region Service Center	0	0	0	0	0	0	
**Total Transfers To Other Funds	0	0	0	0	0	0	
*** Total Budget Appropriation	0	0	1,493,645	300,000	1,441,090	1,441,090	

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 141100 - Clerk of Court

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 18	800,099	828,150	891,920	940,363	940,363
510101	State Supplement	11,632	11,632	11,632	11,632	11,632
510200	Overtime	0	159	0	0	0
510300	Part Time - 2 (1.0 - FTE)	38,726	39,617	41,541	45,181	45,180
511112	FICA Cost	60,373	63,119	64,269	75,394	68,656
511113	State Retirement	147,185	152,741	173,250	182,917	185,076
511120	Insurance Fund Contribution - 18	146,700	140,250	153,000	146,700	157,500
511130	Workers Compensation	5,480	5,335	5,327	3,055	5,955
511213	State Retirement - Retiree	5,429	5,205	0	0	0
* Total Personnel		1,215,624	1,246,208	1,340,939	1,405,242	1,414,362
Operating Expenses						
520100	Contracted Maintenance	0	190	17,338	17,338	17,338
520200	Contracted Services	82,320	82,370	83,320	83,320	83,320
520510	Interpreting Services	3,090	480	4,000	4,000	4,000
520702	Technical Currency & Support	0	2,425	5,130	5,130	5,130
520710	Software Subscriptions	0	1,225	1,360	9,600	1,380
521000	Office Supplies	17,942	19,904	19,582	30,300	20,000
521100	Duplicating	9,955	7,899	6,000	7,000	7,000
521200	Operating Supplies	444	220	500	500	500
522200	Small Repairs & Maintenance	0	0	0	2,500	2,500
523110	Building Rental - (In-Kind)	127,680	127,680	127,680	127,680	127,680
	Judicial Bldg. - 12,770 sq.ft./Old Courthouse - 3,190 sq.ft.					
524000	Building Insurance	2,871	3,005	2,593	3,000	3,005
524201	General Tort Liability Insurance	1,691	1,904	2,052	2,500	2,133
524202	Surety Bonds - 19	1,750	0	0	133	1,863
525000	Telephone	9,423	5,804	9,825	10,000	5,700
525021	Smart Phone Charges - 4	2,447	1,899	3,116	3,840	3,000
525041	E-mail Service Charges - 21	4,352	4,350	5,652	3,096	7,748
525100	Postage	26,083	24,091	20,000	30,000	27,000
525210	Conference, Meeting & Training Expense	0	6,419	4,528	7,000	5,000
525230	Subscriptions, Dues, & Books	335	295	300	600	400
525240	Personal Mileage Reimbursement	0	0	100	100	50
525301	Utilities - Courthouse	160	147	269	300	300
525389	Utilities - Judicial Center	69,299	73,527	83,546	84,000	80,000
527010	Jury Pay & Expenses	93,371	77,495	120,000	125,000	100,000
537699	Cost of Copy Sales	0	14	0	500	0
* Total Operating		453,213	441,343	516,891	557,437	505,047
** Total Personnel & Operating		1,668,837	1,687,551	1,857,830	1,962,679	1,919,409

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 141100 - Clerk of Court

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
	Capital					
540000	Small Tools & Minor Equipment	287	809	1,600	8,800	8,800
540015	Minor Furniture	18,103	12,942	12,969	0	0
	All Other Equipment	17,775	36,220	1,048,806		
5AS159	(4) Standard PC All-in-One (F1A) - Rpl				6,300	6,208
5AS160	(1) Standard Laptop (F3) - Rpl				1,900	2,307
5AS161	Renovations 4th Floor Office				25,000	25,000
5AS162	Converting Microfiche/Microfilm to Digital				132,000	132,000
5AS163	Upgrade 4th Floor Courtroom A/V Equipment				126,230	126,230
	** Total Capital	36,165	49,971	1,063,375	300,230	300,545

*** Total Budget Appropriation	1,705,002	1,737,522	2,921,205	2,262,909	2,219,954	2,219,954
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**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Judicial
Organization: 141101 - Family Court

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend. (May)	Amended (May)	Requested Recommend	Approved
Personnel						
510100	Salaries & Wages - 7	211,505	195,411	292,075	197,601	303,556
511112	FICA Cost	15,297	13,813	20,110	15,117	20,900
511113	State Retirement	37,243	34,975	54,209	36,675	56,340
511120	Insurance Fund Contribution - 7	57,050	54,542	59,500	57,050	61,250
511130	Workers Compensation	657	632	906	613	940
	* Total Personnel	321,752	299,373	426,800	307,056	442,986
Operating Expenses						
520510	Interpreting Services	1,220	1,155	4,500	4,500	3,500
520702	Technical Currency & Support	2,535	0	2,040	2,100	2,100
520710	Software Subscriptions	0	429	476	4,572	760
521000	Office Supplies	8,545	10,207	8,728	14,630	8,600
521100	Duplicating	3,372	4,646	2,000	4,000	3,400
521200	Operating Supplies	55	142	200	200	100
522200	Small Equipment Repairs & Maintenance	0	0	0	200	200
523110	Building Rental -(In-Kind)	60,800	60,800	60,800	60,800	60,800
524000	Building Insurance	0	0	1,713	2,500	1,800
524201	General Tort Liability Insurance	280	308	500	600	345
524202	Surety Bonds - 7	0	0	0	63	44
524900	Data Processing Insurance	437	491	473	1,000	540
525000	Telephone	5,643	3,626	6,542	6,545	3,396
525041	E-mail Service Charges - 7	2,073	1,883	1,901	2,000	3,812
525100	Postage	1	253	500	500	250
525230	Subscriptions, Due & Books	25	0	100	100	50
525389	Util/ Judicial Center	41,580	44,116	50,127	50,127	47,500
	* Total Operating	126,566	128,056	140,600	154,437	137,197
	** Total Personnel & Operating	448,318	427,429	567,400	461,493	580,183
Capital						
540000	Small Tools & Minor Equipment	122	523	500	1,000	50
	All Other Equipment	1,377	23,439	24,756	0	
5AS164	(3) Standard PC All-in-One (F1A) - Rpl				4,700	4,656
5AS165	(2) Standard Laptops (F3) - Rpl				3,800	4,614
	** Total Capital	1,499	23,962	25,256	9,500	9,320
	*** Total Budget Appropriation	449,817	451,391	592,656	470,993	589,503

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Judicial

Organization: 141200 - Solicitor

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 41	2,579,000	2,743,297	2,920,892	3,114,761	3,105,246
510200	Overtime	7,474	3,955	0	0	0
511112	FICA Cost	187,281	199,610	203,511	238,279	213,796
511113	State Retirement	435,852	466,610	514,273	548,590	546,824
511114	Police Retirement	30,995	29,500	31,865	33,770	33,770
511120	Insurance Fund Contribution - 41	285,250	319,458	348,500	358,750	358,750
511130	Workers Compensation	14,056	14,477	15,367	16,438	16,323
	* Total Personnel	3,539,908	3,776,907	4,034,408	4,310,588	4,274,709
Operating Expenses						
520200	Contracted Services	23,076	14,520	16,032	25,252	25,252
520219	Water & Other Beverage Service	5,002	4,830	4,765	6,000	5,000
520300	Professional Services	162,996	151,330	163,000	140,000	140,000
520500	Legal Services	25,972	22,051	56,453	60,000	30,000
520510	Interpreting Service	0	0	1,500	500	500
520700	Technical Services	0	0	500	500	500
520703	Computer Hardware Maintenance	92,172	78,990	112,427	114,483	114,483
520710	Software Subscription	144,885	153,396	205,261	315,301	389,252
521000	Office Supplies	25,100	25,813	44,811	34,647	34,647
521100	Duplicating	8,195	7,316	8,532	9,281	9,281
521206	Training Supplies	0	0	660	600	600
522200	Small Equipment Repairs & Maint.	0	0	500	500	500
522300	Vehicle Repairs & Maintenance	1,664	1,017	2,706	2,787	2,500
523110	Building Rental - (In-Kind)	132,736	132,736	132,736	132,736	132,736
	Judicial Bldg. - 16,592 sq.ft.					
524000	Building Insurance	4,351	4,554	4,073	5,010	4,554
524100	Vehicle Insurance - 4	2,460	3,200	2,148	4,000	4,480
524101	Comprehensive Insurance	644	667	741	1,416	747
524201	General Tort Liability Insurance	7,927	4,489	8,903	4,938	5,028
524202	Surety Bonds - 41	0	0	0	258	258
524900	Data Processing Equipment Insurance	437	492	460	566	540
525000	Telephone	21,718	13,432	21,650	17,136	12,900
525003	T-1 Line Services Charges	14,640	14,313	6,936	23,963	18,533
525004	WAN Service Charges	456	412	480	480	480
525021	Smart Phone Charges - 7	3,974	3,428	4,998	5,832	5,300
525041	E-mail Service Charges - 37	11,998	21,239	39,330	0	0
525100	Postage	15,201	14,727	15,219	15,875	15,300
525210	Conference, Meeting & Training Expense	22,679	30,155	65,064	45,080	33,000
525230	Subscriptions, Dues, & Books	10,443	7,857	11,732	11,058	11,058
525389	Utilities - Judicial Center	93,554	99,261	112,787	109,695	109,695
525400	Gas, Fuel, & Oil	4,397	4,745	5,289	5,751	5,300
525600	Uniforms & Clothing	683	790	923	700	700
525700	Employee Services Awards	53	106	167	167	167
	* Total Operating	837,413	815,866	1,050,783	1,094,512	1,039,340
	** Total Personnel & Operating	4,377,321	4,592,773	5,085,191	5,405,100	5,314,049
						5,388,000

Fund: 1000
Division: Judicial
Organization: 141200 - Solicitor

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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 141299 - Circuit Court Expenses

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520502 Legal Services (Extradition)	14,959	13,531	20,000	20,000	20,000	20,000
523110 Building Rental - (In-Kind)	127,304	127,304	127,304	127,304	127,304	127,304
Judicial Bldg. - 15,913 sq.ft.						
524000 Building Insurance	4,173	4,367	4,350	4,370	4,370	4,370
525000 Telephone - Circuit Judges	3,028	1,937	2,780	1,807	1,807	1,807
525389 Utilities - Judicial Center	90,089	95,585	100,000	100,000	100,000	100,000
* Total Operating	239,553	242,724	254,434	253,481	253,481	253,481
** Total Personnel & Operating	239,553	242,724	254,434	253,481	253,481	253,481
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	239,553	242,724	254,434	253,481	253,481	253,481

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 141300 - Coroner

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 13	745,376	713,443	761,892	804,506	804,505	804,505
510101 State Supplement	11,395	11,395	11,395	13,673	11,395	11,395
510199 Special Overtime	0	186	0	0	0	0
510200 Overtime	29,748	38,333	25,500	26,540	26,000	26,000
510300 Part Time - 3 (1.875 - FTE)	63,731	67,283	96,020	100,437	103,639	103,639
511112 FICA Cost	62,271	61,565	60,823	61,545	65,101	65,101
511113 State Retirement	39,574	41,499	7,825	45,000	27,507	27,507
511114 Police Retirement	130,280	123,812	178,682	192,210	169,353	169,353
511120 Insurance Fund Contribution - 13	105,950	101,292	110,500	113,750	113,750	113,750
511130 Workers Compensation	21,115	20,370	22,565	31,311	24,198	24,198
* Total Personnel	1,209,440	1,179,178	1,275,202	1,388,972	1,345,448	1,345,448
Operating Expenses						
520103 Landscape/Grounds Maintenance	623	2,344	5,000	5,000	5,000	5,000
520200 Contracted Services	121,215	121,291	165,000	176,600	150,000	150,000
520233 Towing Service	0	132	250	600	250	250
520248 Alarm Monitoring & Maintenance	0	0	0	765	0	0
520300 Professional Services	335,217	286,216	490,000	675,000	350,000	350,000
520302 Drug Testing Services	0	80	500	680	200	200
520305 Infectious Disease Services	0	0	400	1,029	400	400
520307 Accreditation Services	0	1,200	3,000	3,000	3,000	3,000
520316 DNA Testing	0	0	1,165	2,000	500	500
520702 Technical Currency & Support	13,619	13,381	13,382	21,235	21,235	21,235
520710 Software Subscription	0	980	2,888	1,104	1,104	1,104
520800 Outside Printing	82	0	1,600	7,000	2,000	2,000
521000 Office Supplies	1,481	3,405	4,200	6,000	4,200	4,200
521100 Duplicating	3,946	3,830	3,000	5,239	4,000	4,000
521200 Operating Supplies	7,655	13,590	15,000	20,000	12,000	12,000
521206 Training Supplies	582	737	750	1,000	750	750
521208 Police Supplies	389	0	750	750	500	500
522000 Building Repairs & Maintenance	1,192	2,359	2,000	6,000	2,000	2,000
522050 Generator Repairs & Maintenance	610	0	0	650	500	500
522200 Small Equipment Repairs & Maintenance	0	0	750	750	650	650
522300 Vehicle Repairs & Maintenance	3,718	5,002	10,000	10,000	10,000	10,000
523110 Building Rental - (In-Kind) Coroner Bldg. - 3,493 sq.ft.	27,944	27,944	27,944	88,000	86,360	86,360
524000 Building Insurance	593	620	623	1,869	1,869	1,869
524100 Vehicle Insurance - 13	11,070	12,000	3,075	4,000	16,800	16,800
524101 Comprehensive Insurance - 2	5,804	5,500	5,779	6,325	6,325	6,325
524201 General Tort Liability Insurance	3,675	25,023	3,860	27,526	28,026	28,026
524202 Surety Bonds - 1	100	100	0	235	196	196
525000 Telephone	1,787	1,194	1,705	14,062	1,705	1,705
525004 WAN Service Charges - 9	692	15,508	676	727	20,027	20,027
525021 Smart Phone Charges - 15	8,416	6,099	8,904	8,736	8,736	8,736
525030 800 MHz Radio Service Charges - 13	5,590	6,643	5,831	7,248	6,000	6,000
525041 E-mail Service Charges - 15	5,886	5,991	6,220	9,066	6,744	6,744
525100 Postage	1,155	764	1,000	4,000	1,200	1,200
525210 Conference, Meeting & Training Expense	17,690	12,215	23,000	26,000	18,000	18,000
525230 Subscriptions, Dues, & Books	2,743	1,849	4,000	6,000	3,000	3,000

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 141300 - Coroner

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Con't Operating Expenses:						
525240 Personal Mileage Reimbursement	0	0	150	750	100	100
525250 Motor Pool Reimbursement	0	0	150	150	100	100
525380 Utilities - Coroner	9,869	9,904	11,518	34,000	0	0
525391 Utilities - Red Bank Crossing	0	5,639	0	0	25,000	25,000
525400 Gas, Fuel, & Oil	17,261	11,752	20,420	23,219	20,500	20,500
525430 Emergency Generator Fuel	140	0	350	350	350	350
525600 Uniforms & Clothing	4,663	3,971	8,000	13,000	8,000	8,000
526500 Licenses & Permits	464	425	1,000	1,275	1,000	1,000
526600 Court Filing Fees	0	0	240	240	50	50
534101 Indigent Cremation	6,480	5,040	10,000	18,000	10,000	10,000
* Total Operating	622,351	612,728	864,080	1,239,180	838,377	838,377
** Total Personnel & Operating	1,831,791	1,791,906	2,139,282	2,628,152	2,183,825	2,183,825
Capital						
540000 Small Tools & Minor Equipment	1,514	112	3,000	5,000	1,500	1,500
All Other Equipment	133,235	82,018	118,460			
5AS171 (100) Headstones for County Cemetery				33,705	33,705	33,705
5AS172 (3) Standard Rugged Laptops (F5) w/ Acc. - Rpl				9,585	9,585	9,585
5AS173 (2) Standard PC All-in-One (F1A) - Rpl				3,104	3,104	3,104
5AS174 (1) Sharp Aquos Board (PN-L862B)				5,888	8,941	8,941
5AS175 (8) Cameras				12,000	12,000	12,000
5AS176 (1) Pick-up Truck - Rpl				63,000	63,000	63,000
5AS177 (10) File Cabinets				28,310	0	28,310
(7) Truck Vault Drawer Systems				35,021	0	0
(1) Decked Drawer System				1,830	0	0
(3) Radios w/ Accessories				20,010	0	0
(1) Cross-Cut Paper Shredder				11,040	0	0
Prox Card Access (New Office Space)				22,126	0	0
** Total Capital	134,749	82,130	121,460	250,619	131,835	160,145
*** Total Budget Appropriation	1,966,540	1,874,036	2,260,742	2,878,771	2,315,660	2,343,970

Fund: 1000
Division: Judicial
Organization: 141400 - Public Defender

[illegible]

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 141500 - Probate Court

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 15	779,333	757,142	909,775	909,775	923,637	973,170
510101 State Supplement	11,395	11,394	11,394	11,394	11,394	11,394
510200 Overtime	5,919	2,801	0	0	0	0
510300 Part Time - 1 (.5 FTE)	51,570	2,894	8,940	17,659	17,659	17,659
511112 FICA Cost	61,596	56,274	64,409	70,948	65,593	69,382
511113 State Retirement	115,637	109,713	150,597	152,458	155,125	164,318
511114 Police Retirement	(827)	(791)	24,281	24,827	24,827	24,827
511120 Insurance Fund Contribution - 15	105,950	116,875	127,500	131,250	131,250	131,250
511130 Workers Compensation	5,929	6,902	9,690	9,690	11,536	12,899
511131 S.C. Unemployment	(262)	0	0	0	0	0
511213 State Retirement - Retiree	14,236	7,725	0	3,859	0	0
511214 Police Retirement - Retiree	26,794	21,297	0	11,143	0	0
* Total Personnel	1,177,270	1,092,226	1,306,586	1,343,003	1,341,021	1,404,899
Operating Expenses						
520219 Water and Other Beverages	309	323	500	500	400	400
520300 Professional Services	0	0	500	2,500	2,500	2,500
520400 Advertising & Publicity	30	0	250	250	50	50
520510 Interpreting Services	0	0	250	250	100	100
520702 Technical Currency & Support	4,761	5,472	5,608	5,493	5,493	5,493
520710 Software Subscription	0	857	952	966	966	966
521000 Office Supplies	16,154	12,754	16,046	18,373	16,200	16,200
521100 Duplicating	61	892	850	850	500	500
521200 Operating Supplies	-	11	0	0	0	0
522000 Building Repairs & Maintenance	0	301	0	0	0	0
522200 Small Equipment Repairs & Maintenance	1,009	396	1,000	1,000	1,000	1,000
523110 Building Rental - (In-Kind)	33,300	33,300	33,300	37,464	33,300	33,300
Judicial Bldg. - 3,700 sq.ft.						
524000 Building Insurance	971	1,016	1,020	1,118	1,016	1,016
524201 General Tort Liability Insurance	1,491	1,882	1,569	2,071	2,071	2,071
524202 Surety Bonds - 12	3,642	0	0	0	3,650	3,650
525000 Telephone	4,935	4,626	5,311	5,086	5,086	5,086
525021 Smart Phone Charges - 2	1,039	625	1,359	1,359	1,359	1,359
525041 E-mail Service Charges - 12	3,793	3,660	3,995	6,056	6,056	6,056
525100 Postage	9,287	8,331	8,900	8,900	8,900	8,900
525210 Conference, Meeting & Training Expense	1,847	4,309	4,500	7,955	4,500	4,500
525230 Subscriptions, Dues, & Books	3,859	2,246	3,000	4,629	3,500	3,500
525240 Personal Mileage Reimbursement	0	0	0	150	50	50
525389 Utilities - Judicial Center	20,790	22,058	25,064	25,064	24,000	24,000
537699 Cost of Copy Sales	0	2,825	0	1,400	0	0
* Total Operating	107,278	105,884	113,974	131,434	120,697	120,697
** Total Personnel & Operating						
	1,284,548	1,198,110	1,420,560	1,474,437	1,461,718	1,525,596

Fund: 1000
Division: Judicial
Organization: 141500 - Probate Court

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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Judicial

Organization: 141600 - Master-In-Equity

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 4	313,271	305,119	328,927	340,608	340,608	340,608
511112 FICA Cost	21,553	21,073	22,647	26,057	23,451	23,451
511113 State Retirement	55,825	54,691	61,049	63,217	63,217	63,217
511120 Insurance Fund Contribution - 4	32,600	31,167	34,000	34,000	35,000	35,000
511130 Workers Compensation	5,769	5,334	5,797	5,930	5,930	5,930
* Total Personnel	429,018	417,384	452,420	469,812	468,206	468,206
Operating						
520710 Software Subscription	0	245	272	276	276	276
521000 Office Supplies	318	324	1,200	1,285	900	1,285
521100 Duplicating	1,684	1,710	1,746	1,963	1,800	1,963
523110 Building Rental - (In-Kind) Judicial Bldg. - 1,200 sq.ft.	9,600	9,600	9,600	9,600	9,600	9,600
524000 Building Insurance	314	329	417	362	329	329
524201 General Tort Liability Insurance	1,091	1,200	1,225	1,320	1,344	1,344
524202 Surety Bonds - 4	350	350	350	380	376	376
525000 Telephone	964	581	1,004	1,160	550	550
525041 E-mail Service Charges - 4	1,100	1,069	1,170	1,562	1,562	1,562
525100 Postage	137	212	354	300	300	300
525210 Conference, Meeting & Training Expense	1,036	481	1,340	1,340	1,100	1,100
525230 Subscriptions, Dues, & Books	181	99	651	1,234	400	400
525389 Utilities - Judicial Center	6,930	7,353	8,355	8,938	8,000	8,000
* Total Operating	23,705	23,553	27,684	29,720	26,537	27,085
* Total Personnel & Operating	452,723	440,937	480,104	499,532	494,743	495,291
Capital						
All Other Equipment	0	426	426			
5AS183 (1) B&W Network Printer (P1) - Rpl				1,436	1,436	1,436
5AS184 (3) Standard PC All-in-One (F1A) - Rpl				0	4,656	4,656
** Total Capital	0	426	426	1,436	6,092	6,092
*** Total Budget Appropriation	452,723	441,363	480,530	500,968	500,835	501,383

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Judicial

Organization: 142000 - Magistrate Court Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 41	1,941,334	2,018,876	2,231,768	1,897,727	2,478,505 2,485,722
510101	State Supplement	74,160	71,909	66,420	66,420	66,420 66,420
510200	Overtime	5,048	5,931	0	0	0 0
510300	Part Time - 2 (1.50 - FTE)	122,008	112,926	140,656	119,100	31,855 31,855
511112	FICA Cost	155,379	162,042	164,977	147,689	177,773 178,370
511113	State Retirement	209,333	230,295	291,039	220,441	293,392 294,731
511114	Police Retirement	10,004	15,645	170,839	166,746	211,552 211,552
511120	Insurance Fund Contribution - 43	342,300	327,250	357,000	342,300	376,250 376,250
511130	Workers Compensation	20,251	19,256	7,353	16,391	8,791 8,818
511213	SCRS Emplr. Port. (Retiree)	1,294	0	0	0	0 0
511214	Police Retirement - Retiree	187,856	175,217	0	0	0 0
* Total Personnel		3,068,967	3,139,347	3,430,052	2,976,814	3,644,538 3,653,718
Operating Expenses						
520200	Contracted Services	479	95	1,000	2,000	2,000 2,000
520219	Water & Other Beverage Service	72	0	240	240	240 240
520248	Alarm Monitoring & Maintenance	0	0	2,246	3,617	0 0
520510	Interpreting Services	10,790	7,433	10,950	12,500	10,950 10,950
520702	Technical Currency & Support	0	0	0	0	68 68
520710	Software Subscription	0	2,572	2,856	2,898	2,898 2,898
521000	Office Supplies	30,530	37,033	31,437	40,976	31,500 31,500
521100	Duplicating	12,295	10,297	10,000	10,000	10,000 10,000
522000	Building Repairs & Maintenance	1,167	0	500	1,000	1,000 1,000
523110	Building Rental - (In-Kind)	327,672	327,672	327,672	327,672	327,672 327,672
	Old Court H/B - 22,887 sq.ft.					
	Batesburg - 1,386 sq.ft.					
	Cayce - 2,373 sq.ft.					
	Oak Grove - 3,864 sq.ft.					
	North Lake Ctr. - 3,249 sq.ft.					
	LE - Admin. (Traffic Crt.) - 2,500 sq.ft.					
	Swansea Center. - 4,700 sq.ft.					
524000	Building Insurance	8,928	9,931	8,640	9,511	9,931 9,931
524201	General Tort Liability Insurance	3,311	18,076	3,628	3,825	20,292 20,292
524202	Surety Bonds	4,198	441	266	2,402	2,838 2,838
524900	Data Processing Equipment Insurance	252	307	270	286	310 310
525000	Telephone	17,209	10,284	17,418	17,793	10,000 10,000
525004	WAN Service Charges	33,962	32,803	39,362	46,676	45,876 45,876
525021	Smart Phone Charges - 12	4,550	3,007	7,453	6,792	6,000 6,000
525041	E-mail Service Charges - 42	10,730	11,260	12,564	16,742	17,117 17,117
525100	Postage	53,119	53,614	56,071	58,500	55,000 55,000
525210	Conference, Meeting & Training Expense	11,534	14,311	19,000	30,800	19,000 19,000
525230	Subscriptions, Dues, & Books	7,174	4,211	7,909	10,180	8,000 8,000
525240	Personal Mileage Reimbursement	4,501	3,509	5,486	6,000	5,500 5,500
525301	Utilities - Courthouse	36,625	48,101	41,207	45,000	41,000 41,000
525312	Utilities - Mag. Dist. 3	4,350	4,268	4,520	10,000	4,500 4,500
525331	Utilities - Law Enf. Ctr.	9,760	8,623	10,021	11,000	9,800 9,800
525351	Utilities - Mag. Dist. 6	7,174	6,991	7,248	8,500	7,200 7,200
525353	Utilities - Mag. Dist. 4	12,797	12,724	14,046	15,000	13,400 13,400
525387	Utilities - Oak Grove	9,638	9,320	10,468	11,500	10,000 10,000

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 142000 - Magistrate Court Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Approved
			(May)	(May)		
Con't Operating Expenses:						
525388	Utilities - Lincreek Dr	7,640	7,581	8,569	8,500	8,000
525500	Laundry & Linen Service	35	38	200	270	100
525600	Uniforms & Clothing	910	0	1,500	1,650	1,000
527010	Jury Pay and Expenses	15,511	12,874	30,000	50,000	23,000
527011	Mediation Services	9,000	12,000	12,000	12,000	12,000
* Total Operating		655,913	669,376	704,747	783,830	716,192
** Total Personnel & Operating		3,724,880	3,808,723	4,134,799	3,760,644	4,360,730
Capital						
540000	Small Tools & Minor Equipment	1,575	6,480	7,380	11,798	7,000
540010	Minor Software	0	0	45	45	45
	All Other Equipment	104,268	115,152	175,456		
5AS185	(9) B&W Network Printer (P1) w/ Acc. - Rpl				15,930	15,930
5AS186	(2) B&W Network Printer (P1) w/ Acc. - Addl				3,540	3,540
5AS187	(1) Standard PC All-in-One (F1A) - Rpl				1,552	1,552
5AS188	(2) Standard Laptops (F3) - Rpl				4,864	4,722
5AS189	(1) Paper Folder/Envelope Stuffer - Rpl				7,806	7,806
5AS190	Swansea Magnetic Door Strike				9,555	9,555
5AS191	(1) Standard PC All-in-One (F1A)				0	1,552
** Total Capital		105,843	121,632	182,881	55,090	51,702
*** Total Budget Appropriation		3,830,723	3,930,355	4,317,680	3,815,734	4,421,612

Fund: 1000
Division: Judicial
Organization: 149000 - Judicial Case Management System

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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Judicial
Organization: 149900 - Other Judicial Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
522200 Small Equipment Repairs & Maintenance	1,105	1,270	0	0	0	0
523110 Building Rental (In-Kind)	57,752	57,752	57,752	57,752	57,752	57,752
Auxiliary Bldg.:						
- Dept. Of Juvenile Justice - 2,519 sq.ft. x 8.00 = \$20,152.00						
- Probation/Pardon/Parole - 4,700 sq.ft. x 8.00 = \$37,600.00						
524000 Building Insurance	1,539	1,625	1,230	1,230	1,625	1,625
- Dept. Of Juvenile Justice - 2,519sq.ft. \$372						
- Probation/Pardon/Parole - 4,700sq.ft. \$660						
525309 Utilities - Lexington Square	5,798	5,024	6,600	6,600	6,600	6,600
525385 Utilities - Auxiliary Admin. Building	12,651	11,907	14,000	14,000	13,000	13,000
- Dept. Of Juvenile Justice - 2,519 sq.ft. \$5,082						
- Probation/Pardon/Parole - 4,700 sq.ft. \$9,034						
525389 Utilities - Judicial Center	1,733	1,838	2,000	2,000	2,000	2,000
- Bar Association - 330sq.ft.						
* Total Operating	80,578	79,416	81,582	81,582	80,977	80,977
** Total Personnel & Operating	80,578	79,416	81,582	81,582	80,977	80,977
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	80,578	79,416	81,582	81,582	80,977	80,977

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151100 - Administration

Object Expenditure Code Classification	BUDGET					
	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 15	1,175,473	1,108,445	1,272,768	1,324,471	1,342,232	1,342,232
510101 State Supplement	11,333	11,334	11,655	12,755	11,655	11,655
510200 Overtime	16,938	21,034	7,500	17,000	17,000	17,000
511112 FICA Cost	88,835	84,325	88,412	102,623	94,522	94,522
511113 State Retirement	87,903	83,524	106,459	126,281	112,170	112,170
511114 Police Retirement	96,832	91,702	148,503	140,414	159,200	159,200
511120 Insurance Fund Contribution - 15	114,100	116,875	127,500	131,250	131,250	131,250
511130 Workers Compensation	26,421	24,961	20,790	25,157	27,981	27,981
511213 State Retirement - Retiree	12,835	12,209	0	11,000	0	0
511214 Police Retirement - Retiree	35,311	33,707	0	30,200	0	0
515600 Clothing Allowance	4,800	3,600	4,800	4,800	4,800	4,800
* Total Personnel	1,670,781	1,591,716	1,788,387	1,925,951	1,900,810	1,900,810
Operating Expenses						
520200 Contracted Services	4,268	5,108	5,600	5,900	5,900	5,900
520300 Professional Services	46,000	31,250	38,400	38,400	38,400	38,400
520307 Accreditation Services	5,630	5,122	6,193	5,630	5,630	5,630
520400 Advertising and Publicity	85,026	84,303	96,220	93,660	93,660	93,660
520500 Legal Services	67,681	61,647	66,700	100,100	100,100	100,100
521000 Office Supplies	4,928	1,529	4,500	4,000	4,000	4,000
521100 Duplicating	19,268	15,770	20,800	22,800	22,800	22,800
521200 Operating Supplies	4,478	4,136	4,727	6,000	6,000	6,000
521208 Police Supplies	39	0	0	100	100	100
524000 Building Insurance	2,359	2,507	2,507	2,582	2,582	2,582
524201 General Tort Liability Insurance	14,231	10,840	14,985	11,382	11,382	11,382
524202 Surety Bonds	325	0	0	105	105	105
524204 Polygraph Examiner Bond	100	100	100	100	100	100
524900 Data Processing Equipment Insurance	1,084	1,139	1,185	1,174	1,174	1,174
525100 Postage	9,087	10,088	8,965	16,561	16,561	16,561
525110 Other Parcel Delivery Service	961	1,809	2,500	1,200	1,200	1,200
525201 Transportation & Education - Sheriff	7,848	8,266	11,000	15,000	15,000	15,000
525210 Conference, Meeting & Training Expense	14,083	15,770	17,000	15,000	15,000	15,000
525230 Subscriptions, Dues, & Books	16,619	18,564	20,434	22,415	22,415	22,415
525240 Personal Mileage Reimbursement	59	18	40	50	50	50
525362 Utilities- LE/ Training Center	0	99	0	0	0	0
525600 Uniforms & Clothing	1,617	0	4,248	4,248	4,248	4,248
538000 Claims & Judgments (Litigation)	4,609	8,069	10,000	10,000	10,000	10,000
* Total Operating	310,300	286,134	336,104	376,407	376,407	376,407
** Total Personnel & Operating	1,981,081	1,877,850	2,124,491	2,302,358	2,277,217	2,277,217
Capital						
540000 Small Tools & Minor Equipment	85	251	650	500	500	500
540015 Minor Furniture	0	0	600	0	0	0
All Other Equipment	8,880	0	500			
** Total Capital	8,965	251	1,750	500	500	500
*** Total Budget Appropriation	1,990,046	1,878,101	2,126,241	2,302,858	2,277,717	2,277,717

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151105 - Support Services

				BUDGET		
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 23	1,331,707	1,332,742	1,432,759	1,444,561	1,405,340	1,405,340
510200 Overtime	98,678	114,546	70,000	93,400	92,000	92,000
511112 FICA Cost	104,792	105,572	99,170	117,655	102,282	102,282
511113 State Retirement	200,852	209,980	205,729	266,915	240,816	240,816
511114 Police Retirement	45,469	41,592	68,882	21,207	21,206	21,206
511120 Insurance Fund Contribution - 23	179,300	187,000	204,000	210,000	201,250	201,250
511130 Workers Compensation	16,967	17,246	14,657	8,298	10,580	10,580
511214 Police Retirement - Retiree	18,205	15,781	0	0	0	0
515600 Clothing Allowance	1,200	900	1,200	1,200	1,200	1,200
* Total Personnel	1,997,170	2,025,359	2,096,397	2,163,236	2,074,674	2,074,674
Operating Expenses						
520200 Contract Services	1,589	1,974	2,100	2,000	2,000	2,000
520300 Professional Services	34,748	27,209	58,844	58,844	58,844	58,844
520302 Drug Testing Services	2,345	2,129	5,000	7,356	7,356	7,356
520400 Advertising & Publicity	263	0	200	150	150	150
521000 Office Supplies	5,468	2,915	6,609	3,500	3,500	3,500
521200 Operating Supplies	761	1,495	3,300	5,600	5,600	5,600
521208 Police Supplies	0	0	200	200	200	200
521218 Recruitment Supplies	9,759	15,513	16,050	0	0	0
524201 General Tort Liability Insurance	16,110	2,837	16,902	15,201	15,201	15,201
524202 Surety Bonds	0	0	0	161	161	161
525202 Certified Officer Training - Payments	2,128	0	6,000	6,000	6,000	6,000
525210 Conference, Meeting & Training Expense	5,530	9,939	10,028	4,028	4,028	4,028
525230 Subscriptions, Dues, & Books	1,012	508	1,500	1,440	1,440	1,440
525240 Personal Mileage Reimbursement	206	107	400	100	100	100
525600 Uniforms & Clothing	2,448	4,873	6,658	3,372	3,372	3,372
* Total Operating	82,367	69,499	133,791	107,952	107,952	107,952
** Total Personnel & Operating	2,079,537	2,094,858	2,230,188	2,271,188	2,182,626	2,182,626
Capital						
540000 Small Tools & Minor Equipment	1,239	580	3,300	3,000	2,749	2,749
540015 Minor Furniture	129	1,185	1,200	5,000	0	0
All Other Equipment	0	8,588	9,720			
** Total Capital	1,368	10,353	14,220	8,000	2,749	2,749
*** Total Budget Appropriation	2,080,905	2,105,211	2,244,408	2,279,188	2,185,375	2,185,375

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151110 - Training

					BUDGET	
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend Approved
Personnel						
510100	Salaries & Wages - 6	428,811	477,226	500,324	577,124	520,083
510199	Special Overtime	44,458	55,540	40,000	58,000	40,000
510200	Overtime	8	0	0	0	0
510300	Part Time - 1 (.074 - FTE)	60,444	33,563	28,734	35,362	35,362
511112	FICA Cost	39,763	42,135	37,532	51,293	40,997
511113	State Retirement	6,412	6,006	5,333	6,564	6,563
511114	Police Retirement	77,368	91,290	107,045	122,467	110,466
511120	Insurance Fund Contribution - 6	40,750	46,750	51,000	61,250	52,500
511130	Workers Compensation	17,350	18,548	15,694	22,086	18,106
511214	Police Retirement - Retiree	24,167	18,776	0	17,000	0
* Total Personnel		739,531	789,834	785,662	951,146	824,077
Operating Expenses						
520100	Contracted Maintenance	437	475	475	475	475
520110	Officer Safety Equipment	0	0	0	3,758	0
520219	Water & Beverage Service	293	126	395	395	395
520230	Pest Control	1,300	1,100	2,400	4,800	4,800
520800	Outside Printing	6,200	5,912	10,000	10,000	10,000
521000	Office Supplies	6,476	3,403	5,000	4,950	4,000
521200	Operating Supplies	8,704	5,395	12,555	7,900	7,700
521206	Training Supplies	56,917	15,374	61,354	108,445	108,445
521207	OSHA Supplies	4,515	6,893	8,000	12,307	12,307
521208	Police Supplies	13,829	21,882	47,700	50,310	49,900
522200	Small Equipment Repairs & Maint	9,361	1,309	4,100	4,350	4,350
522601	Firing Range Repairs & Maintenance	2,019	4,034	4,630	9,100	9,100
524201	General Tort Liability Insurance	7,835	9,477	8,594	11,666	9,951
524202	Surety Bonds	0	0	0	63	56
525210	Conference, Meeting & Training Expense	12,166	13,682	21,550	20,950	20,450
525230	Subscriptions, Dues, & Books	700	1,722	1,790	2,105	2,045
525240	Personal Mileage Reimbursement	0	0	25	25	25
525331	Utilities - Law Enforcement Center	761	716	705	781	781
525362	Utilities - LE / Training Center	24,493	22,931	25,248	27,305	27,305
525600	Uniforms & Clothing	13,647	7,126	15,000	18,400	15,900
* Total Operating		169,653	121,557	229,521	298,085	287,985
** Total Personnel & Operating		909,184	911,391	1,015,183	1,249,231	1,112,062
Capital						
540000	Small Tools & Minor Equipment	1,243	1,368	2,000	10,258	6,180
540015	Minor Furniture				600	0
	All Other Equipment	8,880	2,699	56,276		
	(1) Virtual Training System				79,459	0
	(4) Virtual Training System-Special Units				15,516	0
	(1) Personal Protection Equipment Kit				600	0
	(1) Gun w/Accessories				1,500	0
	(1) MCT/MFR Licensing				4,000	0
	(1) Rifle w/Accessories				1,309	0
** Total Capital		10,123	4,067	58,276	113,242	6,180
*** Total Budget Appropriation		919,307	915,458	1,073,459	1,362,473	1,118,242

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Law Enforcement

Organization: 151115 - Information Technology Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 20	1,070,206	1,060,582	1,172,214	1,283,502	1,240,217	1,240,217
510199 Special Overtime	0	303	0	0	0	0
510200 Overtime	17,838	27,880	26,468	37,000	25,000	25,000
510300 Part Time - 3 (1.750 - FTE)	85,826	74,555	73,406	77,297	77,296	77,296
511112 FICA Cost	85,991	84,950	86,606	107,391	92,088	92,088
511113 State Retirement	138,586	143,052	192,554	225,399	211,239	211,239
511114 Police Retirement	39,388	35,399	37,022	40,223	38,098	38,098
511120 Insurance Fund Contribution - 20	154,850	155,833	170,000	183,750	175,000	175,000
511130 Workers Compensation	20,223	19,416	12,311	12,314	12,386	12,386
511213 State Retirement - Retiree	19,500	17,224	0	16,000	0	0
511214 Police Retirement - Retiree	21,259	20,172	0	18,000	0	0
515600 Clothing Allowance	2,400	1,800	2,400	2,400	2,400	2,400
* Total Personnel	1,656,067	1,641,166	1,772,981	2,003,276	1,873,724	1,873,724
Operating Expenses						
520110 Officer Safety Equipment	560,827	568,249	752,014	860,175	1,132,280	1,132,280
520200 Contracted Services	26,465	2,875	8,192	8,192	8,192	8,192
520221 Website Services	1,891	2,377	4,820	4,820	4,820	4,820
520311 CIO Consulting Services	107,300	94,320	126,000	126,000	109,000	109,000
520702 Technical Currency & Support	416,713	471,771	543,538	616,825	566,825	566,825
520703 Computer Hardware Maintenance	266,911	148,520	365,037	401,129	311,129	311,129
520710 Software Subscription	487,773	439,461	872,953	1,050,855	929,970	929,970
521000 Office Supplies	7,773	7,380	8,200	7,500	7,500	7,500
521200 Operating Supplies	6,825	7,993	10,720	10,720	10,720	10,720
521208 Police Supplies	0	0	200	200	200	200
522200 Small Equipment Repairs & Maintenance	5,475	2,434	17,500	35,000	20,000	20,000
523100 Building Rental	6,151	6,640	6,840	6,840	6,840	6,840
524201 General Tort Liability Insurance	6,057	6,806	6,402	7,529	7,487	7,487
524202 Surety Bonds	0	0	0	168	161	161
524900 Data Processing Equipment Insurance	0	0	1,145	1,145	1,145	1,145
525000 Telephone	83,325	44,096	92,146	70,000	50,000	50,000
525004 WAN Service Charges	176,355	173,386	206,736	262,155	232,155	232,155
525021 Smart Phone Charges - 317	142,761	106,406	188,658	213,084	146,160	146,160
525030 800 MHz Radio Service Charges - 342	160,095	205,690	257,004	276,120	254,124	254,124
525031 800 MHz Maintenance Charges - 316	24,450	22,775	28,900	30,600	30,600	30,600
525041 E-mail Service Charges - 457	11	0	0	0	0	0
525210 Conference, Meeting & Training Expense	6,908	5,585	20,000	24,000	24,000	24,000
525230 Subscriptions, Dues, & Books	530	560	675	675	675	675
525362 Utilities - LE / Training Center	1,289	1212	1,329	1,404	1,404	1,404
525600 Uniforms & Clothing	2,793	889	2,700	3,460	2,700	2,700
* Total Operating	2,498,678	2,319,425	3,521,709	4,018,596	3,858,087	3,858,087
 ** Total Personnel & Operating	 4,154,745	 3,960,591	 5,294,690	 6,021,872	 5,731,811	 5,731,811

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Law Enforcement

Organization: 151115 - Information, Technology Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Capital						
540000 Small Tools & Minor Equipment	1,392	8,182	16,750	10,400	10,000	10,000
540010 Minor Software	6,048	7,612	9,588	22,178	11,718	11,718
540015 Minor Furniture	0	0	0	600	0	0
All Other Equipment	1,149,772	799,220	1,137,683			
5AS192 (3) 800 MHZ Radio w/Acc				24,000	24,000	24,000
5AS193 (3) Ruggedized Laptop w/Acc				22,500	22,500	22,500
(1) Laptop w/ Accs				2,355	0	0
(15) Fleet Cradlepoints - Rpl				38,053	0	0
(14) Monitors - Rpl				3,500	0	0
(80) Ruggedized Laptop w/ Accs - Rpl				600,000	0	0
(30) Laptop w/ Accs - Rpl				51,360	0	0
(10) Desktop w/ Accs - Rpl				16,270	0	0
(3) Advanced Laptop w/ Accs - Rpl				17,655	0	0
(6) Firewall w/ Accs - Rpl				12,840	0	0
Core Router - Rpl				160,500	0	0
Body Worn Camera Software Upgrade				375,612	0	0
(1) Printer - Rpl				750	0	0
Digital Extraction Software				3,478	0	0
(4) Medium Printer - Rpl				6,420	0	0
(1) Mugshot Camera w/ Accs - Rpl				3,000	0	0
(1) Mugshot Camera w/ Accs - Addl				3,000	0	0
(20) Desktop w/ Accs - Rpl				38,000	0	0
(1) Proxy Card Reader				6,420	0	0
(5) Ruggedized Laptop w/ Accs - Addl				37,500	0	0
(1) MCT/MFR License				1,500	0	0
(1) Printer - Addl				1,600	0	0
(2) Tablet w/ Accessories - Addl				2,780	0	0
(1) Laptop (Ruggedized) w/Accessories (151115)				7,500	0	0
(1) Vehicle Printer w/Accessories (151115)				600	0	0
(1) 800 MHz Radio w/Accessories (151115)				8,000	0	0
(1) Laptop w/Accessories				2,793	0	0
(1) Desk				500	0	0
(2) Monitors w/Accs				900	0	0
** Total Capital	1,157,212	815,014	1,164,021	1,482,564	68,218	68,218
*** Total Budget Appropriation	5,311,957	4,775,605	6,458,711	7,504,436	5,800,029	5,800,029

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151200 - Operations

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 4	382,846	363,676	381,750	407,371	407,370	407,370
510200 Overtime	7,800	16,080	3,500	11,250	11,250	11,250
511112 FICA Cost	29,046	28,294	26,284	32,025	28,329	28,329
511113 State Retirement	(385)	(392)	10,190	586	11,370	11,370
511114 Police Retirement	40,874	38,772	69,422	73,567	73,567	73,567
511120 Insurance Fund Contribution - 4	32,600	31,167	34,000	35,000	35,000	35,000
511130 Workers Compensation	11,540	10,992	11,479	12,211	12,176	12,176
511213 SCRS Retirement - Retiree	11,672	12,682	0	12,826	0	0
511214 Police Retirement - Retiree	26,616	25,319	0	0	0	0
* Total Personnel	542,609	526,590	536,625	584,836	579,062	579,062
Operating Expenses						
521000 Office Supplies	40	0	200	200	200	200
521100 Duplicating	15,624	12,568	15,612	15,530	15,530	15,530
521200 Operating Supplies	83	9	200	200	200	200
521208 Police Supplies	12	8,268	8,500	150	150	150
524000 Building Insurance	22,196	23,210	22,863	23,907	23,907	23,907
524201 General Tort Liability Insurance	4,717	5,189	4,953	5,721	5,721	5,721
524202 Surety Bonds	0	0	0	28	28	28
525210 Conference, Meeting & Training Expense	2,599	2,734	5,200	6,100	6,100	6,100
525230 Subscriptions, Dues, & Books	495	720	720	700	700	700
525331 Utilities - Law Enforcement Center	234,241	206,945	240,510	237,687	237,687	237,687
525600 Uniforms & Clothing	3,798	2,175	3,102	2,250	2,250	2,250
* Total Operating	283,805	261,818	301,860	292,473	292,473	292,473
** Total Personnel & Operating	826,414	788,408	838,485	877,309	871,535	871,535
Capital						
540000 Small Tools & Minor Equipment	60	0	500	500	500	500
All Other Equipment	27,499	0	304,854			
**Total Capital	27,559	0	305,354	500	500	500
*** Total Budget Appropriation	853,973	788,408	1,143,839	877,809	872,035	872,035

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151205 - North Region

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 56	3,024,062	2,946,202	3,369,719	3,512,615	3,502,745	3,502,745
510199 Special Overtime	436,534	380,869	330,000	400,000	330,000	330,000
510200 Overtime	2,886	3,722	2,500	3,000	2,500	2,500
511112 FICA Cost	254,633	244,931	254,898	299,545	264,056	264,056
511113 State Retirement	8,344	8,068	7,901	8,939	8,382	8,382
511114 Police Retirement	682,589	660,487	706,687	821,448	734,391	734,391
511120 Insurance Fund Contribution - 56	456,400	436,333	476,000	490,000	490,000	490,000
511130 Workers Compensation	118,331	114,090	115,253	133,964	119,778	119,778
511131 S.C. Unemployment	6,520	0	0	0	0	0
511214 Police Retirement - Retiree	17,771	17,106	0	0	0	0
515600 Clothing Allowance	7,100	5,100	7,200	7,200	7,200	7,200
* Total Personnel	5,015,170	4,816,908	5,270,158	5,676,711	5,459,052	5,459,052
Operating Expenses						
520200 Contracted Services	1,439	1,794	1,764	1,908	1,908	1,908
520219 Water and Other Beverage Service	534	593	700	750	750	750
520230 Pest Control	2,400	2,200	2,400	2,400	2,400	2,400
520231 Garbage Pickup Service	540	315	540	540	540	540
520233 Towing Service	0	225	0	0	0	0
521000 Office Supplies	4,340	2,480	4,041	4,041	4,041	4,041
521200 Operating Supplies	1,084	1,136	1,200	1,200	1,200	1,200
521208 Police Supplies	3,573	683	4,068	4,068	4,068	4,068
524201 General Tort Liability Insurance	84,746	94,369	86,413	99,088	99,088	99,088
524202 Surety Bonds	0	0	0	392	392	392
525210 Conference, Meeting & Training Expense	6,898	5,273	8,000	8,000	8,000	8,000
525230 Subscriptions, Dues, & Books	2,363	3,075	3,302	3,350	3,350	3,350
525359 Utilities - Chapin Substation	3,691	3,695	4,451	4,582	4,582	4,582
525388 Utilities - Lincreek Dr	7,640	7,581	8,569	9,891	9,891	9,891
525600 Uniforms & Clothing	60,663	29,474	40,000	40,000	40,000	40,000
* Total Operating	179,911	152,893	165,448	180,210	180,210	180,210
** Total Personnel & Operating	5,195,081	4,969,801	5,435,606	5,856,921	5,639,262	5,639,262
Capital						
540000 Small Tools & Minor Equipment	406	2,229	2,336	775	500	500
All Other Equipment	2,438	34,830	37,259			
(2) Less Lethal Launcher w/Accs				3,804	0	0
**Total Capital	2,844	37,059	39,595	4,579	500	500
*** Total Budget Appropriation	5,197,925	5,006,860	5,475,201	5,861,500	5,639,762	5,639,762

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151206 - South Region

					BUDGET		
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 55	3,093,240	2,904,527	3,286,754	3,470,998	3,475,985	3,475,985
510199	Special Overtime	480,727	488,819	400,000	500,000	400,000	400,000
510200	Overtime	223	4,856	0	0	0	0
511112	FICA Cost	263,646	250,517	253,859	304,203	226,862	226,862
511113	State Retirement	7,015	7,305	8,397	8,298	7,277	7,277
511114	Police Retirement	729,211	691,895	688,497	835,113	729,971	729,971
511120	Insurance Fund Contribution - 55	448,250	428,542	467,500	481,250	481,250	481,250
511130	Workers Compensation	123,658	121,042	110,629	136,179	119,036	119,036
515600	Clothing Allowance	8,400	6,300	8,400	8,400	8,400	8,400
* Total Personnel		5,154,370	4,903,803	5,224,036	5,744,441	5,448,781	5,448,781
Operating Expenses							
520100	Contracted Maintenance	240	300	300	768	768	768
520219	Water and Other Beverage Service	631	510	750	450	450	450
520230	Pest Control	1,100	900	1,210	1,200	1,200	1,200
520231	Garbage Pickup Service	1,680	980	1,680	1,680	1,680	1,680
521000	Office Supplies	5,762	3,479	3,718	4,000	4,000	4,000
521200	Operating Supplies	1,686	1,486	1,500	2,500	2,500	2,500
521208	Police Supplies	2,470	683	3,000	3,000	3,000	3,000
524201	General Tort Liability Insurance	84,746	92,654	84,708	97,287	97,287	97,287
524202	Surety Bonds	0	0	0	371	371	371
525210	Conference, Meeting & Training Expense	7,737	7,381	8,000	10,000	10,000	10,000
525230	Subscriptions, Dues, & Books	2,820	3,080	3,175	3,170	3,170	3,170
525361	Utilities - Gaston Substation	2,330	2,620	5,339	2,749	2,749	2,749
525396	Utilities - South Region	11,748	11,622	12,758	12,995	12,995	12,995
525600	Uniforms & Clothing	45,471	29,021	40,000	40,000	40,000	40,000
* Total Operating		168,421	154,716	166,138	180,170	180,170	180,170
** Total Personnel & Operating		5,322,791	5,058,519	5,390,174	5,924,611	5,628,951	5,628,951
Capital							
540000	Small Tools & Minor Equipment	27	1,102	1,655	1,695	500	500
540015	Minor Furniture	177	0	0	4,629	0	0
	All Other Equipment	21,461	2,169	3,809			
**Total Capital		21,665	3,271	5,464	6,324	500	500
*** Total Budget Appropriation		5,344,456	5,061,790	5,395,638	5,930,935	5,629,451	5,629,451

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151207 - West Region

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 36	2,122,234	2,031,642	2,276,399	2,449,461	2,377,192	2,377,192
510199 Special Overtime	230,116	268,944	190,000	300,000	220,000	220,000
510200 Overtime	14	30	0	1,000	50	50
511112 FICA Cost	173,399	169,809	169,927	210,411	178,820	178,820
511113 State Retirement	5,328	6,543	7,065	7,663	7,477	7,477
511114 Police Retirement	462,500	449,444	475,422	575,430	496,359	496,359
511120 Insurance Fund Contribution - 36	293,400	280,500	306,000	323,750	315,000	315,000
511130 Workers Compensation	82,730	82,837	77,565	93,866	80,981	80,981
511214 Police Retirement - Retiree	17,155	17,660	0	0	0	0
515600 Clothing Allowance	4,800	3,600	4,800	4,800	4,800	4,800
* Total Personnel	3,391,676	3,311,009	3,507,178	3,966,381	3,680,679	3,680,679
Operating Expenses						
521000 Office Supplies	1,283	1,253	1,500	1,800	1,800	1,800
521200 Operating Supplies	802	1,196	1,337	1,500	1,500	1,500
521208 Police Supplies	1,350	683	2,500	2,500	2,500	2,500
523100 Building Rental	50,991	49,575	58,788	0	0	0
524201 General Tort Liability Insurance	55,124	61,784	57,336	64,874	64,874	64,874
524202 Surety Bonds	0	0	0	252	252	252
525210 Conference, Meeting & Training Expense	6,119	7,929	9,300	8,000	8,000	8,000
525230 Subscriptions, Dues, & Books	2,208	2,085	2,380	2,380	2,380	2,380
525384 Utilities - West Region	5,891	6,296	6,676	50,000	50,000	50,000
525600 Uniforms & Clothing	33,938	22,053	30,000	30,000	30,000	30,000
* Total Operating	157,706	152,854	169,817	161,306	161,306	161,306
** Total Personnel & Operating	3,549,382	3,463,863	3,676,995	4,127,687	3,841,985	3,841,985
Capital						
540000 Small Tools & Minor Equipment	96	0	500	1,175	500	500
All Other Equipment	7,315	0	0			
(4) Radar w/Accessories				9,396	0	0
**Total Capital	7,411	0	500	10,571	500	500
*** Total Budget Appropriation	3,556,793	3,463,863	3,677,495	4,138,258	3,842,485	3,842,485

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000
Division: Law Enforcement
Organization: 151210 - Security Services

				BUDGET		
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 0						
510199 Special Overtime						
510200 Overtime						
510300 Part-Time - 0 (0.0 FTE)						
511112 FICA Cost						
511114 Police Retirement						
511120 Insurance Fund Contribution - 0						
511130 Workers Compensation						
511214 Police Retirement - Retiree						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
524201 General Tort Liability Insurance						
524202 Surety Bonds						
525230 Subscriptions, Dues & Books						
525600 Uniforms & Clothing						
* Total Operating	0	0	0	0	0	0
** Total Personnel & Operating	0	0	0	0	0	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	0	0	0	0	0	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151220 - Code Enforcement Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100	Salaries & Wages - 0					
510199	Special Overtime					
511112	FICA Cost					
511114	Police Retirement					
511120	Insurance Fund Contribution - 0					
511130	Workers Compensation					
511214	Police Retirement - Retiree					
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
524201	General Tort Liability Insurance					
524202	Surety Bonds					
525230	Subscriptions, Dues, & Books					
525600	Uniforms & Clothing					
* Total Operating	0	0	0	0	0	0
** Total Personnel & Operating	0	0	0	0	0	0
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation						
	0	0	0	0	0	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Law Enforcement

Organization: 151225 - Fleet & Special Unit Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 4	309,655	277,809	307,931	319,427	319,426
510199	Special Overtime	9,801	20,940	15,000	15,000	15,000
510200	Overtime	6,839	182	15,000	2,000	500
511112	FICA Cost	24,293	21,833	23,267	25,737	23,060
511113	State Retirement	4,687	6,382	6,810	7,579	7,207
511114	Police Retirement	40,688	35,822	57,611	62,785	59,598
511120	Insurance Fund Contribution - 4	32,600	31,167	34,000	35,000	35,000
511130	Workers Compensation	10,755	9,238	9,499	10,355	9,829
511214	Police Retirement - Retiree	21,071	18,300	0	0	0
* Total Personnel		460,389	421,673	469,118	477,883	469,620
Operating Expenses						
520233	Towing Service	5,351	8,206	10,000	14,420	14,420
521000	Office Supplies	46	594	342	1,028	1,028
521200	Operating Supplies	4,457	7,456	15,942	15,942	15,942
521208	Police Supplies	26,300	35,822	43,275	46,820	46,820
522200	Small Equipment Repairs & Maint	4,046	7,498	18,191	19,261	19,261
522201	Fuel Site Repair & Maintenance	1,395	875	930	1,800	1,800
522300	Vehicle Repairs & Maintenance	251,051	473,295	732,149	664,412	437,273
522301	Vehicle Repairs-Insurance/Other	69,546	-30,256	0	0	0
524015	Drone Insurance	7,603	9,838	7,984	10,330	10,330
524100	Vehicle Insurance - 290	236,160	312,800	238,005	317,035	315,405
524101	Comprehensive Insurance - 180	134,653	174,523	143,366	191,705	177,400
524201	General Tort Liability Insurance	6,236	5,189	6,548	5,449	5,449
524202	Surety Bonds	0	0	0	28	28
525110	Other Parcel Delivery Service	22	0	0	0	0
525210	Conference, Meeting & Training Expense	47,478	45,175	59,000	70,700	70,700
525230	Subscriptions, Dues, & Books	2,825	2,525	6,240	6,410	6,410
525240	Personal Mileage Reimbursement	58	0	0	0	0
525250	Motor Pool Reimbursement	723	0	0	0	0
525376	Utilities - Helicopter Storage Building	3,150	4,108	5,144	2,300	2,300
525400	Gas, Fuel, & Oil	911,886	751,111	1,124,087	1,199,287	859,249
525430	Emergency Generator Fuel	666	0	1,000	1,000	1,000
525600	Uniforms & Clothing	29,321	16,758	25,000	30,855	30,855
526500	Licenses and Permits	100	100	200	200	200
* Total Operating		1,743,073	1,825,617	2,437,403	2,598,982	2,015,870
** Total Personnel & Operating		2,203,462	2,247,290	2,906,521	3,076,865	2,485,490

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151225 - Fleet & Special Unit Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
	Capital					
540000	Small Tools & Minor Equipment	1,472	3,521	11,050	11,249	1,000
	All Other Equipment	4,631,590	2,782,813	3,143,077		
5AS194	(1) Fuel Site Fuelmaster System Upgrade				13,700	13,700
	(22) Marked SUV w/Equipment - Rpl				1,848,000	0
	(2) Marked SUV 4x4 w/Equipment - Rpl				178,000	0
	(2) Unmarked SUV w/Equipment - Rpl				130,000	0
	(1) Unmarked SUV 4x4 w/Equipment - Rpl				70,000	0
	(3) Marked SUV 4x4 w/Equip K9 - Rpl				285,000	0
	(2) Unmarked Pickup w/Equip - Rpl				149,000	0
	Renovation of Tactical Vehicle				17,155	0
	(5) Large Drone w/Accs & Software				178,700	0
	(40) 800 MHZ Radio w/Accs - Rpl				320,000	0
	(4) SWAT Ballistic Vest - Rpl				13,000	0
	(6) SWAT Tactical Helmet - Rpl				5,907	0
	(5) 800 MHZ In Car Radio w/Accs				37,500	0
	(3) Marked SUV w/ Equip-1000-151225				261,000	0
	(1) Vehicle (SUV) Unmarked w/Equipment (151225)				87,000	0
	** Total Capital	4,633,062	2,786,334	3,154,127	3,605,211	14,700

*** Total Budget Appropriation	6,836,524	5,033,624	6,060,648	6,682,076	2,500,190	2,500,190
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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151235 - Traffic

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 11	486,637	448,954	671,030	693,146	693,146
510199	Special Overtime	50,840	50,500	50,000	50,000	50,000
511112	FICA Cost	38,755	35,805	49,643	56,851	51,166
511114	Police Retirement	109,738	102,741	142,527	157,845	147,224
511120	Insurance Fund Contribution - 11	89,650	85,708	93,500	105,000	96,250
511130	Workers Compensation	18,575	17,297	23,218	25,713	23,984
* Total Personnel		794,195	741,005	1,029,918	1,088,555	1,061,770
Operating Expenses						
521000	Office Supplies	291	402	550	300	300
521200	Operating Supplies	144	58	300	955	955
521208	Police Supplies	35	292	350	350	350
522200	Small Equipment Repairs & Maintenance	3,776	4,382	5,500	7,500	7,500
523100	Building Rental	4,140	3,795	4,140	4,140	4,140
524101	Comprehensive Insurance	352	369	0	0	0
524201	General Tort Liability Insurance	17,149	18,865	18,007	19,809	19,809
524202	Surety Bonds	0	0	0	77	77
525210	Conference, Meeting & Training Expense	2,632	736	4,000	6,000	6,000
525230	Subscriptions, Dues, & Books	495	630	705	605	605
525600	Uniforms & Clothing	3,252	4,882	5,632	10,350	10,350
* Total Operating		32,266	34,411	39,184	50,086	50,086
** Total Personnel & Operating		826,461	775,416	1,069,102	1,138,641	1,111,856
Capital						
540000	Small Tools & Minor Equipment	38	110	500	500	500
	All Other Equipment	24,716	12,872	22,900		
	(1) Mobile Trailer & Message Board - Rpl				19,709	0
	(1) In Car RADAR w/Accessories				3,312	0
** Total Capital		24,754	12,982	23,400	23,521	500
*** Total Budget Appropriation		851,215	788,398	1,092,502	1,162,162	1,112,356

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151240 - Marine Patrol

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
510100	Salaries & Wages - 2	129,477	130,842	129,914	137,330	137,329	137,329
510199	Special Overtime	25,412	23,230	35,000	30,000	30,000	30,000
511112	FICA Cost	11,068	11,024	11,354	12,801	11,521	11,521
511114	Police Retirement	31,624	31,762	27,594	35,541	29,169	29,169
511120	Insurance Fund Contribution - 2	16,300	15,583	17,000	17,500	17,500	17,500
511130	Workers Compensation	5,361	5,334	4,495	5,790	4,752	4,752
* Total Personnel		219,242	217,775	225,357	238,962	230,271	230,271
Operating Expenses							
520100	Contracted Maintenance	120	120	372	233	233	233
520219	Water and Other Beverage Service	0	6	0	0	4,500	4,500
521000	Office Supplies	8	0	250	150	150	150
521200	Operating Supplies	0	156	0	5,400	5,400	5,400
522400	Water Craft Repairs & Maintenance	3,450	12,323	15,000	20,000	15,500	15,500
524101	Comprehensive Insurance	4,257	4,470	0	0	0	0
524201	General Tort Liability Insurance	3,118	3,430	3,274	3,602	3,602	3,602
524202	Surety Bonds	0	0	0	14	14	14
524400	Water Craft Insurance	0	0	5,000	6,506	6,506	6,506
525210	Conference, Meeting & Training Exp.	464	843	1,000	1,500	1,500	1,500
525230	Subscriptions, Dues, & Books	110	120	135	110	110	110
525378	Utilities - Bundrick Island	3,093	0	4,655	0	0	0
525420	Water Craft Fuel	6,111	9,303	8,500	10,000	10,000	10,000
525600	Uniforms & Clothing	740	870	1,500	2,675	2,675	2,675
526500	License & Permits	0	0	30	40	40	40
* Total Operating		21,471	31,641	39,716	50,230	50,230	50,230
** Total Personnel & Operating		240,713	249,416	265,073	289,192	280,501	280,501
Capital							
540000	Small Tools & Minor Equipment	0	91	200	500	500	500
	All Other Equipment	0	56,580	75,000			
	(1) Boat w/Accessories - Rpl				463,310	0	0
** Total Capital		0	56,671	75,200	463,810	500	500
*** Total Budget Appropriation		240,713	306,087	340,273	753,002	281,001	281,001

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151245 - K-9 Unit

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 8	564,798	481,561	538,266	548,453	548,453
510199	Special Overtime	140,744	201,018	120,000	200,000	200,000
510210	Overtime - Dog Care	16,858	43,919	17,000	36,000	36,000
511112	FICA Cost	53,655	54,363	46,695	6,011	51,531
511114	Police Retirement	148,842	149,774	113,612	166,618	116,491
511120	Insurance Fund Contribution - 8	65,200	62,333	68,000	70,000	70,000
511130	Workers Compensation	27,405	25,151	18,625	27,142	18,977
	* Total Personnel	1,017,502	1,018,119	922,198	1,054,224	1,041,452
Operating Expenses						
520300	Professional Service	6,172	6,933	7,000	12,000	7,000
521000	Office Supplies	920	85	300	300	300
521200	Operating Supplies	0	95	200	100	100
521208	Police Supplies	0	0	100	100	100
521210	Canine Supplies (Dog Food, Training)	15,376	10,508	16,000	12,000	10,500
523100	Building Rental	4,140	3,795	4,140	4,140	4,140
524201	General Tort Liability Insurance	12,472	13,720	13,096	14,407	14,407
524202	Surety Bonds	0	0	0	56	56
525210	Conference, Meeting & Training Expense	21,885	26,079	25,250	17,500	12,500
525230	Subscriptions, Dues, & Books	840	1,175	1,265	1,065	1,065
525600	Uniforms & Clothing	13,265	8,715	17,500	1,750	17,500
526500	Licenses and Permits	125	125	125	125	125
	* Total Operating	75,195	71,230	84,976	63,543	67,793
	** Total Personnel & Operating	1,092,697	1,089,349	1,007,174	1,117,767	1,109,245
Capital						
540000	Small Tools & Minor Equipment	157	1,115	1,140	500	500
	All Other Equipment	34,500	27,652	33,454		
5AS195	(1) K-9 RPL				23,500	23,500
	(1) K-9 Emergency				23,500	0
	(1) Bite Suit				1,878	0
	(6) K-9 Collars w/Accs				3,210	0
	** Total Capital	34,657	28,767	34,594	52,588	24,000
	*** Total Budget Appropriation	1,127,354	1,118,116	1,041,768	1,170,355	1,133,245

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151260 - Major Crimes

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 28	1,884,217	1,962,035	2,009,037	2,114,954	2,114,955
510199	Special Overtime	217,852	285,928	205,000	300,000	250,000
510200	Overtime	706	135	1,000	1,000	500
510300	Part Time - 3 (1.75 - FTE)	64,997	56,943	68,350	68,374	68,374
511112	FICA Cost	161,510	172,180	157,902	190,052	167,569
511113	State Retirement	21,596	24,555	42,520	39,081	38,895
511114	Police Retirement	411,826	430,935	380,468	482,948	419,227
511120	Insurance Fund Contribution - 28	220,050	218,167	238,000	245,000	245,000
511130	Workers Compensation	72,204	76,322	64,734	79,385	69,000
511214	Police Retirement -Retiree	14,506	21,615	0	0	0
515600	Clothing Allowance	27,400	23,100	31,200	31,200	31,200
* Total Personnel		3,096,864	3,271,915	3,198,211	3,551,994	3,404,720
Operating Expenses						
520200	Contracted Services	0	495	495	0	0
520233	Towing Service	5,376	6,481	7,600	10,000	10,000
520300	Professional Services	1,099	1,445	1,500	2,000	2,000
520316	DNA Testing	0	0	500	500	500
520510	Interpreting Services	2,096	2,090	3,000	2,500	2,500
520800	Outside Printing	0	490	750	750	750
521000	Office Supplies	13,706	9,323	12,050	12,000	12,000
521200	Operating Supplies	643	1,048	1,308	1,500	1,500
521208	Police Supplies	21	0	610	200	200
524201	General Tort Liability Insurance	40,030	43,964	43,668	48,361	48,361
524202	Surety Bonds	0	0	0	217	217
525210	Conference, Meeting & Training Expense	24,922	20,945	25,000	25,000	25,000
525230	Subscriptions, Dues, & Books	2,038	1,585	2,485	2,425	2,425
525600	Uniforms & Clothing	8,077	4,667	9,450	7,950	7,950
* Total Operating		98,008	92,533	108,416	113,403	113,403
** Total Personnel & Operating		3,194,872	3,364,448	3,306,627	3,665,397	3,518,123
Capital						
540000	Small Tools & Minor Equipment	38	529	650	979	500
540015	Minor Furniture	0	251	600	0	0
	All Other Equipment	0	888	4,564		
** Total Capital		38	1,668	5,814	979	500
*** Total Budget Appropriation		3,194,910	3,366,116	3,312,441	3,666,376	3,518,623

COUNTY OF LEXINGTON
GENERAL FUND
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Fund: 1000

Division: Law Enforcement

Organization: 151265 - Forensic Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 6	719,937	677,487	758,752	517,827	421,460
510199	Special Overtime	48,354	49,103	45,000	37,500	37,500
510200	Overtime	16,042	17,105	15,000	10,000	0
510300	Part Time - 1 (0.5 FTE)	27,858	25,934	21,252	22,382	22,382
511112	FICA Cost	59,433	56,442	58,225	44,960	29,981
511113	State Retirement	31,346	29,976	39,877	32,558	0
511114	Police Retirement	125,233	118,415	121,608	82,818	122,464
511120	Insurance Fund Contribution - 6	89,650	91,375	99,875	70,000	52,500
511130	Workers Compensation	19,384	17,622	22,065	16,210	19,467
511131	S.C. Unemployment	0	3,160	0	0	0
511214	Police Retirement -Retiree	5,917	5,508	0	0	0
* Total Personnel		1,143,154	1,092,127	1,181,654	834,255	705,754
Operating Expenses						
520100	Contracted Maintenance	0	7,200	0	6,500	6,500
520200	Contracted Services	4,200	2,652	7,500	10,000	10,000
520242	Hazardous Material Disposal	435	1,135	3,750	200	200
520300	Professional Services	0	0	900	0	0
520307	Accreditation Services	0	0	0	8,000	8,000
520400	Advertising & Publicity	371	465	750	0	0
520710	Software Subscription	0	0	0	1,180	0
521000	Office Supplies	2,043	1,477	2,650	1,750	1,750
521200	Operating Supplies	13,284	23,952	31,186	8,000	8,000
521206	Training Supplies	0	0	37	0	0
521208	Police Supplies	11	0	250	250	250
524201	General Tort Liability Insurance	16,760	11,148	17,222	9,855	9,771
524202	Surety Bonds	0	0	0	56	42
525210	Conference, Meeting & Training Expense	9,900	11,311	12,700	15,000	10,000
525230	Subscriptions, Dues, & Books	1,455	1,325	1,522	1,467	1,467
525240	Personal Mileage Reimbursement	0	476	750	0	0
525331	Utilities - Law Enforcement Center	7,420	8,106	7,750	9,679	9,679
525600	Uniforms & Clothing	2,509	1,449	4,200	4,500	4,000
526500	Licenses & Permits	0	0	575	575	575
* Total Operating		58,388	70,696	91,742	77,012	70,234
** Total Personnel & Operating		1,201,542	1,162,823	1,273,396	911,267	775,988
Capital						
540000	Small Tools & Minor Equipment	1,146	1,092	2,200	3,310	3,000
540015	Minor Furniture				1,200	0
	All Other Equipment	0	15,451	28,424		
	(1) Camera w/Accessories - Rpl				3,745	0
	(1) Desk				500	0
	(1) Desktop w/Accessories				1,627	0
	(1) Monitor w/Accessories				300	0
	(1) Desk				500	0
	(1) Desktop w/Accessories				1,627	0
	(1) Monitor w/Accessories				300	0
** Total Capital		1,146	16,543	30,624	13,109	3,000
*** Total Budget Appropriation		1,202,688	1,179,366	1,304,020	924,376	778,988

COUNTY OF LEXINGTON
GENERAL FUND
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Fund: 1000
Division: Law Enforcement
Organization: 151280 - Narcotics

Object Expenditure		2024-25	2025-26	2025-26	2026-27	BUDGET	
Code	Classification	Expenditure	Expend. (May)	Amended (May)	Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 32	1,711,082	1,616,215	1,647,881	1,888,050	2,257,902	2,257,902
510199	Special Overtime	360,748	355,610	300,000	400,000	357,500	357,500
510200	Overtime	75	633	0	25,500	39,750	39,750
511112	FICA Cost	155,346	147,676	134,112	176,987	187,372	187,372
511113	State Retirement	12,598	11,980	12,799	13,858	44,128	44,128
511114	Police Retirement	399,264	384,839	335,363	440,408	370,852	370,852
511120	Insurance Fund Contribution - 32	187,450	179,208	195,500	227,500	280,000	280,000
511130	Workers Compensation	70,407	66,830	52,377	77,740	67,396	67,396
511214	Police Retirement (Retiree)	18,490	10,364	0	0	0	0
515600	Clothing Allowance	26,000	18,900	26,100	26,400	30,000	30,000
* Total Personnel		2,941,460	2,792,255	2,704,132	3,276,443	3,634,900	3,634,900
Operating Expenses							
520100	Contracted Maintenance	0	0	0	0	7,650	7,650
520200	Contracted Services	0	3,934	3,000	10,000	10,000	10,000
520242	Hazardous Material Disposal	0	0	0	0	600	600
520400	Adverting & Publicity	0	0	250	250	1,450	1,450
521000	Office Supplies	1,806	1,272	1,300	2,800	3,550	3,550
521200	Operating Supplies	1,404	2,252	2,500	3,100	12,136	12,136
521208	Police Supplies	0	0	500	1,730	1,730	1,730
522200	Small Equipment Repairs & Maintenance	0	0	250	250	250	250
523100	Building Rental	9,720	8,910	9,720	9,720	9,720	9,720
524201	General Tort Liability Insurance	34,400	37,774	36,120	44,808	46,743	46,743
524202	Surety Bonds	0	0	0	182	224	224
525210	Conference, Meeting & Training Expense	12,427	9,956	12,000	21,500	21,500	21,500
525230	Subscriptions, Dues, & Books	1,430	1,285	1,285	1,525	1,580	1,580
525240	Personal Mileage Reimbursement	0	0	0	0	500	500
525600	Uniforms & Clothing	2,668	6,292	7,500	9,500	10,900	10,900
526500	Licenses & Permits	0	0	350	350	350	350
526600	Court Filing Fees	0	0	250	250	250	250
529000	Unclassified	90,000	118,949	130,000	130,000	130,000	130,000
* Total Operating		153,855	190,624	205,025	235,965	259,133	259,133
** Total Personnel & Operating		3,095,315	2,982,879	2,909,157	3,512,408	3,894,033	3,894,033
Capital							
540000	Small Tools & Minor Equipment	593	962	1,000	4,689	950	950
540015	Minor Furniture	0	0	0	1,800	1,800	1,800
5AS196	(2) Marked SUV w/ Equip				0	174,000	174,000
5AS197	(1) Unmarked SUV w/ Equip				0	65,000	65,000
5AS198	(3) MCT/MFR Licensing				12,000	12,000	12,000
5AS199	(3) Gun w/Acc				4,500	4,500	4,500
5AS200	(3) Rifle w/Acc				3,927	3,927	3,927
5AS201	(3) Personal Protection Equip Kit				1,800	1,800	1,800
5AS202	(3) Vehicle Printer w/Accs				1,800	1,800	1,800
	(1) Covert Equipment				21,400	0	0
	(3) Ballistic Vest- Rpl				10,000	0	0
	(1) Less Lethal Launcher w/Accs				883	0	0
	(1) Parcel Tracker				941	0	0

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151280 - Narcotics

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
			(May)	(May)			
	Continue Capital Expenses:						
	(1) Field Testing Equipment				123,115	0	0
	(1) Evidence Storage Renovation				44,651	0	0
	(1) Lab Column				1,103	0	0
	(1) Industrial Fabric Cutter				3,424	0	0
	(1) Leak Detector				2,147	0	0
	** Total Capital	593	962	1,000	238,180	265,777	265,777

*** Total Budget Appropriation	3,095,908	2,983,841	2,910,157	3,750,588	4,159,810	4,159,810
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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Law Enforcement

Organization: 151300 - Detention

					BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 132	4,843,756	5,027,976	7,009,072	7,509,053	7,265,966	7,265,966
510199 Special Overtime	1,096,409	1,122,313	900,000	1,030,000	900,000	900,000
510200 Overtime	72,240	72,298	65,000	78,500	70,500	70,500
510215 Overtime-Deputies	50,767	27,972	50,000	40,000	40,000	40,000
511112 FICA Cost	441,808	458,168	553,532	662,303	584,515	584,515
511113 State Retirement	162,622	161,930	139,349	243,014	203,902	203,902
511114 Police Retirement	1,007,967	1,062,403	1,103,376	1,548,328	1,327,398	1,327,398
511120 Insurance Fund Contribution - 132	1,035,050	1,020,708	1,113,500	1,190,000	1,155,000	1,155,000
511130 Workers Compensation	210,063	206,057	247,467	299,008	255,323	255,323
511131 S.C. Unemployment	6,520	0	0	0	0	0
511213 SCRS Retirement-Retiree	8,862	7,860	0	0	0	0
511214 Police Retirement - Retiree	39,419	31,775	0	0	0	0
* Total Personnel	8,975,483	9,199,460	11,181,296	12,600,206	11,802,604	11,802,604
Operating Expenses						
520100 Contracted Maintenance	17,087	15,862	19,751	20,580	20,580	20,580
520103 Landscaping/Ground Maintenance	6,843	771	2,500	2,500	2,500	2,500
520200 Contracted Services	724,536	625,734	779,684	773,280	893,280	893,280
520202 Medical Service Contract	4,141,915	3,613,796	4,328,257	5,005,684	4,728,435	5,775,229
520203 Food Service Contract	2,383,248	2,102,797	2,592,354	2,699,220	2,503,800	2,503,800
520215 Housing of Juveniles	30,125	70,600	82,025	16,000	16,000	16,000
520230 Pest Control	5,810	6,500	8,000	9,000	9,000	9,000
520231 Garbage Pickup Service	26,589	14,682	34,080	34,080	34,080	34,080
520242 Hazardous Materials Disposal	165	144	200	300	300	300
520305 Infectious Disease Services	0	0	200	200	200	200
520307 Accreditation Services	0	0	0	6,000	6,000	6,000
521000 Office Supplies	13,901	16,741	22,758	15,500	15,000	15,000
521100 Duplicating	32,271	34,546	31,574	33,000	33,000	33,000
521200 Operating Supplies	191,570	193,847	196,524	255,445	200,000	200,000
521208 Police Supplies	4,535	1,154	14,134	10,544	10,134	10,134
521400 Health Supplies	0	0	2,000	2,000	2,000	2,000
522000 Building Repairs & Maintenance	292,941	177,403	293,800	293,800	293,800	293,800
522001 Carpet/Floor Cleaning	2,500	275	1,500	2,500	2,500	2,500
522050 Generator Repairs & Maintenance	4,125	8,493	10,000	5,000	5,000	5,000
522200 Small Equipment Repairs & Maint	13,747	4,571	45,500	45,230	45,230	45,230
523200 Equipment Rental	4,628	3,224	4,000	4,000	4,000	4,000
524000 Building Insurance	33,908	31,825	35,604	35,008	35,008	35,008
524201 General Tort Liability Insurance	192,574	186,362	202,991	209,197	154,852	154,852
524202 Surety Bonds	0	0	0	1,026	931	931
525004 WAN Service Charges	387	0	0	0	0	0
525210 Conference, Meeting & Training Expense	22,514	15,622	25,000	47,000	45,000	45,000
525230 Subscriptions, Dues, & Books	4,775	5,189	5,830	5,890	5,830	5,830
525331 Utilities - Law Enforcement Center	7,338	6,519	7,506	7,064	7,064	7,064
525363 Utilities - New Jail	120,646	131,303	153,140	138,667	138,667	138,667
525364 Utilities - Jail Electric Gate	387	363	437	421	421	421
525366 Utilities - Detention PODS	418,408	400,491	431,109	475,522	431,109	431,109
525400 Gas, Fuel & Oil	51	0	0	50	50	50
525405 Small Equipment Fuel	0	0	200	200	200	200
525600 Uniforms & Clothing	41,303	27,243	85,440	63,188	59,388	59,388
525601 Inmate Clothing	14,120	20,365	28,000	25,000	25,000	25,000

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151300 - Detention

					BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Operating Con't						
526500 Licenses & Permits	455	450	500	500	500	500
527030 Inmate Compensation	1,454	1,195	2,975	2,975	2,975	2,975
* Total Operating	8,754,856	7,718,067	9,447,573	10,245,571	9,731,834	10,778,628
** Total Personnel & Operating	17,730,339	16,917,527	20,628,869	22,845,777	21,534,438	22,581,232
Capital						
540000 Small Tools & Minor Equipment	3,673	4,074	4,261	5,650	5,000	5,000
540015 Minor Furniture	2,333	4,610	5,642	7,589	0	0
All Other Equipment	392,830	304,737	1,705,601			
5AS203 (1) Radio System Upgrade				53,500	53,500	53,500
5AS204 (2) ECD Shield				4,216	4,216	4,216
(10) Refrigerator - Rpl				2,774	0	0
(10) Microwave- Rpl				3,585	0	0
(30) Institutional Table- Rpl				38,520	0	0
(4) Mini HVAC- Rpl				4,687	0	0
(1) Intercom System for Detention Ctr				214,000	0	0
(1) Flooring Repair				160,500	0	0
(1) Sink -Rpl				1,739	0	0
(3) HVAC- Rpl				109,140	0	0
(1) Forklift				26,750	0	0
(1) Grinder Pump- Rpl				53,500	0	0
(3) Gate Openers- Rpl				109,140	0	0
(1) Desk				500	0	0
(1) Personal Protection Equipment Kit				600	0	0
(1) Laptop (Ruggedized) w/Accessories				2,793	0	0
(1) 800 MHz Radio w/Accessories				8,000	0	0
(1) Gun w/Accessories				1,500	0	0
(1) Vehicle (SUV) Unmarked w/Equipment				65,000	0	0
(1)Monitor w/Acc				300	0	0
**Total Capital	398,836	313,421	1,715,504	873,983	62,716	62,716
*** Total Budget Appropriation	18,129,175	17,230,948	22,344,373	23,719,760	21,597,154	22,643,948

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Law Enforcement

Organization: 151400 - Judicial Services

Object Expenditure Code Classification	BUDGET					
	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 33	1,875,746	1,786,354	2,004,480	2,112,050	2,110,049	2,110,049
510199 Special Overtime	168,008	150,858	150,000	150,000	150,000	150,000
510200 Overtime	11,060	15,213	9,000	19,000	17,000	17,000
510300 Part Time - 14 (7.938 - FTE)	341,777	354,179	270,215	335,170	335,171	335,171
511112 FICA Cost	174,255	169,140	168,104	200,141	180,105	180,105
511113 State Retirement	42,986	41,900	59,592	77,803	74,647	74,647
511114 Police Retirement	329,278	313,964	402,047	466,650	434,364	434,364
511120 Insurance Fund Contribution - 33	260,800	257,125	280,500	288,750	288,750	288,750
511130 Workers Compensation	78,825	75,784	74,730	85,391	80,075	80,075
511214 Police Retirement -Retiree	113,322	112,818	0	0	0	0
* Total Personnel	3,396,057	3,277,335	3,418,668	3,734,955	3,670,161	3,670,161
Operating Expenses						
520200 Contracted Services	974	2,661	2,661	3,000	3,000	3,000
520219 Water & Other Beverage Services	0	0	605	1,105	1,105	1,105
521000 Office Supplies	3,110	3,226	3,310	3,600	3,600	3,600
521200 Operating Supplies	0	327	550	150	150	150
521208 Police Supplies	398	0	2,410	2,000	2,000	2,000
522200 Small Equipment Repairs & Maint	(50)	0	2,289	3,000	3,000	3,000
524201 General Tort Liability Insurance	49,099	70,447	48,323	74,012	74,012	74,012
524202 Surety Bonds	0	0	0	329	329	329
525210 Conference, Meeting & Training Expense	1,603	2,165	3,500	3,500	3,500	3,500
525230 Subscriptions, Dues, & Books	1,540	1,755	2,260	2,255	2,255	2,255
525301 Utilities - Courthouse	3,095	4,095	5,248	4,337	4,337	4,337
525389 Utilities - Judicial Center	20,790	22,058	25,064	26,581	26,581	26,581
525600 Uniforms & Clothing	10,998	17,106	21,764	18,764	18,764	18,764
* Total Operating	91,557	123,840	117,984	142,633	142,633	142,633
** Total Personnel & Operating	3,487,614	3,401,175	3,536,652	3,877,588	3,812,794	3,812,794
Capital						
540000 Small Tools & Minor Equipment	27	0	350	350	200	200
540015 Minor Furniture	0	0	600	600	0	0
All Other Equipment	0	0	21,121			
(1) Desktop w/Accs				1,627	0	0
(1) Monitor w/Accs				300	0	0
** Total Capital	27	0	22,071	2,877	200	200
*** Total Budget Appropriation	3,487,641	3,401,175	3,558,723	3,880,465	3,812,994	3,812,994

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151401 - Magistrates Services

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 6	191,200	234,674	299,572	325,135	325,134
510199	Special Overtime	27,720	50,455	15,000	60,000	45,000
511112	FICA Cost	15,528	20,881	21,659	29,463	25,483
511114	Police Retirement	45,507	59,175	63,629	81,803	69,058
511120	Insurance Fund Contribution - 6	29,204	35,417	51,000	52,500	52,500
511130	Workers Compensation	7,582	9,874	10,366	13,326	11,251
	* Total Personnel	316,741	410,476	461,226	562,227	528,426
Operating Expenses						
520110	Officer Safety Equipment	0	0	16,960	16,960	16,960
520710	Software Subscriptions	0	0	3,540	3,540	3,540
521000	Office Supplies	12	4	180	180	180
521200	Operating Supplies	0	0	400	400	400
521208	Police Supplies	377	0	1,000	1,000	1,000
522300	Vehicle Repairs & Maintenance	1,096	917	6,762	10,248	10,248
522301	Vehicle Repairs- Insurance/Other	0	(2,446)	0	0	0
524100	Vehicle Insurance	3,690	4,800	3,690	4,800	4,800
524101	Comprehensive Insurance	3,001	2,969	3,378	3,415	3,415
524201	General Tort Liability Insurance	9,354	10,290	9,822	11,319	11,319
524202	Surety Bonds	0	0	0	42	42
525004	WAN Service Charges	1,596	2,509	2,808	2,808	2,808
525021	Smart Phone Charges	1,890	2,970	3,240	3,240	3,240
525030	800 MHz Radio Service Charges	2,109	3,866	4,248	4,248	4,248
525210	Conference, Meeting & Training Expense	0	0	1,200	1,200	1,200
525230	Subscriptions, Dues, & Books	330	330	390	390	390
525400	Gas, Fuel, & Oil	4,401	6,926	18,714	18,498	18,498
525600	Uniforms & Clothing	6,985	3,352	10,304	5,000	5,000
	* Total Operating	34,841	36,487	86,636	87,288	87,288
	** Total Personnel & Operating	351,582	446,963	547,862	649,515	615,714
Capital						
540000	Small Tools & Minor Equipment	0	0	800	600	600
	All Other Equipment	40,010	0	0		
5AS205	(2) Ruggedized Laptop w/Accs - Rpl				15,000	15,000
	** Total Capital	40,010	0	800	15,600	15,600
	*** Total Budget Appropriation	391,592	446,963	548,662	665,115	631,314

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 151500 - Community Services

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 5	245,016	216,637	290,210	393,430	393,428	393,428
510199 Special Overtime	0	107	0	15,000	10,000	10,000
510200 Overtime	24,970	8,422	25,000	8,000	8,000	8,000
510210 Overtime - Dog Care	1,931	4,308	5,200	5,200	5,000	5,000
511112 FICA Cost	19,331	16,096	22,060	32,255	29,481	29,481
511114 Police Retirement	36,461	32,544	61,641	89,555	85,264	85,264
511120 Insurance Fund Contribution - 5	32,600	31,167	34,000	43,750	43,750	43,750
511130 Workers Compensation	9,414	7,945	10,042	19,228	13,509	13,509
511214 Police Retirement -Retiree	19,089	13,536	0	0	0	0
* Total Personnel	388,812	330,762	448,153	606,418	588,432	588,432
Operating Expenses						
520300 Professional Services	1,863	655	1,500	2,850	2,850	2,850
520400 Advertising & Publicity	15,406	12,751	19,500	19,500	19,500	19,500
521000 Office Supplies	342	213	501	500	500	500
521200 Operating Supplies	634	1,130	2,000	2,600	2,600	2,600
521208 Police Supplies	0	0	113	200	200	200
521210 Canine Supplies (Dog Food, Training)	923	1,582	1,500	3,000	3,000	3,000
521218 Recruitment Supplies	0	0	0	16,050	16,050	16,050
524201 General Tort Liability Insurance	6,236	6,860	6,548	8,918	8,918	8,918
524202 Surety Bonds	0	0	0	35	35	35
525210 Conference, Meeting & Training Exp.	136	265	1,700	9,900	9,900	9,900
525230 Subscriptions, Dues, & Books	255	220	220	280	280	280
525600 Uniforms & Clothing	1,421	1,727	1,140	1,500	1,500	1,500
* Total Operating	27,216	25,403	34,722	65,333	65,333	65,333
** Total Personnel & Operating	416,028	356,165	482,875	671,751	653,765	653,765
Capital						
540000 Small Tools & Minor Equipment	0	428	500	500	500	500
All Other Equipment	0	1,498	1498			
** Total Capital	0	1,926	1,998	500	500	500
*** Total Budget Appropriation	416,028	358,091	484,873	672,251	654,265	654,265

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Law Enforcement
Organization: 159900 - Non-Departmental

Object Expenditure		2024-25	2025-26	2025-26	2026-27	BUDGET	
Code	Classification	Expenditure	Expend. (May)	Amended (May)	Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages (Vacancies)	0	0	(1,498,602)	0	(1,538,688)	(2,038,688)
510120	Incentive/Referral Program	28,250	111,000	458,012	0	0	0
510125	Collateral Duty Pay	189,275	142,230	324,708	257,400	257,400	257,400
511112	FICA Cost	15,981	18,749	441,852	19,692	(99,988)	(99,988)
511113	SCRS Retirement	232	173	37,622	0	0	0
511114	Police Retirement	37,663	28,093	710,691	54,673	34,888	34,888
511120	Insurance Fund Contribution - 30	0	0	0	0	(262,500)	(262,500)
511130	Workers Compensation	6,603	4,962	158,225	8,906	(44,332)	(44,332)
511214	PORS-Emplr. Retiree	977	733	0	0	0	0
519901	Salaries & Wages Adjustment Account	0	0	7,939,407	0	0	0
519999	Personnel Contingency	0	0	0	2,798,139	2,141,654	1,859,487
* Total Personnel		278,981	305,940	8,571,915	3,138,810	488,434	(293,733)
Operating Expenses							
524201	General Tort Liability Insurance	0	0	0	0	0	(51,450)
528210	Office Supplies Inventory Clearing	(2,276)	9,776	30,000	30,000	30,000	30,000
528212	Operating Supplies Inventory Clearing	0	0	10,000	10,000	10,000	10,000
528216	Police Supplies Inventory Clearing	(165)	2,761	35,000	35,000	35,000	35,000
528218	Uniforms & Clothing Inventory Clearing	18,820	70,190	350,000	350,000	350,000	350,000
528299	Inventory Clearing Budget Control	0	0	(425,000)	(425,000)	(425,000)	(425,000)
529903	Contingency	0	0	510,796	0	533,800	533,800
* Total Operating		16,379	82,727	510,796	0	533,800	482,350
**Total Personnel & Operating		295,360	388,667	9,082,711	3,138,810	1,022,234	188,617
Capital							
549904	Capital Contingency	0	0	196,627	0	0	0
** Total Capital		0	0	196,627	0	0	0
Continuation Grants:							
812423	LE/ Multijuris. LE Training	14,521	0	0	0	0	0
812445	L/E Drug Lab Chemist	13,637	0	0	0	0	0
812448	Victims of Crime Act	204,106	191,539	191,539	219,922	219,922	219,922
812456	Violence Against Women	115,069	85,757	85,757	92,789	92,789	92,789
812633	L/E School District #1	645,740	652,177	652,177	728,407	728,407	728,407
812634	L/E School District #2	58,236	70,610	70,610	54,798	54,798	54,798
812638	Civil Process Server	3,333	0	0	0	0	0
812640	L/E School District #4	155,439	110,791	110,791	132,471	132,471	132,471
812641	L/E School District #5	366,888	329,190	329,190	360,049	360,049	360,049
812648	L/E Firearms Crime Scene	1,402,717	0	0	0	0	0
** Total Transfers To Other Funds		2,979,686	1,440,064	1,440,064	1,588,436	1,588,436	1,588,436
*** Total Budget Appropriation							
		3,275,046	1,828,731	10,719,402	4,727,246	2,610,670	1,777,053

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Boards & Commissions
Organization: 161100 - Legislative Delegation

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 1	39,200	39,223	39,074	39,074	41,454	41,454
510200 Overtime	0	28	0	0	0	0
511112 FICA Cost	2,798	2,856	2,690	2,690	2,854	2,854
511113 State Retirement	7,020	5,368	7,252	7,252	7,694	7,694
511120 Insurance Fund Contribution - 1	8,150	7,792	8,500	8,500	8,750	8,750
511130 Workers Compensation	122	122	121	121	129	129
511213 SCRS-Emplr Port. (Retiree)	0	987	0	0	0	0
* Total Personnel	57,290	56,376	57,637	57,637	60,881	60,881
Operating Expenses						
520710 Software Subscriptions	0	0	0	0	69	69
521000 Office Supplies	0	169	250	250	250	250
521100 Duplicating	289	96	150	150	150	150
521200 Operating Supplies	0	0	0	250	0	0
523110 Building Rental - (In-Kind) Auxiliary Bldg. 1,378 sq.ft.	11,024	11,024	11,024	11,024	11,024	11,024
524000 Building Insurance	197	206	269	269	206	206
524201 General Tort Liability Insurance	40	44	45	45	50	50
525000 Telephone	838	616	895	895	636	636
525041 E-mail Service Charges - 1	230	123	142	142	375	375
525100 Postage	380	304	358	358	358	358
525385 Utilities - Auxiliary Admin Building	1,650	1,553	1,833	1,833	1,700	1,700
* Total Operating	14,648	14,135	14,966	15,216	14,818	14,818
* Total Personnel & Operating	71,938	70,511	72,603	72,853	75,699	75,699
Capital						
5AS206 (1) Standard PC All-in-One (F1A) - Rpl				0	1,552	1,552
** Total Capital	0	0	0	0	1,552	1,552
*** Total Budget Appropriation	71,938	70,511	72,603	72,853	77,251	77,251

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Boards & Commissions

Organization: 161200 - Registration & Elections

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 18	398,773	406,055	428,163	448,367	440,869
510102	State Stipend	9,188	17,332	13,500	22,500	13,500
510200	Overtime	47,741	35,284	0	86,058	25,000
511112	FICA Cost	32,573	32,962	34,520	34,300	35,655
511113	State Retirement	79,519	79,804	90,335	83,217	88,971
511114	PORS-Employer's Portion	(17)	(17)	0	95,233	0
511120	Insurance Fund Contribution - 9	73,350	70,125	76,500	76,500	78,750
511130	Workers Compensation	2,969	2,901	3,010	8,750	4,024
511213	State Retirement - Retiree	1,647	1,924	0	0	0
511214	Police Retirement - Retiree	584	676	0	0	0
* Total Personnel		646,327	647,046	646,028	854,925	686,769
Operating Expenses						
520400	Advertising & Publicity	1,954	154	958	1,073	1,073
520511	Court Reporting Services	0	0	1,387	2,904	2,500
520703	Computer Hardware Maintenance	171,961	171,961	287,493	287,493	171,961
520710	Software Subscriptions	7,500	8,052	9,946	1,260	2,732
520800	Outside Printing	844	0	900	3,000	900
521000	Office Supplies	3,671	715	1,756	10,063	3,700
521100	Duplicating	5,230	4,218	4,248	6,150	5,000
521200	Operating Supplies	10,037	2,329	8,171	34,217	10,000
521214	Safety Supplies	5,346	0	11,869	1,900	1,900
522000	Building Repairs & Maintenance	0	6	0	0	0
522200	Small Equipment Repairs & Maintenance	1,964	2,237	3,261	2,462	2,462
522300	Vehicle Repairs & Maintenance	0	0	74	560	200
523110	Building Rental - (In-Kind)	57,160	62,876	62,876	69,164	69,164
	Auxiliary Bldg. - 7,145 sq.ft.					
523200	Equipment Rental	0	0	0	1,869	1,869
524000	Building Insurance	988	1,043	1,058	1,111	1,043
524100	Vehicle Insurance	0	800	0	1,000	1,120
524101	Comprehensive Insurance	215	237	83	270	270
524201	General Tort Liability Insurance	11,789	11,728	1,748	13,135	13,135
524900	Data Processing Equipment Insurance	0	66	50	72	72
525000	Telephone	3,337	3,116	4,496	5,483	3,420
525004	WAN Service Charges	2,281	1,409	1,478	2,461	2,461
525021	Smart Phone Charges	2,187	1,895	2,461	2,472	2,400
525041	E-mail Service Charges - 17	3,842	4,892	5,357	7,611	7,311
525100	Postage	34,126	17,181	23,794	66,170	30,000
525210	Conference, Meeting & Training Exp.	9,195	5,226	6,097	13,675	10,000
525230	Subscriptions, Dues, & Books	850	950	960	1,059	1,059
525240	Personal Mileage Reimbursement	1,802	946	1,333	1,883	1,883
525250	Motor Pool Reimbursement	2,678	1,239	770	1,470	1,470
525385	Utilities - Auxiliary Admin. Bldg.	8,801	8,283	9,777	9,777	9,000
525400	Gas, Fuel, & Oil	671	438	597	900	600
525600	Uniforms & Clothing	0	0	164	630	300
527040	Outside Personnel (Temporary)	7,687	740	44,330	29,768	29,768
527051	Mun & School District Poll Workers	8,860	131,179	150,000	14,155	14,155

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Boards & Commissions
Organization: 161200 - Registration & Elections

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
			(May)	(May)			
Con't Operating Expenses:							
527053	Primary Election Poll Workers & Exp.	1,064	104,314	244,000	462,883	0	0
527054	General Election Poll Workers & Exp.	497,745	32,525	0	592,556	592,556	592,556
* Total Operating		863,785	580,755	891,492	1,650,656	995,484	995,484
* Total Personnel & Operating		1,510,112	1,227,801	1,537,520	2,505,581	1,682,253	1,682,253
Capital							
540000	Small Tools & Minor Equipment	6,340	296	5,000	75,027	75,027	75,027
540010	Minor Software				8,300	8,300	8,300
	All Other Equipment	1,024,716	78,866	266,904			
5AS207	(11) Standard Laptop - Rpl				20,900	20,603	20,603
5AS208	(2) Standard PC All in One (F1A) - Rpl				3,200	3,104	3,104
	(1) Standard Network Printer- Rpl				648	0	0
	(1) Advance Scanner- Rpl				6,478	0	0
	(20) F3 Laptops - Addl				2,680	0	0
	(1) Outside Postal Box				2,222	0	0
	(1) Homeland Security				1,653	0	0
	(1) DS200 Batteries				196,107	0	0
	(11) Standard Computers (F1A)- Rpl				3,670	0	0
	(1) B&W Network Printer (P1)- Rpl				1,436	0	0
** Total Capital		1,031,056	79,162	271,904	322,321	107,034	107,034
*** Total Budget Appropriation		2,541,168	1,306,963	1,809,424	2,827,902	1,789,287	1,789,287

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Boards & Commissions

Organization: 169900 - Other Agencies

					BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Operating Expenses						
523110 Building Rental - (In-Kind)	30,072	30,072	30,072	30,072	30,072	30,072
Auxiliary Bldg.:						
- Clemson Extension - 3,759 sq.ft. x 8.00 = \$30,072.00						
524000 Building Insurance	839	886	700	890	890	890
- Clemson Extension - 3,759 sq.ft.						
525385 Utilities - Auxiliary Admin. Bldg.	7,151	6,730	8,550	8,550	8,550	8,550
- Clemson Extension - 3,759 sq.ft.						
528303 Boards & Commissions Banquet	0	14,378	26,000	0	0	0
* Total Operating	38,062	52,066	65,322	39,512	39,512	39,512
Capital						
**Total Capital	0	0	0	0	0	0

***Total Budget Appropriation	38,062	52,066	65,322	39,512	39,512	39,512
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COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Health and Human Services

Organization: 171100 - Health Department

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520103 Landscaping/Ground Maintenance	682	600	600	600	600	600
520232 Parking Lot Sweeping	0	0	400	400	400	400
520248 Alarm Monitoring & Maintenance	190	190	190	190	190	190
521200 Operating Supplies	0	0	3,000	3,000	1,000	1,000
522050 Generator Repairs & Maintenance	265	0	265	265	265	265
523110 Building Rental - (In-Kind)	235,888	235,888	235,888	235,888	235,888	235,888
Red Bank Crossing Bldg.						
- DHEC - 27,928 sq.ft. x \$8.00 = \$223,424.00						
Batesburg Hlth. Center:						
- Health Dept. - 1,558 sq.ft. x \$8.00 = \$12,464.00						
524000 Building Insurance	960	1,010	4,278	4,278	1,010	1,010
525000 Telephone	23,481	14,991	22,200	22,200	14,072	14,072
525310 Utilities - Health Center Batesburg	3,486	3,689	4,320	4,320	3,500	3,500
525391 Utilities - Red Bank Crossing	104,192	91,681	95,000	95,000	95,000	95,000
* Total Operating	369,144	348,049	366,141	366,141	351,925	351,925
* Total Personnel & Operating	369,144	348,049	366,141	366,141	351,925	351,925
Capital						
All Other Equipment	9,110	0	3,440	3,440	0	0
** Total Capital	9,110	0	3,440	3,440	0	0
*** Total Budget Appropriation						
	378,254	348,049	369,581	369,581	351,925	351,925

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: Health and Human Services

Organization: 171200 - Social Services

					BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Operating Expenses						
520103 Landscaping/Ground Maintenance	682	600	600	600	600	600
520232 Parking Lot Sweeping	0	0	400	400	400	400
520248 Alarm Monitoring & Maintenance	180	180	180	180	180	180
523110 Building Rental (In-Kind)	209,400	209,400	209,400	209,400	209,400	209,400
Auxiliary Bldg.:						
- Dept. of Hlth. Human Serv. - 3,188 sq.ft. x \$8.00 = \$25,504.00						
Red Bank Crossing Bldg.						
- Dept. of Social Serv. - 22,987 sq.ft. x \$8.00 = \$183,896.00						
Gibson Rd.:						
- Dept. of Social Serv. -						
524000 Building Insurance	0	0	2,750	2,750	2,750	2,750
525000 Telephone	49,837	31,560	46,540	46,540	29,282	29,282
525385 Utilities - Auxiliary Admin. Bldg.	5,500	5,177	5,500	5,500	5,500	5,500
525391 Utilities - Red Bank Crossing	85,248	75,012	70,000	61,000	70,000	70,000
* Total Operating	350,847	321,929	335,370	326,370	318,112	318,112
Capital						
All Other Equipment	0	0	3,440	3,440	0	0
** Total Capital	0	0	3,440	3,440	0	0
*** Total Budget Appropriation	350,847	321,929	338,810	329,810	318,112	318,112

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Health & Human Services

Organization: 171500 - Veterans' Affairs

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 6	293,555	282,287	306,686	306,686	318,048	318,048
511112 FICA Cost	20,916	20,468	21,115	21,115	21,898	21,898
511113 State Retirement	52,498	50,569	56,921	56,921	59,030	59,030
511120 Insurance Fund Contribution - 6	48,900	46,750	51,000	52,500	52,500	52,500
511130 Workers Compensation	2,931	2,798	2,964	2,964	3,122	3,122
* Total Personnel	418,800	402,872	438,686	440,186	454,598	454,598
Operating Expenses						
520702 Technical Currency & Support	0	0	236	236	236	236
520710 Software Subscription	0	367	408	483	483	483
521000 Office Supplies	3,116	2,751	3,500	6,275	3,500	3,500
521100 Duplicating	1,815	1,991	2,500	3,000	2,500	2,500
523110 Building Rental - (In-Kind)	21,100	21,100	21,100	21,100	21,100	21,100
Auxiliary Bldg. - 2,513 sq.ft.		0				
524000 Building Insurance	462	488	491	491	488	488
524201 General Tort Liability Insurance	1,081	1,189	1,187	1,187	1,332	1,332
524202 Surety Bonds	0	0	0	0	38	38
525000 Telephone	1,523	940	1,701	1,564	885	885
525004 WAN Services	586	0	528	528	528	528
525041 E-mail Service Charges - 7	1,384	1,314	1,657	2,687	2,687	2,687
525100 Postage	537	599	800	800	550	550
525210 Conference, Meeting & Training Expense	10,825	8,942	11,000	11,175	10,000	10,000
525230 Subscriptions, Dues, & Books	275	275	506	506	506	506
525240 Personal Mileage Reimbursement	828	1,382	1,650	1,700	1,000	1,000
525385 Utilities - Auxiliary Admin. Bldg.	2,200	2,071	2,444	2,500	2,322	2,322
* Total Operating	45,732	43,409	49,708	54,232	48,155	48,155
* Total Personnel & Operating	464,532	446,281	488,394	494,418	502,753	502,753
Capital						
540000 Small Tools & Minor Equipment	0	0	200	200	200	200
All Other Equipment	1,377	89	2,014			
5AS209 (4) Standard Computers All-in-One (F1A) - Rpl				6,643	6,208	6,208
(4) B&W Network Printer (P1) - Rpl				6,147	0	0
** Total Capital	1,377	89	2,214	12,990	6,408	6,408
*** Total Budget Appropriation	465,909	446,370	490,608	507,408	509,161	509,161

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000
Division: Health & Human Services
Organization: 171700 - Museum

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 3	124,428	135,077	169,054	178,117	186,424	186,424
510200 Overtime	0	45	0	0	0	0
510300 Part Time - 6 (1.50 - FTE)	85,901	75,890	88,652	88,652	113,174	113,174
511112 FICA Cost	15,567	15,658	18,088	20,409	20,627	20,627
511113 State Retirement	33,274	33,272	47,831	49,514	55,605	55,605
511120 Insurance Fund Contribution - 3	16,300	23,375	25,500	26,250	26,250	26,250
511130 Workers Compensation	2,348	2,267	2,487	2,781	2,722	2,722
511213 SCRS-Retiree	4,310	4,587	0	0	0	0
* Total Personnel	282,128	290,171	351,612	365,723	404,802	404,802
Operating Expenses						
520710 Software Subscription	0	122	588	1,394	207	207
521000 Office Supplies	64	63	160	151	100	100
521100 Duplicating	234	236	265	358	234	234
521200 Operating Supplies	396	414	527	537	400	400
522000 Building Repairs & Maintenance	11,526	5,707	8,600	7,000	7,000	7,000
524000 Building Insurance	5,832	5,107	5,150	5,619	5,107	5,107
524101 Comprehensive Insurance	386	405	424	466	466	466
524201 General Tort Liability Insurance	1,058	1,145	1,277	1,260	1,260	1,260
525000 Telephone	1,662	439	2,817	2,160	294	294
525004 WAN Service Charges	2,090	1,650	2,018	1,800	1,800	1,800
525041 E-mail Service Charges - 4	662	986	1,029	620	1,187	1,187
525100 Postage	21	1	60	98	50	50
525200 Transportation and Education	42	0	0	0	0	0
525210 Conference & Meeting Expense	527	1,014	1,015	1,200	900	900
525230 Subscriptions, Dues & Books	163	308	308	313	313	313
525240 Personal Mileage Reimbursement	849	733	878	1,052	850	850
525304 Utilities - Museum Bldg.	17,254	17,594	18,340	17,400	17,400	17,400
* Total Operating	42,766	35,924	43,456	41,428	37,568	37,568
* Total Personnel & Operating	324,894	326,095	395,068	407,151	442,370	442,370
Capital						
540000 Small Tools & Minor Equipment	159	731	1,075	0	0	0
All Other Equipment	82,223	57,649	95,237			
5AS210 Fox House & Leaphart-Harman House Cleaning				2,000	2,000	2,000
5AS211 Fox House Step Replacement & Gutter Installation				10,000	10,000	10,000
Museum Picket Fence Replacement				5,000	0	0
Museum Parking Lot Additions				125,000	0	0
** Total Capital	82,382	58,380	96,312	142,000	12,000	12,000
*** Total Budget Appropriation	407,276	384,475	491,380	549,151	454,370	454,370

COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27

Fund: 1000

Division: Health & Human Services

Organization: 171800 - Vector Control

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 2	76,027	86,852	89,146	93,603	96,420	96,420
510199 Special Overtime	0	208	0	0	0	0
510200 Overtime	939	30	0	0	0	0
510300 Part Time - 1 (.375 - FTE)	0	0	8,320	8,736	8,830	8,830
511112 FICA Cost	5,799	6,578	6,710	7,046	7,247	7,247
511113 State Retirement	13,746	15,687	18,090	18,995	19,534	19,534
511120 Insurance Fund Contribution - 2	16,300	15,583	17,000	17,850	17,500	17,500
511130 Workers Compensation	5,530	6,070	5,020	5,271	5,004	5,004
* Total Personnel	118,341	131,008	144,286	151,501	154,535	154,535
Operating Expenses						
520233 Towing Service	0	0	100	290	100	100
520242 Hazardous Materials Disposal	0	0	200	750	200	200
520710 Software Subscriptions	0	0	0	0	138	138
521000 Office Supplies	195	97	350	350	200	200
521100 Duplicating	1	0	150	350	20	20
521200 Operating Supplies	3,847	3,077	3,500	12,000	3,500	3,500
522000 Building Repairs & Maintenance	618	0	1,009	1,050	1,050	1,050
522200 Small Equip Repairs & Maintenance	447	0	0	350	100	100
522300 Vehicle Repairs & Maintenance	1,239	493	707	815	815	815
524000 Building Insurance	39	761	486	800	761	761
524100 Vehicle Insurance - 3	1,845	2,400	1,845	2,400	3,360	3,360
524201 General Tort Liability Insurance	1,184	1,956	1,250	1,956	2,191	2,191
524202 Surety Bonds	0	0	0	20	19	19
525000 Telephone	790	523	265	679	551	551
525006 GPS Monitoring Services	435	571	580	580	580	580
525021 Smart Phone Charges	979	758	1,327	979	907	907
525041 E-mail Service Charges - 2	43	0	310	310	619	619
525210 Conference, Meeting & Training Expense	1,555	1,924	1,600	3,200	2,000	2,000
525230 Subscriptions, Dues, & Books	103	103	250	410	105	105
525357 Utilities - Central Whse./Bldg. Maint.	3,514	3,168	1,890	3,400	3,000	3,000
525400 Gas, Fuel & Oil	2,775	2,952	4,644	4,650	2,800	2,800
525600 Uniforms & Clothing	592	758	950	950	800	800
* Total Operating	20,201	19,541	21,413	36,289	23,816	23,816
* Total Personnel & Operating	138,542	150,549	165,699	187,790	178,351	178,351
Capital						
540000 Small Tools & Minor Equipment	116	285	500	750	150	150
540010 Minor Software	0	185	171	819	0	0
Vector Control Roofing				5,000	0	0
** Total Capital	116	470	671	6,569	150	150
*** Total Budget Appropriation	138,658	151,019	166,370	194,359	178,501	178,501

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: Health & Human Services

Organization: 171900 - Soil & Water Conservation District

					BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 2	89,699	85,664	89,944	89,944	95,273	95,273
510300 Part Time - 1	5,138	16,208	12,480	12,480	22,067	22,067
511112 FICA Cost	6,690	7,253	7,051	7,051	8,079	8,079
511113 State Retirement	16,972	18,318	19,010	19,010	21,778	21,778
511120 Insurance Fund Contribution - 2	16,300	15,583	17,000	17,000	17,500	17,500
511130 Workers Compensation	294	316	318	318	364	364
* Total Personnel	135,093	143,342	145,803	145,803	165,061	165,061
Operating Expenses						
524201 General Tort Liability Insurance	170	1,013	170	170	1,013	1,013
525240 Personal Mileage Reimbursement	2,035	2,094	2,100	2,500	2,100	2,100
* Total Operating	2,205	3,107	2,270	2,670	3,113	3,113
* Total Personnel & Operating	137,298	146,449	148,073	148,473	168,174	168,174
Capital						
** Total Capital	0	0	0	0	0	0

*** Total Budget Appropriation	137,298	146,449	148,073	148,473	168,174	168,174
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**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: Health & Human Services

Organization: 179900 - Other Health & Human Services

					BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend.	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
524000 Building Insurance	319	335	340	340	340	340
Swansea Service Center South:						
- Community Center - 1,260sq.ft.						
525353 Utilities - Magistrate District #4	3,459	3,439	2,600	2,600	3,500	3,500
Swansea Service Center South:						
- Community Center - 1,260sq.ft.						
534052 RTA Contribution	161,288	161,288	161,288	166,127	161,288	161,288
534102 RTA 12th Street Ext.	39,252	39,252	39,252	40,430	39,252	39,252
* Total Operating	204,318	204,314	203,480	209,497	204,380	204,380
**Total Personnel & Operating	204,318	204,314	203,480	209,497	204,380	204,380
Capital						
**Total Capital	0	0	0	0	0	0
***Total Budget Appropriation						
	204,318	204,314	203,480	209,497	204,380	204,380

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: Non-Departmental

Organization: 999900 - Non-Departmental Costs

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages (Vacancies)	0	0	(2,730,121)	0	(2,438,075)	(2,438,075)
511112 FICA Cost - Salary Adjustment	0	0	505,291	186,126	184,933	184,933
511113 State Retirement - Sal. Adjustment	0	0	408,267	234,816	234,816	234,816
511114 Police Retirement - Sal. Adjustment	0	0	24,361	251,789	251,789	251,789
511121 Post Employment Health Insurance	119,744	93,812	530,256	100,000	100,000	100,000
511130 Workers Compensation	0	0	113,004	34,062	35,996	35,996
519900 Overtime Compensation	0	0	152,838	150,000	150,000	150,000
519901 Salaries & Wages Adjustment Acct	0	0	5,927,262	2,433,026	2,267,431	2,267,431
* Total Personnel	119,744	93,812	4,931,158	3,389,819	786,890	786,890
Operating Expenses						
520221 Website Services	9,538	9,538	9,538	9,538	9,538	9,538
520300 Professional Services	45,000	0	25,000	0	0	0
522200 Small Equip Repairs & Maintenance	1,105	0	0	0	0	0
523110 Building Rental (In-Kind)	(1,573,717)	(1,579,433)	(1,569,021)	(1,579,433)	(1,644,137)	(1,644,137)
524000 Building Insurance	6,613	8,016	2,500	8,100	8,100	8,100
525000 Telephone (Information Booth)	3,320	2,385	5,000	2,374	2,374	2,374
525351 Utilities- Magistrate District #6	0	737	1,000	1,000	1,000	1,000
525400 Gas, Fuel, & Oil	0	0	100,000	100,000	0	0
525701 Employee Christmas Gift Services	83,250	84,375	85,850	85,000	85,000	85,000
528101 FICA 941 Reconciliation	25,488	0	0	0	0	0
528102 SC Withholdings Reconciliation	87	(557)	0	0	0	0
529903 Contingency	0	0	2,933,496	0	811,904	289,335
534303 The River Alliance	0	87,000	87,000	103,000	0	0
538000 Claims & Judgements (Litigation)	44,500	10,000	0	0	0	0
538102 Postage Machine/Interest	81	0	0	0	0	0
539905 Gateway Project- Hwy 302	0	500,000	500,000	0	0	0
* Total Operating	(1,354,735)	(877,939)	2,180,363	(1,270,421)	(726,221)	(1,248,790)
**Total Personnel & Operating	(1,234,991)	(784,127)	7,111,521	2,119,398	60,669	(461,900)
Capital						
540000 Small Tools & Minor Equipment	0	252	626	0	0	0
549901 Monitor Replacements	9,913	764	19,656	0	0	0
549904 Capital Contingency	0	0	1,698,034	0	0	0
549906 Technology Systems Contingency	0	0	141,005	0	0	0
**Total Capital	9,913	1,016	1,859,321	0	0	0
Transfer To Other Funds:						
811000 GF - Law Enforcement	391,592	0	0	665,115	631,314	631,314
812000 Economic Development	1,468,968	1,543,306	1,543,306	1,878,759	1,543,306	1,543,306
812712 Stormwater Imp-Cong. Crk	19,809	0	0	0	0	0
812720 PW/Stormwater/MS4	189,566	0	0	0	0	0
812990 Finance/Grants Administration	115,803	111,929	111,929	126,228	126,228	126,228
814512 West Region Service Ctr	1,600,000	0	0	0	0	0
814519 Coroner's Office Bldg	0	2,187,870	2,187,870	0	0	0
814529 North Lake	2,230,000	0	0	0	0	0
815800 Lex Cty Airport at Pelion	25,000	25,000	25,000	25,000	25,000	25,000
815801 Lex Cty Airport Capital Projects	0	0	0	3,285,437	673,250	673,250
**Total Transfers To Other Funds	6,040,738	3,868,105	3,868,105	5,980,539	2,999,098	2,999,098
*** Total Budget Appropriation	4,815,660	3,084,994	12,838,947	8,099,937	3,059,767	2,537,198

**COUNTY OF LEXINGTON
GENERAL FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 1000

Division: Non-Departmental

Organization: 999905 - Non-Departmental - Emergency Incidents

				BUDGET		
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
521200 Operating Supplies	0	0	2,500	0	0	0
525090 Other Communication Charges	0	0	250	0	0	0
525215 Food - Emergency Events	0	0	5,000	0	0	0
525250 Motor Pool Reimbursement	0	0	250	0	0	0
* Total Operating	0	0	8,000	0	0	0
**Total Personnel & Operating	0	0	8,000	0	0	0
Capital						
**Total Capital	0	0	0	0	0	0

*** Total Budget Appropriation	0	0	8,000	0	0	0
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Intentionally Blank

Special Revenues

Intentionally Blank

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

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	9,882,952	1,800,243	1,113,025	0	12,796,220	11,602,697	0	11,602,697
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		9,882,952	2,036,733	1,705,845	0	13,625,530	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	1,287,057	0	0	1,412,293	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	2,104,098	228,000	0	8,020,300	5,722,020	1,588,436	7,310,456

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2026-27
Approved 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
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	4,386,004	418,316	43,173	0	4,847,493	1,947,025	2,084,215	4,031,240
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
Approved 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	3,771,497	16,440,231	3,652,195	556,654	24,420,577	21,989,716	0	21,989,716
5701	SW Post Closure Sinking Fund	0	2,622,950	0	0	2,622,950	200,000	556,654	756,654
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	455,065	50,500	0	505,565	58,102	25,000	83,102
5801	Airport Capital Projects	0	0	798,250	0	798,250	125,000	673,250	798,250
Total Enterprise Fund		3,771,497	19,753,931	4,510,436	556,654	28,592,518	22,578,794	1,254,904	23,833,698
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
Total Appropriations/Revenue		30,223,665	72,986,491	9,395,849	3,567,604	116,173,609	92,161,100	9,298,301	101,459,401

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

						SOURCE									
		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	
DESTINATION															
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	

Library

Intentionally Blank

COUNTY OF LEXINGTON
COUNTY LIBRARY
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FISCAL YEAR 2026-27

	Library Operations (2300)	Capital Fd. (Escrow) (2310)	State Aid (2330)	Lottery Funds (2331)	Federal Funds (2340)	E-Rate Program (2350)	Total 2026-27	Percentage
REVENUE:								
County Tax Revenue	11,146,651	1,025					11,147,676	89.67%
State Aid			809,120				809,120	6.51%
State Funds				0		0	0	0.00%
Federal Funds					0	0	0	0.00%
Investment Interest	345,684	125					345,809	2.78%
Miscellaneous	110,362	19,040					129,402	1.04%
TOTAL REVENUES	11,602,697	20,190	809,120	0	0	0	12,432,007	100.00%
EXPENDITURES:								
General Administrative	11,683,195	5,000	231,490	0	0	0	11,919,685	87.48%
Capital Outlay	1,113,025	15,190	577,630	0	0	0	1,705,845	12.52%
TOTAL EXPENDITURES	12,796,220	20,190	809,120	0	0	0	13,625,530	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,193,523)	0	0	0	0	0	(1,193,523)	
OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0	
TOTAL FINANCING SOURCES (USES):	0	0	0	0	0	0	0	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,193,523)	0	0	0	0	0	(1,193,523)	
FUND BALANCE - Estimated Beginning of Year 7-01-26	4,520,831	69,059	11,089	528	5,083	(11,798)	4,594,792	
FUND BALANCE - Projected End of Year 6-30-27	3,327,308	69,059	11,089	528	5,083	(11,798)	3,401,269	

COUNTY OF LEXINGTON

LIBRARY

Annual Budget

Fiscal Year 2026-27

Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*County Library Operations 2300:								
	Revenues:	<u>5.919 Mills</u>		<u>5.3 Mills</u>	<u>5.3 Mills</u>	<u>5.3 Mills</u>	<u>5.3 Mills</u>	<u>5.3 Mills</u>
410000	Current Property Taxes	7,674,249	7,877,180	8,451,834	8,451,834	8,451,834	8,603,021	8,603,021
410500	Homestead Exemption	316,477	274,526	300,000	300,000	300,000	320,000	320,000
410520	Manufacturer's Tax Exemption	50,383	44,043	50,000	50,000	50,000	50,000	50,000
410521	Manufacturer Partial Prop Tx Exempt	63,938	66,925	0	0	0	0	0
410530	State Sales and Use Tax Credit	48,080	40,646	65,000	65,000	65,000	43,231	43,231
411000	Current Vehicle Taxes	1,235,213	1,148,331	1,301,967	1,301,967	1,301,967	1,222,775	1,222,775
411050	Watercraft Property Taxes	125,691	110,386	130,981	130,981	130,981	143,574	143,574
412000	Current Tax Penalties	4,994	12,098	11,000	11,000	11,000	10,000	10,000
413000	Delinquent Tax	166,676	177,061	200,000	200,000	200,000	200,000	200,000
414000	Delinquent Tax Penalties	31,573	29,653	30,000	30,000	30,000	30,000	30,000
417100	Fee in Lieu of Taxes	420,596	394,869	375,000	375,000	375,000	400,000	400,000
417120	Fee in Lieu of Taxes - Prior Year	10,102	20,220	0	0	0	0	0
417130	Fee in Lieu of Taxes - Manuf. Tax Exemption	41,105	44,474	35,000	35,000	35,000	40,000	40,000
417150	Fee in Lieu of Taxes - Fee for Services	2,650	2,729	2,500	2,500	2,500	2,500	2,500
418000	Motor Carrier Payments	35,654	25,782	26,000	26,000	26,000	35,000	35,000
418100	Heavy Equip. Rental Surcharge	16,815	18,645	12,000	12,000	12,000	18,000	18,000
419000	Merchants Exemptions	28,550	28,550	28,550	28,550	28,550	28,550	28,550
	Total Property Tax Revenue	10,272,746	10,316,118	11,019,832	11,019,832	11,019,832	11,146,651	11,146,651
	Other Revenues:							
437609	Copy Sales - Library	(2,189)	11,076	11,000	11,000	13,280	13,280	13,280
437620	Fax Sales - Library	10,571	13,584	11,500	11,500	15,020	15,020	15,020
438300	Vending Machine Sales	189	156	250	250	250	250	250
438900	Auction Sales	0	2,849	0	0	0	0	0
449000	Library Book Fines	56,137	70,249	75,000	75,000	81,212	81,212	81,212
461000	Investment Interest	406,958	322,899	345,684	345,684	345,684	345,684	345,684
469200	Donated Capital Items	0	0	500	500	500	500	500
469900	Miscellaneous Revenues	0	0	100	100	100	100	100
490100	Sale of General Fixed Assets	0	0	0	0	0	0	0
802331	Op Trn From Library Lottery Funds	0	528	0	0	0	0	0
802341	Op Trn From Library Stabilization Funds	0	16	0	0	0	0	0
	Total Other Revenue	471,666	421,357	444,034	444,034	456,046	456,046	456,046
	** Total Revenue	10,744,412	10,737,475	11,463,866	11,463,866	11,475,878	11,602,697	11,602,697
	Existing Programs					12,657,922	12,547,198	12,796,220
	New Programs:							
	* New Personnel Cost					189,622		
	* Capital Items					69,000		
	** Total Appropriations				15,712,494	12,916,544	12,547,198	12,796,220
	Budget Over/(Short)					(1,440,666)	(944,501)	(1,193,523)
	Fund Balance							
	** Capital Items							
	Budget Over/(Short)					(1,440,666)	(944,501)	(1,193,523)
	FUND BALANCE							
	Beginning of Year				8,769,459	4,520,831	4,520,831	4,520,831
	FUND BALANCE - Projected							
	End of Year				4,520,831	3,080,165	3,576,330	3,327,308

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization Recap

		BUDGET											
Object Expenditure	2026-27	General	Batesburg/		Cayce /			South				Gilbert/	Non-
Code Classification	Approved	Admin.	Leesville	Lexington	W. Columbia	Irmo	Chapin	Congaree	Swansea	Gaston	Pelion	Summit	Departmental
		230005	230010	230020	230030	230040	230050	230055	230060	230070	230080	230090	230099
Personnel													
510100 Salaries & Wages	5,610,536	2,257,012	288,198	818,728	737,670	649,326	243,060	151,565	109,828	108,975	138,137	108,037	0
510200 Overtime	2,700	500	500	200	200	200	100	200	200	200	200	200	0
510300 Part Time	1,180,216	79,444	40,735	301,104	197,217	231,185	103,236	19,321	49,055	47,242	61,962	49,715	0
511112 FICA - Employer's Portion	492,949	160,865	23,013	77,100	64,655	60,623	24,113	11,766	10,940	10,756	13,777	10,861	24,480
511113 SCRS - Employer's Portion	1,319,756	433,646	61,050	207,841	173,515	163,423	64,273	31,716	29,489	28,994	37,138	29,279	59,392
511120 Employee Insurance - Employer's Portion	910,000	315,000	52,500	140,000	131,250	122,500	43,750	26,250	17,500	17,500	26,250	17,500	0
511130 Workers Compensation	43,857	25,518	1,019	3,472	4,659	4,508	1,074	530	492	484	620	489	992
511213 SCRS - Employer's Portion (Retiree)	4,994	0	0	0	0	0	0	0	0	0	4,994	0	0
519999 Personnel Contingency	317,944	0	0	0	0	0	0	0	0	0	0	0	317,944
* Total Personnel	9,882,952	3,271,985	467,015	1,548,445	1,309,166	1,231,765	479,606	241,348	217,504	214,151	283,078	216,081	402,808
Operating Expenses													
520100 Contracted Maintenance	24,769	0	0	0	0	0	0	0	0	0	0	0	24,769
520103 Landscape/Grounds Maintenance	52,156	0	7,854	11,970	4,326	8,400	1,806	5,250	1,470	3,570	3,570	2,940	1,000
520200 Contracted Services	134,554	0	0	3,140	54,707	54,707	0	0	0	0	0	0	22,000
520213 Contracted Literacy Programs	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
520220 Book Binding	1,000	0	0	0	0	0	0	0	0	0	0	0	1,000
520231 Garbage Pick-up Service	9,019	0	835	1,665	1,665	1,248	835	835	0	835	835	266	0
520233 Towing Service	90	0	0	0	0	0	0	0	0	0	0	0	90
520300 Professional Services	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
520303 Accounting/Auditing Services	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
520400 Advertising & Publicity	26,245	0	0	0	0	0	0	0	0	0	0	0	26,245
520700 Technical Services	49,989	0	0	0	0	0	0	0	0	0	0	0	49,989
520702 Technical Currency & Support	254,134	0	0	0	0	0	0	0	0	0	0	0	254,134
520703 Computer Hardware Maintenance	42,231	0	0	0	0	0	0	0	0	0	0	0	42,231
520710 Software Subscriptions	92,049	0	0	0	0	0	0	0	0	0	0	0	92,049
521000 Office Supplies	38,800	8,400	1,400	8,500	6,800	5,200	1,700	1,700	1,100	1,300	1,700	1,000	0
521100 Duplicating	7,400	2,000	350	1,500	900	1,000	700	150	140	160	430	70	0
521200 Operating Supplies	70,200	25,000	1,200	2,000	6,800	6,800	1,700	1,100	650	1,100	1,200	650	22,000
522000 Building Repairs & Maintenance	50,000	0	0	0	0	0	0	0	0	0	0	0	50,000
522001 Carpet/Floor Cleaning	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
522200 Small Equipment Repairs & Maint.	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
522300 Vehicle Repairs & Maintenance	2,800	0	0	0	0	0	0	0	0	0	0	0	2,800
524000 Building Insurance	56,140	0	4,121	9,476	14,542	10,144	5,602	2,392	2,774	2,083	2,717	2,289	0
524100 Vehicle Insurance	5,600	0	0	0	0	0	0	0	0	0	0	0	5,600
524101 Comprehensive Vehicle Insurance	9,523	0	0	0	0	0	0	0	0	0	0	0	9,523
524201 General Tort Liability Insurance	7,230	2,616	291	1,295	968	968	242	170	146	146	242	146	0
524202 Surety Bonds	1,541	215	39	158	836	139	33	28	22	18	31	22	0
524900 Data Processing Equip. Insurance	1,899	0	0	0	0	0	0	0	0	0	0	0	1,899
525000 Telephone	48,807	12,500	1,900	10,100	7,000	5,390	2,621	2,030	1,100	1,000	1,200	1,470	2,496
525006 GPS Monitoring Charges	1,018	0	0	0	0	0	0	0	0	0	0	0	1,018
525021 Smart Phone Charges	14,620	0	0	0	0	0	0	0	0	0	0	0	14,620
525041 E-mail Service Charges	54,218	0	375	0	244	0	244	0	0	0	0	0	53,355
525100 Postage	5,625	2,500	65	900	1,200	580	150	80	20	50	30	50	0
525210 Conference, Meeting & Training Expense	30,000	0	0	0	0	0	0	0	0	0	0	0	30,000
525211 Library Board Expenses	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
525230 Subscription, Dues, & Books	290,290	0	0	0	0	0	0	0	0	0	0	0	290,290

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization Recap

		BUDGET											
Object Expenditure	2026-27	General	Batesburg/		Cayce /			South				Gilbert/	Non-
Code Classification	Approved	Admin.	Leesville	Lexington	W. Columbia	Irmo	Chapin	Congaree	Swansea	Gaston	Pelion	Summit	Departmental
		230005	230010	230020	230030	230040	230050	230055	230060	230070	230080	230090	230099
Operating Expenses Continued													
525240 Personal Mileage Reimbursement	15,000	0	0	0	0	0	0	0	0	0	0	0	15,000
525377 Utilities - (9) Branches	334,306	0	11,800	128,000	52,000	78,000	14,000	12,400	8,400	8,500	11,300	9,906	0
525400 Gas, Fuel, & Oil	12,000	0	0	0	0	0	0	0	0	0	0	0	12,000
525600 Uniforms & Clothing	700	0	0	0	0	0	0	0	0	0	0	0	700
525700 Employee Service Awards	200	0	0	0	0	0	0	0	0	0	0	0	200
526500 License & Permits	250	0	0	0	0	0	0	0	0	0	0	0	250
537699 Cost of Copy Sales	14,840	0	0	0	0	0	0	0	0	0	0	0	14,840
* Total Operating	1,800,243	53,231	30,230	178,704	151,988	172,576	29,633	26,135	15,822	18,762	23,255	18,809	1,081,098
* Total Personnel & Operating	11,683,195	3,325,216	497,245	1,727,149	1,461,154	1,404,341	509,239	267,483	233,326	232,913	306,333	234,890	1,483,906
Capital													
540000 Small Tools & Minor Equipment	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
540006 Library Materials (Books, Audio Visual)	900,000	0	0	0	0	0	0	0	0	0	0	0	900,000
540010 Minor Software	61	0	61	0	0	0	0	0	0	0	0	0	0
All Other Equipment	207,964	0	0	0	0	0	0	0	0	0	0	0	207,964
** Total Capital	1,113,025	0	61	0	0	0	0	0	0	0	0	0	1,112,964
*** Total Budget Appropriation													
	12,796,220	3,325,216	497,306	1,727,149	1,461,154	1,404,341	509,239	267,483	233,326	232,913	306,333	234,890	2,596,870

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300

Division: Library

Organization: 2300xx - Departmental Library Recap

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages	4,982,434	4,983,609	5,281,499	5,408,634	5,489,727	5,610,536
510200 Overtime	2,307	806	2,000	2,700	2,700	2,700
510300 Part Time	1,055,176	1,094,740	1,121,998	1,121,998	1,180,216	1,180,216
511112 FICA - Employer's Portion	439,435	444,169	462,182	475,714	483,707	492,949
511113 State Retirement - Employer's Portion	1,072,609	1,078,807	1,244,219	1,271,477	1,297,334	1,319,756
511120 Insurance Fund Contribution	815,000	858,500	858,100	891,800	883,750	910,000
511130 Workers Compensation	35,341	39,211	49,360	53,326	43,482	43,857
519999 Personnel Contingency	0	0	300,271	320,000	317,944	317,944
511213 SCRS - Emplr. Port. (Retiree)	5,798	7,828	0	4,994	4,994	4,994
* Total Personnel	8,408,100	8,507,670	9,319,629	9,550,643	9,703,854	9,882,952
Operating Expenses						
520100 Contracted Maintenance	25,065	20,398	24,149	24,769	24,769	24,769
520103 Landscape/Grounds Maintenance	54,944	44,044	77,053	52,156	52,156	52,156
520200 Contracted Services	116,316	120,161	144,020	134,554	134,554	134,554
520213 Contracted Literacy Programs	13,847	5,000	23,000	22,000	22,000	22,000
520220 Book Binding	457	0	1,000	1,000	1,000	1,000
520231 Garbage Pickup Charges	6,057	5,089	7,031	9,019	9,019	9,019
520233 Towing Service	0	0	90	90	90	90
520300 Professional Services	0	0	9,350	5,000	5,000	5,000
520303 Accounting/Auditing Services	5,000	5,000	5,000	5,000	5,000	5,000
520400 Advertising & Publicity	8,069	0	5,000	26,245	26,245	26,245
520700 Technical Services	0	101,731	142,000	92,800	49,989	49,989
520702 Technical Currency & Support	178,944	183,562	292,335	255,909	254,134	254,134
520703 Computer Hardware Maintenance	36,899	13,950	39,929	42,231	42,231	42,231
520710 Software Subscriptions	0	31,580	36,989	45,727	92,049	92,049
521000 Office Supplies	37,293	37,091	42,900	38,800	38,800	38,800
521100 Duplicating	9,878	8,217	6,335	7,400	7,400	7,400
521200 Operating Supplies	59,382	50,009	61,470	70,200	70,200	70,200
522000 Building Repairs & Maintenance	46,507	99,419	108,453	50,000	50,000	50,000
522001 Carpet/Floor Cleaning	2,535	1,110	7,500	5,000	5,000	5,000
522200 Small Equipment Repairs & Maintenance	343	296	2,000	2,000	2,000	2,000
522300 Vehicle Repairs & Maintenance	1,717	3,056	4,300	2,800	2,800	2,800
524000 Building Insurance	48,567	51,740	51,032	56,140	56,140	56,140
524100 Vehicle Insurance	4,305	5,600	6,335	6,400	5,600	5,600
524101 Comprehensive Vehicle Insurance	6,167	8,281	6,349	6,667	9,523	9,523
524201 General Tort Liability Insurance	7,787	7,773	6,569	7,230	7,230	7,230
524202 Surety Bonds	0	0	0	1,541	1,541	1,541
524900 Data Processing Equip. Insurance	1,849	1,905	1,899	1,899	1,899	1,899
525000 Telephone	46,025	47,797	49,031	48,807	48,807	48,807
525006 GPS Monitoring Charges	1,088	767	1,018	1,018	1,018	1,018
525021 Smart Phones Charges	7,275	9,887	12,718	14,620	14,620	14,620
525041 E-mail Service Charges	28,941	37,521	69,176	53,938	53,355	54,218
525100 Postage	6,178	6,133	6,430	5,625	5,625	5,625
525110 Other Parcel Delivery Service	0	38	0	0	0	0
525210 Conference, Meeting & Training Expenses	9	175	7,184	30,000	30,000	30,000
525211 Library Board Expenses	347	258	2,000	2,000	2,000	2,000
525230 Subscriptions, Dues, & Books	228,246	261,452	270,000	290,290	290,290	290,290

Fund 2300
Division: Library
Organization: 2300xx - Departmental Library Recap

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COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230005 - Administration

		BUDGET				
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expenditure	Expend	Amended	Requested	Recommend	Approved
		(May)	(May)			
Personnel						
510100 Salaries & Wages - 36	1,981,103	2,071,382	2,148,591	2,154,917	2,257,012	2,257,012
510200 Overtime	1,896	209	0	500	500	500
510300 Part Time - 4 (2 - FTE)	53,583	74,696	70,452	70,452	79,444	79,444
511112 FICA - Employer's Portion	145,363	154,322	153,408	153,892	160,865	160,865
511113 State Retirement - Employer's Portion	365,083	385,314	411,854	413,028	433,646	433,646
511120 Insurance Fund Contribution - 36	285,250	306,000	305,600	315,000	315,000	315,000
511130 Workers Compensation	20,327	22,153	32,072	32,268	25,518	25,518
519999 Personnel Contingency	0	0	0	0	0	0
* Total Personnel	2,852,605	3,014,076	3,121,977	3,140,057	3,271,985	3,271,985
Operating Expenses						
520702 Technical Currency & Support	0	0	0	0	0	0
521000 Office Supplies	8,886	5,615	8,400	8,400	8,400	8,400
521100 Duplicating	2,949	3,084	2,000	2,000	2,000	2,000
521200 Operating Supplies	24,854	21,942	26,000	25,000	25,000	25,000
524201 General Tort Liability Insurance	2,161	3,769	2,378	2,616	2,616	2,616
524202 Surety Bonds	0	0	0	215	215	215
525000 Telephone	12,459	13,201	15,805	12,500	12,500	12,500
525021 Smart Phone Charges	0	0	360	0	0	0
525041 E-mail Service Charges	7,583	10,503	17,065	0	0	0
525100 Postage	2,899	2,111	2,040	2,500	2,500	2,500
525110 Other Parcel Delivery Service	0	38	0	0	0	0
525240 Personal Mileage Reimbursement	0	0	0	0	0	0
* Total Operating	61,791	60,263	74,048	53,231	53,231	53,231
**Total Personnel & Operating	2,914,396	3,074,339	3,196,025	3,193,288	3,325,216	3,325,216
Capital						
540010 Minor Software	0	0	61	0	0	0
All Other Equipment	0	1,116	1,216	0	0	0
**Total Capital	0	1,116	1,277	0	0	0
*** Total Budget Appropriation	2,914,396	3,075,455	3,197,302	3,193,288	3,325,216	3,325,216

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27**

Fund 2300
Division: Library
Organization: 230010 - Batesburg/Leesville Branch

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 6	227,551	225,676	227,659	275,353	288,198
510200	Overtime	263	0	0	500	500
510300	Part Time - 2 (1 - FTE)	38,837	38,187	38,583	38,583	40,735
511112	FICA - Employer's Portion	19,308	19,136	18,330	21,979	23,013
511113	State Retirement - Employer's Portion	47,743	47,315	49,414	58,266	61,050
511120	Insurance Fund Contribution - 6	40,750	42,500	42,500	50,600	52,500
511130	Workers Compensation	828	819	825	2,303	1,019
* Total Personnel		375,280	373,633	377,311	447,584	467,015
Operating Expenses						
520103	Landscape/Grounds Maintenance	6,000	5,057	7,085	7,854	7,854
520200	Contracted Services	0	0	0	0	0
520231	Garbage Pickup Service	660	524	669	835	835
521000	Office Supplies	1,886	2,022	2,500	1,400	1,400
521100	Duplicating	382	231	350	350	350
521200	Operating Supplies	1,288	1,357	1,500	1,200	1,200
524000	Building Insurance	3,567	3,743	3,746	4,121	4,121
524201	General Tort Liability Insurance	240	264	264	291	291
524202	Surety Bonds	0	0	0	39	39
525000	Telephone	1,863	2,103	1,888	1,900	1,900
525041	E-mail Service Charges	1,311	1,587	3,040	375	375
525100	Postage	65	87	140	65	65
525377	Utilities - County Branch Library	11,836	10,595	12,000	11,800	11,800
537699	Cost of Copy Sales	0	262	0	0	0
* Total Operating		29,098	27,832	33,182	30,230	30,230
**Total Personnel & Operating		404,378	401,465	410,493	477,814	497,245
Capital						
540010	Minor Software	0	0	0	61	61
**Total Capital		0	0	0	61	61
*** Total Budget Appropriation		404,378	401,465	410,493	477,875	497,306

COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27

Fund 2300
Division: Library
Organization: 230020 - Lexington Branch

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 16	746,863	749,970	787,485	787,485	818,728
510200	Overtime	0	0	0	200	200
510300	Part Time - 16 (7.25 - FTE)	282,547	276,776	301,554	301,554	301,104
511112	FICA - Employer's Portion	75,642	75,829	74,980	74,980	77,100
511113	State Retirement - Employer's Portion	182,399	182,716	202,126	202,126	207,841
511120	Insurance Fund Contribution - 16	130,400	136,000	136,000	136,000	140,000
511130	Workers Compensation	3,196	4,690	3,377	3,377	3,472
* Total Personnel		1,421,047	1,425,981	1,505,522	1,505,722	1,548,445
Operating Expenses						
520103	Landscape/Grounds Maintenance	6,880	6,230	8,084	11,970	11,970
520200	Contracted Services	3,125	3,135	3,135	3,140	3,140
520231	Garbage Pickup Service	900	802	1,156	1,665	1,665
521000	Office Supplies	8,176	8,438	8,500	8,500	8,500
521100	Duplicating	1,727	919	1,350	1,500	1,500
521200	Operating Supplies	2,764	2,255	2,700	2,000	2,000
524000	Building Insurance	8,203	8,798	8,614	9,476	9,476
524201	General Tort Liability Insurance	1,070	1,056	1,177	1,295	1,295
524202	Surety Bonds	0	0	0	158	158
525000	Telephone	10,237	11,119	8,116	10,100	10,100
525041	E-mail Service Charges	5,654	7,407	13,896	0	0
525100	Postage	1,055	1,158	1,100	900	900
525110	Other Parcel Delivery Service	0	0	0	0	0
525377	Utilities - County Branch Library	126,415	116,222	125,000	128,000	128,000
537699	Cost of Copy Sales	0	311	0	0	0
* Total Operating		176,206	167,850	182,828	178,704	178,704
**Total Personnel & Operating		1,597,253	1,593,831	1,688,350	1,684,426	1,727,149
Capital						
540006	Library Materials (Book, Audio Visual)	0	0	0	0	0
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation		1,597,253	1,593,831	1,688,350	1,684,426	1,727,149

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27**

Fund 2300
Division: Library
Organization: 230030 - Cayce/West Columbia Branch

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 15	619,249	621,248	666,457	704,254	699,873	737,670
510200 Overtime	28	25	0	200	200	200
510300 Part Time - 10 (5.0 - FTE)	178,917	183,447	187,278	187,278	197,217	197,217
511112 FICA - Employer's Portion	58,741	59,579	58,780	61,671	61,764	64,655
511113 State Retirement - Employer's Portion	142,089	144,422	158,453	165,468	166,500	173,515
511120 Insurance Fund Contribution - 15	114,100	119,000	119,000	127,100	122,500	131,250
511130 Workers Compensation	4,158	4,149	4,318	5,490	4,542	4,659
* Total Personnel	1,117,282	1,131,870	1,194,286	1,251,461	1,252,596	1,309,166
Operating Expenses						
520103 Landscape/Grounds Maintenance	5,016	3,649	5,925	4,326	4,326	4,326
520200 Contracted Services	51,073	44,125	57,477	54,707	54,707	54,707
520231 Garbage Pickup Service	900	802	1,156	1,665	1,665	1,665
521000 Office Supplies	6,157	7,526	8,700	6,800	6,800	6,800
521100 Duplicating	1,626	1,314	480	900	900	900
521200 Operating Supplies	5,902	6,804	7,000	6,800	6,800	6,800
524000 Building Insurance	0	0	13,220	14,542	14,542	14,542
524201 General Tort Liability Insurance	800	836	880	968	968	968
524202 Surety Bonds	0	0	0	836	836	836
525000 Telephone	7,604	6,075	5,989	7,000	7,000	7,000
525041 E-mail Service Charges	4,295	5,385	10,422	244	0	244
525100 Postage	1,161	1,284	1,390	1,200	1,200	1,200
525377 Utilities - County Branch Library	52,694	52,505	52,000	52,000	52,000	52,000
537699 Cost of Copy Sales	0	489	0	0	0	0
* Total Operating	137,228	130,794	164,639	151,988	151,744	151,988
**Total Personnel & Operating	1,254,510	1,262,664	1,358,925	1,403,449	1,404,340	1,461,154
Capital						
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	1,254,510	1,262,664	1,358,925	1,403,449	1,404,340	1,461,154

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Fund 2300
Division: Library
Organization: 230040 - Irmo Branch

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 14	624,087	570,761	652,457	652,457	649,326
510200	Overtime	14	535	0	200	200
510300	Part Time - 12 (6.0 - FTE)	204,385	214,407	222,848	222,848	231,185
511112	FICA - Employer's Portion	60,140	57,398	60,265	60,265	60,623
511113	State Retirement - Employer's Portion	147,410	135,623	162,457	162,457	163,423
511120	Insurance Fund Contribution - 14	114,100	119,000	119,000	119,000	122,500
511130	Workers Compensation	3,477	4,135	4,388	4,388	4,508
511213	SCRS - Emplr. Port. (Retiree)	804	2,840	0	0	0
* Total Personnel		1,154,417	1,104,699	1,221,415	1,221,615	1,231,765
Operating Expenses						
520103	Landscape/Grounds Maintenance	6,000	5,200	7,085	8,400	8,400
520200	Contracted Services	49,543	42,638	57,408	54,707	54,707
520231	Garbage Pickup Service	720	628	896	1,248	1,248
521000	Office Supplies	4,004	5,058	5,200	5,200	5,200
521100	Duplicating	1,346	1,006	820	1,000	1,000
521200	Operating Supplies	4,929	5,654	6,000	6,800	6,800
524000	Building Insurance	8,780	9,293	9,221	10,144	10,144
524201	General Tort Liability Insurance	800	880	880	968	968
524202	Surety Bonds	0	0	0	139	139
525000	Telephone	5,386	4,806	5,241	5,390	5,390
525041	E-mail Service Charges	4,946	5,838	11,291	0	0
525100	Postage	574	824	870	580	580
525377	Utilities - County Branch Library	78,490	66,880	68,000	78,000	78,000
537699	Cost of Copy Sales	0	295	0	0	0
* Total Operating		165,518	149,000	172,912	172,576	172,576
**Total Personnel & Operating		1,319,935	1,253,699	1,394,327	1,394,191	1,404,341
Capital						
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation		1,319,935	1,253,699	1,394,327	1,394,191	1,404,341

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Fund 2300
Division: Library
Organization: 230050 - Chapin Branch

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend (May)	Amended (May)	Requested	Recommend Approved
Personnel						
510100	Salaries & Wages - 5	186,507	194,604	197,468	232,786	207,742 243,060
510200	Overtime	0	0	0	100	100 100
510300	Part Time - 4 (1.75 - FTE)	95,387	94,885	97,751	97,751	103,236 103,236
511112	FICA - Employer's Portion	21,287	21,863	20,326	23,028	21,411 24,113
511113	State Retirement - Employer's Portion	50,511	51,918	54,793	61,348	57,718 64,273
511120	Insurance Fund Contribution - 5	32,600	34,000	34,000	42,100	35,000 43,750
511130	Workers Compensation	875	899	916	2,011	964 1,074
* Total Personnel		387,167	398,169	405,254	459,124	426,171 479,606
Operating Expenses						
520103	Landscape/Grounds Maintenance	5,000	2,973	5,902	1,806	1,806 1,806
520200	Contracted Services	0	0	0	0	0 0
520231	Garbage Pickup Service	660	524	722	835	835 835
521000	Office Supplies	1,764	1,396	1,700	1,700	1,700 1,700
521100	Duplicating	711	628	620	700	700 700
521200	Operating Supplies	1,732	1,865	1,900	1,700	1,700 1,700
524000	Building Insurance	4,848	5,192	5,092	5,602	5,602 5,602
524201	General Tort Liability Insurance	200	264	220	242	242 242
524202	Surety Bonds	0	0	0	33	33 33
525000	Telephone	2,602	2,674	2,621	2,621	2,621 2,621
525041	E-mail Service Charges	1,389	1,813	3,474	244	0 244
525100	Postage	231	322	385	150	150 150
525377	Utilities - County Branch Library	13,957	13,289	15,260	14,000	14,000 14,000
537699	Cost of Copy Sales	0	88	0	0	0 0
* Total Operating		33,094	31,028	37,896	29,633	29,389 29,633
**Total Personnel & Operating		420,261	429,197	443,150	488,757	455,560 509,239
Capital						
**Total Capital		0	0	0	0	0 0
*** Total Budget Appropriation						
		420,261	429,197	443,150	488,757	455,560 509,239

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Fund 2300
Division: Library
Organization: 230055 - South Congaree Branch

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 3	147,832	133,937	147,239	147,239	151,565	151,565
510200 Overtime	106	37	0	200	200	200
510300 Part Time - 1 (1.0 - FTE)	18,312	20,680	18,346	18,346	19,321	19,321
511112 FICA - Employer's Portion	12,187	11,613	11,400	11,400	11,766	11,766
511113 State Retirement - Employer's Portion	29,874	27,597	30,733	30,733	31,716	31,716
511120 Insurance Fund Contribution - 3	24,450	25,500	25,500	25,500	26,250	26,250
511130 Workers Compensation	516	480	513	513	530	530
511213 SCRS - Emplr. Port. (Retiree)	0	9	0	0	0	0
* Total Personnel	233,277	219,853	233,731	233,931	241,348	241,348
Operating Expenses						
520103 Landscape/Grounds Maintenance	5,000	3,875	5,902	5,250	5,250	5,250
520200 Contracted Services	0	0	0	0	0	0
520231 Garbage Pickup Service	660	524	722	835	835	835
521000 Office Supplies	1,920	1,382	1,700	1,700	1,700	1,700
521100 Duplicating	236	123	85	150	150	150
521200 Operating Supplies	862	1,026	1,100	1,100	1,100	1,100
524000 Building Insurance	2,069	2,171	2,174	2,392	2,392	2,392
524201 General Tort Liability Insurance	140	132	154	170	170	170
524202 Surety Bonds	0	0	0	28	28	28
525000 Telephone	1,154	1,919	1,514	2,030	2,030	2,030
525041 E-mail Service Charges	775	907	2,171	0	0	0
525100 Postage	52	36	80	80	80	80
525377 Utilities - County Branch Library	12,419	12,986	11,900	12,400	12,400	12,400
537699 Cost of Copy Sales	0	82	0	0	0	0
* Total Operating	25,287	25,163	27,502	26,135	26,135	26,135
**Total Personnel & Operating	258,564	245,016	261,233	260,066	267,483	267,483
Capital						
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	258,564	245,016	261,233	260,066	267,483	267,483

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Fund 2300
Division: Library
Organization: 230060 - Swansea Branch

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 2	105,793	102,180	103,983	103,983	109,828
510200	Overtime	0	0	0	200	200
510300	Part Time - 2 (1.25 - FTE)	39,987	47,011	42,435	42,435	49,055
511112	FICA - Employer's Portion	11,030	11,305	10,081	10,081	10,940
511113	State Retirement - Employer's Portion	26,069	26,785	27,175	27,175	29,489
511120	Insurance Fund Contribution - 2	16,300	17,000	17,000	17,000	17,500
511130	Workers Compensation	453	463	455	455	492
* Total Personnel		199,632	204,744	201,129	201,329	217,504
Operating Expenses						
520103	Landscape/Grounds Maintenance	5,000	2,570	5,902	1,470	1,470
520200	Contracted Services	0	0	0	0	0
521000	Office Supplies	983	1,077	1,100	1,100	1,100
521100	Duplicating	229	210	130	140	140
521200	Operating Supplies	696	681	720	650	650
524000	Building Insurance	2,401	2,520	2,521	2,774	2,774
524201	General Tort Liability Insurance	120	132	132	146	146
524202	Surety Bonds	0	0	0	22	22
525000	Telephone	1,071	1,325	1,172	1,100	1,100
525041	E-mail Service Charges	689	907	1,737	0	0
525100	Postage	11	37	60	20	20
525377	Utilities - County Branch Library	8,394	8,435	8,200	8,400	8,400
537699	Cost of Copy Sales	0	102	0	0	0
* Total Operating		19,594	17,996	21,674	15,822	15,822
**Total Personnel & Operating		219,226	222,740	222,803	217,151	233,326
Capital						
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation		219,226	222,740	222,803	217,151	233,326

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Fund 2300
Division: Library
Organization: 230070 - Gaston Branch

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 2	107,455	102,194	103,193	103,193	108,975
510200	Overtime	0	0	0	200	200
510300	Part Time - 2 (0.5 - FTE)	37,299	33,075	36,692	36,692	47,242
511112	FICA - Employer's Portion	10,595	9,701	9,631	9,631	10,756
511113	State Retirement - Employer's Portion	25,703	24,196	25,963	25,963	28,994
511120	Insurance Fund Contribution - 2	16,300	17,000	17,000	17,000	17,500
511130	Workers Compensation	449	420	434	434	484
511213	SCRS - Emplr. Port. (Retiree)	0	17	0	0	0
* Total Personnel		197,801	186,603	192,913	193,113	214,151
Operating Expenses						
520103	Landscape/Grounds Maintenance	5,080	3,465	5,993	3,570	3,570
520200	Contracted Services	0	0	0	0	0
520231	Garbage Pickup Service	660	524	722	835	835
521000	Office Supplies	1,452	2,186	2,300	1,300	1,300
521100	Duplicating	183	197	120	160	160
521200	Operating Supplies	1,083	1,017	1,900	1,100	1,100
524000	Building Insurance	14,366	15,432	1,893	2,083	2,083
524201	General Tort Liability Insurance	120	132	132	146	146
524202	Surety Bonds	0	0	0	18	18
525000	Telephone	829	1,504	1,179	1,000	1,000
525041	E-mail Service Charges	657	907	1,737	0	0
525100	Postage	51	70	95	50	50
525377	Utilities - County Branch Library	8,406	8,381	9,000	8,500	8,500
537699	Cost of Copy Sales	0	140	0	0	0
* Total Operating		32,887	33,955	25,071	18,762	18,762
**Total Personnel & Operating		230,688	220,558	217,984	211,875	232,913
Capital						
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation		230,688	220,558	217,984	211,875	232,913

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Fund 2300
Division: Library
Organization: 230080 - Pelion Branch

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
510100 Salaries & Wages - 3	120,066	119,663	131,669	131,669	138,137	138,137
510200 Overtime	0	0	0	200	200	200
510300 Part Time - 3 (1.5 - FTE)	59,843	63,963	58,984	58,984	61,962	61,962
511112 FICA - Employer's Portion	13,045	13,261	13,127	13,127	13,777	13,777
511113 State Retirement - Employer's Portion	26,911	28,011	35,385	35,385	37,138	37,138
511120 Insurance Fund Contribution - 3	24,450	25,500	25,500	25,500	26,250	26,250
511130 Workers Compensation	559	570	591	591	620	620
511213 SCRS - Emplr. Port. (Retiree)	4,994	4,962	0	4,994	4,994	4,994
* Total Personnel	249,868	255,930	265,256	270,450	283,078	283,078
Operating Expenses						
520103 Landscape/Grounds Maintenance	5,160	3,495	6,082	3,570	3,570	3,570
520200 Contracted Services	0	0	0	0	0	0
520231 Garbage Pickup Service	660	524	722	835	835	835
521000 Office Supplies	1,689	1,811	2,200	1,700	1,700	1,700
521100 Duplicating	422	465	325	430	430	430
521200 Operating Supplies	1,171	1,026	1,200	1,200	1,200	1,200
524000 Building Insurance	2,352	2,467	2,470	2,717	2,717	2,717
524201 General Tort Liability Insurance	200	176	220	242	242	242
524202 Surety Bonds	0	0	0	31	31	31
525000 Telephone	1,351	1,585	1,547	1,200	1,200	1,200
525041 E-mail Service Charges	867	1,360	2,606	0	0	0
525100 Postage	30	159	190	30	30	30
525377 Utilities - County Branch Library	11,015	11,300	13,420	11,300	11,300	11,300
537699 Cost of Copy Sales	0	105	0	0	0	0
* Total Operating	24,917	24,473	30,982	23,255	23,255	23,255
**Total Personnel & Operating	274,785	280,403	296,238	293,705	306,333	306,333
Capital						
**Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	274,785	280,403	296,238	293,705	306,333	306,333

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Fund 2300
Division: Library
Organization: 230090 - Gilbert/Summit Branch

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenditure	Expend (May)	Amended (May)	Requested	Approved
Personnel						
510100	Salaries & Wages - 2	115,928	91,994	115,298	115,298	108,037
510200	Overtime	0	0	0	200	200
510300	Part Time - 2 (1.25 - FTE)	46,079	47,613	47,075	47,075	49,715
511112	FICA - Employer's Portion	12,097	10,162	11,180	11,180	10,861
511113	State Retirement - Employer's Portion	28,817	24,910	30,136	30,136	29,279
511120	Insurance Fund Contribution - 2	16,300	17,000	17,000	17,000	17,500
511130	Workers Compensation	503	433	504	504	489
* Total Personnel		219,724	192,112	221,193	221,393	216,081
Operating Expenses						
520103	Landscape/Grounds Maintenance	5,080	3,300	5,993	2,940	2,940
520200	Contracted Services	0	0	0	0	0
520231	Garbage Pickup Service	237	237	266	266	266
521000	Office Supplies	376	580	600	1,000	1,000
521100	Duplicating	67	40	55	70	70
521200	Operating Supplies	478	407	450	650	650
524000	Building Insurance	1,981	2,124	2,081	2,289	2,289
524201	General Tort Liability Insurance	120	132	132	146	146
524202	Surety Bonds	0	0	0	22	22
525000	Telephone	1,469	1,486	1,463	1,470	1,470
525041	E-mail Service Charges	775	907	1,737	0	0
525100	Postage	49	45	80	50	50
525377	Utilities - County Branch Library	8,659	8,194	9,600	9,906	9,906
537699	Cost of Copy Sales	0	42	0	0	0
* Total Operating		19,291	17,494	22,457	18,809	18,809
**Total Personnel & Operating		239,015	209,606	243,650	240,202	234,890
Capital						
**Total Capital		0	0	0	0	0
*** Total Budget Appropriation						
		239,015	209,606	243,650	240,202	234,890

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Fund 2300
Division: Library
Organization: 230099 - Non-departmental Library Operations

		BUDGET					
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend (May)	Amended (May)	Requested	Recommend	Approved
Personnel							
510200	Overtime	0	0	2,000	0	0	0
511112	FICA - Employer's Portion	0	0	20,674	24,480	24,480	24,480
511113	SCRS - Employer's Portion	0	0	55,730	59,392	59,392	59,392
511130	Workers Compensation	0	0	967	992	992	992
519999	Personnel Contingency	0	0	300,271	320,000	317,944	317,944
* Total Personnel		0	0	379,642	404,864	402,808	402,808
Operating Expenses							
520100	Contracted Maintenance	25,065	20,398	24,149	24,769	24,769	24,769
520103	Landscape/Grounds Maintenance	728	4,230	13,100	1,000	1,000	1,000
520200	Contracted Services	12,575	30,263	26,000	22,000	22,000	22,000
520213	Contracted Literacy Programs	13,847	5,000	23,000	22,000	22,000	22,000
520220	Book Binding	457	0	1,000	1,000	1,000	1,000
520233	Towing Service	0	0	90	90	90	90
520300	Professional Services	0	0	9,350	5,000	5,000	5,000
520303	Accounting/Auditing Services	5,000	5,000	5,000	5,000	5,000	5,000
520400	Advertising & Publicity	8,069	0	5,000	26,245	26,245	26,245
520700	Technical Services	0	101,731	142,000	92,800	49,989	49,989
520702	Technical Currency & Support	178,944	183,562	292,335	255,909	254,134	254,134
520703	Computer Hardware Maintenance	36,899	13,950	39,929	42,231	42,231	42,231
520710	Software Subscriptions	0	31,580	36,989	45,727	92,049	92,049
521200	Operating Supplies	13,623	5,975	11,000	22,000	22,000	22,000
522000	Building Repairs & Maintenance	46,507	99,419	108,453	50,000	50,000	50,000
522001	Carpet/Floor Cleaning	2,535	1,110	7,500	5,000	5,000	5,000
522200	Small Equipment Repairs & Maintenance	343	296	2,000	2,000	2,000	2,000
522300	Vehicle Repairs & Maintenance	1,717	3,056	4,300	2,800	2,800	2,800
524100	Vehicle Insurance - 7	4,305	5,600	6,335	6,400	5,600	5,600
524101	Comprehensive Vehicle Insurance	6,167	8,281	6,349	6,667	9,523	9,523
524201	General Tort Liability Insurance	1,816	0	0	0	0	0
524900	Data Processing Equip. Insurance	1,849	1,905	1,899	1,899	1,899	1,899
525000	Telephone	0	0	2,496	2,496	2,496	2,496
525006	GPS Monitoring Charges - 4	1,088	767	1,018	1,018	1,018	1,018
525021	Smart Phone Charges - 9	7,275	9,887	12,358	14,620	14,620	14,620
525041	E-mail Service Charges	0	0	0	53,075	53,355	53,355
525210	Conference, Meeting & Training Expenses	9	175	7,184	30,000	30,000	30,000
525211	Library Board Expenses	347	258	2,000	2,000	2,000	2,000
525230	Subscriptions, Dues, & Books	228,246	261,452	270,000	290,290	290,290	290,290
525240	Personal Mileage Reimbursement	10,833	9,439	15,000	15,000	15,000	15,000
525400	Gas, Fuel, & Oil	10,574	9,943	12,000	12,000	12,000	12,000
525600	Uniforms & Clothing	901	655	1,000	700	700	700
525700	Employee Service Awards	126	94	200	200	200	200
526500	License & Permits	5,580	200	200	250	250	250
529903	Contingency	0	0	1,534,159	0	0	0
537699	Cost of Copy Sales	0	10,764	14,840	14,840	14,840	14,840
538000	Claims & Judgements (Litigation)	658	1,185	1,185	0	0	0
* Total Operating		626,083	826,175	2,639,418	1,077,026	1,081,098	1,081,098
**Total Personnel & Operating		626,083	826,175	3,019,060	1,481,890	1,483,906	1,483,906

**COUNTY OF LEXINGTON
LIBRARY
Annual Budget
Fiscal Year - 2026-27**

Fund 2300

Division: Library

Organization: 230099 - Non-departmental Library Operations

		BUDGET					
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Capital							
540000	Small Tools & Minor Equipment	3,374	4,397	8,000	5,000	5,000	5,000
540002	Microforms	0	0	0	0		
540006	Library Materials (Book, Audio Visual)	911,112	623,313	1,070,157	1,200,000	900,000	900,000
540010	Minor Software	18,483	0	0	0		
549902	R22 Unit A/C Contingency	0	0	0	0		
549914	Infrastructure Contingency	0	0	751,119	0		
	All Other Equipment	533,289	506,986	1,119,377			
5AS212	(3) Servers - Rpl				111,100	111,100	111,100
5AS213	Public Service Desk Renovation - B-L				35,000	0	35,000
5AS214	Public Service Desk Renovation - Gaston				17,000	0	17,000
5AS215	Public Service Desk Renovation - Gilbert-Summit				17,000	0	17,000
5AS216	(1) Sound System - LML - Addl				9,208	9,208	9,208
5AS217	(3) Table - LML - Rpl				4,549	4,549	4,549
5AS218	(3) Standard B&W Network Printer (P1) - Rpl				5,150	4,308	4,308
5AS219	(3) Standard Color Network Printer (P2) - Rpl				3,705	3,705	3,705
5AS220	(2) Detachable Laptop (F7) - Addl				3,636	3,636	3,636
5AS221	(4) Chair, Lex - Rpl				1,720	1,720	1,720
5AS222	(3) P6 LaserJet Printer, Staff - Rpl				828	738	738
	(3) Self Check - Rpl				30,041	0	0
	(46) F1 Standard Computer, Staff - Rpl				62,284	0	0
	(19) F3 Standard Laptop, Staff - Rpl.				35,587	0	0
	(1) F5 Standard Rugged Laptop - Outreach - Rpl.				2,761	0	0
	Water Fountain w/ Bottle Filler, B-L - Rpl.				5,000	0	0
	Water Fountain w/ Bottle Filler, Gaston - Rpl.				5,000	0	0
	Water Fountain w/ Bottle Filler, Gilbert-Summit - Rpl.				5,000	0	0
	Shed, Pelion				5,500	0	0
	Meeting Room Cabinetry, Gilbert-Summit				3,000	0	0
	Outdoor Lights, Gaston - Rpl.				1,600	0	0
	VAV Controls - Lex Main, Rpl.				61,240	0	0
	HVAC/Package Unit - CWC, Rpl.				52,000	0	0
	Restroom Renovation - CWC				35,000	0	0
	Mini Split - Swansea				5,200	0	0
	Mini Split - South Congaree				5,200	0	0
	Restroom Renovation - B-L				10,000	0	0
**Total Capital		1,466,258	1,134,696	2,948,653	1,738,309	1,043,964	1,112,964
Other Financing Uses							
812340	Op Trn to Library Federal Funds	102	316	316	0	0	0
812350	Op Trn to Library E-Rate Program	705	10,010	10,010	0	0	0
**Total Other Financing Uses		807	10,326	10,326	0	0	0
*** Total Budget Appropriation		2,093,148	1,971,197	5,978,039	3,220,199	2,527,870	2,596,870

COUNTY OF LEXINGTON
LIBRARY ESCROW
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library Escrow 2310:								
Revenues:								
417100	Fee in Lieu of Taxes	68	84	900	900	900	900	900
417130	FILOT - Manufacturers Tax Exemption	9	8	125	125	125	125	125
Total Property Tax Revenue		77	92	1,025	1,025	1,025	1,025	1,025
Other Revenues:								
434900	Library Non-Resident User Fee	17,391	15,195	15,000	15,000	18,540	18,540	18,540
461000	Investment Interest	1,331	1,095	125	125	125	125	125
469100	Gifts & Donations	1,204	6,060	500	500	500	500	500
Total Other Revenue		19,926	22,350	15,625	15,625	19,165	19,165	19,165
** Total Revenue		20,003	22,442	16,650	16,650	20,190	20,190	20,190
***Total Appropriation					58,350	20,190	20,190	20,190
Capital Contingency - Add-Back								
FUND BALANCE								
Beginning of Year					110,759	69,059	69,059	69,059
FUND BALANCE - Projected								
End of Year					69,059	69,059	69,059	69,059

Fund 2310
Division: Library
Organization: 230099 - Non-departmental

						BUDGET	
Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520103	Landscaping/Ground Maintenance	2,600	0	5,000	5,000	5,000	5,000
* Total Operating		2,600	0	5,000	5,000	5,000	5,000
Capital							
540000	Small Tools & Minor Equipment	0	0	5,000	5,000	5,000	5,000
549904	Capital Contingency	0	0	42,850	10,190	10,190	10,190
	All Other Equipment	0	0	5,500	0	0	0
** Total Capital		0	0	53,350	15,190	15,190	15,190
*** Total Budget Appropriation		2,600	0	58,350	20,190	20,190	20,190

**COUNTY OF LEXINGTON
LIBRARY STATE FUNDS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library State Funds 2330:								
Revenues:								
429000	State Aid	735,913	809,120	809,120	809,120	809,120	809,120	809,120
** Total Revenue		735,913	809,120	809,120	809,120	809,120	809,120	809,120
***Appropriation Total					868,909	809,120	809,120	809,120
FUND BALANCE								
	Beginning of Year				70,878	11,089	11,089	11,089
FUND BALANCE - Projected								
	End of Year				11,089	11,089	11,089	11,089

**COUNTY OF LEXINGTON
LIBRARY STATE FUNDS
Annual Budget
Fiscal Year - 2026-27**

Fund 2330

Division: Library Division

Organization: 230099 - Non-departmental

Object Expenditure Code Classification		BUDGET					
		2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520100	Contracted Maintenance	7,600	0	0	0	0	0
520213	Contracted Literacy Programs	33,975	45,297	45,900	54,500	54,500	54,500
520300	Professional Services	800	15,454	28,100	1,000	1,000	1,000
520400	Advertising & Publicity	26,219	33,702	39,445	23,325	23,325	23,325
520702	Technical Currency & Support	99,852	7,393	27,904	16,813	16,813	16,813
521200	Operating Supplies	27,657	40,419	49,740	54,782	54,782	54,782
525000	Telephone	325	0	0	0	0	0
525210	Conference, Meeting & Training Expenses	44,776	34,273	59,390	30,000	30,000	30,000
525211	Library Board Expenses	962	942	1,000	1,000	1,000	1,000
525230	Subscriptions, Dues, & Books	50,933	47,231	52,863	20,430	20,430	20,430
525600	Uniforms & Clothing	1,972	1,862	3,065	4,000	4,000	4,000
526500	Licenses & Permits	0	5,340	5,340	5,500	5,500	5,500
529903	Contingency	0	0	0	20,140	20,140	20,140
** Total Operating Expenses		295,071	231,913	312,747	231,490	231,490	231,490
Capital							
540000	Small Tools & Minor Equipment	18,320	18,755	21,400	19,000	19,000	19,000
540006	Library Materials (Books, Audio Mat.)	294,888	250,009	291,955	500,000	500,000	500,000
540010	Minor Software	15,257	24,887	24,887	11,800	11,800	11,800
	All Other Equipment	103,980	197,676	217,920			
5AS223	(17) Standard Computer (F1) - Patron, Rpl.				23,018	23,018	23,018
5AS224	(10) Standard Laptop (F3) - Patron, Rpl.				18,730	18,730	18,730
5AS225	(1) iMac - Patron, Rpl.				2,541	2,541	2,541
5AS226	(1) iMac - Staff, Rpl.				2,541	2,541	2,541
** Total Capital		432,445	491,327	556,162	577,630	577,630	577,630
Other Financing Uses							
812340	Op Trn to Library Federal Funds	36	0	0	0	0	0
**Total Other Financing Uses		36	0	0	0	0	0
*** Total Budget Appropriation		727,552	723,240	868,909	809,120	809,120	809,120

**COUNTY OF LEXINGTON
LIBRARY LOTTERY FUNDS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library Lottery Funds 2331:								
Revenues:								
429100	State Lottery Funds	0	0	0	0	0	0	0
461000	Investment Interest	0	0	0	0	0	0	0
** Total Revenue		0	0	0	0	0	0	0
***Appropriation Total					0	0	0	0
FUND BALANCE								
Beginning of Year					528	528	528	528
FUND BALANCE - Projected								
End of Year					528	528	528	528

Fund 2331
Division: Library Division
Organization: 230099 - Non-departmental

				<i>BUDGET</i>		
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
* Total Operating	0	0	0	0	0	0
** Total Personnel & Operating	0	0	0	0	0	0
Capital						
** Total Capital	0	0	0	0	0	0
Other Financing Uses						
812300 Op Trn to Library Operations	0	528	0	0	0	0
**Total Other Financing Uses	0	528	0	0	0	0
*** Total Budget Appropriation	0	528	0	0	0	0

COUNTY OF LEXINGTON
LIBRARY FEDERAL FUNDS
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library Federal Funds 2340:								
Revenues:								
457000	Federal Grant Income	9,455	2,894	9,503	9,503	0	0	0
802300	Op Trn From Library Operations	102	316	316	316	0	0	0
802330	Op Trn From Library State Funds	36	0	0	0	0	0	0
** Total Revenue		9,593	3,210	9,819	9,819	0	0	0
***Appropriation Total					9,819	0	0	0
FUND BALANCE								
Beginning of Year					5,083	5,083	5,083	5,083
FUND BALANCE - Projected								
End of Year					5,083	5,083	5,083	5,083

Fund 2340
Division: Library Division
Organization: 230099 - Non-departmental

				BUDGET		
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
520213 Contracted Literacy Programs	200	0	200	0	0	0
520400 Advertising & Publicity	0	0	200	0	0	0
521200 Operating Supplies	2,003	1,214	1,321	0	0	0
525210 Conference, Meeting, & Training Expense	7,557	6,347	7,586	0	0	0
* Total Operating	9,760	7,561	9,307	0	0	0
** Total Personnel & Operating	9,760	7,561	9,307	0	0	0
Capital						
540006 Library Materials (Books, Audio Mat.)	0	0	512	0	0	0
** Total Capital	0	0	512	0	0	0
*** Total Budget Appropriation	9,760	7,561	9,819	0	0	0

COUNTY OF LEXINGTON
LIBRARY E-RATE PROGRAM
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Library E-Rate Program 2350:								
Revenues:								
457020	Library E-Rate - Federal Reimb.	8,490	11,425	137,085	137,085	0	0	0
458020	Library E-Rate - State Reimb.	5,670	0	58,751	58,751	0	0	0
463300	Warranty Coverage	7,200	0	0	0	0	0	0
802300	Op Trn From Library Operations	705	10,010	10,010	10,010	0	0	0
** Total Revenue		22,065	21,435	205,846	205,846	0	0	0
***Appropriation Total					205,846	0	0	0
FUND BALANCE								
Beginning of Year					(11,798)	(11,798)	(11,798)	(11,798)
FUND BALANCE - Projected								
End of Year					(11,798)	(11,798)	(11,798)	(11,798)

Fund 2350
Division: Library Division
Organization: 230099 - Non-departmental

				BUDGET		
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
520703 Computer Hardware Maintenance	14,426	48,342	49,367	0	0	0
525021 Smart Phone Charges	912	0	0	0	0	0
* Total Operating	15,338	48,342	49,367	0	0	0
** Total Personnel & Operating	15,338	48,342	49,367	0	0	0
Capital						
All Other Equipment	7,200	155,288	156,479	0	0	0
** Total Capital	7,200	155,288	156,479	0	0	0
*** Total Budget Appropriation	22,538	203,630	205,846	0	0	0

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Solicitor

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COUNTY OF LEXINGTON
SOLICITOR'S OFFICE
Annual Budget
Fiscal Year 2026-2027

Division: Judicial
Organization: 141200 - Solicitor

	Approved Special Revenue											
	General Fund 1000	Drug Court 2460	Victim Witness Program 2500	Juvenile Arbitration Program 2501	Forfeiture (Narcotics) Funds 2610	Solicitor State Aid Funds 2611	Pre-Trial Intervention Program 2612	Worthless Check Unit 2613	Alcohol Education Program 2615	Broker Disclosure Penalty 2616	Elimination of Interfund Transfers	Combined
Prior Year Fund Balance	0	468	(5,941)	16,544	3,925	(248)	(12,412)	44,897	0	34,081		
Prior Year Contingency	0	0	0	0	237,764	0	0	0	0	0		
Revenues												
Eleventh Circuit State Supplement	0	0	0	0	0	1,764,680	0	0	0	0		1,764,680
Bond Escheatment	0	0	0	0	0	30,000	0	0	0	0		30,000
Program Income	0	1,500	48,919	0	15,000	0	135,750	12,000	659	0		213,828
State Grant Income	0	0	0	60,000	0	0	0	0	0	0		60,000
Investment Interest	0	0	0	1,000	2,800	0	0	0	0	650		4,450
General Fund Revenue Sources	5,816,524	0	0	0	0	0	0	0	0	0	(126,000)	5,690,524
Oper Trn In From General Fund	0	0	76,000	50,000	0	0	0	0	0	0		126,000
Oper Trn In From Other Funds	0	0	0	93,176	0	50,000	0	0	0	0		143,176
Oper Trn In From Solicitor State Fund	0	1,607	99,178	0	0	0	187,999	0	0	0		288,784
*Total Funding	5,816,524	3,107	224,097	204,176	17,800	1,844,680	323,749	12,000	659	650	(126,000)	8,321,442
Appropriations												
Personnel	4,274,709	0	213,095	195,301	0	1,521,804	304,153	0	0	0		6,509,062
Operating Expenses	1,113,291	3,475	5,061	8,273	209,489	33,344	6,984	4,479	659	0		1,385,055
Capital	302,524	100	0	200	0	500	200	200	0	0		303,724
Operating Transfer Out	126,000	0	0	0	50,000	288,784	0	0	0	0	(126,000)	338,784
*Total Appropriations	5,816,524	3,575	218,156	203,774	259,489	1,844,432	311,337	4,679	659	0	(126,000)	8,536,625
Projected Ending Fund Balance	0	0	0	16,946	0	0	0	52,218	0	34,731		

**COUNTY OF LEXINGTON
DRUG COURT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Drug Court 2460:								
Revenues:								
431002	Drug Court Application Fee	320	1,000	1,500	1,500	1,500	1,500	1,500
802611	Op Trn From Sol/State Fund	243	0	2,340	2,340	1,607	1,607	1,607
**Total Revenue		563	1,000	3,840	3,840	3,107	3,107	3,107
***Total Appropriations					3,235	3,575	3,575	3,575
 FUND BALANCE								
Beginning of Year					(137)	468	468	468
 FUND BALANCE - Projected								
End of Year					468	0	0	0

Fund 2460
Division: Judicial
Organization: 141200 - Solicitor

		BUDGET					
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
521000	Office Supplies	0	0	500	300	300	300
521100	Duplicating	201	167	300	250	250	250
524202	Surety Bonds	0	0	0	0	0	0
524302	Court Ref Volunteer Liability Insurance	147	147	180	155	155	155
525041	E-mail Service Charges -1	230	0	0	0	0	0
525210	Conference, Meeting & Training Expense	187	426	2,155	2,500	2,500	2,500
525230	Subscriptions, Dues & Books	0	0	0	270	270	270
* Total Operating		765	740	3,135	3,475	3,475	3,475
** Total Personnel & Operating		765	740	3,135	3,475	3,475	3,475
Capital							
540000	Small Tools & Minor Equipment	0	0	100	100	100	100
	All Other Equipment	0	0	0	0	0	0
** Total Capital		0	0	100	100	100	100
*** Total Budget Appropriation		765	740	3,235	3,575	3,575	3,575

**COUNTY OF LEXINGTON
VICTIM WITNESS PROGRAM
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Victim Witness Program 2500:								
Revenues:								
456100	Program Income	48,919	48,919	48,919	48,919	48,919	48,919	48,919
801000	Op Trn From General Fund	76,000	76,000	76,000	76,000	76,000	76,000	76,000
802611	Op Trn From Solicitor State Fund	86,620	0	83,552	83,552	99,178	99,178	99,178
** Total Revenue		211,539	124,919	208,471	208,471	224,097	224,097	224,097
** Total Appropriation					213,668	218,156	218,156	218,156
FUND BALANCE								
Beginning of Year					(744)	(5,941)	(5,941)	(5,941)
FUND BALANCE - Projected								
End of Year					(5,941)	0	0	0

**COUNTY OF LEXINGTON
VICTIM WITNESS PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Fund: 2500
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification					<i>BUDGET</i>	
		2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 3	139,179	65,866	138,627	140,581	140,581	140,581
510200	Overtime	3,978	79	0	0	0	0
511112	FICA - Employer's Portion	9,856	4,745	10,605	10,754	10,754	10,754
511113	State Retirement - Employer's Portion	25,658	11,348	25,729	26,092	26,092	26,092
511120	Employee Insurance - 3	22,413	19,302	23,375	26,250	26,250	26,250
511130	Workers Compensation	530	244	513	520	520	520
519999	Personnel Contingency	0	0	8,773	8,898	8,898	8,898
* Total Personnel		201,614	101,584	207,622	213,095	213,095	213,095
Operating Expenses							
524201	General Tort Liability Insurance	390	429	429	472	472	472
524202	Surety Bonds - 3	0	0	0	19	19	19
525041	E-mail Service Charges - 3	690	0	0	0	0	0
525210	Conference, Meeting & Training Expense	4,112	1,167	4,752	4,570	4,570	4,570
525230	Subscriptions, Dues, & Books	0	0	865	0	0	0
* Total Operating		5,192	1,596	6,046	5,061	5,061	5,061
** Total Personnel & Operating		206,806	103,180	213,668	218,156	218,156	218,156
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		206,806	103,180	213,668	218,156	218,156	218,156

**COUNTY OF LEXINGTON
JUVENILE ARBITRATION PROGRAM
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Juvenile Arbitration 2501:								
Revenues:								
458000	State Grant Income	60,000	60,000	60,000	60,000	60,000	60,000	60,000
461000	Investment Interest	1,850	1,295	1,200	1,200	1,000	1,000	1,000
801000	Op Trn From General Fund	43,412	43,412	43,412	43,412	83,412	50,000	50,000
802140	Op Trn From Temporary Alcohol Bev	53,176	53,176	53,176	53,176	93,176	93,176	93,176
** Total Revenue		158,438	157,883	157,788	157,788	237,588	204,176	204,176
***Total Appropriation					200,892	203,774	203,774	203,774
 FUND BALANCE								
Beginning of Year					59,648	16,544	16,544	16,544
 FUND BALANCE - Projected								
End of Year					16,544	50,358	16,946	16,946

**COUNTY OF LEXINGTON
JUVENILE ARBITRATION PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Fund: 2501
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification					BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	126,814	120,285	126,455	133,776	133,776	133,776
510300	Part-time - 1 (0.5 - FTE)	0	0	0	0	0	0
511112	FICA - Employer's Portion	9,078	8,646	9,674	10,234	10,234	10,234
511113	State Retirement - Employer's Portion	22,707	21,537	23,470	24,829	24,829	24,829
511120	Employee Insurance - 2	16,300	15,583	17,000	17,500	17,500	17,500
511130	Workers Compensation	469	445	468	495	495	495
511213	State Retirement - Employer's Portion (Retiree)	0	0	0	0	0	0
519999	Personnel Contingency	0	0	8,004	8,467	8,467	8,467
* Total Personnel		175,368	166,496	185,071	195,301	195,301	195,301
Operating Expenses							
520703	Computer Hardware Maintenance	0	0	0	0	0	0
521000	Office Supplies	130	512	1,610	1,000	1,000	1,000
521100	Duplicating	580	334	1,380	1,000	1,000	1,000
521110	Copies (Not Auditron)	0	62	0	0	0	0
524201	General Tort Liability Insurance	260	286	286	315	315	315
524202	Surety Bonds - 2	0	0	0	13	13	13
524302	Court Ref Volunteer Liab Ins	1,028	1,028	1,260	1,079	1,079	1,079
525000	Telephone	507	283	585	0	0	0
525021	Smart Phone Charges	489	379	665	648	648	648
525041	E-mail Service Charges - 2	432	0	0	0	0	0
525100	Postage	804	853	950	950	950	950
525210	Conference, Meeting & Training Expense	3,748	3,767	4,465	3,188	3,188	3,188
525230	Subscriptions, Dues, & Books	100	50	160	80	80	80
525240	Personal Mileage Reimbursement	0	0	150	0	0	0
* Total Operating		8,078	7,554	11,511	8,273	8,273	8,273
** Total Personnel & Operating		183,446	174,050	196,582	203,574	203,574	203,574
Capital							
540000	Small Tools & Minor Equipment	49	0	200	200	200	200
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	0	4,107	4,110	0	0	0
** Total Capital		49	4,107	4,310	200	200	200
*** Total Budget Appropriation		183,495	178,157	200,892	203,774	203,774	203,774

COUNTY OF LEXINGTON
SOLICITOR / FORFEITURE (NARCOTICS) FUND
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Forfeiture (Narcotics) Fund 2610:								
Revenues:								
456400	Narcotics Confiscation	12,269	42,738	10,000	10,000	15,000	15,000	15,000
461000	Investment Interest	5,056	4,948	3,200	3,200	2,800	2,800	2,800
** Total Revenue		17,325	47,686	13,200	13,200	17,800	17,800	17,800
***Appropriation Total					237,764	259,489	259,489	259,489
Add Back:								
Unused Contingency					187,764			
Unused Appropriations					50,000			
FUND BALANCE								
Beginning of Year					228,489	241,689	241,689	241,689
FUND BALANCE - Projected								
End of Year					241,689	0	0	0

Fund: 2610
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	<i>BUDGET</i> 2026-27 Recommend	2026-27 Approved
	Personnel						
	* Total Personnel	0	0	0	0	0	0
529903	Operating Expenses						
	Contingency	0	0	187,764	209,489	209,489	209,489
	* Total Operating	0	0	187,764	209,489	209,489	209,489
	** Total Personnel & Operating	0	0	187,764	209,489	209,489	209,489
	Capital						
	** Total Capital	0	0	0	0	0	0
812611	Other Financing Uses						
	Op Trm to Solicitor State Funds	0	0	50,000	50,000	50,000	50,000
	***Total Other Financing Uses	0	0	50,000	50,000	50,000	50,000
	*** Total Budget Appropriation	0	0	237,764	259,489	259,489	259,489

**COUNTY OF LEXINGTON
SOLICITOR STATE FUNDS
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / State Funds 2611:								
Revenues:								
443500	Bond Estreatments	40,337	20,897	5,000	5,000	30,000	30,000	30,000
451500	Circuit Solicitor - State Supplement	1,125,743	1,054,177	1,689,203	1,689,203	1,764,680	1,764,680	1,764,680
802610	Op Trn From Narcotics Fund	0	0	50,000	50,000	50,000	50,000	50,000
** Total Revenue		<u>1,166,080</u>	<u>1,075,074</u>	<u>1,744,203</u>	<u>1,744,203</u>	<u>1,844,680</u>	<u>1,844,680</u>	<u>1,844,680</u>
***Appropriation Total					1,744,203	1,844,432	1,844,432	1,844,432
FUND BALANCE								
	Beginning of Year				<u>(248)</u>	<u>(248)</u>	<u>(248)</u>	<u>(248)</u>
FUND BALANCE - Projected								
	End of Year				<u>(248)</u>	<u>0</u>	<u>0</u>	<u>0</u>

**COUNTY OF LEXINGTON
SOLICITOR STATE FUNDS
Annual Budget
Fiscal Year - 2026-27**

Fund: 2611
Division: Judicial
Organization: 141200 - Solicitor

		BUDGET					
Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 15	681,398	525,200	1,002,885	1,046,245	1,046,245	1,046,245
510200	Overtime	1,247	2,411	0	0	0	0
511112	FICA - Employer's Portion	50,337	38,914	76,721	80,038	80,038	80,038
511113	State Retirement - Employer's Portion	122,893	92,632	186,135	194,183	194,183	194,183
511120	Employee Insurance - 15	81,500	60,917	127,500	131,250	131,250	131,250
511130	Workers Compensation	2,974	2,086	3,711	3,871	3,871	3,871
511131	S.C. Unemployment	0	1,378	0	0	0	0
519999	Personnel Contingency	0	0	63,473	66,217	66,217	66,217
* Total Personnel		940,349	723,538	1,460,425	1,521,804	1,521,804	1,521,804
Operating Expenses							
520233	Towing	0	0	100	100	100	100
521000	Office Supplies	0	0	600	500	500	500
522300	Vehicle Repairs & Maintenance - 1	1,621	5	1,825	500	500	500
524100	Vehicle Insurance - 1	1,845	2,400	1,845	800	800	800
524101	Comprehensive Insurance - 1	327	1,124	376	646	646	646
524201	General Tort Liability Insurance	860	1,804	1,240	1,985	1,985	1,985
524202	Surety Bonds - 15	0	0	0	95	95	95
525021	Smart Phone Charges	0	0	0	0	0	0
525041	E-mail Service Charges - 32	6,094	0	0	0	0	0
525210	Conference, Meeting & Training Expense	12,746	13,707	17,409	21,419	21,419	21,419
525230	Subscriptions, Dues, & Books	3,604	2,988	8,095	6,579	6,579	6,579
525400	Gas, Fuel, & Oil	1,186	18	4,650	720	720	720
529903	Contingency	0	0	0	0	0	0
* Total Operating		28,283	22,046	36,140	33,344	33,344	33,344
** Total Personnel & Operating		968,632	745,584	1,496,565	1,555,148	1,555,148	1,555,148
Capital							
540000	Small Tools & Minor Equipment	0	0	500	500	500	500
	All Other Equipment	0	0	0	0	0	0
** Total Capital		0	0	500	500	500	500
Other Financing Uses							
812460	Op Trn to Drug Court	243	0	2,340	1,607	1,607	1,607
812500	Op Trn to Sol/Victim Witness	86,620	0	83,552	99,178	99,178	99,178
812612	Op Trn to Pre-Trial Intervention Program	110,833	0	161,246	187,999	187,999	187,999
***Total Other Financing Uses		197,696	0	247,138	288,784	288,784	288,784
*** Total Budget Appropriation		1,166,328	745,584	1,744,203	1,844,432	1,844,432	1,844,432

COUNTY OF LEXINGTON
PRE-TRIAL INTERVENTION GRANT
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Pre-Trial Intervention Fund 2612:								
Revenue:								
456100	Program Income	116,384	142,548	126,500	126,500	135,750	135,750	135,750
802611	Op Trn From Solicitor State Funds	110,833	0	161,246	161,246	187,999	187,999	187,999
** Total Revenue		227,217	142,548	287,746	287,746	323,749	323,749	323,749
***Total Appropriation					300,158	311,337	311,337	311,337
 FUND BALANCE								
Beginning of Year					0	(12,412)	(12,412)	(12,412)
 FUND BALANCE - Projected								
End of Year					(12,412)	0	0	0

Fund: 2612
Division: Judicial
Organization: 141200 - Pre-Trial Intervention

Object Expenditure						BUDGET	
Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 3	164,359	154,055	200,597	209,092	209,092	209,092
511112	FICA - Employer's Portion	11,952	11,250	15,346	15,996	15,996	15,996
511113	State Retirement - Employer's Portion	29,433	27,571	37,231	38,807	38,807	38,807
511120	Employee Insurance - 3	16,300	15,583	25,500	26,250	26,250	26,250
511130	Workers Compensation	609	570	742	774	774	774
519999	Personnel Contingency	0	0	12,696	13,234	13,234	13,234
* Total Personnel		222,653	209,029	292,112	304,153	304,153	304,153
Operating Expenses							
521000	Office Supplies	0	0	400	400	400	400
521100	Duplicating	754	952	1,500	2,000	2,000	2,000
524201	General Tort Liability Insurance	260	330	286	363	363	363
524202	Surety Bonds - 3	0	0	0	19	19	19
524302	Court Ref Volunteer Liab Ins	1,468	1,468	1,800	1,542	1,542	1,542
525041	E-mail Service Charges - 5	86	0	0	0	0	0
525210	Conference, Meeting & Training Expense	1,897	1,198	3,635	2,500	2,500	2,500
525230	Subscription, Dues & Book	100	100	225	160	160	160
* Total Operating		4,565	4,048	7,846	6,984	6,984	6,984
** Total Personnel & Operating		227,218	213,077	299,958	311,137	311,137	311,137
Capital							
540000	Small Tools & Minor Equipment	0	0	200	200	200	200
	All Other Equipment	0	0	0	0	0	0
** Total Capital		0	0	200	200	200	200
*** Total Budget Appropriation		227,218	213,077	300,158	311,337	311,337	311,337

**COUNTY OF LEXINGTON
WORTHLESS CHECK UNIT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solicitor / Worthless Check Unit 2613:								
Revenues:								
431004	Worthless Check Fees	14,600	11,500	11,500	11,500	12,000	12,000	12,000
802611	Op Trn From Solicitor State Funds	0	0	0	0	0	0	0
** Total Revenue		14,600	11,500	11,500	11,500	12,000	12,000	12,000
***Total Appropriation					10,850	4,679	4,679	4,679
FUND BALANCE								
Beginning of Year					44,247	44,897	44,897	44,897
FUND BALANCE - Projected								
End of Year					44,897	52,218	52,218	52,218

Fund: 2613
Division: Judicial
Organization: 141200 - Solicitor

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	<i>BUDGET</i> 2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520200	Contracted Services	2,126	1,825	2,300	2,279	2,279	2,279
521000	Office Supplies	223	0	750	500	500	500
521100	Duplicating	0	0	200	200	200	200
524202	Surety Bonds	0	0	0	0	0	0
525100	Postage	805	849	2,000	1,500	1,500	1,500
527040	Outside Personnel (Temporary)	0	0	5,000	0	0	0
* Total Operating		3,154	2,674	10,250	4,479	4,479	4,479
** Total Personnel & Operating		3,154	2,674	10,250	4,479	4,479	4,479
Capital							
540000	Small Tools & Minor Equipment	0	0	600	200	200	200
** Total Capital		0	0	600	200	200	200
*** Total Budget Appropriation		3,154	2,674	10,850	4,679	4,679	4,679

COUNTY OF LEXINGTON
ALCOHOL EDUCATION PROGRAM
Annual Budget
Fiscal Year - 2026-27

Object			Received	Amended	Projected			
Code	Revenue Account Title	Actual	Thru May	Budget	Revenues	Requested	Recommend	Approved
		2024-25	2025-26	2025-26	Thru Jun	2026-27	2026-27	2026-27

***Solicitor / Alcohol Education Program 2615:**

Revenues:

456100	Program Income	294	294	710	710	659	659	659
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** Total Revenue		294	294	710	710	659	659	659
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***Total Appropriation					710	659	659	659
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FUND BALANCE

Beginning of Year				0	0	0	0
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FUND BALANCE - Projected

End of Year				0	0	0	0
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Fund: 2615

Division: Judicial

Organization: 141200 - Solicitor

					BUDGET		
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
521000	Office Supplies	0	0	250	250	250	250
521100	Duplicating	0	0	100	100	100	100
524302	Court Referred Volunteer Liability Ins	294	294	360	309	309	309
* Total Operating		294	294	710	659	659	659
** Total Personnel & Operating		294	294	710	659	659	659
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		294	294	710	659	659	659

COUNTY OF LEXINGTON
BROKER DISCLOSURE PENALTY
Annual Budget
Fiscal Year - 2026-27

		Actual	Received	Amended	Projected			
Object		Thru May	Budget	Revenues				
Code	Revenue Account Title	2024-25	Thru May	Thru May	Thru Jun	Requested	Recommend	Approved
		2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	2026-27
*Solicitor / Broker Disclosure Penalty 2616:								
Revenues:								
461000	Investment Interest	3,976	983	2,500	2,500	650	650	650
490100	Sale of General Fixed Assets	0	9,300	0	9,300	0	0	0
** Total Revenue		3,976	10,283	2,500	11,800	650	650	650
***Total Appropriation					85,613	0	0	0
Add Back:								
Unused Contingency					23,305			
FUND BALANCE								
Beginning of Year					84,589	34,081	34,081	34,081
FUND BALANCE - Projected								
End of Year					34,081	34,731	34,731	34,731

Fund: 2616
Division: Judicial
Organization: 141200 - Solicitor

					BUDGET		
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend (May)	Amended (May)	Requested	Recommend	Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	23,305	0	0	0
* Total Operating		0	0	23,305	0	0	0
** Total Personnel & Operating		0	0	23,305	0	0	0
Capital							
All Other Equipment		0	62,308	62,308	0	0	0
** Total Capital		0	62,308	62,308	0	0	0
*** Total Budget Appropriation		0	62,308	85,613	0	0	0

Intentionally Blank

Law Enforcement

Intentionally Blank

COUNTY OF LEXINGTON
LAW ENFORCEMENT
Annual Budget
Fiscal Year 2026-2027

Division: Law Enforcement
Organization: 151100 - 159999

	<i>Approved Grant</i>			<i>Approved Special Revenue</i>													
	General Fund 1000	Victims of Crime Act Grant 2448	Violence Against Women Act 2456	Title IV-D Child Support 2411	Multi- Jurisdictional Narcotics Task Force 2436	Narcotics Forfeiture Funds 2630	Inmate Services Fund 2632	School District No. 1 2633	School District No. 2 2634	Federal Narcotics Forfeiture 2637	Civil Process Server 2638	School District No. 3 2639	School District No. 4 2640	School District No. 5 2641	Off Duty Program 2647	Elimination of Interfund Transfers	Combined
Prior Year Fund Balance	0	172,240	113,013	176,730	42,192	308,733	1,150,279	342,850	17,366	(41,960)	15,540	50,434	10,866	454,730	238,665		
Prior Year Contingency	0	0	0	0	83,395	220,778	424,098	30,000	130,000	85,657	0	14,974	8,077	80,000	22,823		
Revenues																	
Program Income	0	0	0	11,292	15,549	58,093	0	2,135,932	164,394	23,985	0	31,006	350,237	1,224,804	0		4,015,292
Fees, Permits, and Sales	0	0	0	0	0	0	523,360	0	0	0	44,417	0	0	0	141,650		709,427
State Grant Income	0	0	0	0	0	0	0	446,500	0	0	0	0	224,861	0	0		671,361
Federal Grant Income	0	173,542	152,398	0	0	0	0	0	0	0	0	0	0	0	0		325,940
Investment Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
General Fund Revenue Sources	70,368,883	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,588,436)	68,780,447
Oper Trn In From Other Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Oper Trn In From LE/General Fund	0	219,922	92,789	0	0	0	0	728,407	54,798	0	0	0	132,471	360,049	0		1,588,436
*Total Funding	70,368,883	393,464	245,187	11,292	15,549	58,093	523,360	3,310,839	219,192	23,985	44,417	31,006	707,569	1,584,853	141,650	(1,588,436)	76,090,903
Appropriations																	
Personnel	48,685,236	349,098	230,525	0	0	0	125,236	2,735,550	187,277	0	39,090	18,554	609,058	1,291,005	102,809		54,373,438
Operating Expenses	19,627,571	44,367	14,663	0	0	0	1,287,057	408,420	31,915	31,649	646	1,299	98,510	184,391	1,181		21,731,669
Capital	467,640	0	0	0	0	0	0	152,000	0	0	0	0	0	76,000	0		695,640
Operating Transfer Out	1,588,436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,588,436)	0
*Total Appropriations	70,368,883	393,465	245,188	0	0	0	1,412,293	3,295,970	219,192	31,649	39,736	19,853	707,568	1,551,396	103,990	(1,588,436)	76,800,747
Projected Ending Fund Balance	0	172,239	113,012	188,022	141,136	587,604	685,444	387,719	147,366	36,033	20,221	76,561	18,944	568,187	299,148		

COUNTY OF LEXINGTON
LAW ENFORCEMENT/TITLE IV-D PROCESS SERVER
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Title IV-D Process Server 2411:								
Revenues:								
451803	IV-D Service of Process Pmts	13,282	12,078	11,292	11,292	11,292	11,292	11,292
461000	Investment Interest	17,160	14,111	0	0	0	0	0
** Total Revenue		30,442	26,189	11,292	11,292	11,292	11,292	11,292
***Total Appropriation					314,699	0	0	0
Unused Contingency								
FUND BALANCE Beginning of Year					480,137	176,730	176,730	176,730
FUND BALANCE - Projected End of Year					176,730	188,022	188,022	188,022

Fund 2411
Division: Law Enforcement
Organization: 151400 - LE/Judicial Services

Object Code	Expenditure Classification					<i>BUDGET</i>	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
	* Total Personnel	0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	314,699	0	0	0
	* Total Operating	0	0	314,699	0	0	0
	** Total Personnel & Operating	0	0	314,699	0	0	0
Capital							
	** Total Capital	0	0	0	0	0	0
	*** Total Budget Appropriation	0	0	314,699	0	0	0

COUNTY OF LEXINGTON
MULTIJURISDICTIONAL NARCOTICS TASK FORCE
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Multijurisdictional Narcotics Task Force 2436:								
Revenues:								
456400	Narcotics Confiscation	8,289	36,171	6,000	6,000	15,549	15,549	15,549
461000	Investment Interest	1,900	1,563	0	0	0	0	0
490110	Sale of General Fixed Assets - LE	0	0	0	0	0	0	0
** Total Revenue		10,189	37,734	6,000	6,000	15,549	15,549	15,549
***Total Appropriation					83,395	0	0	0
Add Back:								
Unused Contingency					83,395			
FUND BALANCE								
Beginning of Year					119,587	125,587	125,587	125,587
FUND BALANCE - Projected								
End of Year					125,587	141,136	141,136	141,136

Fund: 2436
Division: Law Enforcement
Organization: 151280 - LE/Narcotics

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Budgeted (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
525600	Uniforms & Clothing	0	0	0	0	0	0
529903	Contingency	0	0	56,603	0	0	0
* Total Operating		0	0	56,603	0	0	0
** Total Personnel & Operating		0	0	56,603	0	0	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
	All Other Equipment	25,873	0	26,792	0	0	0
** Total Capital		25,873	0	26,792	0	0	0
*** Total Budget Appropriation		25,873	0	83,395	0	0	0

**COUNTY OF LEXINGTON
VICTIMS OF CRIME ACT
Annual Budget
FY - 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Victims of Crime Act 2448:								
Revenues:								
457000	Federal Grant Income	202,898	159,366	173,542	173,542	173,542	173,542	173,542
801000	Op Trn From General Fund/LE	204,106	191,539	191,539	191,539	219,922	219,922	219,922
** Total Revenue		<u>407,004</u>	<u>350,905</u>	<u>365,081</u>	<u>365,081</u>	<u>393,464</u>	<u>393,464</u>	<u>393,464</u>
***Total Appropriation					545,663	393,465	393,465	393,465
FUND BALANCE								
Beginning of Year					<u>352,822</u>	<u>172,240</u>	<u>172,240</u>	<u>172,240</u>
FUND BALANCE - Projected								
End of Year					<u><u>172,240</u></u>	<u><u>172,239</u></u>	<u><u>172,239</u></u>	<u><u>172,239</u></u>

**COUNTY OF LEXINGTON
VICTIMS OF CRIME ACT
Annual Budget
Fiscal Year - 2026-27**

Fund: 2448
Division: Law Enforcement
Organization: 151260 - LE/Major Crimes

Object Expenditure Code Classification		BUDGET				
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend Approved
Personnel						
510100	Salaries & Wages - 3	203,785	191,999	222,171	204,561	204,561
510199	Special Overtime	19,592	26,662	15,000	23,000	23,000
511112	FICA - Employer's Portion	16,397	16,063	18,754	17,408	17,408
511114	Police Retirement - Employer's Portion	31,387	30,352	87,107	48,334	48,334
511120	Insurance Fund Contribution - 3	24,450	23,375	31,600	26,250	26,250
511130	Workers Compensation	7,859	7,664	7,310	7,874	7,874
511214	PORS - Employer Portion (Retiree)	15,452	15,238	6,880	0	0
515600	Clothing Allowance	3,600	2,700	5,300	3,600	3,600
519999	Personnel Contingency	0	0	0	18,071	18,071
* Total Personnel		322,522	314,053	394,122	349,098	349,098
Operating Expenses						
520110	Officer Safety Equipment	0	0	17,568	0	0
520233	Towing Service	0	0	630	90	90
520510	Interpreting Services	0	0	19,000	2,000	2,000
520710	Software Subscription	0	0	0	1,770	0
520800	Outside Printing	0	0	7,859	2,000	2,000
521000	Office Supplies	0	0	11,000	1,000	1,000
521200	Operating Supplies	0	0	5,000	1,000	1,000
521208	Police Supplies	0	0	5,000	1,000	1,000
522300	Vehicle Repairs & Maintenance	2,269	854	13,462	3,381	3,381
524100	Vehicle Insurance	1,845	2,400	1,845	2,400	2,400
524101	Comprehensive Insurance	450	518	1,689	1,689	1,689
524201	General Tort Liability Insurance	4,677	5,145	4,911	5,660	5,660
524202	Surety Bonds	0	0	0	21	21
525021	Smart Phone Charges	1,620	1,485	3,940	1,620	1,620
525030	800 MHz Radio Service Changes	2,109	1,933	2,684	2,124	2,124
525031	800 MHz Radio Maintenance Fee	255	0	523	255	255
525041	E-mail Service Charges	11	0	508	0	1,770
525210	Conference, Meeting & Training Expense	2,692	396	20,308	6,000	6,000
525230	Subscriptions, Dues & Books	165	0	1,972	600	600
525400	Gas, Fuel and Oil	6,083	4,627	22,697	9,357	9,357
525600	Uniforms & Clothing	0	0	8,845	2,400	2,400
529903	Contingency	0	0	0	0	0
* Total Operating		22,176	17,358	149,441	44,367	44,367
** Total Personnel & Operating		344,698	331,411	543,563	393,465	393,465
Capital						
540000	Small Tools & Minor Equipment	0	0	2,100	0	0
540010	Minor Software	0	0	0	0	0
	All Other Equipment	0	0	0	0	0
** Total Capital		0	0	2,100	0	0
*** Total Budget Appropriation		344,698	331,411	545,663	393,465	393,465

**COUNTY OF LEXINGTON
VIOLENCE AGAINST WOMEN ACT
Annual Budget
FY - 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Violence Against Women Act 2456:								
Revenues:								
457000	Federal Grant Income	111,083	126,164	152,398	152,398	152,398	152,398	152,398
801000	Op Trn From General Fund/LE	115,069	85,757	85,757	85,757	92,789	92,789	92,789
** Total Revenue		<u>226,152</u>	<u>211,921</u>	<u>238,155</u>	<u>238,155</u>	<u>245,187</u>	<u>245,187</u>	<u>245,187</u>
***Total Appropriation					250,950	245,188	245,188	245,188
FUND BALANCE								
Beginning of Year					<u>125,808</u>	<u>113,013</u>	<u>113,013</u>	<u>113,013</u>
FUND BALANCE - Projected								
End of Year					<u>113,013</u>	<u>113,012</u>	<u>113,012</u>	<u>113,012</u>

COUNTY OF LEXINGTON
VIOLENCE AGAINST WOMEN ACT
Annual Budget
Fiscal Year - 2026-27

Fund: 2456
Division: Law Enforcement
Organization: 151260 - LE/Major Crimes

Object Expenditure Code Classification		BUDGET				
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend Approved
Personnel						
510100	Salaries & Wages - 2	147,699	147,105	141,173	135,000	135,000
510199	Special Overtime	3,472	12,851	8,928	12,000	12,000
510200	Overtime	4,807	5,750	7,193	6,500	6,500
511112	FICA - Employer's Portion	11,143	12,358	12,245	11,743	11,743
511113	State Retirement - Employer's Portion	12,443	11,375	12,773	10,580	10,580
511114	Police Retirement - Employer's Portion	18,018	21,326	19,650	20,496	20,496
511120	Insurance Fund Contribution - 2	16,300	14,875	17,000	17,500	17,500
511130	Workers Compensation	3,249	3,763	6,063	3,516	3,516
515600	Clothing Allowance	1,200	900	1,200	1,200	1,200
519999	Personnel Contingency	0	0	0	11,990	11,990
* Total Personnel		218,331	230,303	226,225	230,525	230,525
Operating Expenses						
520233	Towing Service	0	0	420	90	90
520710	Software Subscription	0	0	0	1,180	0
521000	Office Supplies	0	0	960	150	150
521200	Operating Supplies	0	0	500	200	200
522300	Vehicle Repairs & Maintenance	127	0	3,724	1,708	1,708
524100	Vehicle Insurance	615	0	615	815	815
524101	Comprehensive Insurance	0	0	563	700	700
524201	General Tort Liability Insurance	1,563	1,759	1,679	1,935	1,935
524202	Surety Bonds	0	0	0	14	14
525021	Smart Phone Charges	1,080	990	1,080	1,080	1,080
525030	800 MHz Radio Service Charges	703	644	1,258	708	708
525031	800 MHz Radio Maintenance Fee	85	0	458	85	85
525041	E-mail Service Charges	0	0	388	0	1,180
525210	Conference, Meeting & Training Expense	2,249	0	2,500	2,500	2,500
525230	Subscriptions, Dues & Books	55	0	475	265	265
525240	Personal Mileage Reimbursement	0	0	1,100	150	150
525400	Gas, Fuel and Oil	434	0	9,005	3,083	3,083
529903	Contingency	0	0	0	0	0
* Total Operating		6,911	3,393	24,725	14,663	14,663
** Total Personnel & Operating		225,242	233,696	250,950	245,188	245,188
Capital						
540000	Small Tools & Minor Equipment	0	0	0	0	0
540010	Minor Software	0	0	0	0	0
	All Other Equipment	0	0	0	0	0
** Total Capital		0	0	0	0	0
*** Total Budget Appropriation		225,242	233,696	250,950	245,188	245,188

COUNTY OF LEXINGTON
LE / FORFEITURE FUNDS (NARCOTICS)
Annual Budget
FY 2026-27 - Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Forfeiture Funds (Narcotics) 2630:								
Revenues:								
438906	Auction Sales/Law Enforcement	10	452	0	0	0	0	0
456400	Narcotics Confiscation	30,876	108,493	12,580	12,580	58,093	58,093	58,093
461000	Investment Interest	20,174	18,217	0	0	0	0	0
** Total Revenue		51,060	127,162	12,580	12,580	58,093	58,093	58,093
***Total Appropriations					220,778	0	0	0
Contingency: Unused					220,778			
FUND BALANCE Beginning of Year					516,931	529,511	529,511	529,511
FUND BALANCE - Projected End of Year					529,511	587,604	587,604	587,604

Fund 2630
Division: Law Enforcement
Organization: 151280 - LE/Narcotics

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	220,778	0	0	0
* Total Operating		0	0	220,778	0	0	0
** Total Personnel & Operating		0	0	220,778	0	0	0
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation							
		0	0	220,778	0	0	0

**COUNTY OF LEXINGTON
INMATE SERVICES
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Inmate Services 2632:								
Revenues:								
438201	Inmate Phone System	557,932	30,001	783,836	783,836	162,529	162,529	162,529
438203	LE Canteen Proceeds	296,610	340,251	308,732	308,732	347,556	347,556	347,556
438208	LE Inmate Medical Services Fees	7,422	11,398	9,820	9,820	13,275	13,275	13,275
461000	Investment Interest	85,845	54,418	0	0	0	0	0
** Total Revenue		<u>947,809</u>	<u>436,068</u>	<u>1,102,388</u>	<u>1,102,388</u>	<u>523,360</u>	<u>523,360</u>	<u>523,360</u>
***Total Appropriation					1,630,402	1,034,449	1,034,449	1,412,293
Contingency: Unused					424,098			
FUND BALANCE Beginning of Year					<u>1,678,293</u>	<u>1,574,377</u>	<u>1,574,377</u>	<u>1,574,377</u>
FUND BALANCE - Projected End of Year					<u><u>1,574,377</u></u>	<u><u>1,063,288</u></u>	<u><u>1,063,288</u></u>	<u><u>685,444</u></u>

**COUNTY OF LEXINGTON
INMATE SERVICES
Annual Budget
Fiscal Year - 2026-27**

Fund 2632
Division: Law Enforcement
Organization: 151300 - LE/Jail Operations

Object Code	Expenditure Classification						BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
Personnel								
510100	Salaries & Wages - 1	79,862	74,398	73,860	78,031	78,031	78,031	
510199	Special Overtime	4,698	3,049	10,000	5,000	5,000	5,000	
511112	FICA - Employer's Portion	6,171	5,664	6,416	6,352	6,352	6,352	
511114	Police Retirement - Employer Portion	17,391	15,920	17,812	17,636	17,636	17,636	
511120	Employee Insurance - 1	8,150	7,792	8,500	8,750	8,750	8,750	
511130	Workers Compensation	2,928	2,681	2,902	2,873	2,873	2,873	
519999	Personnel Contingency	0	0	0	6,594	6,594	6,594	
* Total Personnel		119,200	109,504	119,490	125,236	125,236	125,236	
Operating Expenses								
520200	Contracted Services	5,669	5,458	7,752	7,752	7,752	7,752	
520300	Professional Services	988,046	856,307	1,047,568	871,174	871,174	1,249,018	
520318	Drug & Alcohol Abuse Counseling	24,500	20,417	25,000	25,000	25,000	25,000	
520710	Software Subscription	0	0	0	590	0	0	
521200	Operating Supplies	865	2,267	2,500	2,500	2,500	2,500	
524201	General Tort Liability Insurance	0	1,715	1,637	1,715	1,715	1,715	
524202	Surety Bonds	0	0	0	7	7	7	
525021	Smart Phone Charges	540	495	590	420	420	420	
525041	E-mail Service Charges	0	0	0	0	590	590	
525210	Conference, Meeting & Training Expenses	0	0	0	0	0	0	
525230	Subscriptions, Dues, & Books	55	0	55	55	55	55	
529903	Contingency	0	0	424,098	0	0	0	
* Total Operating		1,019,675	886,659	1,509,200	909,213	909,213	1,287,057	
** Total Personnel & Operating		1,138,875	996,163	1,628,690	1,034,449	1,034,449	1,412,293	
Capital								
540000	Small Tools & Minor Equipment	0	1,572	1,712	0	0	0	
540010	Minor Software	0	0	0	0	0	0	
	All Other Equipment	0	0	0	0	0	0	
** Total Capital		0	1,572	1,712	0	0	0	
*** Total Budget Appropriation		1,138,875	997,735	1,630,402	1,034,449	1,034,449	1,412,293	

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #1 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #1 2633:								
Revenues:								
452010	School Crossing Guards	59,037	59,037	51,885	51,885	53,711	53,711	53,711
456100	Program Income	1,704,831	1,925,692	1,956,531	1,956,531	2,082,221	2,082,221	2,082,221
457000	Federal Grant Income	0	0	0	0	0	0	0
458007	State SRO Program	320,710	471,916	491,384	491,384	446,500	446,500	446,500
461000	Investment Interest	0	0	0	0	0	0	0
801000	Op Trn From General Fund/LE	645,740	652,177	652,177	652,177	728,407	728,407	728,407
** Total Revenue		2,730,318	3,108,822	3,151,977	3,151,977	3,310,839	3,310,839	3,310,839
***Total Appropriation					3,194,403	3,295,970	3,295,970	3,295,970
Contingency:								
Unused					30,000			
FUND BALANCE								
Beginning of Year					385,276	372,850	372,850	372,850
FUND BALANCE - Projected								
End of Year					372,850	387,719	387,719	387,719

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department.
The school crossing guard program is funded 100% by the school district on a reimbursement basis plus an administrative fee.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #1 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2633
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 23	1,181,628	1,052,143	1,321,415	1,366,539	1,366,539	1,366,539
510199	Special Overtime	109,182	123,295	100,000	120,000	120,000	120,000
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	94,505	86,899	108,739	113,720	113,720	113,720
511114	Police Retirement - Employer's Portion	264,741	241,251	301,909	315,741	315,741	315,741
511120	Employee Insurance - 23	169,112	179,208	195,500	201,250	201,250	201,250
511130	Workers Compensation	44,695	40,701	49,181	51,434	51,434	51,434
519999	Personnel Contingency	0	0	0	130,121	130,121	130,121
* Total Personnel		1,863,863	1,723,497	2,076,744	2,298,805	2,298,805	2,298,805
Operating Expenses							
520110	Officer Safety Equipment	32,639	32,639	80,661	80,661	80,661	80,661
520233	Towing Service	0	0	180	180	180	180
520710	Software Subscription	0	0	0	13,570	0	0
521208	Police Supplies	0	0	250	250	250	250
522300	Vehicle Repairs & Maintenance	12,499	14,863	25,921	25,921	25,921	25,921
522301	Vehicle Repairs - Insurance/Other	0	(25,161)	0	0	0	0
524100	Vehicle Insurance - 23	12,300	14,400	14,145	18,745	18,745	18,745
524101	Comprehensive Insurance - 23	7,437	8,160	9,008	16,100	16,100	16,100
524201	General Tort Liability Insurance	31,180	39,445	37,651	43,390	43,390	43,390
524202	Surety Bonds - 23	0	0	0	161	161	161
525004	WAN Service Charges	9,122	8,362	10,764	10,764	10,764	10,764
525021	Smart Phone Charges	10,800	9,900	12,420	12,420	12,420	12,420
525030	800 MHz Radio Service Charges - 23	14,938	14,821	16,284	16,284	16,284	16,284
525031	800 MHz Radio Maintenance Contracts	1,870	1,955	1,955	1,955	1,955	1,955
525041	E-mail Service Charges - 23	0	0	13,570	0	13,570	13,570
525210	Conference, Meeting & Training Expense	1,408	1,246	2,800	2,800	2,800	2,800
525230	Subscriptions, Dues, and Books	1,045	1,100	1,380	1,380	1,380	1,380
525400	Gas, Fuel, & Oil	38,063	23,636	71,737	70,909	70,909	70,909
525600	Uniforms & Clothing	10,592	9,803	17,902	10,000	10,000	10,000
529903	Contingency	0	0	30,000	0	0	0
* Total Operating		183,893	155,169	346,628	325,490	325,490	325,490
** Total Personnel & Operating		2,047,756	1,878,666	2,423,372	2,624,295	2,624,295	2,624,295
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
	All Other Equipment	208,422	139,377	164,000	0	0	0
5AS246	(2) Marked SUV w/ Equip, Rpl.				152,000	152,000	152,000
** Total Capital		208,422	139,377	164,000	152,000	152,000	152,000
*** Total Budget Appropriation		2,256,178	2,018,043	2,587,372	2,776,295	2,776,295	2,776,295

COUNTY OF LEXINGTON
SCHOOL DISTRICT #1 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2633

Division: Law Enforcement

Organization: 151204 - LE/State SRO Program

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 4	173,918	214,913	222,181	235,864	235,864	235,864
510199	Special Overtime	24,078	22,290	15,000	26,525	26,525	26,525
510200	Overtime	45	0	0	0	0	0
511112	FICA - Employer's Portion	14,250	17,425	18,117	20,073	20,073	20,073
511114	Police Retirement - Employer's Portion	40,749	49,140	50,119	55,731	55,731	55,731
511120	Employee Insurance - 4	24,450	31,167	34,000	35,000	35,000	35,000
511130	Workers Compensation	6,857	8,214	8,164	9,079	9,079	9,079
519999	Personnel Contingency	0	0	0	17,364	17,364	17,364
* Total Personnel		284,347	343,149	347,581	399,636	399,636	399,636
Operating Expenses							
520110	Officer Safety Equipment	4,257	4,257	21,217	14,028	14,028	14,028
520233	Towing Service	0	0	90	90	90	90
520702	Technical Currency & Support	0	0	12,000	0	0	0
520710	Software Subscription	0	0	590	2,360	0	0
521000	Office Supplies	0	0	50	0	0	0
521200	Operating Supplies	0	0	200	0	0	0
521208	Police Supplies	1,523	2,407	2,652	1,616	1,616	1,616
522300	Vehicle Repairs & Maintenance	1,441	437	8,667	6,832	6,832	6,832
522301	Vehicle Repairs - Insurance/Other	0	1,524	0	0	0	0
524100	Vehicle Insurance - 4	1,845	3,200	3,075	3,260	3,260	3,260
524101	Comprehensive Insurance - 4	750	2,264	2,815	2,800	2,800	2,800
524201	General Tort Liability Insurance	1,559	5,145	11,537	6,860	6,860	6,860
524202	Surety Bonds - 4	0	0	0	28	28	28
525004	WAN Service Charges	1,368	1,558	1,908	1,872	1,872	1,872
525021	Smart Phone Charges	1,620	1,845	2,140	2,160	2,160	2,160
525030	800 MHz Radio Service Charges - 4	4,042	4,276	5,886	5,664	5,664	5,664
525031	800 MHz Radio Maintenance Contract - 1	0	0	1,190	680	680	680
525041	E-mail Service Charges - 4	0	0	0	0	2,360	2,360
525210	Conference, Meeting & Training Expense	5,864	1,559	11,136	8,800	8,800	8,800
525230	Subscriptions, Dues, and Books	165	0	300	240	240	240
525400	Gas, Fuel, & Oil	10,234	5,280	27,761	21,908	21,908	21,908
525600	Uniforms & Clothing	1,073	967	9,684	2,000	2,000	2,000
* Total Operating		35,741	34,719	122,898	81,198	81,198	81,198
** Total Personnel & Operating		320,088	377,868	470,479	480,834	480,834	480,834
Capital							
540000	Small Tools & Minor Equipment	0	0	150	0	0	0
540015	Minor Furniture	0	0	600	0	0	0
	All Other Equipment	6,972	94,772	96,990	0	0	0
** Total Capital		6,972	94,772	97,740	0	0	0
*** Total Budget Appropriation		327,060	472,640	568,219	480,834	480,834	480,834

COUNTY OF LEXINGTON
SCHOOL DISTRICT #1 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2633
Division: Law Enforcement
Organization: 151250 - School Crossing Guards

Object Code	Expenditure Classification						BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved	
	Personnel							
510300	Part Time - (LS)	32,406	33,802	28,728	28,728	28,728	28,728	
511112	FICA - Employer's Portion	2,498	2,605	2,198	2,198	2,198	2,198	
511113	State Retirement - Employer's Portion	5,802	6,072	5,332	5,332	5,332	5,332	
511130	Workers Compensation	1,020	1,064	850	851	851	851	
519999	Personnel Contingency	0	0	0	0	0	0	
	* Total Personnel	41,726	43,543	37,108	37,109	37,109	37,109	
	Operating Expenses							
521209	School Patrol Supplies	55	0	600	600	600	600	
524201	General Tort Liability Insurance	845	0	1,080	1,080	1,080	1,080	
524202	Surety Bonds	0	0	0	28	28	28	
525100	Postage	0	4	24	24	24	24	
	* Total Operating	900	4	1,704	1,732	1,732	1,732	
	** Total Personnel & Operating	42,626	43,547	38,812	38,841	38,841	38,841	
	Capital							
	** Total Capital	0	0	0	0	0	0	
	*** Total Budget Appropriation	42,626	43,547	38,812	38,841	38,841	38,841	

COUNTY OF LEXINGTON
SCHOOL DISTRICT #2 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #2 2634:								
Revenues:								
456100	Program Income	124,858	31,053	211,830	211,830	164,394	164,394	164,394
801000	Op Trn From General Fund/LE	58,236	70,610	70,610	70,610	54,798	54,798	54,798
** Total Revenue		183,094	101,663	282,440	282,440	219,192	219,192	219,192
***Total Appropriation					412,440	219,192	219,192	219,192
Contingency: Unused					130,000			
FUND BALANCE Beginning of Year					147,366	147,366	147,366	147,366
FUND BALANCE - Projected End of Year					147,366	147,366	147,366	147,366

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #2 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2634
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	85,945	61,553	109,095	113,269	113,269	113,269
510199	Special Overtime	5,902	3,702	7,000	7,000	7,000	7,000
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	6,512	4,652	8,882	9,201	9,201	9,201
511114	Police Retirement - Employer's Portion	19,118	13,278	24,659	25,545	25,545	25,545
511120	Employee Insurance - 2	15,621	15,583	17,000	17,500	17,500	17,500
511130	Workers Compensation	3,180	2,260	4,017	4,161	4,161	4,161
519999	Personnel Contingency	0	0	0	10,601	10,601	10,601
* Total Personnel		136,278	101,028	170,653	187,277	187,277	187,277
Operating Expenses							
520110	Officer Safety Equipment	2,838	2,838	7,014	7,014	7,014	7,014
520710	Software Subscription	0	0	0	1,180	0	0
522300	Vehicle Repairs & Maintenance	881	1,711	2,254	3,416	3,416	3,416
524100	Vehicle Insurance - 2	1,230	1,600	1,230	1,630	1,630	1,630
524101	Comprehensive Insurance - 2	0	681	563	1,400	1,400	1,400
524201	General Tort Liability Insurance	3,118	3,430	3,274	3,773	3,773	3,773
524202	Surety Bonds - 2	0	0	0	14	14	14
525004	WAN Service Charges - 2	456	418	936	936	936	936
525021	Smart Phone Charges - 2	540	495	540	1,080	1,080	1,080
525030	800 MHz Radio Service Charges - 2	996	1,289	1,416	1,416	1,416	1,416
525031	800 MHz Radio Maintenance Contracts	85	85	170	170	170	170
525041	E-mail Service Charges - 2	0	0	1,180	0	1,180	1,180
525210	Conference, Meeting & Training Expense	140	0	600	600	600	600
525230	Subscriptions, Dues, and Books	55	55	120	120	120	120
525400	Gas, Fuel, & Oil	4,486	2,256	6,238	6,166	6,166	6,166
525600	Uniforms & Clothing	4,567	636	2,252	3,000	3,000	3,000
529903	Contingency	0	0	130,000	0	0	0
* Total Operating		19,392	15,494	157,787	31,915	31,915	31,915
** Total Personnel & Operating		155,670	116,522	328,440	219,192	219,192	219,192
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	10,829	69,689	84,000	0	0	0
** Total Capital		10,829	69,689	84,000	0	0	0
*** Total Budget Appropriation		166,499	186,211	412,440	219,192	219,192	219,192

COUNTY OF LEXINGTON
FEDERAL NARCOTICS FORFEITURES
Annual Budget
FY 2026-27 - Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Federal Narcotic Forfeitures 2637:								
Revenues:								
456400	Narcotics Confiscation	22,634	217,372	11,436	11,436	23,985	23,985	23,985
461000	Investment Interest	6,579	3,708	0	0	0	0	0
** Total Revenue		29,213	221,080	11,436	11,436	23,985	23,985	23,985
***Total Appropriations					161,194	31,649	31,649	31,649
Add Back:								
Unused Contingency					85,657			
FUND BALANCE								
Beginning of Year					107,798	43,697	43,697	43,697
FUND BALANCE - Projected								
End of Year					43,697	36,033	36,033	36,033

COUNTY OF LEXINGTON
FEDERAL NARCOTICS FORFEITURES
Annual Budget
Fiscal Year - 2026-27

Fund 2637
Division: Law Enforcement
Organization: 151280 - LE/Narcotics

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520100	Contracted Maintenance	9,697	11,565	12,890	9,783	9,783	9,783
520200	Contracted Service	4,102	6,878	6,963	2,020	2,020	2,020
520307	Accreditation Services	7,121	4,600	5,380	4,546	4,546	4,546
521200	Operating Supplies	7,140	8,912	12,984	11,000	11,000	11,000
522200	Small Equipment Repairs & Maint.	0	245	3,000	1,000	1,000	1,000
525004	WAN Service Charges	0	0	600	0	0	0
525210	Conference, Meeting & Training Expense	13,750	1,532	6,000	2,000	2,000	2,000
525240	Personal Mileage Reimbursement	196	0	600	300	300	300
525600	Uniforms & Clothing	1,977	0	5,000	1,000	1,000	1,000
529000	Unclassified	0	0	0	0	0	0
529903	Contingency	0	0	85,657	0	0	0
* Total Operating		43,983	33,732	139,074	31,649	31,649	31,649
** Total Personnel & Operating		43,983	33,732	139,074	31,649	31,649	31,649
Capital							
540000	Small Tools & Minor Equipment	4,025	3,611	5,000	0	0	0
	All Other Equipment	69,071	0	17,120	0	0	0
*** Total Capital		73,096	3,611	22,120	0	0	0
*** Total Budget Appropriation		117,079	37,343	161,194	31,649	31,649	31,649

COUNTY OF LEXINGTON
LE / CIVIL PROCESS SERVER
Annual Budget
FY 2026-27 - Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - Civil Process Server 2638:								
Revenues:								
441000	Sheriff's Fees & Fines	37,160	33,232	34,680	34,680	44,417	44,417	44,417
801000	Op Trn From General Fund	3,333	0	0	0	0	0	0
** Total Revenue		40,493	33,232	34,680	34,680	44,417	44,417	44,417
***Total Appropriation					34,115	39,736	39,736	39,736
FUND BALANCE								
Beginning of Year					14,975	15,540	15,540	15,540
FUND BALANCE - Projected								
End of Year					15,540	20,221	20,221	20,221

Fund 2638
Division: Law Enforcement
Organization: 151400 - LE/Judicial Services

Object Code	Expenditure Classification					<i>BUDGET</i>	
		2024-25 Expenditure	2025-26 Expenditure (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510300	Part Time - 2 (1.25 - FTE)	29,067	25,462	26,475	28,087	28,087	28,087
511112	FICA - Employers Portion	2,216	1,942	2,026	2,149	2,149	2,149
511113	State Retirement - Employers Portion	5,011	4,552	4,914	5,213	5,213	5,213
511130	Workers Compensation	90	79	83	87	87	87
519999	Personnel Contingency	0	0	0	3,554	3,554	3,554
* Total Personnel		36,384	32,035	33,498	39,090	39,090	39,090
Operating Expenses							
520710	Software Subscription	0	0	0	590	0	0
524201	General Tort Liability Insurance	0	44	27	49	49	49
524202	Surety Bonds	0	0	0	7	7	7
525041	E-mail Service Charges - 2	0	0	590	0	590	590
529903	Contingency	0	0	0	0	0	0
* Total Operating		0	44	617	646	646	646
** Total Personnel & Operating		36,384	32,079	34,115	39,736	39,736	39,736
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
	All Other Equipment	0	0	0	0	0	0
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		36,384	32,079	34,115	39,736	39,736	39,736

COUNTY OF LEXINGTON
SCHOOL DISTRICT #3 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #3 2639:								
Revenues:								
452010	School Crossing Guards	28,666	28,666	30,843	30,843	31,006	31,006	31,006
	** Total Revenue	28,666	28,666	30,843	30,843	31,006	31,006	31,006
	***Total Appropriation				36,787	19,853	19,853	19,853
	Contingency: Unused				14,974			
	FUND BALANCE Beginning of Year				56,378	65,408	65,408	65,408
	FUND BALANCE - Projected End of Year				65,408	76,561	76,561	76,561

The school crossing guard program is funded 100% by the school district on a reimbursement basis plus an administrative fee.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #3 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2639
Division: Law Enforcement
Organization: 151250 - School Crossing Guards

Object Code	Expenditure Classification					BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510300	Part Time - (LS)	14,189	15,502	15,000	14,364	14,364	14,364
511112	FICA - Employer's Portion	1,097	1,197	1,148	1,099	1,099	1,099
511113	State Retirement - Employer's Portion	2,529	2,790	2,736	2,666	2,666	2,666
511130	Workers Compensation	448	487	444	425	425	425
519999	Personnel Contingency	0	0	1,207	0	0	0
* Total Personnel		18,263	19,976	20,535	18,554	18,554	18,554
Operating Expenses							
521209	School Patrol Supplies	36	0	450	450	450	450
524201	General Tort Liability Insurance	520	358	810	810	810	810
524202	Surety Bonds	0	0	0	21	21	21
525100	Postage	0	3	18	18	18	18
525400	Gas, Fuel, & Oil	0	0	0	0	0	0
529903	Contingency	0	0	14,974	0	0	0
* Total Operating		556	361	16,252	1,299	1,299	1,299
** Total Personnel & Operating		18,819	20,337	36,787	19,853	19,853	19,853
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		18,819	20,337	36,787	19,853	19,853	19,853

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #4 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #4 2640:								
Revenues:								
438906	Auction Sales/Law Enforcement	0	35,000	0	0	0	0	0
456100	Program Income	409,486	246,172	331,635	331,635	350,237	350,237	350,237
458007	State SRO Program	0	191,202	257,907	257,907	224,861	224,861	224,861
461000	Investment Interest	0	0	0	0	0	0	0
801000	Op Trn From General Fund/LE	155,439	110,791	110,791	110,791	132,471	132,471	132,471
** Total Revenue		564,925	583,165	700,333	700,333	707,569	707,569	707,569
***Total Appropriation					719,398	707,568	707,568	707,568
Add Back:								
Unused Contingency					8,077			
FUND BALANCE								
Beginning of Year					29,931	18,943	18,943	18,943
FUND BALANCE - Projected								
End of Year					18,943	18,944	18,944	18,944

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department.
Overtime costs are paid 100% by the LCSD.

COUNTY OF LEXINGTON
SCHOOL DISTRICT #4 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2640
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Code	Expenditure Classification	BUDGET					2026-27 Approved
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	
Personnel							
510100	Salaries & Wages - 4	232,301	166,645	235,494	239,672	239,672	239,672
510199	Special Overtime	26,746	21,827	25,000	27,000	27,000	27,000
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	18,880	13,836	19,928	20,400	20,400	20,400
511114	Police Retirement - Employer's Portion	36,038	22,176	55,329	56,641	56,641	56,641
511120	Employee Insurance - 4	30,563	31,167	34,000	35,000	35,000	35,000
511130	Workers Compensation	8,968	6,526	9,014	9,227	9,227	9,227
511214	Police Retirement - Emplr. Port. (Retiree)	17,534	16,224	0	0	0	0
519999	Personnel Contingency	0	0	0	21,176	21,176	21,176
* Total Personnel		371,030	278,401	378,765	409,116	409,116	409,116
Operating Expenses							
520110	Officer Safety Equipment	5,677	5,676	14,028	14,028	14,028	14,028
520710	Software Subscription	0	0	0	2,360	0	0
522300	Vehicle Repairs & Maintenance	1,161	1,753	4,508	4,508	4,508	4,508
524100	Vehicle Insurance - 4	1,845	3,200	2,460	3,260	3,260	3,260
524101	Comprehensive Insurance - 1	1,259	2,265	2,252	2,800	2,800	2,800
524201	General Tort Liability Insurance	6,236	6,860	6,548	7,546	7,546	7,546
524202	Surety Bonds - 4	0	0	0	28	28	28
525004	WAN Service Charges	1,406	1,254	1,872	1,872	1,872	1,872
525021	Smart Phone Charges - 4	1,665	1,485	2,160	2,160	2,160	2,160
525030	800 MHz Radio Service Charges - 4	2,402	2,578	2,832	2,832	2,832	2,832
525031	800 MHz Radio Maintenance Contracts - 4	255	255	340	340	340	340
525041	E-mail Service Charges - 4	0	0	2,360	0	2,360	2,360
525210	Conference, Meeting & Training Expense	0	486	560	560	560	560
525230	Subscriptions, Dues, & Books	165	165	240	240	240	240
525400	Gas, Fuel, & Oil	7,949	6,957	12,476	12,332	12,332	12,332
525600	Uniforms & Clothing	2,956	110	2,332	3,000	3,000	3,000
529903	Contingency	0	0	8,077	0	0	0
* Total Operating		32,976	33,044	63,045	57,866	57,866	57,866
** Total Personnel & Operating		404,006	311,445	441,810	466,982	466,982	466,982
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
	All Other Equipment	141,976	0	11,234	0	0	0
** Total Capital		141,976	0	11,234	0	0	0
*** Total Budget Appropriation		545,982	311,445	453,044	466,982	466,982	466,982

COUNTY OF LEXINGTON
SCHOOL DISTRICT #4 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2640
Division: Law Enforcement
Organization: 151204 - LE/State SRO Program

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	0	77,091	81,521	116,949	116,949	116,949
510199	Special Overtime	0	11,751	0	14,335	14,335	14,335
510200	Overtime	0	0	6,000	0	0	0
511112	FICA - Employer's Portion	0	6,513	6,695	10,043	10,043	10,043
511114	Police Retirement - Employer's Portion	0	18,870	12,315	27,885	27,885	27,885
511120	Employee Insurance - 2	0	11,333	12,750	17,500	17,500	17,500
511130	Workers Compensation	0	3,076	3,028	4,542	4,542	4,542
519999	Personnel Contingency	0	0	0	8,688	8,688	8,688
* Total Personnel		0	128,634	122,309	199,942	199,942	199,942
Operating Expenses							
520110	Officer Safety Equipment	0	6,223	7,928	7,014	7,014	7,014
520233	Towing Service	0	0	90	90	90	90
520710	Software Subscription	0	0	590	1,180	0	0
521000	Office Supplies	0	0	50	0	0	0
521200	Operating Supplies	0	0	200	0	0	0
521208	Police Supplies	0	0	1,126	808	808	808
522300	Vehicle Repairs & Maintenance	0	2	2,247	3,416	3,416	3,416
524100	Vehicle Insurance - 2	0	0	615	1,630	1,630	1,630
524101	Comprehensive Insurance - 2	0	953	563	1,400	1,400	1,400
524201	General Tort Insurance	0	1,715	1,637	3,430	3,430	3,430
524202	Surety Bonds - 2	0	0	0	14	14	14
525004	WAN Service Charges	0	456	0	936	936	936
525021	Smart Phone Charges	0	540	790	1,080	1,080	1,080
525030	800 MHz Radio Service Charges - 2	0	703	1,774	2,832	2,832	2,832
525031	800 MHz Radio Maintenance Contracts	0	0	0	340	340	340
525041	E-mail Service Charges - 2	0	0	0	0	1,180	1,180
525210	Conference, Meeting & Training Exp.	0	1,044	5,100	4,400	4,400	4,400
525230	Subscriptions, Dues, & Books	0	0	60	120	120	120
525400	Gas, Fuel, & Oil	0	623	11,475	10,954	10,954	10,954
525600	Uniforms & Clothing	0	0	4,500	1,000	1,000	1,000
* Total Operating		0	12,259	38,745	40,644	40,644	40,644
** Total Personnel & Operating		0	140,893	161,054	240,586	240,586	240,586
Capital							
540000	Small Tools & Minor Equipment	0	0	150	0	0	0
540015	Minor Furniture	0	0	600	0	0	0
	All Other Equipment	6,658	94,498	104,550	0	0	0
** Total Capital		6,658	94,498	105,300	0	0	0
*** Total Budget Appropriation		6,658	235,391	266,354	240,586	240,586	240,586

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #5 RESOURCE OFFICERS
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*L/E - School District #5 2641:								
Revenues:								
452010	School Crossing Guards	118,648	118,648	140,549	140,549	144,656	144,656	144,656
456100	Program Income	998,223	799,907	987,571	987,571	1,080,148	1,080,148	1,080,148
461000	Investment Interest	0	0	0	0	0	0	0
801000	Op Trn From General Fund/LE	366,888	329,190	329,190	329,190	360,049	360,049	360,049
** Total Revenue		<u>1,483,759</u>	<u>1,247,745</u>	<u>1,457,310</u>	<u>1,457,310</u>	<u>1,584,853</u>	<u>1,584,853</u>	<u>1,584,853</u>
***Total Appropriation					1,396,761	1,551,396	1,551,396	1,551,396
Add Back:								
Unused Contingency					80,000			
FUND BALANCE								
Beginning of Year					<u>394,181</u>	<u>534,730</u>	<u>534,730</u>	<u>534,730</u>
FUND BALANCE - Projected								
End of Year					<u>534,730</u>	<u>568,187</u>	<u>568,187</u>	<u>568,187</u>

The school resource officer program is funded 75% by the school district and 25% by the Lexington County Sheriff's Department.
The school crossing guard program is funded 100% by the school district on a reimbursement basis plus an administrative fee.

**COUNTY OF LEXINGTON
SCHOOL DISTRICT #5 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27**

Fund 2641
Division: Law Enforcement
Organization: 151202 - LE/School Resource Officers

Object Code	Expenditure Classification					BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 12	716,209	563,831	711,242	714,324	714,324	714,324
510199	Special Overtime	38,405	42,445	45,000	51,000	51,000	51,000
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	55,429	44,194	57,853	58,547	58,547	58,547
511114	Police Retirement - Employer's Portion	140,071	117,664	16,626	162,555	162,555	162,555
511120	Employee Insurance -12	97,800	93,500	102,000	105,000	105,000	105,000
511130	Workers Compensation	26,130	20,996	26,166	26,480	26,480	26,480
511214	PORS - Employer Portion (Retiree)	15,032	6,179	0	0	0	0
519999	Personnel Contingency	0	0	0	67,074	67,074	67,074
* Total Personnel		1,089,076	888,809	958,887	1,184,980	1,184,980	1,184,980
Operating Expenses							
520110	Officer Safety Equipment	17,029	17,029	42,084	42,084	42,084	42,084
520710	Software Subscription	0	0	0	7,080	0	0
521208	Police Supplies	38	0	650	650	650	650
522300	Vehicle Repairs & Maintenance	9,304	4,308	13,524	20,496	20,496	20,496
524100	Vehicle Insurance - 12	7,380	9,600	7,380	9,780	9,780	9,780
524101	Comprehensive Insurance - 7	6,012	4,401	3,941	8,400	8,400	8,400
524201	General Tort Liability Insurance	20,267	20,580	19,644	22,638	22,638	22,638
524202	Surety Bonds - 12	0	0	0	84	84	84
525004	WAN Service Charges	5,473	5,017	5,616	5,616	5,616	5,616
525021	Smart Phone Charges	6,480	5,940	6,480	6,480	6,480	6,480
525030	800 MHz Radio Service Charges - 12	8,436	7,733	8,496	8,496	8,496	8,496
525031	800 MHz Radio Maintenance Contracts	935	850	1,020	1,020	1,020	1,020
525041	E-mail Service Charges - 12	0	0	7,080	0	7,080	7,080
525210	Conference, Meeting & Training Expense	25	1,258	1,680	1,680	1,680	1,680
525230	Subscriptions, Dues, & Books	605	660	720	720	720	720
525400	Gas, Fuel, & Oil	21,414	15,275	37,428	36,996	36,996	36,996
525600	Uniforms & Clothing	5,598	4,041	6,996	6,996	6,996	6,996
529903	Contingency	0	0	80,000	0	0	0
* Total Operating		108,996	96,692	242,739	179,216	179,216	179,216
** Total Personnel & Operating		1,198,072	985,501	1,201,626	1,364,196	1,364,196	1,364,196
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	132,893	68,871	84,000	0	0	0
5AS247	(1) Marked SUV w/ Equip - Rpl.				76,000	76,000	76,000
** Total Capital		132,893	68,871	84,000	76,000	76,000	76,000
*** Total Budget Appropriation		1,330,965	1,054,372	1,285,626	1,440,196	1,440,196	1,440,196

COUNTY OF LEXINGTON
SCHOOL DISTRICT #5 RESOURCE OFFICERS
Annual Budget
Fiscal Year - 2026-27

Fund 2641
Division: Law Enforcement
Organization: 151250 - School Crossing Guards

Object Code	Expenditure Classification					BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510300	Part Time - (LS)	61,115	60,557	82,080	82,080	82,080	82,080
511112	FICA - Employer's Portion	4,710	4,675	6,279	6,280	6,280	6,280
511113	State Retirement - Employer's Portion	9,813	10,806	15,234	15,235	15,235	15,235
511114	Police Retirement - Employer's Portion	(34)	(38)	0	0	0	0
511130	Workers Compensation	1,990	1,946	2,430	2,430	2,430	2,430
511214	PORS - Employer's Portion (Retiree)	1,273	107	0	0	0	0
519999	Personnel Contingency	0	0	0	0	0	0
* Total Personnel		78,867	78,053	106,023	106,025	106,025	106,025
Operating Expenses							
521209	School Patrol Supplies	109	0	1,800	1,800	1,800	1,800
524201	General Tort Liability Insurance	1,560	1,645	3,240	3,240	3,240	3,240
524202	Surety Bonds	0	0	0	63	63	63
525100	Postage	0	11	72	72	72	72
* Total Operating		1,669	1,656	5,112	5,175	5,175	5,175
** Total Personnel & Operating		80,536	79,709	111,135	111,200	111,200	111,200
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	0	0	0	0	0	0
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		80,536	79,709	111,135	111,200	111,200	111,200

COUNTY OF LEXINGTON
LAW ENFORCEMENT OFF DUTY PROGRAM
Annual Budget
FY 2026-27 Estimated Revenue

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru June 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* L/E - Off Duty Program 2647:								
Revenues:								
438730	Administration Fee	125,673	119,055	109,908	109,908	121,414	121,414	121,414
438731	Vehicle Use Fee	0	0	18,318	18,318	20,236	20,236	20,236
** Total Revenue		<u>125,673</u>	<u>119,055</u>	<u>128,226</u>	<u>128,226</u>	<u>141,650</u>	<u>141,650</u>	<u>141,650</u>
***Total Appropriation					117,002	103,990	103,990	103,990
Add Back:								
Unused Contingency					22,823			
FUND BALANCE								
Beginning of Year					<u>227,441</u>	<u>261,488</u>	<u>261,488</u>	<u>261,488</u>
FUND BALANCE - Projected								
End of Year					<u>261,488</u>	<u>299,148</u>	<u>299,148</u>	<u>299,148</u>

COUNTY OF LEXINGTON
LAW ENFORCEMENT OFF DUTY PROGRAM
Annual Budget
Fiscal Year - 2026-27

Fund: 2647
Division: Law Enforcement
Organization: 151105 - LE/Support Services

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 1	66,784	63,066	66,593	70,134	70,134	70,134
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	4,618	4,413	5,095	5,366	5,366	5,366
511113	State Retirement - Employer's Portion	11,957	11,290	12,360	13,017	13,017	13,017
511120	Insurance Fund Contribution - 1	8,150	7,792	8,500	8,750	8,750	8,750
511130	Workers Compensation	207	196	207	218	218	218
519999	Personnel Contingency	0	0	0	5,324	5,324	5,324
* Total Personnel		91,716	86,757	92,755	102,809	102,809	102,809
Operating Expenses							
520200	Contracted Services	300	0	0	0	0	0
520710	Software Subscription	0	0	0	590	0	0
524201	General Tort Liability Insurance	0	44	42	44	44	44
524202	Surety Bonds - 1	0	0	0	7	7	7
525000	Telephone	0	0	252	0	0	0
525021	Smart Phone Charges	540	495	540	540	540	540
525041	E-mail Service Charges - 1	0	0	590	0	590	590
529903	Contingency	0	0	22,823	0	0	0
* Total Operating		840	539	24,247	1,181	1,181	1,181
** Total Personnel & Operating		92,556	87,296	117,002	103,990	103,990	103,990
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	0	0	0	0	0	0
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		92,556	87,296	117,002	103,990	103,990	103,990

Intentionally Blank

Miscellaneous Grants

Intentionally Blank

COUNTY OF LEXINGTON
OTHER MISCELLANEOUS GRANTS
Annual Budget
Fiscal Year 2026-2027

	<i>Approved Grants</i>						
	Community Development	HOME	Emergency Solutions Grant	Clerk of Court Title IV-D Child Support	Clerk of Court Title IV-D Incentive	DHEC Emergency Medical Service Grant-In-Aid	
	2400	2401	2402	2410	2412	2520	Combined
Prior Year Fund Balance	(47,076)	(75,632)	0	2,459,979	0	25,193	
Prior Year Contingency	0	0	0	0	0	0	
Revenues							
State Grant Income	0	0	0	0	0	21,452	21,452
Federal Grant Income	1,850,758	704,797	160,173	0	0	0	2,715,728
Program Income	33,978	27,215	0	425,000	97,000	0	583,193
Miscellaneous Payments & Grants	0	0	0	0	0	0	0
Investment Interest	0	0	0	0	0	0	0
Oper Trn In From General Fund	50,000	50,000	0	0		1,180	101,180
Oper Trn In From COC/Title IV-D Child Support	0	0	0	0	1,839,927	0	1,839,927
*Total Funding	1,934,736	782,012	160,173	425,000	1,936,927	22,632	5,261,480
Appropriations							
Personnel	283,716	71,108	0	473,477	0	0	828,301
Operating Expenses	1,603,694	635,272	160,173	24,167	0	0	2,423,306
Capital	250	0	0	0	0	22,632	22,882
Operating Transfer Out	0	0	0	2,376,845	0	0	2,376,845
*Total Appropriations	1,887,660	706,380	160,173	2,874,489	0	22,632	5,651,334
Projected Ending Fund Balance	0	0	0	10,490	1,936,927	25,193	

**COUNTY OF LEXINGTON
COMMUNITY DEVELOPMENT BLOCK GRANT
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Community Development Block Grant 2400:								
Revenues:								
456100	Program Income	19,699	18,057	33,978	33,978	33,978	33,978	33,978
456101	Program Income (Note Receivable)	0	0	0	0	0	0	0
457000	Federal Grant Income	1,806,362	1,420,547	1,850,758	2,928,193	1,850,758	1,850,758	1,850,758
461150	Interest Income - Notes	0	0	0	0	0	0	0
801000	Op Trn From General Fund	50,000	50,000	50,000	50,000	125,000	50,000	50,000
**Total Revenue		<u>1,876,061</u>	<u>1,488,604</u>	<u>1,934,736</u>	<u>3,012,171</u>	<u>2,009,736</u>	<u>1,934,736</u>	<u>1,934,736</u>
***Total Appropriation					3,432,752	1,850,759	1,887,660	1,887,660
FUND BALANCE								
	Beginning of Year				<u>373,505</u>	<u>(47,076)</u>	<u>(47,076)</u>	<u>(47,076)</u>
FUND BALANCE - Projected								
	End of Year				<u>(47,076)</u>	<u>111,901</u>	<u>0</u>	<u>0</u>

COUNTY OF LEXINGTON
COMMUNITY DEVELOPMENT BLOCK GRANT
Annual Budget
Fiscal Year - 2026-27

Fund 2400

Division: : Community Development

Organization: 181200 - Community Development Administration

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification		Expend	Expend (May)	Amended (May)	Requested	Recommend	Approved
Personnel							
510100	Salaries & Wages - 3	203,029	195,210	219,779	173,461	204,736	204,736
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	14,524	13,984	15,132	13,269	14,096	14,096
511113	State Retirement - Employer's Portion	36,132	32,266	40,791	32,195	37,999	37,999
511120	Employee Insurance - 3	22,413	19,833	34,000	21,875	26,250	26,250
511130	Workers Compensation	630	606	682	6,044	635	635
519999	Personnel Contingency	0	0	0	0	0	0
* Total Personnel		276,728	261,899	310,384	246,844	283,716	283,716
Operating Expenses							
520300	Professional Services	66,008	25,034	64,086	67,843	67,843	67,843
520400	Advertising & Publicity	4,277	1,850	5,700	2,500	2,500	2,500
520500	Legal Services	1,800	962	5,500	2,500	2,500	2,500
520510	Interpreting Services	0	0	130	130	130	130
520702	Technical Currency & Support	0	0	0	0	0	0
520710	Software Subscriptions	0	184	238	0	0	0
520800	Outside Printing	0	0	700	200	200	200
521000	Office Supplies	3,962	3,484	6,000	3,815	3,815	3,815
521100	Duplicating	2,275	1,972	2,500	2,500	2,500	2,500
521200	Operating Supplies	0	0	0	0	0	0
524000	Building Insurance	0	50	103	114	114	114
524201	General Tort Liability Insurance	520	231	337	417	417	417
524202	Surety Bonds	0	0	0	0	29	29
525000	Telephone	1,504	1,036	843	843	843	843
525021	Smart Phone Charges - 3	736	520	972	227	227	227
525041	E-mail Service Charges - 4	481	416	717	1,530	1,530	1,530
525100	Postage	2,349	3,881	2,750	2,750	2,750	2,750
525110	Other Parcel Delivery Services	37	43	250	100	100	100
525210	Conference, Meeting & Training Expense	396	1,695	3,784	5,000	5,000	5,000
525230	Subscriptions, Dues, & Books	2,750	2,750	3,200	3,200	3,200	3,200
525240	Personal Mileage Reimbursement	0	0	504	203	203	203
525250	Motor Pool Reimbursement	472	10	1,600	725	725	725
525300	Util / Administration Building	2,637	2,718	2,100	2,310	2,310	2,310
529903	Contingency	0	0	32,309	0	0	0
529950	Indirect Costs	23,702	18,925	26,709	24,000	24,000	24,000
* Total Operating		113,906	65,761	161,032	120,907	120,936	120,936
** Total Personnel & Operating		390,634	327,660	471,416	367,751	404,652	404,652
Capital							
540000	Small Tools & Minor Equipment	46	153	250	250	250	250
540010	Minor Software	5,605	0	8,116	0	0	0
	All Other Equipment	0	0	0	0	0	0
** Total Capital		5,651	153	8,366	250	250	250
*** Total Budget Appropriation		396,285	327,813	479,782	368,001	404,902	404,902

COUNTY OF LEXINGTON
COMMUNITY DEVELOPMENT BLOCK GRANT
Annual Budget
Fiscal Year - 2026-27

Fund 2400
Division: Community Development
Organization: 181201 - Community Development Projects

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend (May)	Amended (May)	Requested	Recommend	Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	41,057	266,229	266,229	266,229
534404	Midlands Housing Alliance, Inc.	90,000	50,000	50,986	65,000	65,000	65,000
537119	Minor Housing Repair Program	4,860	0	48,000	20,000	20,000	20,000
537180	HOME Program Project Delivery	42,401	14,081	60,178	75,000	75,000	75,000
537213	ICRC Afternoon Adventures	60,000	19,317	65,501	42,000	42,000	42,000
537232	ICRC Athletic Scholarship	25,000	20,000	20,000	20,000	20,000	20,000
537245	Lexington County Fire Services	165,224	0	0	0	0	0
537250	Boys & Girls Club of America	52,792	50,050	50,050	60,000	60,000	60,000
537253	Sistercare	30,000	25,056	25,056	35,000	35,000	35,000
537282	West Columbia Mill Village	376,396	0	0	0	0	0
537283	BLEC Gym Renovation	199,334	13,050	13,064	0	0	0
537286	Lex School District #1 - Rehab Kitchen	189,803	0	0	0	0	0
537287	ICRC Palmetto Enrichment	20,000	9,509	23,400	32,000	32,000	32,000
537288	Palmetto Place Children and Youth Svc.	25,000	0	0	0	0	0
537293	Town of Batesburg-Leesville Valve Enhancement	0	96,260	399,852	0	0	0
537294	City of Cayce Sewer Line Rehab	0	0	273,642	378,729	378,729	378,729
537295	ICRC EEC Deck Renovation	0	86,290	298,231	0	0	0
537296	Mission Lexington Refrigerator Truck	90,282	0	0	0	0	0
537297	Mission Lexington Walk-In Fridge/Freezer	26,984	0	0	0	0	0
537298	Communities in School of South Carolina	41,500	0	0	0	0	0
537299	Our Place of Hope	20,000	0	0	20,000	20,000	20,000
5AP415	BLEC Gym Renovations Phase IV	25,459	31,230	31,430	0	0	0
5AQ457	Town of B-L Fire Dept Support Truck	0	82,350	82,350	0	0	0
5AQ478	B-L Service Line Improvements	0	249,570	299,672	0	0	0
537301	Batesburg-Leesville Wastewater Pump Station	0	0	444,753	0	0	0
537302	West Columbia Wastewater Collection System Rehab	0	0	435,748	0	0	0
537303	Growing Home Southeast	0	0	175,000	0	0	0
537304	Mission Lexington	0	68,000	68,000	118,800	118,800	118,800
537305	Brookland Foundation	0	29,615	47,000	0	0	0
537306	BLEC Concession Stand & ADA Bathroom	0	0	0	350,000	350,000	350,000
* Total Operating		1,485,035	844,378	2,952,970	1,482,758	1,482,758	1,482,758
** Total Personnel & Operating		1,485,035	844,378	2,952,970	1,482,758	1,482,758	1,482,758
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		1,485,035	844,378	2,952,970	1,482,758	1,482,758	1,482,758

**COUNTY OF LEXINGTON
HOME PROGRAM
Annual Budget
FY 2026-27 Estimated Revenue**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* HOME Program 2401:								
Revenues:								
456100	Program Income	27,215	22,210	27,215	27,215	27,215	27,215	27,215
456101	Program Income (Note Receivable)	0	0	0	0	0	0	0
457000	Federal Grant Income	500,146	884,112	704,797	3,117,076	704,797	704,797	704,797
461150	Interest Income - Notes	0	0	0	0	0	0	0
801000	Op Trn From General Fund	50,000	50,000	50,000	50,000	100,000	50,000	50,000
**Total Revenue		<u>577,361</u>	<u>956,322</u>	<u>782,012</u>	<u>3,194,291</u>	<u>832,012</u>	<u>782,012</u>	<u>782,012</u>
***Total Appropriation					4,071,678	704,798	706,380	706,380
FUND BALANCE								
Beginning of Year					<u>801,755</u>	<u>(75,632)</u>	<u>(75,632)</u>	<u>(75,632)</u>
FUND BALANCE - Projected								
End of Year					<u>(75,632)</u>	<u>51,582</u>	<u>0</u>	<u>0</u>

**COUNTY OF LEXINGTON
HOME PROGRAM
Annual Budget
Fiscal Year - 2026-27**

Fund 2401

Division: : Community Development

Organization: 181200 - Community Development Administration

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
510100	Salaries & Wages - 1	51,415	31,067	51,262	47,000	49,587	49,587
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	3,680	2,254	3,530	3,596	3,414	3,414
511113	State Retirement - Employer's Portion	9,199	5,447	9,514	8,723	9,203	9,203
511120	Employee Insurance - 1	8,150	4,958	8,500	8,750	8,750	8,750
511130	Workers Compensation	159	96	159	1,457	154	154
519999	Personnel Contingency	0	0	0	0	0	0
* Total Personnel		72,603	43,822	72,965	69,526	71,108	71,108
Operating Expenses							
524201	General Tort Liability Insurance	40	44	42	49	49	49
* Total Operating		40	44	42	49	49	49
** Total Personnel & Operating		72,643	43,866	73,007	69,575	71,157	71,157
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		72,643	43,866	73,007	69,575	71,157	71,157

Fund 2401
Division: Community Development
Organization - 181201 Community Development Projects

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**COUNTY OF LEXINGTON
EMERGENCY SOLUTIONS GRANT
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Emergency Solutions Grant 2402:								
Revenues:								
457000	Federal Grant Income	165,105	147,247	160,713	212,301	160,173	160,173	160,173
	** Total Revenue	165,105	147,247	160,713	212,301	160,173	160,173	160,173
	Total Appropriation:				212,301	160,173	160,173	160,173
 FUND BALANCE								
	Beginning of Year				0	0	0	0
 FUND BALANCE - Projected								
	End of Year				0	0	0	0

Fund: 2402
Division: Community Development
Organization: 181201 - Community Development Projects

					<i>BUDGET</i>		
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
537253	Sistercare	53,028	32,356	81,968	36,200	36,200	36,200
537254	United Way	23,410	15,262	27,439	30,000	30,000	30,000
537259	Transitions	15,000	17,410	21,080	20,000	20,000	20,000
537267	One80 Place	25,000	8,411	19,580	33,773	33,773	33,773
537280	Homeless No More	25,000	19,600	19,600	20,000	20,000	20,000
537281	MIRCI	23,666	21,556	21,556	20,200	20,200	20,200
537300	Brookland Lakeview	0	16,290	21,078	0	0	0
* Total Operating		165,104	130,885	212,301	160,173	160,173	160,173
** Total Personnel & Operating		165,104	130,885	212,301	160,173	160,173	160,173
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation							
		165,104	130,885	212,301	160,173	160,173	160,173

COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D CHILD SUPPORT
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Clerk of Court Title IV-D DSS Child Support 2410:								
Revenues:								
451800	IV-D Transaction Reimbursement	469,230	478,643	350,000	350,000	425,000	425,000	425,000
451801	IV-D Incentive Payments	34,069	2,844	0	0	0	0	0
451804	IV-D Prior Year Audit Incentive	0	0	0	0	0	0	0
Other Revenues:								
461000	Investment Interest	100,939	90,039	75,000	75,000	0	0	0
** Total Revenue		604,238	571,526	425,000	425,000	425,000	425,000	425,000
Total Appropriation:					802,959	391,191	2,874,489	2,874,489
Add Back:								
Unused Contingency					241,813			
Unused Appropriations					54,141			
FUND BALANCE								
Beginning of Year					2,541,984	2,459,979	2,459,979	2,459,979
FUND BALANCE - Projected								
End of Year					2,459,979	2,493,788	10,490	10,490

COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D CHILD SUPPORT
Annual Budget
Fiscal Year - 2026-27

Fund: 2410
Division: Judicial
Organization: 141100 - Clerk of Court

Object Expenditure Code Classification						BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 6	209,773	175,355	279,993	197,601	271,927	271,927
510300	Part Time - 4 (2.0 - FTE)	33,622	18,845	69,079	60,000	62,833	62,833
511112	FICA - Employer's Portion	18,036	14,363	24,034	15,117	23,048	23,048
511113	State Retirement - Employer's Portion	43,614	34,467	64,788	36,675	62,132	62,132
511120	Employee Insurance - 6	48,900	46,750	51,000	57,050	52,500	52,500
511130	Workers Compensation	755	603	1,082	613	1,037	1,037
519999	Personnel Contingency	0	0	0	0	0	0
* Total Personnel		354,700	290,383	489,976	367,056	473,477	473,477
Operating Expenses							
520200	Contracted Services	11,788	10,166	13,000	20,000	20,000	20,000
520700	Technical Services	0	0	54,141	0	0	0
521000	Office Supplies	0	0	600	600	600	600
522200	Small Equipment Repair & Maint.	0	0	200	200	200	200
524201	General Tort Liability Insurance	280	352	301	355	387	387
524202	Surety Bonds - 5	0	0	0	51	51	51
525000	Telephone	1,813	1,166	1,690	1,690	1,690	1,690
525041	E-mail Service Charges - 4	460	0	1,238	1,239	1,239	1,239
529903	Contingency	0	0	241,813	0	0	0
* Total Operating		14,341	11,684	312,983	24,135	24,167	24,167
** Total Personnel & Operating		369,041	302,067	802,959	391,191	497,644	497,644
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	0	0	0	0	0	0
** Total Capital		0	0	0	0	0	0
Other Financing Uses							
811000	Op Trn to General Fund	0	0	0	0	536,918	536,918
812412	Op Trn to COC/Title IV-D Incentive	0	0	0	0	1,839,927	1,839,927
***Total Other Financing Uses		0	0	0	0	2,376,845	2,376,845
*** Total Budget Appropriation		369,041	302,067	802,959	391,191	2,874,489	2,874,489

COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D INCENTIVE
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Clerk of Court Title IV-D Incentive 2412:								
Revenues:								
451801	IV-D Incentive Payments	0	18,987	30,000	30,000	32,000	32,000	32,000
451804	IV-D Prior Year Audit Incentive	0	71,190	85,000	85,000	65,000	65,000	65,000
Other Revenues:								
461000	Investment Interest	0	0	0	0	0	0	0
802410	Op Trn From COC/Title IV-D Child Support	0	0	0	0	0	1,839,927	1,839,927
** Total Revenue		0	90,177	115,000	115,000	97,000	1,936,927	1,936,927
Total Appropriation:					115,000	0	0	0
 FUND BALANCE								
Beginning of Year					0	0	0	0
 FUND BALANCE - Projected								
End of Year					0	97,000	1,936,927	1,936,927

COUNTY OF LEXINGTON
CLERK OF COURT/TITLE IV-D INCENTIVE
Annual Budget
Fiscal Year - 2026-27

Fund: 2412
Division: Judicial
Organization: 141100 - Clerk of Court

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
	* Total Personnel	0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	115,000	0	0	0
	* Total Operating	0	0	115,000	0	0	0
	** Total Personnel & Operating	0	0	115,000	0	0	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	0	0	0	0	0	0
	** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation							
		0	0	115,000	0	0	0

COUNTY OF LEXINGTON
DHEC - EMS GRANT-IN-AID
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*DHEC - EMS Grant-In-Aid 2520:								
Revenues:								
459100	DHEC - EMS Grant-In-Aid	21,452	0	21,452	21,452	21,452	21,452	21,452
801000	Op Trn From General Fund	1,180	0	1,180	1,180	1,180	1,180	1,180
**Total Revenue		22,632	0	22,632	22,632	22,632	22,632	22,632
***Total Appropriation					22,632	22,632	22,632	22,632
FUND BALANCE								
Beginning of Year					25,193	25,193	25,193	25,193
FUND BALANCE - Estimated								
End of Year					25,193	25,193	25,193	25,193

Fund: 2520
Division: Department of Emergency Services
Organization: 131400 - Emergency Medical Services

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520710	Software Subscriptions	0	6,999	17,000	0	0	0
529903	Contingency	0	0	0	22,632	22,632	22,632
* Total Operating		0	6,999	17,000	22,632	22,632	22,632
** Total Personnel & Operating		0	6,999	17,000	22,632	22,632	22,632
Capital							
540000	Small Tools & Minor Equipment	1,755	0	0	0	0	0
	All Other Equipment	20,257	0	5,632	0	0	0
** Total Capital		22,012	0	5,632	0	0	0
***Total Budget Appropriation							
		22,012	6,999	22,632	22,632	22,632	22,632

Intentionally Blank

Other Special Revenue Funds

Intentionally Blank

COUNTY OF LEXINGTON
OTHER SPECIAL REVENUE PROGRAMS
Annual Budget
Fiscal Year 2026-2027

	Approved Special Revenue																				
	Economic Develop- ment 2000	Accommo- dations Tax 2120	Temp Alcohol Beverage License 2140	Minibottle Tax 2141	Indigent Care Tax 2200	Clk of Crt Profess- ional Bond Fee 2600	Emergency Phone System E-911 2605	Dominion Support Fund 2606	PD Indigent Care Defense 2618	Public Defender 2619	Victims' Bill of Rights 2620	Public Defender Additional Funding 2621	Schedule "C" Funds 2700	Lexington County Stormwater Consortium 2720	Rain Barrel Workshops 2730	Campus Parking Fund 2920	Human Resources/ Employee Committee 2930	Delinquent Tax Collection 2950	Grants Adminis- tration 2990	Pass Thru Grants 2999	Combined
Prior Year Fund Balance	644,099	204,494	283,915	31	1,932,695	188,843	3,602,294	64,292	(3)	3,547,558	(122,380)	215,256	(300,001)	318,792	6,958	147,211	16,874	1,784,709	(4,920)	48,812	
Prior Year Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Revenues																					
Property Taxes	0	0	0	0	694,485	0	0	0	0	0	0	0	0	0	0	0	0	920,000	0	0	1,614,485
Fees, Permits, and Sales	0	474,122	100,000	1,000,000	0	0	1,852,500	0	0	0	0	0	0	0	0	13,149	3,400	15,000	0	0	3,458,171
State Grant Income	0	0	0	0	0	0	0	0	0	1,790,208	0	730,024	6,738,099	0	0	0	0	0	0	0	9,258,331
Rental Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	1,000
Program Income	0	0	0	0	0	0	0	0	200,000	0	248,952	0	0	0	0	0	0	0	0	144,068	593,020
Contributions	0	0	0	0	0	0	0	0	0	156,717	21,380	0	0	0	0	0	0	0	0	0	178,097
MS4 Municipal Portion	0	0	0	0	0	0	0	0	0	0	0	0	0	128,800	0	0	0	0	0	0	128,800
Miscellaneous Payments & Grants	0	0	0	0	0	0	0	22,088	0	0	0	0	0	0	0	0	0	0	0	0	22,088
Investment Interest	0	0	0	0	40,000	0	150,000	0	0	100	100	0	300,000	0	0	3,064	150	48,000	0	0	541,414
Oper Trn In From General Fund	1,543,306	0	0	0	0	0	0	0	0	2,084,215	0	0	0	0	0	0	0	0	126,228	0	3,753,749
Oper Trn In From Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
*Total Funding	1,543,306	474,122	100,000	1,000,000	734,485	0	2,002,500	22,088	200,000	4,031,240	270,432	730,024	7,038,099	128,800	0	16,213	3,550	984,000	126,228	144,068	19,549,155
Appropriations																					
Personnel	372,660	0	0	0	0	0	719,629	0	0	4,386,004	385,326	730,024	95,936	22,639	0	0	0	647,452	117,055	144,068	7,620,793
Operating Expenses	1,164,428	474,122	15,000	1,000,000	600,889	0	2,054,610	13,088	200,000	418,316	14,365	0	6,642,162	424,953	4,500	16,213	3,550	567,833	3,364	0	13,617,393
Capital	6,218	0	0	0	0	0	2,830,555	9,000	0	43,173	0	0	0	0	0	0	0	4,322	889	0	2,894,157
Operating Transfer Out	0	0	93,176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93,176
*Total Appropriations	1,543,306	474,122	108,176	1,000,000	600,889	0	5,604,794	22,088	200,000	4,847,493	399,691	730,024	6,738,098	447,592	4,500	16,213	3,550	1,219,607	121,308	144,068	24,225,519
Projected Ending Fund Balance	644,099	204,494	275,739	31	2,066,291	188,843	0	64,292	(3)	2,731,305	(251,639)	215,256	0	0	2,458	147,211	16,874	1,549,102	0	48,812	

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenue Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Economic Development 2000:								
Revenues:								
458000	State Grant Income	0	93,500	93,500	93,500	0	0	0
459900	Miscellaneous Payments & Grants	250,000	0	0	0	0	0	0
461000	Investment Interest	69,630	49,599	0	0	0	0	0
801000	Op Trn From General Fund	1,468,968	1,543,306	1,543,306	1,543,306	1,878,759	1,543,306	1,543,306
802006	Op Trn From Econ Dev Project Fund	0	0	0	0	0	0	0
**Total Revenue		<u>1,788,598</u>	<u>1,686,405</u>	<u>1,636,806</u>	<u>1,636,806</u>	<u>1,878,759</u>	<u>1,543,306</u>	<u>1,543,306</u>
** Total Appropriation					2,544,092	1,878,759	1,543,306	1,543,306
FUND BALANCE								
	Beginning of Year				<u>1,551,385</u>	<u>644,099</u>	<u>644,099</u>	<u>644,099</u>
FUND BALANCE - Projected								
	End of Year				<u>644,099</u>	<u>644,099</u>	<u>644,099</u>	<u>644,099</u>

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
Fiscal Year - 2026-27**

Fund 2000
Division: Economic Development
Organization: 181100 - Economic Development Projects

Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	BUDGET		
				2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520103 Landscaping/Ground Maintenance	162,879	149,465	181,120	181,120	181,120	181,120
520200 Contracted Services	180,571	118,768	118,768	148,200	148,200	148,200
520300 Professional Services	90,000	81,000	90,000	90,000	90,000	90,000
524999 Other Insurance	0	0	5,371	5,371	5,371	5,371
525100 Postage	0	21	0	0	0	0
525302 Util/Saxe Gotha Industrial Park	88,781	86,237	80,422	93,898	93,898	93,898
525303 Util/Chapin Technology Park	134,268	124,816	123,020	132,182	132,182	132,182
525324 Util/Batesburg-Leesville Industrial Park	23,015	21,021	23,575	23,575	23,575	23,575
529903 Contingency	0	0	0	50,000	0	0
537010 Certified Sites Program	0	268,000	785,334	250,000	0	0
538300 Retainage Payable	23,393	0	0	0	0	0
* Total Operating	702,907	849,328	1,407,610	974,346	674,346	674,346
** Total Personnel & Operating	702,907	849,328	1,407,610	974,346	674,346	674,346
Capital						
5AL480 Chapin Park Stormwater Engineering	0	0	2,000	0	0	0
5AN447 Phase III Roadway & Water Expansion	226,607	23,393	0	0	0	0
**Total Capital	226,607	23,393	2,000	0	0	0
Other Financing Uses						
811000 Op Trn to General Fund/Cty Ordinary	0	0	0	0	0	0
814506 Op Trn to Saxe Gotha Industrial Park	0	0	0	0	0	0
815801 Op Trn to Lex Cty Airport Capital Projects	0	0	0	0	0	0
**Total Other Financing Uses	0	0	0	0	0	0
*** Total Budget Appropriation	929,514	872,721	1,409,610	974,346	674,346	674,346

COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
Fiscal Year - 2026-27

Fund 2000
Division: Economic Development
Organization: 181101 - Economic Development Administration

				BUDGET		
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code Classification	Expend	Expend	Amended	Requested	Recommend	Approved
Personnel						
510100	Salaries & Wages - 4	201,061	186,925	249,182	249,182	252,090
510200	Overtime	0	253	0	150	150
511112	FICA - Employer's Portion	15,073	14,053	17,156	19,062	17,357
511113	State Retirement - Employer's Portion	35,440	33,510	46,248	46,248	46,788
511120	Employee Insurance - 4	32,600	34,000	34,000	34,000	35,000
511130	Workers Compensation	624	581	3,137	3,150	3,281
519999	Personnel Contingency	0	0	17,994	17,994	17,994
* Total Personnel		284,798	269,322	367,717	369,786	372,660
Operating Expenses						
520221	Website Service	2,682	5,844	6,191	6,191	6,192
520319	Engineering Services	118,332	103,728	284,988	100,000	75,000
520400	Advertising & Publicity	78,496	25,407	105,419	95,767	95,767
520500	Legal Services	28,597	19,612	25,083	31,500	31,500
520702	Technical Currency & Support	728	0	0	0	0
520710	Software Subscriptions	23,028	10,669	16,848	11,057	11,333
521000	Office Supplies	1,574	774	1,510	2,258	2,258
521100	Duplicating	317	394	191	574	574
521200	Operating Supplies	278	0	1,000	1,000	1,000
522300	Vehicle Repairs & Maintenance	(78)	526	400	400	400
524000	Building Insurance	5,059	5,315	5,494	5,897	5,897
524100	Vehicle Insurance	615	800	615	800	800
524101	Comprehensive Insurance	148	170	148	196	196
524201	General Tort Liability Insurance	1,198	1,299	1,240	1,429	1,429
524202	Surety Bonds	0	0	0	42	42
525000	Telephone	998	645	1,192	1,192	1,192
525006	GPS Monitoring Charges	200	190	204	204	204
525021	Smart Phone Charges	1,549	1,326	2,304	2,304	2,304
525041	E-mail Service Charges - 4	1,243	1,556	1,748	1,900	1,624
525100	Postage	16	12	57	57	57
525110	Other Parcel Delivery Service	0	0	100	100	100
525210	Conference, Meeting & Training Expense	7,726	5,635	24,775	30,900	30,900
525230	Subscriptions, Dues, & Books	5,261	4,402	5,278	5,230	5,230
525240	Personal Mileage Reimbursement	1,018	765	3,357	3,000	3,000
525250	Motor Pool Reimbursement	76	0	0	0	0
525300	Utilities - Administration	7,931	8,157	7,518	8,158	8,158
525400	Gas, Fuel & Oil	242	342	1,045	1,045	1,045
525600	Uniforms & Clothing	124	0	250	250	250
529903	Contingency	0	0	74,702	25,000	11,630
534301	Central Carolina Econ. Develop Alliance	72,000	72,000	72,000	72,000	72,000
534303	Riverfront Alliance	70,000	52,500	70,000	70,000	70,000
537006	USC Incubator Project	50,000	50,000	50,000	50,000	50,000
537190	Engenuity SC	0	0	0	0	0
* Total Operating		479,358	372,068	763,657	528,409	490,082
** Total Personnel & Operating		764,156	641,390	1,131,374	898,195	862,742

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT
Annual Budget
Fiscal Year - 2026-27**

Fund 2000
Division: Economic Development
Organization: 181101 - Economic Development Administration

Object Expenditure Code Classification		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
Capital							
540000	Small Tools & Minor Equipment	0	0	0	6,218	6,218	6,218
	All Other Equipment	0	0	0	0	0	0
**Total Capital		0	0	0	6,218	6,218	6,218
Other Financing Uses							
815712	Op Trn to Elevate LexCoSC	3,108	3,108	3,108	0	0	0
**Total Other Financing Uses		3,108	3,108	3,108	0	0	0

*** Total Budget Appropriation	767,264	644,498	1,134,482	904,413	868,960	868,960
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**COUNTY OF LEXINGTON
RURAL DEVELOPMENT ACT
Annual Budget
FY 2026-27 Estimated Revenues**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Rural Development Act 2001:								
Revenues:								
459900	Miscellaneous Payments & Grants	0	4,000	0	0	0	0	0
461000	Investment Interest	72,438	59,568	0	0	0	0	0
** Total Revenue		<u>72,438</u>	<u>63,568</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
*** Total Appropriation					1,294,064	0	0	0
Contingency:								
Unused								
Carryforward								
FUND BALANCE								
Beginning of Year					<u>1,532,229</u>	<u>238,165</u>	<u>238,165</u>	<u>238,165</u>
FUND BALANCE - Projected								
End of Year					<u>238,165</u>	<u>238,165</u>	<u>238,165</u>	<u>238,165</u>

**COUNTY OF LEXINGTON
RURAL DEVELOPMENT ACT
Annual Budget
Fiscal Year - 2026-27**

Fund 2001
Division: Economic Development
Organization: 181100 - Economic Development Projects

						BUDGET	
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
529903	Contingency	0	0	1,294,064	0	0	0
	* Total Operating	0	0	1,294,064	0	0	0
	** Total Personnel & Operating	0	0	1,294,064	0	0	0
	Capital						
549904	Capital Contingency	0	0	0	0	0	0
5AF364	Construction	0	0	0	0	0	0
5AF368	Annual Maintenance Activities	0	0	0	0	0	0
5AF369	Long Term Monitoring	0	0	0	0	0	0
5AN412	SGIP Parcel 11 Site Work	0	0	0	0	0	0
	**Total Capital	0	0	0	0	0	0
	Other Financing Uses						
814506	Op Trn to Saxe Gotha Industrial Park	0	0	0	0	0	0
	**Total Other Financing Uses	0	0	0	0	0	0
	*** Total Budget Appropriation	0	0	1,294,064	0	0	0

**COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT CCED GRANTS
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Economic Development CCED Grants 2003:								
Revenues:								
455307	CCED # C243993 - Cardiff Products	0	1,000,000	1,000,000	1,000,000	0	0	0
** Total Revenue		0	1,000,000	1,000,000	1,000,000	0	0	0
*** Total Appropriation					1,000,000	0	0	0
FUND BALANCE								
Beginning of Year					0	0	0	0
FUND BALANCE - Projected								
End of Year					0	0	0	0

Fund 2003
Division: Economic Development
Organization: 181100 - Economic Development Projects

						BUDGET	
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Non-Operating Expenses							
537307	CCED # C243993 - Cardiff Products	0	1,000,000	1,000,000	0	0	0
* Total Non-Operating		0	1,000,000	1,000,000	0	0	0
Capital							
**Total Capital		0	0	0	0	0	0
Other Financing Uses							
**Total Other Financing Uses		0	0	0	0	0	0
*** Total Budget Appropriation							
		0	1,000,000	1,000,000	0	0	0

COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT MULTI-PARK 1%
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Economic Development Multi-Park 1% 2005:								
Revenues:								
417100	Fee in Lieu of Taxes	8,372	11,841	0	0	0	0	0
417103	Calhoun County FILOT Received	59,161	40,085	0	0	0	0	0
417120	FILOT - Prior Year	0	7,236	0	0	0	0	0
461000	Investment Interest	10,636	12,655	0	0	0	0	0
** Total Revenue		<u>78,169</u>	<u>71,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
*** Total Appropriation					75,537	0	0	0
FUND BALANCE								
Beginning of Year					<u>475,537</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
FUND BALANCE - Projected								
End of Year					<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>

Fund 2005
Division: Economic Development
Organization: 181100 - Economic Development Projects

					<i>BUDGET</i>		
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenditure	Expend (May)	Amended (May)	Requested	Recommend	Approved
Operating Expenses							
529903	Contingency	0	0	75,537	0	0	0
* Total Operating		0	0	75,537	0	0	0
** Total Personnel & Operating		0	0	75,537	0	0	0
Capital							
**Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		0	0	75,537	0	0	0

COUNTY OF LEXINGTON
ECONOMIC DEVELOPMENT PROJECT FUND
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Economic Development Project Fund 2006:								
Revenues:								
461000	Investment Interest	530,790	483,722	0	0	0	0	0
469418	Sale of Land - Saxe Gotha Ind. Park	2,827,938	0	0	0	0	0	0
** Total Revenue		3,358,728	483,722	0	0	0	0	0
*** Total Appropriation					13,766,044	0	0	0
FUND BALANCE								
Beginning of Year					13,857,481	91,437	91,437	91,437
FUND BALANCE - Projected								
End of Year					91,437	91,437	91,437	91,437

Fund 2006
Division: Economic Development
Organization: 181100 - Economic Development Projects

					BUDGET		
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
529903	Contingency	0	0	11,928,591	0	0	0
* Total Operating		0	0	11,928,591	0	0	0
** Total Personnel & Operating		0	0	11,928,591	0	0	0
Capital							
5AR377	Dempsey & Lanier Property Purchase	0	1,837,342	1,837,453	0	0	0
5AR456	Sewer Tap Purchase per Contr Agrmt	0	4,002,000	0	0	0	0
**Total Capital		0	5,839,342	1,837,453	0	0	0
Other Financing Uses							
812000	Op Trn to Economic Development	0	0	0	0	0	0
814506	Op Trn to Saxe Gotha Industrial Park	17,375	0	0	0	0	0
**Total Other Financing Uses		17,375	0	0	0	0	0
*** Total Budget Appropriation		17,375	5,839,342	13,766,044	0	0	0

**COUNTY OF LEXINGTON
ACCOMMODATIONS TAX
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Accommodations Tax 2120:								
Revenues:								
420800	Accommodations Tax	484,828	450,348	431,096	431,096	474,122	474,122	474,122
461000	Investment Interest	0	0	0	0	0	0	0
** Total Revenue		<u>484,828</u>	<u>450,348</u>	<u>431,096</u>	<u>431,096</u>	<u>474,122</u>	<u>474,122</u>	<u>474,122</u>
*** Total Appropriation					431,096	710,719	474,122	474,122
FUND BALANCE								
Beginning of Year					<u>204,494</u>	<u>204,494</u>	<u>204,494</u>	<u>204,494</u>
FUND BALANCE - Projected								
End of Year					<u>204,494</u>	<u>(32,103)</u>	<u>204,494</u>	<u>204,494</u>
Estimated Total Accommodations Tax Funds:			524,076					
--- Minus General Fund Portion ----			<u>25,000</u>					
Sub-Total			499,076					
--- Minus General Fund 5% Portion ----			<u>24,954</u>					
*** Total Estimated Revenue			<u>474,122</u>					
Appropriation			474,122					
** Additional Appropriations (One Time - Fund Bal.)			<u>0</u>					
*** Total Appropriations			<u>474,122</u>					
--- Minus 30% Fund Portion ----			149,723					
Available for Appropriation (65% Funding)			<u>324,399</u>					

Fund 2120
Division: General Administrative
Organization: 101100 - County Council

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COUNTY OF LEXINGTON
TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
Annual Budget
Fiscal Year 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Temporary Alcohol Beverage License Fee 2140:								
Revenues:								
435400	Temp. Alcohol Beverage Permit Fee	153,750	113,300	50,000	50,000	100,000	100,000	100,000
461000	Investment Interest	4,947	7,355	0	0	0	0	0
** Total Revenue		158,697	120,655	50,000	50,000	100,000	100,000	100,000
***Appropriation Total					70,676	118,176	108,176	108,176
FUND BALANCE								
Beginning of Year					304,591	283,915	283,915	283,915
FUND BALANCE - Projected								
End of Year					283,915	265,739	275,739	275,739

Fund 2140
Division: Non-departmental
Organization: 999900 Non-departmental

					BUDGET	
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
529903	Contingency	0	0	2,500	0	0
534070	Gaston Collard Festival	2,500	2,500	2,500	2,500	2,500
534071	Lexington Cty Peach Festival	0	2,500	2,500	2,500	2,500
534072	SC Poultry Festival	2,500	0	2,500	5,000	2,500
534074	Chapin Labor Day Festival	0	0	2,500	10,000	2,500
534075	Irmo Okra Strut	0	0	2,500	2,500	2,500
534098	Tartan Day South - The River Alliance	0	0	0	0	0
534285	Fall Back Fest: City of W. Columbia	2,500	0	0	0	0
534288	ICRC Holiday Lights on the River	2,500	2,500	2,500	2,500	2,500
* Total Operating		10,000	7,500	17,500	25,000	15,000
** Total Personnel & Operating		10,000	7,500	17,500	25,000	15,000
Other Financing Uses						
812501	Op Trn to Community Juvenile Arbitration	53,176	53,176	53,176	93,176	93,176
**Total Other Financing Uses		53,176	53,176	53,176	93,176	93,176
*** Total Budget Appropriation		63,176	60,676	70,676	118,176	108,176

**COUNTY OF LEXINGTON
MINIBOTTLE TAX FUND
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Minibottle Tax Fund 2141:								
Revenues:								
420700	Minibottle Tax	1,073,022	1,073,022	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
461000	Investment Interest	0	0	0	0	0	0	0
** Total Revenue		<u>1,073,022</u>	<u>1,073,022</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
***Total Appropriation					1,000,000	1,000,000	1,000,000	1,000,000
FUND BALANCE								
Beginning of Year					<u>31</u>	<u>31</u>	<u>31</u>	<u>31</u>
FUND BALANCE - Projected								
End of Year					<u>31</u>	<u>31</u>	<u>31</u>	<u>31</u>

Fund: 2141
Division: Health & Human Services
Organization: 171600 - Minibottle Contributions

					<i>BUDGET</i>	
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
534000 Contributions (LRADAC)	1,073,022	302,709	1,000,000	1,000,000	1,000,000	1,000,000
* Total Operating	1,073,022	302,709	1,000,000	1,000,000	1,000,000	1,000,000
** Total Personnel & Operating	1,073,022	302,709	1,000,000	1,000,000	1,000,000	1,000,000
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	1,073,022	302,709	1,000,000	1,000,000	1,000,000	1,000,000

**COUNTY OF LEXINGTON
INDIGENT CARE
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Indigent Care 2200:								
Revenues:		<u>0.479 Mills</u>		<u>0.3 Mills</u>	<u>0.3 Mills</u>	<u>0.3 Mills</u>	<u>0.3 Mills</u>	<u>0.3 Mills</u>
410000	Current Property Taxes	620,984	454,231	612,691	612,691	612,691	476,450	476,450
410500	Homestead Exemption Reimbursements	25,611	16,015	25,000	25,000	25,000	25,000	25,000
410520	Manufacturer's Tax Exemption	4,077	2,596	4,000	4,000	4,000	4,000	4,000
410521	Manufacturer Partial Prop Tx Exempt	5,174	3,966	0	0	0	0	0
410530	State Sales and Use Tax Credit	3,888	2,991	3,079	3,079	3,079	2,394	2,394
411000	Current Vehicle Taxes	99,525	82,084	115,560	115,560	115,560	69,214	69,214
411050	Watercraft Property Taxes	10,171	7,604	11,626	11,626	11,626	8,127	8,127
412000	Current Tax Penalties	(5,439)	709	900	900	900	900	900
413000	Delinquent Taxes	13,490	12,108	15,000	15,000	15,000	15,000	15,000
414000	Delinquent Tax Penalties	2,555	2,063	2,500	2,500	2,500	2,500	2,500
417100	Fee in Lieu of Taxes	56,534	50,578	60,000	60,000	60,000	55,000	55,000
417120	Fee in Lieu of Taxes - Prior Year	1,319	2,889	0	0	0	0	0
417130	FILOT - Manufacturer's Tax Exemption	7,556	9,053	6,000	6,000	6,000	7,500	7,500
417150	FILOT - Fee for Services	214	154	200	200	200	200	200
418000	Motor Carrier Payments	2,885	1,531	2,200	2,200	2,200	3,000	3,000
418100	Heavy Equip. Rental Surcharge Fees	1,361	1,509	1,000	1,000	1,000	1,400	1,400
419000	Merchants Exemptions	23,800	23,800	23,800	23,800	23,800	23,800	23,800
461000	Investment Interest	58,077	60,755	30,000	30,000	30,000	40,000	40,000
** Total Revenue		931,782	734,636	913,556	913,556	913,556	734,485	734,485
***Total Appropriation					604,346	604,346	600,889	600,889
FUND BALANCE								
Beginning of Year					1,623,485	1,932,695	1,932,695	1,932,695
FUND BALANCE - Projected								
End of Year					1,932,695	2,241,905	2,066,291	2,066,291

Fund 2200

Division: Health & Human Services

Organization: 171200 - Social Services

				<i>BUDGET</i>		
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
534000 Contributions	606,117	604,346	604,346	604,346	600,889	600,889
* Total Operating	606,117	604,346	604,346	604,346	600,889	600,889
** Total Personnel & Operating	606,117	604,346	604,346	604,346	600,889	600,889
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	606,117	604,346	604,346	604,346	600,889	600,889

COUNTY OF LEXINGTON
CLERK OF COURT / PROFESSIONAL BOND FEES
Annual Budget
Fiscal Year - 2026-27

Object			Received	Amended	Projected			
Code	Revenue Account Title	Actual	Thru May	Budget	Revenues	Requested	Recommend	Approved
		2024-25	2025-26	Thru May	Thru Jun	2026-27	2026-27	2026-27
				2025-26	2025-26			
*Clerk of Court / Professional Bond Fee 2600:								
Revenues:								
431100	Clerk of Court Fees	8,500	8,310	12,500	12,500	0	0	0
461000	Investment Interest	5,201	4,277	2,000	2,000	0	0	0
** Total Revenue		13,701	12,587	14,500	14,500	0	0	0
***Total Appropriation					177,214	0	0	0
Add Back:								
Unused Contingency					177,214			
FUND BALANCE								
Beginning of Year					174,343	188,843	188,843	188,843
FUND BALANCE - Projected								
End of Year					188,843	188,843	188,843	188,843

Fund: 2600
Division: Judicial
Organization: 141100 - Clerk of Court

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
	* Total Personnel	0	0	0	0	0	0
Operating Expenses							
529903	Contingency	0	0	177,214	0	0	0
	* Total Operating	0	0	177,214	0	0	0
	** Total Personnel & Operating	0	0	177,214	0	0	0
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
	All Other Equipment	6,566	0	0	0	0	0
	** Total Capital	6,566	0	0	0	0	0
*** Total Budget Appropriation							
		6,566	0	177,214	0	0	0

COUNTY OF LEXINGTON
EMERGENCY TELEPHONE SYSTEM E-911
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Public Safety / Emergency Telephone System E-911 2605:								
Revenues:								
435100	911 Tariff	402,950	225,226	350,000	350,000	350,000	350,000	350,000
435101	911 CMRS Cell Phone Surcharge	1,291,914	1,539,270	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
435103	911 CMRS Capital Reimbursements	0	1,063,241	500,000	500,000	500,000	500,000	500,000
435110	E911 & CMRS Municipal Disbursement	0	0	0	0	0	0	0
437550	911 Tape Sales	4,695	1,009	2,000	2,000	2,500	2,500	2,500
Other Revenues:								
461000	Investment Interest	293,966	282,703	150,000	150,000	150,000	150,000	150,000
490100	Sale of General Fixed Assets	0	0	0	0	0	0	0
** Total Revenue		1,993,525	3,111,449	2,002,000	2,002,000	2,002,500	2,002,500	2,002,500
***Total Appropriation					7,072,481	6,339,494	5,604,794	5,604,794
Add Back:								
Unused Contingency					676,503			
Unused Appropriations					489,695			
FUND BALANCE								
Beginning of Year					7,506,577	3,602,294	3,602,294	3,602,294
FUND BALANCE - Projected								
End of Year					3,602,294	(734,700)	0	0

COUNTY OF LEXINGTON
EMERGENCY TELEPHONE SYSTEM E-911
Annual Budget
Fiscal Year - 2026-27

Fund: 2605
Division: Department of Emergency Services
Organization: 131300 - Communications

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 7	383,474	386,541	416,465	461,887	431,652	431,652
510199	Special Overtime	0	761	0	0	0	0
510200	Overtime	5,563	1,430	85,000	85,000	85,000	85,000
511112	FICA - Employer's Portion	27,099	27,741	28,674	32,696	29,719	29,719
511113	State Retirement - Employer's Portion	68,958	69,754	77,296	96,079	80,115	80,115
511120	Employee Insurance - 7	57,050	54,542	59,500	68,250	61,250	61,250
511130	Workers Compensation	1,821	2,292	1,902	1,976	1,986	1,986
519999	Personnel Contingency	0	0	29,907	29,907	29,907	29,907
* Total Personnel		543,965	543,061	698,744	775,795	719,629	719,629
Operating Expenses							
520100	Contracted Maintenance	461,806	646,002	1,546,184	793,869	793,869	793,869
520200	Contracted Services (Log Recorder Maint.)	279,154	370,024	967,479	299,073	299,073	299,073
520231	Garbage Pickup Service	613	581	799	799	799	799
520300	Professional Services	99	0	8,400	9,000	9,000	9,000
520400	Advertising & Publicity	0	0	4,000	4,000	4,000	4,000
520510	Interpreting Services	10,961	6,167	15,000	15,000	15,000	15,000
520702	Technical Currency & Support	92,738	109,069	163,868	119,296	114,305	114,305
520710	Software Subscriptions	139	5,333	5,372	200	4,071	4,071
521000	Office Supplies	11,909	14,229	16,091	17,000	17,000	17,000
521100	Duplicating	644	582	875	875	875	875
521200	Operating Supplies	1,838	0	1,000	1,000	1,000	1,000
521213	Public Education Supplies	4,471	413	7,310	14,000	14,000	14,000
522000	Building Repairs & Maintenance	72,401	19,865	23,235	23,235	23,235	23,235
522050	Generator Repairs & Maintenance	68,985	13,223	174,086	131,244	131,244	131,244
522100	Heavy Equipment Repairs & Maint.	0	0	7,426	3,713	3,713	3,713
522200	Small Equip Repairs & Maintenance	329	278	3,000	3,000	3,000	3,000
524201	General Tort Liability Insurance	0	407	343	407	448	448
524202	Surety Bonds - 7	0	0	0	0	48	48
525000	Telephone	23,132	8,110	29,022	29,022	29,022	29,022
525002	Telephone (800 Service)	96	80	125	125	125	125
525004	WAN Service Charges	4,712	4,210	5,625	5,625	5,625	5,625
525021	Smart Phone Charges	0	0	6,061	6,061	6,061	6,061
525030	800 MHz Radio Service Charges - 47	22,137	27,788	33,041	33,041	33,041	33,041
525031	800 MHz Radio Maintenance Contracts - 47	295,486	317,327	380,243	380,243	380,243	380,243
525041	E-mail Service Charges - 8	711	4,956	16,138	22,559	22,559	22,559
525100	Postage	70	54	800	800	800	800
525210	Conference, Meeting & Training Expense	113,212	89,629	244,848	115,843	115,843	115,843
525230	Subscriptions, Dues, & Books	9,948	8,913	20,517	12,160	12,160	12,160
525240	Personal Mileage Reimbursement	0	0	1,000	1,000	1,000	1,000
525250	Motor Pool Reimbursement	1,466	1,028	2,000	2,000	2,000	2,000
525430	Emergency Generator Fuel	3,948	223	4,082	4,082	4,082	4,082
525500	Laundry & Linen	309	192	2,691	1,000	1,000	1,000
525600	Uniforms & Clothing	5,334	4,943	11,001	4,000	4,000	4,000
525700	Employee Service Awards	3,166	2,305	3,208	2,369	2,369	2,369
529903	Contingency	0	0	676,503	676,503	0	0
* Total Operating		1,489,814	1,655,931	4,381,373	2,732,144	2,054,610	2,054,610
** Total Personnel & Operating		2,033,779	2,198,992	5,080,117	3,507,939	2,774,239	2,774,239

COUNTY OF LEXINGTON
EMERGENCY TELEPHONE SYSTEM E-911
Annual Budget
Fiscal Year - 2026-27

Fund: 2605
Division: Department of Emergency Services
Organization: 131300 - Communications

						BUDGET	
Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Capital						
540000	Small Tools and Minor Equipment	15,536	9,162	51,854	20,241	20,241	20,241
540010	Minor Software	0	0	0	1,000	0	0
	All Other Equipment	117,811	303,828	1,940,510			
5AS227	(1) 911 EDU+ Interactive Training Tool				10,000	10,000	10,000
5AS228	(2) Portable Phone (Mobile Command Truck)				30,891	30,891	30,891
5AS229	(14) Screen Capture X Station (Backup Center)				14,000	14,000	14,000
5AS230	(2) Atrix Vacomegas				610	610	610
5AS231	(16) F2B Dell Max Slim - Rpl.				27,952	27,952	27,952
5AS232	(4) F3 Laptop - Rpl.				7,492	7,492	7,492
5AS233	(2) F1A Computer				3,104	3,104	3,104
5AS234	(2) F2 Advanced Computer				4,174	4,174	4,174
5AS235	(4) MI8 Smart Dock				1,736	1,736	1,736
5AS236	(32) Motorola Console - Rpl.				2,710,355	2,710,355	2,710,355
	** Total Capital	133,347	312,990	1,992,364	2,831,555	2,830,555	2,830,555
	*** Total Budget Appropriation	2,167,126	2,511,982	7,072,481	6,339,494	5,604,794	5,604,794

**COUNTY OF LEXINGTON
DOMINION SUPPORT FUND
Annual Budget
FY 2026-27 Estimated Revenues**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Dominion Support Fund 2606:								
Revenues:								
461000	Investment Interest	1,414	1,163	0	0	0	0	0
466000	Dominion Support Funds	27,113	27,740	27,740	27,740	22,088	22,088	22,088
** Total Revenue		28,527	28,903	27,740	27,740	22,088	22,088	22,088
***Total Appropriation					126,231	22,088	22,088	22,088
Add Back:								
Unused Contingency					77,702			
FUND BALANCE								
Beginning of Year					85,081	64,292	64,292	64,292
FUND BALANCE - Projected								
End of Year					64,292	64,292	64,292	64,292

**COUNTY OF LEXINGTON
DOMINION SUPPORT FUND
Annual Budget
Fiscal Year - 2026-27**

Fund: 2606
Division: Department of Emergency Services
Organization: 131101 - Emergency Preparedness

Object Code	Expenditure Classification					<i>BUDGET</i>	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520400	Advertising & Publicity	4,228	0	0	2,000	2,000	2,000
520800	Outside Printing	0	0	0	1,000	1,000	1,000
521200	Operating Supplies	1,728	708	5,737	2,000	2,000	2,000
522000	Building Repairs & Maintenance	0	3,560	5,532	0	0	0
522200	Small Equipment Repairs & Maint.	5,143	1,403	3,585	1,800	1,800	1,800
524015	Drone Insurance	3,890	1,655	4,480	1,821	1,821	1,821
525110	Other Parcel Delivery Service	0	0	400	500	500	500
525210	Conference, Meeting & Training Expense	3,322	5,422	14,218	3,967	3,967	3,967
529903	Contingency	0	0	77,702	0	0	0
* Total Operating		18,311	12,748	111,654	13,088	13,088	13,088
** Total Personnel & Operating		18,311	12,748	111,654	13,088	13,088	13,088
Capital							
540000	Small Tools & Minor Equipment	3,538	702	8,821	6,900	6,900	6,900
540010	Minor Software	700	729	5,756	2,100	2,100	2,100
** Total Capital		4,238	1,431	14,577	9,000	9,000	9,000

**COUNTY OF LEXINGTON
PUBLIC DEFENDER
Annual Budget
Fiscal Year 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* P/D (Indigent Criminal Defense) 2618:								
Revenues:								
451610	State Revenue (Lexington)	45,917	80,120	200,000	215,402	200,000	200,000	200,000
461000	Investment Interest	0	0	0	0	0	0	0
** Total Revenue		45,917	80,120	200,000	215,402	200,000	200,000	200,000
***Total Appropriation					200,000	200,000	200,000	200,000
FUND BALANCE								
Beginning of Year					(15,405)	(3)	(3)	(3)
FUND BALANCE - Projected								
End of Year					(3)	(3)	(3)	(3)

Fund: 2618
Division: Judicial
Organization: 141400 - Public Defender

					BUDGET	
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend Approved
Personnel						
* Total Personnel		0	0	0	0	0
Operating Expenses						
520300	Professional Services	61,318	56,831	200,000	200,000	200,000
* Total Operating		61,318	56,831	200,000	200,000	200,000
** Total Personnel & Operating		61,318	56,831	200,000	200,000	200,000
Capital						
** Total Capital		0	0	0	0	0
*** Total Budget Appropriation						
		61,318	56,831	200,000	200,000	200,000

**COUNTY OF LEXINGTON
PUBLIC DEFENDER
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Public Defender 2619:								
Revenues:								
451610	State Revenue (Lexington)	697,823	348,911	697,823	697,823	697,823	697,823	697,823
451611	State Revenue (Tri-Counties)	151,838	75,919	151,838	151,838	151,838	151,838	151,838
451615	Carry Forward Revenues	85,531	67,997	0	0	0	0	0
451616	Additional PD State Funding	75,000	37,500	75,000	75,000	75,000	75,000	75,000
451617	PD Backlog State Funding	150,000	75,000	150,000	150,000	150,000	150,000	150,000
451618	CPD Staff Support	0	101,315	0	0	200,000	200,000	200,000
451620	State Supplemental (Lexington)	150,243	110,264	148,818	148,818	150,243	150,243	150,243
451621	State Supplemental (Tri-Counties)	30,171	21,570	29,861	29,861	30,171	30,171	30,171
451631	Application Fees (Lexington)	17,800	12,680	12,720	12,720	17,800	17,800	17,800
451632	Probation Fees (Lexington County)	82,352	48,344	81,798	81,798	82,352	82,352	82,352
451633	Civil Fees (Lexington County)	38,583	20,737	36,953	36,953	38,583	38,583	38,583
451634	CDV Fees (Lexington County)	78,126	39,063	78,126	78,126	78,126	78,126	78,126
451635	DUI Fees (Lexington County)	55,401	27,700	55,401	55,401	55,401	55,401	55,401
451636	Probation Fees (Tri-Counties)	17,919	10,519	17,330	17,330	17,919	17,919	17,919
451637	Civil Fees (Tri-Counties)	8,395	4,512	8,040	8,040	8,395	8,395	8,395
451638	CDV Fees (Tri-Counties)	16,999	8,500	16,999	16,999	16,999	16,999	16,999
451639	DUI Fees (Tri-Counties)	12,055	6,027	12,055	12,055	12,055	12,055	12,055
451641	Application Fees (Tri-Counties)	7,503	4,107	6,872	6,872	7,503	7,503	7,503
455004	Contribution From Tri-Counties	101,000	41,908	86,000	86,000	156,317	156,317	156,317
455012	Contributions From Municipalities	0	0	400	400	400	400	400
461000	Investment Interest	172,514	161,695	130,000	130,000	100	100	100
469900	Miscellaneous Revenues	10	10	0	0	0	0	0
801000	Op Trn From General Fund	2,084,215	2,084,215	2,084,215	2,084,215	2,084,215	2,084,215	2,084,215
** Total Revenue		4,033,478	3,308,493	3,880,249	3,880,249	4,031,240	4,031,240	4,031,240
***Total Appropriation					4,762,736	4,712,886	4,847,493	4,847,493
New Programs								
FUND BALANCE								
Beginning of Year					4,430,045	3,547,558	3,547,558	3,547,558
FUND BALANCE - Projected								
End of Year					3,547,558	2,865,912	2,731,305	2,731,305

COUNTY OF LEXINGTON
PUBLIC DEFENDER
Annual Budget
Fiscal Year - 2026-27

Fund: 2619
Division: Judicial
Organization: 141400 - Public Defender

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expend	Expend	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 43	2,000,103	2,017,854	3,046,985	3,061,421	3,187,094
510200	Overtime	407	0	0	0	0
511112	FICA Cost	146,670	147,904	210,450	234,199	219,541
511113	SCRS - Employer's Portion	359,244	361,620	565,519	568,200	591,524
511120	Employee Insurance - 43	233,633	228,083	365,500	376,250	376,250
511130	Workers Compensation	8,567	8,882	11,122	11,327	11,595
519999	Personnel Contingency	0	0	0	0	0
	* Total Personnel	2,748,624	2,764,343	4,199,576	4,251,397	4,386,004
Operating Expenses						
520200	Contracted Service	642	0	1,500	1,500	1,500
520219	Water & Other Beverage Service	1,363	748	1,500	1,500	1,500
520300	Professional Services	0	0	1,200	1,200	1,200
520400	Advertising & Publicity	0	0	100	100	100
520710	Software Subscriptions	4,343	5,966	10,341	16,334	16,334
521000	Office Supplies	8,904	7,643	14,200	14,200	14,200
521100	Duplicating	12,493	13,125	15,000	16,000	16,000
522200	Small Equip Repairs & Maintenance	455	451	800	800	800
522300	Vehicle Repairs & Maintenance	859	696	1,000	1,200	1,200
523100	Building Rental	107,676	102,123	192,384	192,384	192,384
524000	Building Insurance	180	189	413	455	455
524100	Vehicle Insurance - 2	1,845	2,400	2,460	3,200	3,200
524101	Comprehensive Insurance - 2	435	501	920	1,100	1,100
524201	General Tort Liability Insurance	4,270	5,258	5,000	5,783	5,783
524202	Surety Bonds	0	0	0	0	0
525000	Telephone	11,514	8,940	12,295	12,295	12,295
525004	WAN Service Charges	13,849	13,323	16,572	16,572	16,572
525020	Pagers and Cell Phones - 2	565	472	1,344	1,344	1,344
525041	E-mail Service Charges - 46	7,414	7,189	20,539	17,749	17,749
525100	Postage	1,831	2,235	2,500	2,500	2,500
525210	Conference, Meeting & Training Expense	20,602	27,454	52,250	52,250	52,250
525230	Subscriptions, Dues & Books	17,081	19,596	23,750	23,750	23,750
525240	Personal Mileage Reimbursement	8,919	9,229	21,400	21,400	21,400
525328	Util / Public Defenders Offices	10,279	8,905	11,000	11,000	11,000
525400	Gas, Fuel & Oil	1,705	1,365	3,700	3,700	3,700
529903	Contingency	0	0	2,254	0	0
529907	Rental Contingency	0	0	70,189	0	0
	* Total Operating	237,224	237,808	484,611	418,316	418,316
	** Total Personnel & Operating	2,985,848	3,002,151	4,684,187	4,669,713	4,804,320

Fund: 2619
Division: Judicial
Organization: 141400 - Public Defender

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**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Victims' Bill of Rights 2620:								
Revenues:								
443002	Clerk of Crt Conviction Surcharges (\$100)	84,386	117,067	71,200	71,200	72,000	72,000	72,000
443003	Clk of Crt Gen Sessions - 38% Assessment	11,049	6,941	11,000	11,000	10,700	10,700	10,700
443500	Bond Estreatment	0	0	0	0	0	0	0
443507	Solicitor Traffic Education Program - 9.17%	4,687	3,801	3,800	3,800	2,840	2,840	2,840
444011	Traffic Court Conviction Surcharge (\$25)	4,091	4,516	4,000	4,000	4,500	4,500	4,500
444012	Traffic Court - 11.16% Assessment	77,486	72,998	65,000	65,000	73,500	73,500	73,500
444050	CDV Court - 11.16% Assessment	432	111	608	608	580	580	580
444051	CDV Court - Conviction Surcharge	1,447	2,645	2,300	2,300	2,430	2,430	2,430
444111	Mag. Dist. 1 Conviction Surcharge (\$25)	2,497	2,146	2,800	2,800	3,000	3,000	3,000
444112	Mag. Dist. 1 - 11.16% Assessment	8,448	8,216	7,100	7,100	7,800	7,800	7,800
444211	Mag. Dist. 2 Conviction Surcharge (\$25)	3,924	2,352	4,700	4,700	4,200	4,200	4,200
444212	Mag. Dist. 2 - 11.16% Assessment	15,376	12,277	9,000	9,000	11,050	11,050	11,050
444311	Mag. Dist. 3 Conviction Surcharge (\$25)	14,448	9,612	8,200	8,200	9,600	9,600	9,600
444312	Mag. Dist. 3 - 11.16% Assessment	10,250	9,460	7,000	7,000	7,200	7,200	7,200
444411	Mag. Dist. 4 Conviction Surcharge (\$25)	7,243	6,062	7,800	7,800	7,338	7,338	7,338
444412	Mag. Dist. 4 - 11.16% Assessment	4,713	4,596	5,105	5,105	5,300	5,300	5,300
444511	Mag. Dist. 5 Conviction Surcharge (\$25)	2,491	1,796	2,300	2,300	2,420	2,420	2,420
444512	Mag. Dist. 5 - 11.16% Assessment	3,789	2,805	4,000	4,000	4,000	4,000	4,000
444611	Mag. Dist. 6 Conviction Surcharge (\$25)	1,322	1,903	1,050	1,050	1,180	1,180	1,180
444612	Mag. Dist. 6 - 11.16% Assessment	7,963	5,646	7,000	7,000	7,000	7,000	7,000
444711	Mag. Worthless Ck - Conviction Surcharge	201	83	77	77	150	150	150
444712	Mag. Worthless Ck - 11.16% Assessment	49	22	35	35	44	44	44
444911	DUI Court - Conviction Surcharge	3,406	3,490	4,500	4,500	4,220	4,220	4,220
444912	DUI Court - 11.16% Assessment	5,289	5,524	8,500	8,500	7,900	7,900	7,900
455008	Contribution From Town of Gaston	18,650	15,909	13,600	13,600	14,700	14,700	14,700
455009	Contribution From Town of Swansea	2,441	1,318	5,400	5,400	5,400	5,400	5,400
455013	Contribution From Town of Pelion	757	1,876	1,280	1,280	1,280	1,280	1,280
Other Revenues:								
461000	Investment Interest	2,695	5,471	3,000	3,000	100	100	100
801000	Op Trn From General Fund/ Cty Ord - Sheriff -	0	0	0	0	0	0	0
		299,530	308,643	260,355	260,355	270,432	270,432	270,432
Appropriations:								
	- Solicitor				85,316	71,920	71,920	71,920
	- Magistrate Court Services				133,077	133,077	133,577	133,577
	- LE/Major Crimes				192,163	194,194	194,194	194,194
	***Total Appropriations				410,556	399,191	399,691	399,691
FUND BALANCE								
	Beginning of Year				27,821	(122,380)	(122,380)	(122,380)
FUND BALANCE - Projected								
	End of Year				(122,380)	(251,139)	(251,639)	(251,639)
					Solicitor	Magistrate	Law Enfr	Total
	FY 25 Fund Balance				109,261	44,878	(126,318)	27,821
	Budgeted FY 26 Revenues				86,785	86,785	86,785	260,355
	Budgeted FY 26 Expenditures				(85,316)	(133,077)	(192,163)	(410,556)
	Estimated FY 26 Fund Balance				110,730	(1,414)	(231,696)	(122,380)

**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
Fiscal Year - 2026-27**

Fund 2620
Division: Judicial
Organization: 141200 - Solicitor

Object Expenditure Code Classification						BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 1	54,759	51,802	54,562	45,951	45,951	45,951
510200	Overtime	157	0	0	0	0	0
511112	FICA - Employer's Portion	4,028	3,809	3,757	3,515	3,515	3,515
511113	State Retirement - Employer's Portion	9,832	9,273	10,127	8,529	8,529	8,529
511120	Employee Insurance - 1	10,188	9,740	10,625	8,750	8,750	8,750
511130	Workers Compensation	177	190	176	170	170	170
519999	Personnel Contingency	0	0	3,453	2,908	2,908	2,908
* Total Personnel		79,141	74,814	82,700	69,823	69,823	69,823
Operating Expenses							
521000	Office Supplies	0	0	100	100	100	100
521100	Duplicating	0	0	75	75	75	75
524201	General Tort Liability Insurance	260	286	286	315	315	315
524202	Surety Bonds - 1	0	0	0	7	7	7
525041	E-mail Service Charges - 1	22	0	155	0	0	0
525210	Conference, Meeting & Training Expense	1,396	389	2,000	1,600	1,600	1,600
* Total Operating		1,678	675	2,616	2,097	2,097	2,097
** Total Personnel & Operating		80,819	75,489	85,316	71,920	71,920	71,920
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		80,819	75,489	85,316	71,920	71,920	71,920

**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
Fiscal Year - 2026-27**

Fund 2620
Division: Judicial
Organization: 142000 - Magistrate Court Services

Object Expenditure Code Classification						BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	67,524	77,076	90,237	90,237	90,237	90,237
510200	Overtime	0	0	0	0	0	0
511112	FICA - Employer's Portion	4,869	5,617	6,213	6,213	6,213	6,213
511113	State Retirement - Employer's Portion	12,099	13,886	16,748	16,748	16,748	16,748
511120	Employee Insurance - 2	16,300	15,583	17,000	17,000	17,500	17,500
511130	Workers Compensation	210	239	280	280	280	280
519999	Personnel Contingency	0	0	0	0	0	0
* Total Personnel		101,002	112,401	130,478	130,478	130,978	130,978
Operating Expenses							
520702	Technical Currency & Support	0	0	0	0	0	0
520710	Software Subscriptions	0	123	136	138	138	138
521000	Office Supplies	220	0	300	222	222	222
521100	Duplicating	0	0	1,200	1,200	1,200	1,200
524201	General Tort Liability Insurance	0	88	275	275	275	275
524202	Surety Bonds - 2	0	0	0	14	14	14
525041	E-mail Service Charges - 2	86	0	488	750	750	750
525210	Conference, Meeting & Training Expense	0	0	200	0	0	0
* Total Operating		306	211	2,599	2,599	2,599	2,599
** Total Personnel & Operating		101,308	112,612	133,077	133,077	133,577	133,577
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		101,308	112,612	133,077	133,077	133,577	133,577

**COUNTY OF LEXINGTON
VICTIMS' BILL OF RIGHTS
Annual Budget
Fiscal Year - 2026-27**

Fund 2620
Division: Law Enforcement
Organization: 151260 - LE/ Major Crimes

Object Expenditure Code Classification						BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 2	120,698	52,928	115,615	105,557	105,557	105,557
510199	Special Overtime	7,815	2,787	5,000	5,000	5,000	5,000
510200	Overtime	10,240	12,482	10,000	10,000	10,000	10,000
511112	FICA - Employer's Portion	10,279	4,979	7,960	9,223	9,223	9,223
511113	State Retirement - Employer's Portion	10,231	10,059	8,550	9,933	9,933	9,933
511114	Police Retirement - Employer's Portion	17,057	2,048	14,772	14,240	14,240	14,240
511120	Employee Insurance - 2	16,300	15,583	17,000	17,500	17,500	17,500
511130	Workers Compensation	3,048	592	2,549	2,486	2,486	2,486
515600	Clothing Allowance	1,200	0	1,200	1,200	1,200	1,200
519999	Personnel Contingency	0	0	0	9,386	9,386	9,386
* Total Personnel		196,868	101,458	182,646	184,525	184,525	184,525
Operating Expenses							
522300	Vehicles Repairs & Maintenance	17	6	1,127	1,708	1,708	1,708
524100	Vehicle Insurance - 1	615	800	615	815	815	815
524101	Comprehensive Insurance - 1	0	0	563	700	700	700
524201	General Tort Liability Insurance	1,563	1,759	1,679	1,759	1,759	1,759
524202	Surety Bonds - 2	0	0	0	14	14	14
525000	Telephone	510	312	482	482	482	482
525030	800 MHz Radio Service Charges - 1	703	644	708	708	708	708
525031	800 MHz Radio Maintenance Contract - 1	85	0	85	85	85	85
525041	E-mail Service Charges - 2	0	0	0	0	0	0
525230	Subscriptions, Dues & Books	55	0	55	55	55	55
525400	Gas, Fuel, & Oil	335	577	3,119	3,083	3,083	3,083
525600	Uniforms & Clothing	0	0	1,084	260	260	260
* Total Operating		3,883	4,098	9,517	9,669	9,669	9,669
** Total Personnel & Operating		200,751	105,556	192,163	194,194	194,194	194,194
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		200,751	105,556	192,163	194,194	194,194	194,194

COUNTY OF LEXINGTON
PUBLIC DEFENDER ADDITIONAL FUNDING
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Public Defender Additional Funding 2621:								
Revenues:								
451616	Additional PD State Funding	730,024	365,012	730,024	730,024	730,024	730,024	730,024
461000	Investment Interest	8,560	48,640	0	0	0	0	0
** Total Revenue		738,584	413,652	730,024	730,024	730,024	730,024	730,024
***Total Appropriation					1,941,804	1,415,109	730,024	730,024
Add Back:								
Unused Contingency					206,695			
FUND BALANCE								
Beginning of Year					1,220,341	215,256	215,256	215,256
FUND BALANCE - Projected								
End of Year					215,256	(469,829)	215,256	215,256

COUNTY OF LEXINGTON
PUBLIC DEFENDER ADDITIONAL FUNDING
Annual Budget
Fiscal Year - 2026-27

Fund: 2621
Division: Judicial
Organization: 141400 - Public Defender

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend (May)	Amended (May)	Requested	Recommend	Approved
Personnel							
510100	Salaries & Wages - 2	0	0	457,066	457,066	168,902	168,902
510105	Pay Supplement	0	0	648,904	648,904	394,000	394,000
510132	Retention Pay	130,000	0	0	0	0	0
511112	FICA Cost	9,838	0	62,741	62,741	43,139	43,139
511113	SCRS - Employer's Portion	0	0	194,472	194,472	104,660	104,660
511120	Employee Insurance - 2	0	0	48,900	48,900	17,500	17,500
511130	Workers Compensation	481	0	3,026	3,026	1,823	1,823
* Total Personnel		140,319	0	1,415,109	1,415,109	730,024	730,024
Operating Expenses							
520300	Professional Services	0	0	320,000	0	0	0
524201	General Tort Liability Insurance	0	286	0	0	0	0
529903	Contingency	0	0	206,695	0	0	0
* Total Operating		0	286	526,695	0	0	0
** Total Personnel & Operating		140,319	286	1,941,804	1,415,109	730,024	730,024
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		140,319	286	1,941,804	1,415,109	730,024	730,024

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Schedule "C" Funds 2700:								
Revenues:								
452200	C Fund SCDOT Proportionment	4,600,287	4,752,796	4,573,030	4,573,030	4,549,900	4,549,900	4,549,900
452202	C Fund Donor County Settlement	2,863,875	2,188,199	2,818,205	2,818,205	2,188,199	2,188,199	2,188,199
Other Revenues:								
461000	Investment Interest	783,916	749,448	300,000	300,000	300,000	300,000	300,000
491002	Project Refund	322,041	322,041	0	0	0	0	0
** Total Revenue		<u>8,570,119</u>	<u>8,012,484</u>	<u>7,691,235</u>	<u>7,691,235</u>	<u>7,038,099</u>	<u>7,038,099</u>	<u>7,038,099</u>
***Total Appropriation					26,473,112	6,738,098	6,738,098	6,738,098
Add Back:								
Unused Contingency					913,308			
FUND BALANCE								
Beginning of Year					<u>17,568,568</u>	<u>(300,001)</u>	<u>(300,001)</u>	<u>(300,001)</u>
FUND BALANCE - Projected								
End of Year					<u>(300,001)</u>	<u>0</u>	<u>0</u>	<u>0</u>

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121100 - PW / Administration & Engineering

Object Expenditure Code Classification						BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages	17,392	16,968	105,000	50,000	50,000	50,000
510200	Overtime	0	0	0	0	0	0
510300	Part Time	23,960	18,409	22,454	22,454	22,454	22,454
511112	FICA - Employer's Portion	3,085	2,633	9,751	5,543	5,543	5,543
511113	State Retirement - Employer's Portion	7,333	6,311	23,655	13,447	13,447	13,447
511130	Workers Compensation	553	524	3,505	1,992	1,992	1,992
519999	Personnel Contingency	0	0	2,534	2,500	2,500	2,500
*Total Personnel		52,323	44,845	166,899	95,936	95,936	95,936
Operating Expenses							
520200	Contracted Services	3,000	3,300	3,300	3,500	3,500	3,500
* Total Operating		3,000	3,300	3,300	3,500	3,500	3,500
** Total Personnel & Operating		55,323	48,145	170,199	99,436	99,436	99,436
Capital							
540000	Small Tools & Minor Equipment	0	0	0	0	0	0
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	0	0	0	0	0	0
**Total Capital		0	0	0	0	0	0

This organization will be used by the Public Works Engineering department to charge any time worked that is associated with a "C" Fund Project.

*** Total Budget Appropriation	55,323	48,145	170,199	99,436	99,436	99,436
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COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121301 - PW / Maintenance / Economic Development

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Operating Expenses							
538300	Retainage Payable Expense	0	0	0	0	0	0
539900	Unclassified	0	0	602,529	0	0	0
* Total Operating		0	0	602,529	0	0	0
Economic Development Projects							
** Total Economic Development Projects		0	0	0	0	0	0

This department is to account for expenditures for economic development projects as approved by the County Transportation Committee.
Organization - 121301.

*** Total Budget Appropriation	0	0	602,529	0	0	0
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COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121302 - PW / Maintenance / Municipal Grants & Sidewalks

				BUDGET			
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
539900	Unclassified	0	0	1,665,232	100,000	100,000	100,000
539904	Unclassified - Municipal Projects	0	0	0	250,000	250,000	250,000
* Total Operating		0	0	1,665,232	350,000	350,000	350,000
Capital							
5AQ483	FY25 B-L E. Columbia Ave Sidewalk	0	0	65,000	0	0	0
5AQ484	FY25 Cayce-3rd Street Sidewalk	0	0	30,000	0	0	0
5AQ485	FY25 Gilbert-Hampton St Sidewalk	53,200	0	0	0	0	0
5AQ486	FY25 Irmo-Gibbes St & Lexington Ave	0	14,880	15,000	0	0	0
5AQ487	FY25 Springdale-Silstar Rd & Shasta	0	94,930	110,000	0	0	0
5AQ488	FY25 W Cola-Woodland Dr & Hollyberry	0	222,334	222,334	0	0	0
5AR452	SCDOT Sign Dedication Veterans	0	500	500	0	0	0
5AR453	SCDOT Sign Dedication Smith	0	500	500	0	0	0
5AR454	SCDOT Sign Dedication Manos	0	500	500	0	0	0
5AR467	FY26 Swansea-Cardiff Ave	0	0	185,000	0	0	0
5AR468	FY26 Springdale-Parrish Plantation	0	0	119,720	0	0	0
5AR469	FY26 W. Cola-B Ave/9th St	0	0	60,000	0	0	0
5AR470	FY26 Gilbert-Hayes St Sidewalk	0	6,200	6,200	0	0	0
5AR471	FY26 Pelion-Lydia Dr Resurfacing	0	0	150,000	0	0	0
5AR513	SCDOT Sign Dedication Jeffcoat	0	500	500	0	0	0
** Total Capital		53,200	340,344	965,254	0	0	0
Road & Infrastructure Improvements							
5R0153	W. Columbia Enhancement # 26-12 (Sunset/Jarvis)	0	0	36,250	0	0	0
5R0218	Town of B-L Sidewalk Repairs	0	0	3,300	0	0	0
5R0236	City of Cayce - Knox Abbott Dr.	0	0	40,000	0	0	0
5R0250	Town of Lex Sidewalk Repairs	0	0	28,440	0	0	0
5R0251	City of W. Columbia - Terrace View	0	0	36,275	0	0	0
5R0253	Town of Pine Ridge Sidewalk Ext.	0	0	25,000	0	0	0
5R0257	Town of Chapin - Beaufort St Rehab	0	0	98,145	0	0	0
5R0265	Taylor St Resurfacing	28,092	1,633	123,137	0	0	0
5R0272	West Cola Mill Village One-Way Proj	0	0	31,000	0	0	0
5R0274	Cayce - State Street Sidewalk	0	0	6,008	0	0	0
5R0276	Whiteford Way	149,299	0	10,158	0	0	0
5R0277	Henbet Dr. - Traffic Signal/Fiber	0	0	241,300	0	0	0
5R0279	FY22 Irmo Sidewalk Repairs	0	0	15,000	0	0	0
5R0280	FY22 Cayce - Dunbar Rd Sidewalk	0	0	100,000	0	0	0
5R0281	FY22 Batesburg-Leesville Sidewalk	0	0	407	0	0	0
5R0282	FY22 Lexington Mallard Lakes Sidewalk	0	0	160,000	0	0	0
5R0283	FY22 Springdale Kitty Hawk Dr Sidewalk	0	0	68,766	0	0	0
5R0288	FY23 Cayce - Julius Felder Rd	0	0	50,000	0	0	0
5R0289	FY23 W. Cola - Dreher Rd Sidewalk	0	0	75,000	0	0	0
5R0294	City of Cayce - Frink St Sidewalk	0	0	469,555	0	0	0
5R0302	Chapin Rd. Sidewalk	0	0	47,900	0	0	0
5R0303	Batesburg-Leesville Sidewalk	0	50,000	50,000	0	0	0
5R0304	Springdale-Watting Rd Sidewalk	0	0	35,160	0	0	0
5R0312	Town of Lex - LTIP Intersections	0	0	49,000	0	0	0
*** Total Road & Infrastructure Improvements		177,391	51,633	1,799,801	0	0	0
*** Total Budget Appropriation		230,591	391,977	4,430,287	350,000	350,000	350,000

COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121303 - PW / Maintenance / Sub-Division Bond Supplements

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Operating Expenses							
* Total Operating		0	0	0	0	0	0
Road & Infrastructure Improvements							
5R0082	Wood Moor Subdivision	0	0	22,340	0	0	0
5R0135	The Reserve at Lake Murray	0	0	16,419	0	0	0
5R0141	Cherokee Shores Phase I	0	0	8,719	0	0	0
5R0142	Kaminer Subdivision	0	0	3,352	0	0	0
5R0143	Woodland Pond Subdivision	0	0	6,305	0	0	0
5R0144	Whispering Glen Subdivision	0	0	33,981	0	0	0
** Total Road & Infrastructure Improvements		0	0	91,116	0	0	0

This department is to account for expenditures needed to supplement sub-division bonds. Organization - 121303.

*** Total Budget Appropriation	0	0	91,116	0	0	0
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COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121304 - PW / Maintenance / Dirt to Pave Projects

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Operating Expenses							
538300	Retainage Payable Expense	(487,717)	0	0	0	0	0
539900	Unclassified	0	0	1,737,828	2,000,000	2,000,000	2,000,000
* Total Operating		(487,717)	0	1,737,828	2,000,000	2,000,000	2,000,000
Road Construction (Dirt to Pave Projects)							
5R0172	Limestone Road	672,308	35,557	76,388	0	0	0
5R0191	Ruth Vista Road	1,513	3,070	231,457	0	0	0
5R0226	Bub Shumpert Rd #7	851,938	4,339	930,295	0	0	0
5R0244	Alice Drive & Phaeton Drive	434,798	0	224,837	0	0	0
5R0296	Peachtree Rock Road	73,070	17,599	212,200	0	0	0
5R0297	Swamp Rabbit Road	178,810	27,091	147,911	0	0	0
5R0298	Hass Lucas Road	123,192	30,871	220,525	0	0	0
5R0299	Cherry Blossom Road	162,179	153,586	384,711	0	0	0
** Total Road Construction (Dirt to Pave Projects)		2,497,808	272,113	2,428,324	0	0	0

This department is to account for expenditures for petitions dirt road paving projects as approved by the County Transportation Committee. Organization - 121304.

*** Total Budget Appropriation	2,010,091	272,113	4,166,152	2,000,000	2,000,000	2,000,000
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COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121305 - PW / Maintenance / Drainage Projects

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Operating Expenses							
539900	Unclassified - Drainage Projects	0	0	2,208,846	250,000	250,000	250,000
	* Total Operating	0	0	2,208,846	250,000	250,000	250,000
Capital							
	** Total Capital	0	0	0	0	0	0
Drainage Projects							
5R0246	Olde Saluda Storm Sewer Rehab	0	0	400	0	0	0
5R0311	Lupine Ct - Drainage Improvements	0	104,223	109,500	0	0	0
	* Total Drainage Projects	0	104,223	109,900	0	0	0

This department is to account for expenditures on various storm drainage improvements. Organization - 121305.
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*** Total Budget Appropriation	0	104,223	2,318,746	250,000	250,000	250,000
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COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121306 - PW / Maintenance / SCDOT 25% Fund

Object Expenditure		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	BUDGET	
Code	Classification				2026-27 Requested	2026-27 Recommend
Operating Expenses						
539900	Unclassified - SCDOT 25%	0	1,053,927	2,611,856	1,516,633	1,516,633
* Total Operating		0	1,053,927	2,611,856	1,516,633	1,516,633
State Road Projects						
5R0266	New State Rd Intersection Improve	0	0	196,000	0	0
5R0293	2023 Asphalt Maint. Project	0	0	0	0	0
5R0300	Pond Branch & Two Notch Inter. Imp.	11,600	29,400	109,900	0	0
5R0308	Charter Oak Rd 3-Lane Widening	1,208,000	0	0	0	0
5R0315	Lee Street Resurfacing (S-1351)	0	99,673	100,000	0	0
** Total State Road Projects		1,219,600	129,073	405,900	0	0

This department is to account for expenditures on the state highway system required in the "C" Fund Law. Organization - 121306.
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*** Total Budget Appropriation	1,219,600	1,183,000	3,017,756	1,516,633	1,516,633	1,516,633
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COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121307 - PW / Maintenance / Asphalt Maintenance

					BUDGET		
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
538300	Retainage Payable Expense	269,325	0	0	0	0	0
539900	Unclassified - Pavement	0	0	2,001,898	2,322,029	2,322,029	2,322,029
* Total Operating		269,325	0	2,001,898	2,322,029	2,322,029	2,322,029
Pavement Maintenance Projects							
5R0293	2023 Asphalt Maintenance Project	0	0	0	0	0	0
5R0305	2024 Asphalt Maintenance Project	2,423,928	768,063	1,676,072	0	0	0
5R0313	Lookout Points Dr	0	98,801	110,000	0	0	0
5R0314	Johns Creek Rd	0	54,350	60,000	0	0	0
5R0316	2025 Asphalt Maintenance Project	0	1,388,627	5,565,000	0	0	0
5AP367	FY24 County Pavement Marking	0	0	0	0	0	0
5AQ355	Pine Glen Subdivision	23,273	0	46,727	0	0	0
5AR432	Sandhills Pkwy/Foster Brothers Dr	0	589,833	820,000	0	0	0
Total Pavement Maintenance Projects		2,447,201	2,899,674	8,277,799	0	0	0

This department is to account for expenditures for resurfacing, patching, reclamation, line stripping, etc. for existing County paved roads. Organization - 121307.

*** Total Budget Appropriation	2,716,526	2,899,674	10,279,697	2,322,029	2,322,029	2,322,029
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COUNTY OF LEXINGTON
SCHEDULE "C" FUNDS - AUTHORIZED BY CTY TRANS COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Fund 2700
Division: Public Works
Organization: 121308 - PW / Maintenance / Dirt Road Maintenance & Safety

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Operating Expenses							
538300	Retainage Payable Expense	0	0	0	0	0	0
539900	Unclassified - Road Maintenance	0	0	1,216,696	200,000	200,000	200,000
* Total Operating		0	0	1,216,696	200,000	200,000	200,000
Maintenance Projects							
5R0113	Ashby Drive	0	24,002	24,002	0	0	0
5R0116	Hyman Road	0	0	59,268	0	0	0
5R0117	Darby Ambross Road	0	0	59,304	0	0	0
5R0118	Sweet Pea Lane	0	0	3,571	0	0	0
5R0120	Green Hills Drive	0	0	15,000	0	0	0
5R0284	Howitzer Circle	25,108	4,224	18,789	0	0	0
** Total Maintenance Projects		25,108	28,226	179,934	0	0	0

This department is to account for expenditures on improvements to portions of unpaved roads with continuous maintenance or safety deficiencies. Organization - 121308.

*** Total Budget Appropriation	25,108	28,226	1,396,630	200,000	200,000	200,000
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COUNTY OF LEXINGTON
LEXINGTON COUNTYWIDE STORMWATER CONSORTIUM
Annual Budget
FY 2026-27 Estimated Revenue

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May 2025-26	Budget Thru May 2025-26	Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Lex Cty Stormwater Consortium/MS4 2720:								
Revenues:								
452151	MS4 Municipal Portions	99,750	103,056	35,957	35,957	28,000	28,000	28,000
452152	MS4 Municipal Contract Portions	0	0	88,900	88,900	100,800	100,800	100,800
456100	Program Income	0	0	0	0	0	0	0
461000	Investment Interest	0	0	0	0	0	0	0
469900	Miscellaneous Revenues	0	0	0	0	0	0	0
801000	Op Trn From General Fund/Cty Ord.	189,566	0	0	0	0	0	0
** Total Revenue		<u>289,316</u>	<u>103,056</u>	<u>124,857</u>	<u>124,857</u>	<u>128,800</u>	<u>128,800</u>	<u>128,800</u>
***Total Appropriation					757,672	480,866	447,592	447,592
Add Back:								
Unused Contingency					22,670			
Unused Appropriations					543,755			
FUND BALANCE								
Beginning of Year					<u>385,182</u>	<u>318,792</u>	<u>318,792</u>	<u>318,792</u>
FUND BALANCE - Projected								
End of Year					<u>318,792</u>	<u>(33,274)</u>	<u>0</u>	<u>0</u>

COUNTY OF LEXINGTON
LEXINGTON COUNTYWIDE STORMWATER CONSORTIUM
Annual Budget
Fiscal Year - 2026-27

Fund: 2720
Division: General Administrative
Organization: 101611 - Land Development

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages	0	0	0	0	0
510300	Part Time - 1 (0.5 - FTE)	12,467	16,032	26,813	26,813	17,659
511112	FICA - Employer's Portion	958	1,230	1,908	2,051	1,216
511113	State Retirement - Employer's Portion	2,216	2,898	5,211	4,976	3,278
511120	Employee Insurance - 1	0	0	0	0	0
511130	Workers Compensation	97	442	53	737	486
519999	Personnel Contingency	0	0	0	0	0
* Total Personnel		15,738	20,602	33,985	34,577	22,639
Operating Expenses						
520200	Contracted Services	15,000	15,744	15,031	40,000	40,000
520221	Website Services	280	355	1,420	0	0
520300	Professional Services	364,292	125,089	631,279	375,500	375,500
520400	Advertising & Publicity	2,737	1,303	16,266	0	0
520702	Technical Currency & Support	0	0	1,620	419	419
520710	Software Subscriptions	129	0	71	115	115
521000	Office Supplies	0	0	1,175	0	0
521100	Duplicating	22	3	716	0	0
521200	Operating Supplies	0	322	10,895	6,000	6,000
524201	General Tort Liability Insurance	40	44	27	42	48
524202	Surety Bonds	0	0	0	0	0
525000	Telephone	0	0	565	264	264
525021	Smart Phone Charges	0	0	1,149	701	701
525041	E-mail Service Charges	0	0	410	286	286
525100	Postage	0	0	125	0	0
525210	Conference, Meeting & Training Expense	923	617	2,721	1,260	1,260
525230	Subscriptions, Dues, & Books	200	200	790	230	230
525250	Motor Pool Reimbursement	0	0	769	0	0
525600	Uniforms & Clothing	0	0	410	130	130
529903	Contingency	0	0	22,670	21,342	0
* Total Operating		383,623	143,677	708,109	446,289	424,953
** Total Personnel & Operating		399,361	164,279	742,094	480,866	447,592
Capital						
540000	Small Tools & Minor Equipment	0	0	1,428	0	0
540010	Minor Software	0	0	0	0	0
	All Other Equipment	0	0	14,150	0	0
** Total Capital		0	0	15,578	0	0
*** Total Budget Appropriation		399,361	164,279	757,672	480,866	447,592

**COUNTY OF LEXINGTON
RAIN BARREL WORKSHOPS
Annual Budget
Fiscal Year - 2026-27**

Object		Actual	Received	Amended	Projected			
Code	Revenue Account Title	2024-25	Thru May	Budget	Revenues	Requested	Recommend	Approved
		2024-25	2025-26	Thru May	Thru Jun	2026-27	2026-27	2026-27
				2025-26	2025-26			
* Rain Barrel Workshops 2730:								
Revenues:								
456100	Program Income	600	600	0	0	0	0	0
802720	Op Trn From Lex Cty Stormwater Cons	0	0	0	0	0	0	0
** Total Revenue		600	600	0	0	0	0	0
***Total Appropriation					7,993	4,500	4,500	4,500
Add Back:								
Unused Contingency								
Unused Appropriations								
					7,993			
FUND BALANCE								
Beginning of Year					6,958	6,958	6,958	6,958
FUND BALANCE - Projected								
End of Year					6,958	2,458	2,458	2,458

Fund: 2730
Division: General Administrative
Organization: 101611 - Land Development

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
521200	Operating Supplies	1,399	0	7,993	4,500	4,500	4,500
* Total Operating		1,399	0	7,993	4,500	4,500	4,500
** Total Personnel & Operating		1,399	0	7,993	4,500	4,500	4,500
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation							
		1,399	0	7,993	4,500	4,500	4,500

**COUNTY OF LEXINGTON
CAMPUS PARKING FUND
Annual Budget
FY 2026-27 - Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Campus Parking Fund 2920:								
Revenues:								
430600	Employee Parking Fees	13,530	10,152	15,177	15,177	12,429	12,429	12,429
430601	Public Parking Fees	1,104	2,052	720	720	720	720	720
Other Revenues:								
461000	Investment Interest	3,211	2,641	2,000	2,000	3,064	3,064	3,064
** Total Revenue		<u>17,845</u>	<u>14,845</u>	<u>17,897</u>	<u>17,897</u>	<u>16,213</u>	<u>16,213</u>	<u>16,213</u>
***Total Appropriation					17,897	16,213	16,213	16,213
Contingency: Unused								
FUND BALANCE								
Beginning of Year					<u>147,211</u>	<u>147,211</u>	<u>147,211</u>	<u>147,211</u>
FUND BALANCE - Projected								
End of Year					<u>147,211</u>	<u>147,211</u>	<u>147,211</u>	<u>147,211</u>

**COUNTY OF LEXINGTON
CAMPUS PARKING FUND
Annual Budget
Fiscal Year - 2026-27**

Fund 2920

Organization: 101500 - Human Resource

Organization: 111300 - Building Services

Organization: 999900 - Non-departmental

Object Code	Expenditure Classification					BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses (Organization - 101500)							
* Total Operating (101500)		0	0	0	0	0	0
Personnel (Organization - 111300)							
510100	Salaries & Wages	0	0	0	0	0	0
510300	Part Time	0	0	0	0	0	0
511112	FICA - Employer's Portion	0	0	0	0	0	0
511113	SCRS - Employer's Portion	0	0	0	0	0	0
511130	Workers Compensation - Employer Cost	0	0	0	0	0	0
* Total Personnel (111300)		0	0	0	0	0	0
Operating Expenses (Organization - 111300)							
522000	Building Repairs & Maintenance	0	0	17,897	16,213	16,213	16,213
* Total Operating (111300)		0	0	17,897	16,213	16,213	16,213
** Total Personnel & Operating		0	0	17,897	16,213	16,213	16,213
Capital: (Organization - 111300)							
** Total Capital (111300)		0	0	0	0	0	0
Capital: (Organization - 999900)							
549904	Capital Contingency	0	0	0	0	0	0
** Total Capital (999900)		0	0	0	0	0	0
*** Total Budget Appropriation		0	0	17,897	16,213	16,213	16,213

COUNTY OF LEXINGTON
HUMAN RESOURCES / EMPLOYEE COMMITTEE
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Human Resources/Employee Committee 2930:								
Revenues:								
438300	Vending Machine Sales	3,662	3,396	3,400	3,400	3,400	3,400	3,400
439900	Misc Fees, Permits, and Sales	0	0	0	0	0	0	0
Other Revenues:								
461000	Investment Interest	288	237	150	150	150	150	150
** Total Revenue		3,950	3,633	3,550	3,550	3,550	3,550	3,550
***Total Appropriation					3,550	3,550	3,550	3,550
Contingency: Unused								
FUND BALANCE Beginning of Year					16,874	16,874	16,874	16,874
FUND BALANCE - Projected End of Year					16,874	16,874	16,874	16,874

Fund 2930
Division: General Administrative
Organization: 101500 - Human Resources

Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	BUDGET		
					2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	* Total Personnel	0	0	0	0	0	0
	Operating Expenses						
539900	Unclassified	0	0	3,550	3,550	3,550	3,550
	* Total Operating	0	0	3,550	3,550	3,550	3,550
	** Total Personnel & Operating	0	0	3,550	3,550	3,550	3,550
	Capital						
	** Total Capital	0	0	0	0	0	0
	*** Total Budget Appropriation	0	0	3,550	3,550	3,550	3,550

COUNTY OF LEXINGTON
DELINQUENT TAX COLLECTIONS
Annual Budget
FY 2026-27 Estimated Revenue

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Treasurer / Delinquent Tax Collections 2950:								
Revenues:								
416000	Delinquent Tax Costs	1,041,367	865,294	900,000	900,000	920,000	920,000	920,000
439900	Misc Fees, Permits, and Sales	14,595	8,385	15,000	15,000	15,000	15,000	15,000
450000	Rental Income	90	0	1,000	1,000	1,000	1,000	1,000
461000	Investment Interest	605,698	69,014	200,000	200,000	300,000	48,000	48,000
461020	Delinquent Tax Account Interest	0	0	0	0	0	0	0
467000	Cash Over/Short	0	0	0	0	0	0	0
469900	Miscellaneous Revenues	0	0	0	0	0	0	0
** Total Revenue		<u>1,661,750</u>	<u>942,693</u>	<u>1,116,000</u>	<u>1,116,000</u>	<u>1,236,000</u>	<u>984,000</u>	<u>984,000</u>
***Total Appropriation					1,204,257	1,173,680	1,219,607	1,219,607
FUND BALANCE								
Beginning of Year					<u>1,872,966</u>	<u>1,784,709</u>	<u>1,784,709</u>	<u>1,784,709</u>
FUND BALANCE - Projected								
End of Year					<u>1,784,709</u>	<u>1,847,029</u>	<u>1,549,102</u>	<u>1,549,102</u>

**COUNTY OF LEXINGTON
DELINQUENT TAX COLLECTIONS
Annual Budget
Fiscal Year - 2026-27**

Fund: 2950
Division: General Administration
Organization: 101700 Treasurer

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 8.2	385,446	401,835	407,737	407,737	454,081	454,081
510200	Overtime	1,832	2,464	3,000	3,000	3,000	3,000
511112	FICA - Employer's Portion	28,201	29,291	31,930	31,421	31,367	31,367
511113	State Retirement - Employer's Portion	69,378	72,629	85,263	76,232	84,556	84,556
511120	Employee Insurance - 8.2	66,830	63,892	78,200	80,500	71,750	71,750
511130	Workers Compensation	2,422	2,416	2,635	2,635	2,698	2,698
519999	Personnel Contingency	0	0	0	0	0	0
* Total Personnel		554,109	572,527	608,765	601,525	647,452	647,452
Operating Expenses							
520200	Contracted Services	95,405	87,402	117,500	118,300	118,300	118,300
520244	Moving Services - Buildings	0	0	1,000	1,000	1,000	1,000
520300	Professional Services	6,842	6,120	10,400	20,400	20,400	20,400
520400	Advertising & Publicity	41,842	40,913	56,749	66,000	66,000	66,000
520500	Legal Services	140,000	140,000	140,000	140,000	140,000	140,000
520700	Technical Services	0	0	0	0	0	0
520702	Technical Currency & Support	41,595	39,000	39,068	40,560	40,560	40,560
520710	Software Subscriptions	0	367	408	414	414	414
521000	Office Supplies	7,360	7,026	7,000	8,000	8,000	8,000
521100	Duplicating	754	725	1,500	1,500	1,500	1,500
522200	Small Equipment Repairs & Maint	0	189	500	500	500	500
524000	Building Insurance	0	0	258	258	258	258
524001	Burglary Insurance	0	0	130	130	130	130
524201	General Tort Liability Insurance	400	462	440	508	508	508
524202	Surety Bonds - 2	0	0	0	0	0	0
525000	Telephone	1,621	1,162	1,816	1,816	1,816	1,816
525004	WAN Service Charges	0	0	105	105	105	105
525041	E-mail Service Charges - 7	1,143	1,106	2,056	2,312	2,312	2,312
525100	Postage	139,828	166,552	178,512	155,000	155,000	155,000
525210	Conference, Meeting & Training Expense	1,764	2,781	3,165	3,400	3,400	3,400
525230	Subscriptions, Dues, & Books	205	324	900	600	600	600
525250	Motor Pool Reimbursement	190	174	200	200	200	200
525300	Utilities	5,287	5,438	6,505	6,830	6,830	6,830
526900	DMV Title & License Fee	0	0	0	0	0	0
529900	Miscellaneous Operating Expense	0	0	0	0	0	0
529903	Contingency	0	0	0	0	0	0
* Total Operating		484,236	499,741	568,212	567,833	567,833	567,833
** Total Personnel & Operating		1,038,345	1,072,268	1,176,977	1,169,358	1,215,285	1,215,285

COUNTY OF LEXINGTON
DELINQUENT TAX COLLECTIONS
Annual Budget
Fiscal Year - 2026-27

Fund: 2950
Division: General Administration
Organization: 101700 Treasurer

						BUDGET	
Object	Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend	Approved
			(May)	(May)			
Capital							
540000	Small Tools & Minor Equipment	0	974	1,000	1,000	1,000	1,000
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	1,377	5,440	26,280	0	0	0
5AS248	(1) F1A Computer - Rpl.				1,552	1,552	1,552
5AS249	(1) P1 Printer - Rpl.				1,770	1,770	1,770
** Total Capital		1,377	6,414	27,280	4,322	4,322	4,322

*** Total Budget Appropriation	1,039,722	1,078,682	1,204,257	1,173,680	1,219,607	1,219,607
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**COUNTY OF LEXINGTON
GRANTS ADMINISTRATION
Annual Budget
FY 2026-27 Estimated Revenue**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Finance / Grants Administration 2990:								
Revenues:								
461000	Investment Interest	0	388	0	0	0	0	0
801000	Op Trn From General Fund/Cty Ord.	115,803	111,929	111,929	111,929	126,228	126,228	126,228
** Total Revenue		115,803	112,317	111,929	111,929	126,228	126,228	126,228
***Total Appropriation					113,916	121,308	121,308	121,308
Contingency:								
Unused								
Carryforward								
FUND BALANCE								
Beginning of Year					(2,933)	(4,920)	(4,920)	(4,920)
FUND BALANCE - Projected								
End of Year					(4,920)	0	0	0

**COUNTY OF LEXINGTON
GRANTS ADMINISTRATION
Annual Budget
Fiscal Year - 2026-27**

Fund: 2990
Division: General Administration
Organization: 101400 Finance

						<i>BUDGET</i>	
Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 1	81,111	76,970	80,885	85,603	85,603	85,603
511112	FICA - Employer's Portion	6,187	5,873	6,188	6,549	6,549	6,549
511113	State Retirement - Employer's Portion	14,525	13,781	15,012	15,888	15,888	15,888
511120	Employee Insurance - 1	8,150	7,792	8,150	8,750	8,750	8,750
511130	Workers Compensation	252	239	251	265	265	265
519999	Personnel Contingency	0	0	0	0	0	0
* Total Personnel		110,225	104,655	110,486	117,055	117,055	117,055
Operating Expenses							
521000	Office Supplies	478	407	600	605	605	605
521100	Duplicating	273	258	500	500	500	500
524201	General Tort Liability Insurance	40	143	40	143	143	143
524202	Surety Bonds - 1	0	0	0	0	0	0
525000	Telephone	243	139	241	241	241	241
525041	E-mail Service Charge - 1	22	0	129	0	0	0
525210	Conference, Meeting & Training Expense	1,287	1,074	1,365	1,420	1,420	1,420
525230	Subscriptions, Dues, & Books	354	354	355	355	355	355
525240	Personal Mileage Reimbursement	74	0	100	100	100	100
529903	Contingency	0	0	0	0	0	0
* Total Operating		2,771	2,375	3,330	3,364	3,364	3,364
** Total Personnel & Operating		112,996	107,030	113,816	120,419	120,419	120,419
Capital							
540000	Small Tools & Minor Equipment	0	0	100	100	100	100
540010	Minor Software	0	0	0	0	0	0
	All Other Equipment	0	0	0	0	0	0
5AS250	(1) B&W Printer - Rpl				789	789	789
** Total Capital		0	0	100	889	889	889

COUNTY OF LEXINGTON
PASS-THRU GRANTS
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Pass-Thru-Grants 2999:								
Revenues:								
452100	Town Recorders Fees	222,089	128,396	177,660	177,660	144,068	144,068	144,068
461000	Investment Interest	4,697	3,474	0	0	0	0	0
** Total Revenue		226,786	131,870	177,660	177,660	144,068	144,068	144,068
***Total Appropriation					293,874	144,068	144,068	144,068
FUND BALANCE								
Beginning of Year					165,026	48,812	48,812	48,812
FUND BALANCE - Projected								
End of Year					48,812	48,812	48,812	48,812

Fund: 2999

Organization: 142000 - Magistrate Court Services (Personnel Costs)

Organization: 999900 - Non-departmental (Special Projects)

Object Code	Expenditure Classification	BUDGET					
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel: (Organization - 142000)							
510100	Salaries & Wages	137,371	99,278	137,371	111,371	111,371	111,371
511112	FICA - Employer's Portion	10,320	7,462	10,509	8,520	8,520	8,520
511114	PORS - Employer's Portion	435	266	29,178	23,656	23,656	23,656
511130	Workers Compensation	1,569	998	602	521	521	521
511214	PORS - Emplr. Port. (Retiree)	27,736	19,963	0	0	0	0
* Total Personnel		177,431	127,967	177,660	144,068	144,068	144,068
Operating Expenses: (Organization - 999900)							
5R0141	Cherokee Shores Phase I	0	0	3,090	0	0	0
5R0142	Kaminer Subdivision	0	0	6,733	0	0	0
5R0143	Woodland Pond Subdivision	0	0	6,780	0	0	0
5R0144	Whispering Glen Subdivision	0	0	18,311	0	0	0
5R0182	Buena Vista Subdivision	0	0	1,796	0	0	0
5R0184	Park West, Phase I	0	0	30,072	0	0	0
5R0185	Sweetgrass Courtyard	0	0	23,000	0	0	0
5R0186	Wild Meadows, Phase I	0	0	26,432	0	0	0
* Total Operating		0	0	116,214	0	0	0
** Total Personnel & Operating		177,431	127,967	293,874	144,068	144,068	144,068
Capital							
** Total Capital		0	0	0	0	0	0
*** Total Budget Appropriation		177,431	127,967	293,874	144,068	144,068	144,068

Intentionally Blank

Proprietary Funds

Intentionally Blank

Enterprise Funds

Intentionally Blank

COUNTY OF LEXINGTON
 PROPRIETARY FUNDS
 COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FISCAL YEAR 2026-27

	Red Bank Crossing Rental Properties	Solid Waste	Lex. Cty Airport at Pelion
REVENUE:			
County Tax Revenue	0	14,268,525	0
Fees & Permits	0	7,222,520	3,500
Federal Grant Funds	0	0	0
State Grant Funds	0	32,176	125,000
Intergovernmental Revenue	0	0	0
Rental Income	0	0	51,852
Investment Interest	0	802,471	15,000
Miscellaneous	0	70,000	(12,250)
TOTAL REVENUE	0	22,395,692	183,102
EXPENDITURES:			
Personnel & Operating	0	20,766,279	85,015
Depreciation	0	2,304,084	370,050
Capital Outlay	0	3,661,686	848,750
TOTAL EXPENDITURES	0	26,732,049	1,303,815
NON-CASH EXPENSE (Add Back)			
Depreciation	0	2,304,084	370,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(2,032,273)	(750,663)
OTHER FINANCING SOURCES (USES):			
Operating Transfers	0	0	698,250
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(2,032,273)	(52,413)
FUND BALANCE - Estimated			
Beginning of Year 7-01-26	602,064	19,751,965	(3,397,908)
FUND BALANCE - Projected			
End of Year 6-30-27	602,064	17,719,692	(3,450,321)

COUNTY OF LEXINGTON
RED BANK CROSSING RENTAL PROPERTIES
Annual Budget
Fiscal Year 2026-27

Fund: 5601
Division: Non-Departmental
Organization: 999900 - Non-Departmental

	2024-25	2025-26	2025-26	2026-27	BUDGET	
Summary Page	Actual	Actual	Amended	Requested	2026-27	2026-27
		(Mar)	(Mar)		Recommend	Approved

Activity From Operations:

Revenues:

450000 Rental Income	58,349	0	102,300			
461000 Investment Interest	22,217	15,001	0			
Total Revenue	80,566	15,001	102,300	0	0	0

Expenses:

Total Personnel & Operating	68,687	26,661	292,911			
Depreciation	13,652	0	19,677			
Total Expense	82,339	26,661	312,588	0	0	0

Noncash Expenses:

Depreciation: Add Back In	13,652	0	19,677			
Net Cash	11,879	(11,660)	(190,611)	0	0	0

Income Calculation:

Net Income (Loss)	(1,773)	(11,660)	(210,288)	0	0	0
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Unused Appropriations 218,273

FUND BALANCE

Beginning of Year - Cash	574,402	602,064	602,064	602,064
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FUND BALANCE

End of Year - Projected - Cash	602,064	602,064	602,064	602,064
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COUNTY OF LEXINGTON
RED BANK CROSSING RENTAL PROPERTIES
Annual Budget
Fiscal Year 2026-27

Fund: 5601
Division: Non-Departmental
Organization: 999900 - Non-Departmental

				BUDGET		
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expend	Expend	Amended	Requested	Recommend
			(Mar)	(Mar)		Approved
Personnel						
* Total Personnel		0	0	0	0	0
Operating Expenses						
520103	Landscape/Ground Maintenance	24,555	17,756	26,287		
520231	Garbage Pickup Service	0	0	2,700		
520232	Parking Lot Sweeping	8,404	1,401	8,254		
522000	Building Repairs & Maintenance	2,789	0	5,000		
524000	Building Insurance	7,105	7,504	1,219		
529903	Contingency	0	0	218,273		
530100	Depreciation	13,652	0	19,677		
538500	Property Taxes	25,834	0	31,178		
* Total Operating		82,339	26,661	312,588	0	0
** Total Personnel & Operating		82,339	26,661	312,588	0	0
Capital						
** Total Capital		0	0	0	0	0
*** Total Expenses						
		82,339	26,661	312,588	0	0

COUNTY OF LEXINGTON
SOLID WASTE FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FISCAL YEAR 2026-27

	Solid Waste Operations (5700)	Solid Waste P/C Sinking Fd (5701)	Solid Waste Tires (5710)	Solid Waste Elevate LEXCOSC (5712)	Solid Waste DHEC (5720)	Solid Waste Tire Grant (5721)	Solid Waste Recycling Grt. (5722)	Compost Bin Grant (5726)	Total 2026-27
REVENUE:									
County Tax Revenue	14,268,525	0	0	0	0	0	0	0	14,268,525
Fees & Permits	7,056,770	0	160,000	2,500	0	0	0	3,250	7,222,520
State Grant Funds	0	0	0	0	5,750	0	26,426	0	32,176
Intergovernmental Revenue	0	0	0	0	0	0	0	0	0
Investment Interest	602,421	200,000	50	0	0	0	0	0	802,471
Miscellaneous	62,000	0	0	8,000	0	0	0	0	70,000
TOTAL REVENUE	21,989,716	200,000	160,050	10,500	5,750	0	26,426	3,250	22,395,692
EXPENDITURES:									
Personnel & Operating	17,917,644	2,622,950	160,000	39,750	5,750	0	20,185	0	20,766,279
Depreciation	2,294,084	0	10,000	0	0	0	0	0	2,304,084
Capital Outlay	3,652,195	0	0	0	0	0	6,241	3,250	3,661,686
TOTAL EXPENDITURES	23,863,923	2,622,950	170,000	39,750	5,750	0	26,426	3,250	26,732,049
NON-CASH EXPENSE (Add Back)									
Depreciation	2,294,084	0	10,000	0	0	0	0	0	2,304,084
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	419,877	(2,422,950)	50	(29,250)	0	0	0	0	(2,032,273)
OTHER FINANCING SOURCES (USES):									
Operating Transfers	(556,654)	556,654	0	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(136,777)	(1,866,296)	50	(29,250)	0	0	0	0	(2,032,273)
FUND BALANCE - Estimated Beginning of Year 7-01-26	13,160,092	6,820,856	(133,776)	(10,914)	(22,949)	(115,200)	47,182	6,674	19,751,965
FUND BALANCE - Projected End of Year 6-30-27	13,023,315	4,954,560	(133,726)	(40,164)	(22,949)	(115,200)	47,182	6,674	17,719,692

SOLID WASTE MANAGEMENT
Combined Annual Budget
Fiscal Year 2026-27

Fund: 5700
Division: Public Works

					BUDGET	
Summary Page	2024-25 Actual	2025-26 Actual (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
Property Taxes	13,058,993	13,192,777	13,982,724	13,982,724	14,268,525	14,268,525
Landfill Revenue Fees	6,734,563	6,239,997	6,509,847	6,851,073	6,851,073	7,056,770
Other Revenues	932,794	859,061	1,409,252	664,421	664,421	664,421
Loss on Disposal of Fixed Assets	(813,667)	(9,465)	0	0	0	0
Total Revenues	19,912,683	20,282,370	21,901,823	21,498,218	21,784,019	21,989,716
Expenses:						
Total Personnel & Operating	15,304,339	14,096,966	19,287,245	18,511,903	17,722,886	17,917,644
Depreciation	2,225,001	0	1,939,205	1,944,205	2,289,084	2,294,084
Capital Outlay	59,054	4,597,852	5,832,741	12,995,886	3,456,795	3,652,195
Operating Transfers	102,711	599,333	599,333	604,338	604,338	556,654
Total Expenses	17,691,105	19,294,151	27,658,524	34,056,332	24,073,103	24,420,577
Sub-Total	2,221,578	988,219	(5,756,701)	(12,558,114)	(2,289,084)	(2,430,861)
Noncash Expenses:						
Depreciation: Add Back In	2,225,001	0	1,939,205	1,944,205	2,289,084	2,294,084
Total Expenses (Cash Basis)	15,466,104	19,294,151	25,719,319	32,112,127	21,784,019	22,126,493
Net Cash	4,446,579	988,219	(3,817,496)	(10,613,909)	0	(136,777)
Income Calculation:						
Capital Outlay: Existing	59,054	4,597,852	5,832,741	12,995,886	3,456,795	3,652,195
Total Expenses (Income Basis)	17,632,051	14,696,299	21,825,783	21,060,446	20,616,308	20,768,382
Net Income (Loss)	2,280,632	5,586,071	76,040	437,772	1,167,711	1,221,334
Unused Appropriations						
FUND BALANCE						
Beginning of Year - Cash			16,977,588	13,160,092	13,160,092	13,160,092
FUND BALANCE						
End of Year - Projected - Cash			13,160,092	2,546,183	13,160,092	13,023,315

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
FY 2026-27 Estimated Revenues & Other Funding Sources

Fund: 5700		Actual	Actual	Actual	Actual	Received	Amended	Projected			
Division: Public Works		Receipts	Receipts	Receipts	Receipts	Thru May	Budget	Revenue			
Revenue Account Title		2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* Undesignated Revenues 5700 :											
Property Taxes:		<u>7.877 Mills</u>	<u>7.877 Mills</u>	<u>7.877 Mills</u>	<u>7.877 Mills</u>	<u>6.8 Mills</u>	<u>6.8 Mills</u>	<u>6.8 Mills</u>	<u>6.8 Mills</u>	<u>6.8 Mills</u>	<u>6.8 Mills</u>
410000	Current Property Taxes	8,577,225	8,999,023	9,407,308	9,781,106	10,103,589	10,732,041	10,732,041	10,732,041	10,995,222	10,995,222
410500	Homestead Exemption Reimburse.	382,207	388,360	393,743	403,362	352,049	390,000	390,000	390,000	410,000	410,000
410520	Manufacturer's Tax Exemption	62,015	63,827	64,832	64,215	56,472	60,000	60,000	60,000	65,000	65,000
410521	Manufacturer Partial Prop Tx Exempt	14,916	68,370	77,310	81,491	85,804	0	0	0	0	0
410530	State Sales & Use Tax Credit	47,703	39,530	82,719	61,280	51,908	53,930	53,930	53,930	55,252	55,252
411000	Current Vehicle Taxes	1,278,637	1,362,488	1,535,626	1,623,164	1,466,943	1,657,049	1,657,049	1,657,049	1,568,843	1,568,843
411050	Watercraft Property Taxes	0	0	0	160,197	141,149	166,704	166,704	166,704	184,208	184,208
412000	Current Tax Penalties	14,108	15,282	13,900	8,100	15,515	15,000	15,515	15,000	12,000	12,000
413000	Delinquent Taxes	281,399	230,058	423,845	161,369	226,452	300,000	300,000	300,000	300,000	300,000
414000	Delinquent Tax Penalties	34,020	37,582	35,271	40,240	37,911	35,000	35,000	35,000	40,000	40,000
417100	Fee in Lieu of Taxes	457,522	449,646	501,726	537,587	509,705	475,000	505,533	475,000	520,000	520,000
417120	FILOT - Prior Year	(11,199)	(3,652)	(3,341)	12,840	25,682	0	25,682	0	0	0
417130	FILOT - Manufacturer's Tax Exempt	44,384	47,673	51,082	53,790	59,279	45,000	45,000	45,000	50,000	50,000
417150	FILOT - Fee for Services	3,378	3,479	3,378	3,378	3,502	3,000	3,502	3,000	3,000	3,000
418000	Motor Carrier Payments	35,197	36,803	36,547	45,442	33,053	35,000	35,000	35,000	45,000	45,000
418100	Heavy Equip Rental Surcharge Fees	6,912	16,880	18,914	21,432	23,764	15,000	19,473	15,000	20,000	20,000
Total Property Taxes		11,228,424	11,755,349	12,642,860	13,058,993	13,192,777	13,982,724	14,044,429	13,982,724	14,268,525	14,268,525
Landfill Revenue Sources:											
430850	Credit Report Fees	225	225	350	275	250	300	333	300	300	300
434000	Landfill Fees	4,073,159	5,613,507	5,235,643	5,695,914	5,298,895	5,525,297	5,525,297	5,705,368	5,705,368	5,911,065
434100	Landfill Permit Fees	5,305	4,825	5,921	4,780	7,525	4,500	4,500	5,205	5,205	5,205
434200	Garbage Franchise Fees	175,446	185,153	191,787	202,415	119,698	240,000	240,000	337,350	337,350	337,350
434400	Paper Recycling Fees	1,020	804	724	596	15,253	450	450	450	450	450
434401	Battery Recycling Fees	16,862	18,896	23,196	19,664	14,567	20,500	20,500	19,000	19,000	19,000
434402	Aluminum Recycling Fees	60,441	42,289	36,986	24,744	50,108	32,000	42,990	32,000	32,000	32,000
434405	White Goods Recycling Fees	562,922	295,553	214,383	198,453	238,676	185,000	185,000	238,000	238,000	238,000
434406	Waste Tire Fees	149,101	218,512	241,022	322,193	244,076	250,000	250,000	275,000	275,000	275,000
434408	Cardboard Recycling Fees	62,669	17,033	32,518	39,196	22,807	23,000	23,000	26,500	26,500	26,500
434409	Glass Recycling Fees	3,897	8,470	10,361	8,183	6,448	6,500	6,500	6,500	6,500	6,500
434411	Oil Filter Recycling Fees	2,944	2,692	215	792	194	1,300	1,300	900	900	900
434414	Refrigerant Recycling Fees	25,440	25,770	29,060	31,680	28,410	30,000	30,000	30,000	30,000	30,000
434416	Motor Oil Recycling Fees	22,759	37,867	39,807	29,553	3,310	15,000	15,000	8,000	8,000	8,000
434417	Safety Vest Recycling Fees	3	0	0	0	0	0	0	0	0	0
434419	Electronics Recycling Fees	7,281	6,630	4,782	6,552	6,388	6,000	6,000	6,500	6,500	6,500
434420	Mattress Recycling Fees	22,178	31,946	36,401	532	0	0	0	0	0	0
434421	Wood/Vegetative Compost Fee	81,831	92,474	104,342	149,041	183,393	110,000	160,361	160,000	160,000	160,000
434422	Food Waste Compost Fee	0	0	0	0	0	60,000	0	0	0	0
438800	Mulch Sales	13,001	1,797	860	0	0	0	0	0	0	0
438801	Compost Sales	72,131	23,010	(20)	0	0	0	0	0	0	0
Total Revenue Sources		5,358,615	6,627,453	6,208,338	6,734,563	6,239,998	6,509,847	6,511,231	6,851,073	6,851,073	7,056,770
Other Revenues:											
450100	Ground Lease Agreement	13,597	13,717	14,487	13,252	11,000	14,000	14,000	12,000	12,000	12,000
451201	FEMA Disaster Reimbursement	0	0	0	0	19,470	0	0	0	0	0
461000	Investment Interest	49,481	537,140	1,044,322	778,743	605,088	930,252	930,252	602,421	602,421	602,421
467000	Cash Over/Short	(178)	(236)	(222)	127	3	0	0	0	0	0
469900	Miscellaneous Revenues	586	3,280	0	18,819	0	0	0	0	0	0
490100	Sale of General Fixed Assets	0	0	0	375	214,500	465,000	465,000	50,000	50,000	50,000
490200	Trade-in Allowance on FA	0	0	25,500	0	0	0	0	0	0	0
490300	Gain on Sale of Fixed Assets	67,729	0	0	121,478	9,000	0	0	0	0	0
491000	Contributed Capital	81,124	0	4,580	0	0	0	0	0	0	0
590300	Loss on Disposal of Fixed Assets	0	(293,851)	(653)	(813,667)	-9,466	0	0	0	0	0
Total Other Revenue		212,339	260,050	1,088,014	119,127	849,595	1,409,252	1,409,252	664,421	664,421	664,421
** Total Undesignated Landfill Revenues		16,799,378	18,642,852	19,939,212	19,912,683	20,282,370	21,901,823	21,964,912	21,498,218	21,784,019	21,989,716

COUNTY OF LEXINGTON
Combined Annual Budget - Enterprise Fund
Fiscal Year 2026-27

Fund 5700
Division: Public Works-Solid Waste
Organization: Solid Waste - All Departments

Object Expenditure Code Classification	BUDGET											
	2025-26 Amended (May)	2026-27 Approved (Total)	Admin.	Acctg. & Collections	Collection Stations	Landfill Operations	321 Landfill	Transfer Station	Recycling	Litter Control	Code Enforcement	Non- Departmental
Personnel												
510100 Salaries & Wages	1,517,902	1,761,411	325,309	226,146	147,627	500,191	0	230,707	38,134	156,591	136,706	0
510199 Special Overtime	3,000	3,000	0	0	0	0	0	0	0	0	3,000	0
510200 Overtime	31,200	31,200	0	1,200	4,000	15,000	0	10,000	0	1,000	0	0
510300 Part Time	778,344	777,040	0	63,872	425,258	0	0	0	287,910	0	0	0
511112 FICA Cost	183,921	183,801	22,397	20,186	40,099	35,832	0	16,603	22,477	10,850	9,618	5,739
511113 State Retirement	452,404	464,699	60,377	54,050	107,070	95,619	0	44,675	60,513	29,249	0	13,146
511114 Police Retirement	29,471	30,565	0	0	0	0	0	0	0	0	29,674	891
511120 Insurance Fund Contribution	280,500	306,250	35,000	61,250	21,875	91,875	0	39,375	4,375	35,000	17,500	0
511130 Workers Compensation	165,089	148,438	5,811	903	35,970	43,580	0	20,742	18,262	13,473	4,834	4,863
519901 Salaries & Wages Adjustment Account	676,700	65,093	0	0	0	0	0	0	0	0	0	65,093
* Total Personnel	4,118,531	3,771,497	448,894	427,607	781,899	782,097	0	362,102	431,671	246,163	201,332	89,732
Operating Expenses												
520100 Contracted Maintenance	307,871	312,232	0	0	500	248,028	0	63,704	0	0	0	0
520103 Landscaping/Ground Maintenance	5,000	2,500	0	0	2,500	0	0	0	0	0	0	0
520200 Contracted Services	10,593,919	10,331,101	65,000	498	2,350,040	600,000	110,000	7,084,012	121,551	0	0	0
520219 Water & Other Beverage Service	6,600	3,200	0	0	2,000	0	0	1,200	0	0	0	0
520233 Towing Service	4,580	2,575	75	0	300	500	0	0	1,000	600	100	0
520239 E-Waste Recycling	78,600	55,000	0	0	0	0	0	0	55,000	0	0	0
520240 Tire Disposal Service	365,000	340,000	0	0	0	340,000	0	0	0	0	0	0
520300 Professional Services	284,245	282,060	0	650	635	87,475	192,800	500	0	0	0	0
520302 Drug Testing Services	3,026	850	0	0	150	500	0	100	100	0	0	0
520303 Accounting/Auditing Services	5,000	5,000	0	5,000	0	0	0	0	0	0	0	0
520305 Infectious Disease Services	5,757	3,060	214	250	714	714	0	100	428	640	0	0
520400 Advertising & Publicity	32,800	26,500	25,000	0	1,500	0	0	0	0	0	0	0
520500 Legal Services	15,000	11,000	11,000	0	0	0	0	0	0	0	0	0
520602 Landfill Monitoring - Edmund	31,000	32,500	0	0	0	32,500	0	0	0	0	0	0
520620 EPA Cost	0	10,000	0	0	0	0	10,000	0	0	0	0	0
520702 Technical Currency & Support	27,468	28,800	25,000	3,600	0	0	0	0	0	0	200	0
520710 Software Subscriptions	3,583	3,648	2,245	828	184	322	0	69	0	0	0	0
520800 Outside Printing	8,800	2,000	2,000	0	0	0	0	0	0	0	0	0
521000 Office Supplies	7,711	4,950	1,500	2,800	100	200	0	250	100	0	0	0
521100 Duplicating	3,225	2,000	2,000	0	0	0	0	0	0	0	0	0
521200 Operating Supplies	315,276	226,578	4,000	4,700	31,500	175,328	0	2,200	6,300	2,300	250	0
521208 Police Supplies	800	300	0	0	0	0	0	0	0	0	300	0
521214 Safety Supplies	3,500	2,000	500	1,500	0	0	0	0	0	0	0	0
521220 Closure Operating Supplies	200	0	0	0	0	0	0	0	0	0	0	0
521402 Occupational Health Supplies	300	400	0	100	100	0	0	0	200	0	0	0
521601 Sign Materials	2,500	500	500	0	0	0	0	0	0	0	0	0
522000 Building Repairs & Maintenance	147,340	122,840	8,000	0	35,000	14,840	0	65,000	0	0	0	0
522050 Generator Repairs & Maintenance	4,620	4,000	1,000	0	0	3,000	0	0	0	0	0	0
522100 Heavy Equipment Repairs & Maintenance	505,184	460,450	0	0	45,000	197,950	0	215,000	2,500	0	0	0
522200 Small Equipment Repairs & Maintenance	36,900	22,932	0	219	419	2,982	0	546	18,437	110	219	0
522201 Fuel Site Repairs & Maintenance	5,200	6,200	0	0	0	6,200	0	0	0	0	0	0

COUNTY OF LEXINGTON
Combined Annual Budget - Enterprise Fund
Fiscal Year 2026-27

Fund 5700
Division: Public Works-Solid Waste
Organization: Solid Waste - All Departments

Object Expenditure Code Classification	2025-26 Amended (May)	2026-27 Approved (Total)	BUDGET									
			Admin.	Acctg. & Collections	Collection Stations	Landfill Operations	321 Landfill	Transfer Station	Recycling	Litter Control	Code Enforcement	Non- Departmental
Con't:												
522300 Vehicle Repairs & Maintenance	37,774	35,274	500	0	6,000	8,774	0	0	12,000	6,000	2,000	0
523200 Equipment Rental	22,054	21,580	0	0	0	19,980	0	1,600	0	0	0	0
524000 Building Insurance	25,785	23,889	7,212	0	3,660	0	0	13,017	0	0	0	0
524100 Vehicle Insurance	10,455	20,960	1,120	0	3,040	7,840	0	0	3,360	3,360	2,240	0
524101 Comprehensive Insurance	75,675	131,521	722	0	1,248	117,600	0	7,848	2,238	1,549	316	0
524201 General Tort Liability Insurance	17,237	21,108	1,184	271	3,120	7,758	0	2,921	801	1,211	3,842	0
524900 Data Processing Equipment Insurance	166	244	0	244	0	0	0	0	0	0	0	0
525000 Telephone	8,981	6,938	3,188	0	3,750	0	0	0	0	0	0	0
525004 WAN Service Charges	10,586	10,586	9,600	0	0	0	0	0	0	0	986	0
525006 GPS Monitoring Charges	4,695	3,950	180	0	640	2,160	0	0	720	250	0	0
525021 Smart Phone Charges	9,984	8,796	2,000	700	1,944	1,392	0	600	0	0	2,160	0
525030 800 MHz Radio Service Charges	18,863	20,152	1,200	450	2,153	6,751	0	3,000	3,186	600	2,812	0
525031 800 MHz Radio Maintenance	2,951	219	219	0	0	0	0	0	0	0	0	0
525040 Internet Service Charges	10,800	2,000	0	0	2,000	0	0	0	0	0	0	0
525041 E-mail Service Charges	5,692	6,220	1,748	2,287	437	1,311	0	437	0	0	0	0
525100 Postage	15,800	1,675	1,000	675	0	0	0	0	0	0	0	0
525210 Conference, Meeting & Training Expenses	27,599	19,099	12,000	0	700	2,000	0	3,399	0	0	1,000	0
525230 Subscriptions, Dues, & Books	4,895	3,000	3,000	0	0	0	0	0	0	0	0	0
525240 Personal Mileage Reimbursement	4,624	1,900	1,700	100	100	0	0	0	0	0	0	0
525250 Motor Pool Reimbursement	300	300	300	0	0	0	0	0	0	0	0	0
525315 Utilities - Landfill (Cayce 321)	34,000	26,000	0	0	0	0	26,000	0	0	0	0	0
525317 Utilities - Landfill (Edmund)	63,250	55,000	10,500	0	0	19,000	0	25,500	0	0	0	0
525318 Utilities - Convenience Stations	95,400	105,000	0	0	105,000	0	0	0	0	0	0	0
525400 Gas, Fuel, & Oil	387,205	361,635	1,600	0	23,000	225,000	0	37,000	38,000	26,935	10,100	0
525405 Small Equipment Fuel	750	400	0	0	400	0	0	0	0	0	0	0
525600 Uniforms & Clothing	31,218	24,900	600	700	5,600	7,600	0	3,000	5,000	1,800	600	0
526500 Licenses & Permits	2,660	1,875	0	0	175	200	1,200	300	0	0	0	0
527040 Outside Personnel (Temporary)	753,906	755,000	0	0	755,000	0	0	0	0	0	0	0
529903 Contingency	604,704	100,000	0	0	0	0	0	0	0	0	0	100,000
530100 Depreciation	1,939,205	2,294,084	250	750	525,000	1,225,000	784	450,000	75,000	4,000	13,300	0
534027 Keep America Beautiful Program	59,500	64,000	64,000	0	0	0	0	0	0	0	0	0
538000 Claims & Judgments (Litigation)	2,500	2,250	250	0	500	500	0	250	750	0	0	0
538500 Property Taxes	2,700	5,500	0	0	0	2,500	3,000	0	0	0	0	0
538600 SCDHEC - Administrative Order	5,000	0	0	0	0	0	0	0	0	0	0	0
* Total Operating	17,107,919	16,440,231	272,107	26,322	3,914,109	3,365,905	343,784	7,981,553	346,671	49,355	40,425	100,000
** Total Personnel & Operating	21,226,450	20,211,728	721,001	453,929	4,696,008	4,148,002	343,784	8,343,655	778,342	295,518	241,757	189,732
Capital Items	5,832,741	3,652,195	497,387	4,604	2,247,352	408,352	0	276,200	165,500	2,500	300	50,000
** Total Capital	5,832,741	3,652,195	497,387	4,604	2,247,352	408,352	0	276,200	165,500	2,500	300	50,000
815701 Op Trm to Solid Waste Post Closure	595,725	556,654	0	0	0	556,654	0	0	0	0	0	0
815712 Op Trm to Elevate LexCoSC	3,608	0	0	0	0	0	0	0	0	0	0	0
***Total Budget Appropriation	27,658,524	24,420,577	1,218,388	458,533	6,943,360	5,113,008	343,784	8,619,855	943,842	298,018	242,057	239,732

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27

Fund: 5700

Division: Public Works

Organization: 121201 - Solid Waste / Administration

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenses	Expenses	Amended	Requested	Recommend
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 4	206,848	223,862	306,170	336,598	325,309
511112	FICA Cost	14,481	15,826	21,080	25,750	22,397
511113	State Retirement	29,134	40,477	56,825	62,473	60,377
511120	Insurance Fund Contribution - 4	32,600	31,167	34,000	35,000	35,000
511130	Workers Compensation	9,372	11,071	5,352	5,856	5,811
	* Total Personnel	292,435	322,403	423,427	465,677	448,894
Operating Expenses						
520200	Contracted Services	42,199	56,676	64,049	78,449	65,000
520233	Towing Services	0	0	90	75	75
520305	Infectious Disease Services	81	0	303	214	214
520400	Advertising & Publicity	20,928	23,374	30,800	30,800	25,000
520500	Legal Services	9,275	3,080	15,000	15,000	11,000
520702	Technical Currency & Support	0	17,675	25,000	25,276	25,000
520710	Software Subscriptions	0	510	2,000	1,969	2,245
520800	Outside Printing	1,700	144	8,800	8,800	2,000
521000	Office Supplies	1,236	1,052	2,350	2,350	1,500
521100	Duplicating	145	1,874	2,500	2,500	2,000
521200	Operating Supplies	3,459	3,498	7,000	7,000	4,000
521214	Safety Supplies	0	333	500	500	500
521601	Sign Materials	0	0	2,500	2,500	500
522000	Building Repairs & Maintenance	2,000	2	8,000	8,000	8,000
522050	Generator Maintenance	0	0	0	1,000	1,000
522200	Small Equipment Repairs & Maintenance	0	0	0	0	0
522300	Vehicle Repairs & Maintenance	25	329	1,000	1,000	500
524000	Building Insurance	3,423	7,212	8,719	7,933	7,212
524100	Vehicle Insurance - 1	1,230	800	615	800	1,120
524101	Comprehensive Insurance	825	628	0	0	722
524201	General Tort Liability Insurance	1,141	1,057	1,256	1,163	1,184
525000	Telephone	4,656	3,303	4,560	3,188	3,188
525004	WAN Service Charges	9,479	8,689	9,600	9,600	9,600
525006	GPS Monitoring Charges - 1	218	190	218	180	180
525021	Smart Phone Charges - 4	1,724	1,519	3,072	3,072	2,000
525030	800 MHz Radio Service Charges - 2	1,172	1,225	1,348	1,348	1,200
525031	800 MHz Radio Maintenance - 2	0	0	219	219	219
525041	E-mail Service Charges - 4	1,221	1,167	1,748	1,748	1,748
525100	Postage	6	13	15,000	27,891	1,000
525210	Conference, Meeting & Training Expenses	10,180	6,556	16,175	16,175	12,000
525230	Subscriptions, Dues, & Books	2,996	1,010	4,895	4,895	3,000
525240	Personal Mileage Reimbursement	899	450	4,224	4,224	1,700
525250	Motor Pool Reimbursement	0	325	300	300	300
525317	Utilities / Landfill / Edmund	8,816	10,608	11,250	11,250	10,500
525400	Gas, Fuel, & Oil	1,562	745	1,935	1,935	1,600
525600	Uniforms & Clothing	295	382	1,140	1,140	600
530100	Depreciation	210	0	1,235	1,235	250
534027	Keep America Beautiful Program	59,500	59,500	59,500	64,000	64,000
538000	Claims & Judgements	293	0	250	250	250
538300	Retainage Payable Expense	137,031	0	0	0	0
	* Total Operating	327,925	213,926	317,151	347,979	272,107
	** Total Personnel & Operating	620,360	536,329	740,578	813,656	721,001

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121201 - Solid Waste / Administration

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenses	Expenses	Amended	Requested	Recommend
			(May)	(May)		Approved
Capital						
540000	Small Tools & Minor Equipment	19,642	0	1,000	1,000	1,000
540010	Minor Software	1,021	0	0	500	0
599999	Capital Clearing	(1,389,188)				
	All Other Equipment	1,389,188	417,676	475,102		
5AS251	(1) Standard Color Printer (P2) - Rpl				1,589	1,387
5AS252	Cell 2 Expansion Engineering				495,000	495,000
	** Total Capital	20,663	417,676	476,102	498,089	497,387

*** Total Expenses	641,023	954,005	1,216,680	1,311,745	1,218,388	1,218,388
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COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27

Fund: 5700

Division: Public Works

Organization: 121202 - Solid Waste / Accounting & Collections

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenses	Expenses	Amended	Requested	Recommended
			(May)	(May)		Approved
Personnel						
510100	Salaries & Wages - 4	183,620	170,549	182,943	226,146	226,146
510200	Overtime	1,262	1,238	1,200	1,200	1,200
510300	Part Time - 3 (2.25 - FTE)	92,076	89,210	85,313	63,872	63,872
511112	FICA Cost	19,227	18,158	18,552	22,277	20,186
511113	State Retirement	40,215	47,045	50,011	54,050	54,050
511120	Insurance Fund Contribution - 7	57,050	54,542	59,500	61,250	61,250
511130	Workers Compensation	855	810	836	903	903
	* Total Personnel	394,305	381,552	398,355	429,698	427,607
Operating Expenses						
520200	Contracted Services	498	498	498	498	498
520300	Professional Services	643	547	850	850	650
520303	Accounting/Auditing Services	5,000	5,000	5,000	5,000	5,000
520305	Infectious Disease Services	0	0	606	427	250
520702	Technical Currency & Support	2,200	2,200	2,200	4,083	3,600
520710	Software Subscriptions	0	429	977	501	828
521000	Office Supplies	2,769	2,002	4,011	4,480	2,800
521100	Duplicating	1,311	0	500	0	0
521200	Operating Supplies	3,699	3,936	4,659	5,790	4,700
521214	Safety Supplies	0	0	3,000	3,000	1,500
521402	Occupational Health Supplies	0	0	200	200	100
522200	Small Equipment Repairs & Maintenance	0	0	0	0	219
524201	General Tort Liability Insurance	290	242	294	294	271
524900	Data Processing Equipment Insurance	166	222	166	256	244
525021	Smart Phone Charges - 1	530	379	768	768	700
525030	800 MHz Radio Service Charges - 2	420	439	447	501	450
525031	800 MHz Radio Maintenance - 2	0	0	219	219	219
525041	E-mail Service Charges - 6	1,203	1,041	1,759	1,759	2,287
525100	Postage	619	542	800	800	675
525240	Personal Mileage Reimbursement	0	0	300	300	100
525600	Uniforms & Clothing	633	674	905	930	700
530100	Depreciation	0	0	821	821	750
	* Total Operating	19,981	18,151	28,980	31,477	26,322
	** Total Personnel & Operating	414,286	399,703	427,335	461,175	453,929
Capital						
540000	Small Tools & Minor Equipment	7,733	0	1,500	1,500	1,500
599999	Capital Clearing	(7,080)				
	All Other Equipment	7,080	2,720	6,584		
5AS253	(2) Standard Computer (F1A) - Rpl				3,104	3,104
	(1) Network Printer - Rpl				1,589	0
	** Total Capital	7,733	2,720	8,084	6,193	4,604
	*** Total Expenses	422,019	402,423	435,419	467,368	458,533

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT**

**Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121203 - Solid Waste / Collection Stations

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenses	Expenses	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 2.5	94,685	89,215	92,510	147,627	147,627
510199	Special Overtime	1,395	0	0	0	0
510200	Overtime	1,492	906	4,000	4,000	4,000
510300	Part Time - LS (11.05 - FTE)	304,674	266,621	409,282	452,780	425,258
511112	FICA Cost	30,230	26,854	34,824	46,237	40,099
511113	State Retirement	58,397	64,184	93,875	112,178	97,846
511114	Police Retirement	(114)	(4)	0	0	0
511120	Insurance Fund Contribution - 2.5	12,225	11,687	12,750	21,875	13,125
511130	Workers Compensation	28,620	25,078	31,114	37,686	31,157
511214	Police Retirement - Retiree	260	0	0	0	0
* Total Personnel		531,864	484,541	678,355	822,383	781,899
Operating Expenses						
520100	Contracted Maintenance	0	53	1,049	1,049	500
520103	Landscaping/Ground Maintenance	0	0	5,000	5,000	2,500
520200	Contracted Services	2,204,999	1,769,255	2,422,253	2,350,040	2,350,040
520219	Water & Other Beverage Service	1,828	2,124	5,280	6,990	2,000
520233	Towing Service	90	0	1,200	1,200	300
520300	Professional Services	0	0	635	635	635
520302	Drug Testing Services	0	0	150	150	150
520305	Infectious Disease Services	53	0	1,515	1,284	500
520400	Advertising & Publicity	0	457	2,000	2,000	1,500
520702	Technical Currency & Support	0	0	0	69	0
520710	Software Subscriptions	0	98	235	167	184
521000	Office Supplies	81	75	300	300	100
521100	Duplicating	112	0	0	0	0
521200	Operating Supplies	30,529	27,235	29,950	32,430	31,000
521402	Occupational Health Supplies	0	0	100	100	100
522000	Building Repairs & Maintenance	81,121	27,365	44,500	35,000	35,000
522100	Heavy Equipment Repairs & Maintenance	40,714	31,131	49,500	52,800	45,000
522200	Small Equipment Repairs & Maintenance	0	0	400	400	200
522300	Vehicle Repairs & Maintenance	5,867	2,387	7,000	6,000	5,000
524000	Building Insurance	3,512	3,660	3,688	4,027	3,660
524100	Vehicle Insurance - 4	1,230	1,600	1,230	2,400	2,240
524101	Comprehensive Insurance	583	549	671	948	932
524201	General Tort Liability Insurance	130	1,867	2,431	3,083	2,092
525000	Telephone	4,425	3,822	4,421	4,421	3,750
525006	GPS Monitoring Charges - 2	435	381	466	640	436
525021	Smart Phone Charges - 2	979	760	1,296	1,944	1,296
525030	800 MHz Radio Service Charges - 2	1,406	1,460	1,526	2,296	1,450
525031	800 MHz Radio Maintenance - 2	0	0	219	219	219
525040	Internet Service Charges	1,370	1,913	10,800	10,800	2,000
525041	E-mail Service Charges - 1	230	208	437	437	437
525210	Conference & Meeting Expenses	405	270	525	700	525
525240	Personal Mileage Reimbursement	0	0	100	100	100
525318	Utilities / Landfill / Convenience Stations	100,660	108,044	95,400	114,000	105,000
525400	Gas, Fuel, & Oil	11,617	10,129	23,324	28,324	18,000
525405	Small Equipment Fuel	0	18	750	400	400
525600	Uniforms & Clothing	4,334	2,951	6,006	6,606	5,000

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121203 - Solid Waste / Collection Stations

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses - Con't						
526500 Licenses & Permits	175	175	260	260	175	175
527040 Outside Personnel	723,394	618,553	753,906	775,451	755,000	755,000
530100 Depreciation	515,686	0	430,000	435,000	520,000	525,000
538000 Claims & Judgments (Litigation)	0	0	750	750	500	500
538300 Retainage Payable Expense	75,790	0	0	0	0	0
* Total Operating	3,811,755	2,616,540	3,909,273	3,888,420	3,897,921	3,914,109
** Total Personnel & Operating	4,343,619	3,101,081	4,587,628	4,710,803	4,603,534	4,696,008
Capital						
540000 Small Tools & Minor Equipment	667	2,454	2,000	2,000	2,000	2,000
599999 Capital Clearing	(3,479,127)					
All Other Equipment	3,479,127	967,099	1,636,666			
5AS254 Signs				4,000	4,000	4,000
5AS255 (3) Self-Contained Compactors - Rpl				174,252	174,252	174,252
5AS256 Engineering - Bush River Road CRC				145,000	145,000	145,000
5AS257 Construction - Bush River Road CRC				800,000	800,000	800,000
5AS258 Ballpark Rd Construction & Engineering				5,150,000	607,000	607,000
5AS259 (1) Rolloff Container Truck - New				324,000	324,000	324,000
5AS260 (1) 800 MHz Mobile Radio				3,600	0	3,600
5AS261 (1) Maintenance Vehicle - New				185,000	0	185,000
5AS262 Tools for Vehicle				2,500	0	2,500
Concete Pads / Asphalt - Rpl				45,000	0	0
Collection & Recycling Center Striping				6,500	0	0
(1) Truck - Rpl				59,400	0	0
(1) Container Compaction Truck - New				330,000	0	0
** Total Capital	667	969,553	1,638,666	7,231,252	2,056,252	2,247,352
*** Total Expenses	4,344,286	4,070,634	6,226,294	11,942,055	6,659,786	6,943,360

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27

Fund: 5700

Division: Public Works

Organization: 121204 - Solid Waste / Landfill Operations

						BUDGET	
Object Expenditure Code	Classification	2024-25 Expenses	2025-26 Expenses (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
510100	Salaries & Wages - 10.5	414,241	414,180	406,333	500,191	453,095	500,191
510199	Special Overtime	1,993	0	0	0	0	0
510200	Overtime	13,229	6,200	15,000	15,000	15,000	15,000
511112	FICA Cost	31,421	30,829	30,867	38,266	32,228	35,832
511113	State Retirement	62,714	75,845	83,211	92,835	86,878	95,619
511120	Insurance Fund Contribution - 10.5	77,425	74,021	80,750	91,875	83,125	91,875
511130	Workers Compensation	36,692	35,644	37,911	43,580	39,587	43,580
* Total Personnel		637,715	636,719	654,072	781,747	709,913	782,097
Operating Expenses							
520100	Contracted Maintenance	225,077	197,829	248,574	248,028	248,028	248,028
520200	Contracted Services	482,396	621,359	721,700	734,450	600,000	600,000
520233	Towing Service	950	100	1,000	1,000	500	500
520240	Tire Disposal Services	107,676	358,751	365,000	340,000	340,000	340,000
520300	Professional Services	60,000	32,000	84,725	87,475	87,475	87,475
520302	Drug Testing Services	0	0	1,584	1,610	500	500
520305	Infectious Disease Services	188	107	1,212	1,067	500	714
520602	Landfill Monitoring - Edmund	27,500	25,750	31,000	32,500	32,500	32,500
520702	Technical Currency & Support	0	0	0	207	0	0
520710	Software Subscriptions	0	220	371	115	322	322
521000	Office Supplies	15	25	300	300	200	200
521100	Duplicating	35	0	0	0	0	0
521200	Operating Supplies	22,929	17,807	260,922	261,250	175,000	175,328
522000	Building Repairs & Maintenance	881	9,121	14,840	14,840	14,840	14,840
522050	Generator Repairs & Maintenance	394	854	4,620	4,620	3,000	3,000
522100	Heavy Equipment Repairs & Maintenance	199,103	101,448	197,950	197,950	197,950	197,950
522200	Small Equipment Repairs & Maintenance	952	49	6,500	6,500	2,000	2,982
522201	Fuel Site Repairs & Maintenance	6,631	4,989	5,200	6,200	6,200	6,200
522300	Vehicle Repairs & Maintenance	6,016	7,088	8,774	8,774	8,774	8,774
522301	Vehicle Repairs - Insurance/Other	0	2,297	0	0	0	0
523200	Equipment Rental	30,665	3,286	19,980	19,980	19,980	19,980
524100	Vehicle Insurance - 8	4,305	5,600	4,305	6,400	7,840	7,840
524101	Comprehensive Insurance	89,612	102,263	65,318	92,696	117,600	117,600
524201	General Tort Liability Insurance	5,458	6,520	6,004	7,628	7,302	7,758
525006	GPS Monitoring Charges - 21	2,542	2,093	2,613	2,160	2,160	2,160
525021	Smart Phone Charges - 2	0	0	1,392	1,392	1,392	1,392
525030	800 MHz Radio Service Charges - 9	5,299	5,546	6,048	6,751	6,048	6,751
525031	800 MHz Radio Maintenance - 9	0	0	982	982	982	0
525041	E-mail Service Charges - 0.5	411	389	1,311	1,311	1,311	1,311
525210	Conference, Meeting & Training Expenses	1,560	2,368	5,500	5,500	2,000	2,000
525317	Utilities - Landfill (Edmund)	17,763	17,509	24,000	24,000	19,000	19,000
525400	Gas, Fuel, & Oil	209,630	156,673	242,531	242,533	225,000	225,000
525600	Uniforms & Clothing	5,533	5,376	8,500	9,100	7,000	7,600
526500	Licenses & Permits	77	77	300	300	200	200
530100	Depreciation Expense	1,219,690	0	900,000	900,000	1,225,000	1,225,000
538000	Claims & Judgements (Litigation)	0	4,054	500	500	500	500
538600	SCDHEC Fines - Administrative Order	0	0	5,000	5,000	2,500	2,500
* Total Operating		2,733,288	1,691,548	3,248,556	3,273,119	3,363,604	3,365,905
** Total Personnel & Operating		3,371,003	2,328,267	3,902,628	4,054,866	4,073,517	4,148,002

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27

Fund: 5700

Division: Public Works

Organization: 121204 - Solid Waste / Landfill Operations

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Capital						
540000 Small Tools & Minor Equipment	2,661	3,003	2,500	2,500	2,500	2,500
599999 Capital Clearing	(1,862,429)					
All Other Equipment	1,862,429	1,850,551	2,201,793			
5AS263 (1) Standard Computer (F1A) - Rpl				1,552	1,552	1,552
5AS264 Litter Fence Panels				400,000	400,000	400,000
5AS265 (1) 800 MHz Mobile Radio				4,300	0	4,300
(1) Challenger Tractor - Rpl				83,000	0	0
(1) Bat Wing Mower - Rpl				38,000	0	0
Fuel Site Veeder Root Monitoring Sys Upgrades				21,000	0	0
Fuel Site Fuelmaster System Upgrades				15,500	0	0
C&D Transfer Station				4,200,000	0	0
** Total Capital	2,661	1,853,554	2,204,293	4,765,852	404,052	408,352
Transfers:						
815701 Op Trn to Solid Waste Post Closure	88,402	595,725	595,725	604,338	604,338	556,654
** Total Transfers	88,402	595,725	595,725	604,338	604,338	556,654
*** Total Expenses	3,462,066	4,777,546	6,702,646	9,425,056	5,081,907	5,113,008

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121205 - Solid Waste / 321 Reclamation/Close/Superfund

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenses	2025-26 Expenses (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520200 Contracted Services	165,747	112,833	114,000	110,000	110,000	110,000
520300 Professional Services	183,677	150,248	189,400	192,800	192,800	192,800
520620 EPA Cost	0	0	0	15,000	10,000	10,000
521100 Duplicating	1	0	0	0	0	0
525315 Utilities - Landfill/Cayce 321	25,060	18,403	34,000	26,000	26,000	26,000
526500 Licenses & Permits	1,354	896	1,200	1,200	1,200	1,200
530100 Depreciation	784	0	784	784	784	784
538500 Property Taxes	2,593	2,791	2,700	3,000	3,000	3,000
* Total Operating	379,216	285,171	342,084	348,784	343,784	343,784
** Total Personnel & Operating	379,216	285,171	342,084	348,784	343,784	343,784
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Expenses	379,216	285,171	342,084	348,784	343,784	343,784

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27

Fund: 5700

Division: Public Works

Organization: 121206 - Solid Waste / Transfer Station

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenses	Expenses	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 4.5	224,612	209,428	214,789	230,707	230,707
510199	Special Overtime	1,754	0	0	0	0
510200	Overtime	15,776	8,388	10,000	12,000	10,000
511112	FICA Cost	17,125	15,851	15,476	18,568	16,603
511113	State Retirement	26,698	29,375	41,721	45,046	44,675
511120	Insurance Fund Contribution - 4.5	36,675	35,063	38,250	39,375	39,375
511130	Workers Compensation	21,621	19,816	19,311	20,909	20,742
511213	State Retirement - Retiree	8,356	9,835	0	0	0
* Total Personnel		352,617	327,756	339,547	366,605	362,102
Operating Expenses						
520100	Contracted Maintenance	48,095	36,270	58,248	63,704	63,704
520200	Contracted Services	6,229,871	5,950,836	7,156,368	7,084,012	7,084,012
520219	Water & Other Beverage Service	1,031	991	1,320	2,035	1,200
520300	Professional Services	125	125	8,635	8,635	500
520302	Drug Testing Services	0	0	1,042	1,055	100
520305	Infectious Disease Services	53	53	606	427	100
520702	Technical Currency & Support	0	61	68	69	0
520710	Software Subscriptions	0	0	0	0	69
521000	Office Supplies	222	0	500	500	250
521100	Duplicating	11	0	0	0	0
521200	Operating Supplies	1,873	588	2,945	2,945	2,200
522000	Building Repairs & Maintenance	13,930	41,023	80,000	80,000	65,000
522100	Heavy Equipment Repairs & Maintenance	205,704	128,840	255,234	255,234	215,000
522200	Small Equipment Repairs & Maintenance	0	0	0	0	546
523200	Equipment Rental	184	188	2,074	2,074	1,600
524000	Building Insurance	12,569	13,017	13,378	14,320	13,017
524101	Comprehensive Insurance	7,065	6,823	5,913	7,848	7,848
524201	General Tort Liability Insurance	2,368	2,608	2,605	3,000	2,921
525021	Smart Phone Charges - 2	489	379	1,296	1,296	600
525030	800MHz Radio Service Charges - 3	2,944	3,074	3,360	3,361	3,000
525031	800 MHz Radio Maintenance - 2	0	0	546	546	546
525041	Email Service Charges	208	208	437	437	437
525210	Conference, Meeting & Training Expenses	0	0	3,399	3,399	3,399
525317	Utilities - County L/F Edmund	23,765	23,070	28,000	28,000	25,500
525400	Gas, Fuel, & Oil	36,067	31,046	45,195	45,195	37,000
525600	Uniforms & Clothing	1,264	1,181	4,878	4,878	3,000
526500	Licenses & Permits	100	100	900	900	300
530100	Depreciation	413,637	0	500,000	500,000	450,000
538000	Claims & Judgments	0	0	250	250	250
538300	Retainage Payable Expense	17,426	0	0	0	0
* Total Operating		7,019,001	6,240,481	8,177,197	8,114,120	7,981,553
** Total Personnel & Operating		7,371,618	6,568,237	8,516,744	8,480,725	8,343,655

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700
Division: Public Works
Organization: 121206 - Solid Waste / Transfer Station

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenses	Expenses	Amended	Requested	Recommend	Approved
			(May)	(May)			
Capital							
540000	Small Tools & Minor Equipment	572	995	1,200	1,200	1,200	1,200
599999	Capital Clearing	(697,311)					
	All Other Equipment	697,311	1,189,831	1,259,279			
5AS266	Boom Lift				275,000	275,000	275,000
** Total Capital		572	1,190,826	1,260,479	276,200	276,200	276,200

*** Total Expenses	7,372,190	7,759,063	9,777,223	8,756,925	8,614,654	8,619,855
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COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27

Fund: 5700

Division: Public Works

Organization: 121207 - Solid Waste / Recycling

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code	Classification	Expenses	Expenses	Amended	Requested	Recommended
			(May)	(May)		Approved
Personnel						
510100	Salaries and Wages - 0.5	33,120	30,863	32,554	38,134	34,322
510199	Special Overtime	148	0	0	0	0
510300	Part Time - 10 (5.80 - FTE)	230,614	228,363	283,749	297,182	287,910
511112	FICA Cost	20,181	19,832	21,777	25,651	22,186
511113	State Retirement	38,480	46,779	58,706	62,234	59,806
511120	Insurance Fund Contribution - 0.5	4,075	3,896	4,250	4,375	4,375
511130	Workers Compensation	23,115	15,062	28,678	28,019	18,157
	* Total Personnel	349,733	344,795	429,714	455,595	426,756
Operating Expenses						
520200	Contracted Services	82,253	67,752	115,051	121,551	121,551
520233	Towing Service	927	0	1,500	1,500	1,000
520239	E-Waste Recycling	20,571	33,535	78,600	63,900	55,000
520302	Drug Testing Services	0	0	250	250	100
520305	Infectious Disease Services	215	53	606	428	428
521000	Office Supplies	71	0	250	250	100
521100	Duplicating	188	0	225	0	0
521200	Operating Supplies	8,951	3,046	6,300	6,300	6,300
521402	Occupational Health Supplies	0	0	200	200	200
522100	Heavy Equipment Repairs & Maintenance	169	150	2,500	2,500	2,500
522200	Small Equipment Repairs & Maintenance	14,450	3,305	30,000	30,000	18,000
522300	Vehicle Repairs & Maintenance	13,402	9,014	12,000	12,000	12,000
524100	Vehicle Insurance - 3	1,845	2,400	1,845	2,400	3,360
524101	Comprehensive Insurance	1,931	1,946	2,221	2,338	2,238
524201	General Tort Liability Insurance	715	715	787	787	801
525006	GPS Monitoring Charges - 4	653	571	932	720	720
525030	800 MHz Radio Service Charges - 3	2,812	2,920	3,037	3,186	3,186
525031	800 MHz Radio Maintenance - 3	0	0	437	437	437
525400	Gas, Fuel, & Oil	29,042	25,737	41,851	41,851	38,000
525600	Uniforms & Clothing	3,825	2,450	6,837	6,837	5,000
530100	Depreciation	74,994	0	85,000	85,000	75,000
538000	Claims & Judgments	0	0	750	750	750
	* Total Operating	257,014	153,594	391,179	383,185	346,671
	** Total Personnel & Operating	606,747	498,389	820,893	838,780	773,427
						778,342

Fund: 5700
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

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**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121210 - Solid Waste / Litter Control Operations

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenses	Expenses (May)	Amended (May)	Requested	Recommend	Approved
Personnel							
510100	Salaries & Wages - 4	122,016	97,381	156,914	156,591	156,591	156,591
510199	Special Overtime	2,402	0	0	0	0	0
510200	Overtime	272	520	1,000	1,200	1,000	1,000
511112	FICA Cost	9,185	7,154	10,872	12,071	10,850	10,850
511113	State Retirement	17,978	17,053	29,309	29,286	29,249	29,249
511120	Insurance Fund Contribution - 4	32,600	31,167	34,000	35,000	35,000	35,000
511130	Workers Compensation	10,057	8,233	15,286	12,312	13,473	13,473
* Total Personnel		194,510	161,508	247,381	246,460	246,163	246,163
Operating Expenses							
520233	Towing Service	221	450	600	600	600	600
520305	Infectious Disease Services	0	53	909	640	640	640
521200	Operating Supplies	2,058	217	3,000	3,000	2,300	2,300
522200	Small Equipment Repairs & Maintenance	170	0	0	0	0	110
522300	Vehicle Repairs & Maintenance	5,883	4,582	6,500	6,500	6,000	6,000
524100	Vehicle Insurance - 2	1,230	2,400	1,230	1,600	3,360	3,360
524101	Comprehensive Insurance	1,165	1,347	1,065	1,549	1,549	1,549
524201	General Tort Liability Insurance	390	1,081	429	1,190	1,211	1,211
525006	GPS Monitoring Charges	218	190	466	360	250	250
525030	800 MHz Radio Service Charge	586	613	760	760	600	600
525031	800 MHz Radio Maintenance	0	0	110	110	110	0
525400	Gas, Fuel, & Oil	7,591	7,292	21,085	26,935	26,935	26,935
525600	Uniforms & Clothing	1,145	1,046	2,352	2,352	1,800	1,800
530100	Depreciation	0	0	6,365	6,365	4,000	4,000
* Total Operating		20,657	19,271	44,871	51,961	49,355	49,355
** Total Personnel & Operating		215,167	180,779	292,252	298,421	295,518	295,518
Capital							
540000	Small Tools & Minor Equipment	280	0	500	2,500	2,500	2,500
	All Other Equipment		59,522	58,418			
** Total Capital		280	59,522	58,918	2,500	2,500	2,500
*** Total Expenses		215,447	240,301	351,170	300,921	298,018	298,018

COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27

Fund: 5700

Division: Public Works

Organization: 121220 - Solid Waste / Code Enforcement

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenses	Expenses	Amended	Requested	Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 2	134,499	126,494	125,689	136,706	136,706
510199	Special Overtime	1,189	1,047	3,000	3,000	3,000
511112	FICA Cost	9,604	9,063	9,120	10,687	9,618
511114	Police Retirement	11,789	13,741	28,135	29,674	29,674
511120	Insurance Fund Contribution - 2	16,300	15,583	17,000	17,500	17,500
511130	Workers Compensation	4,682	4,416	4,583	4,834	4,834
511214	PORS - Employer Portion (Retiree)	10,972	12,655	0	0	0
* Total Personnel		189,035	182,999	187,527	202,401	201,332
Operating Expenses						
520233	Towing Service	0	0	190	190	100
520702	Technical Currency & Support	0	0	200	200	200
521200	Operating Supplies	216	132	500	500	250
521208	Police Supplies	0	0	800	800	300
522200	Small Equipment Repairs & Maintenance	0	0	0	0	219
522300	Vehicle Repairs & Maintenance	873	1,005	2,500	2,500	2,000
524100	Vehicle Insurance - 1/2	1,230	1,600	1,230	1,600	2,240
524101	Comprehensive Insurance	423	275	487	316	316
524201	General Tort Liability Insurance	3,119	3,430	3,431	3,773	3,842
525004	WAN Service Charges	2,318	836	986	986	986
525021	Smart Phone Charges	1,080	1,206	2,160	2,160	2,160
525030	800 MHz Radio Service Charge - 2	0	1,289	2,337	2,812	2,812
525031	800 MHz Radio Maintenance	0	0	219	219	219
525210	Conference, Meeting & Training Expenses	818	0	2,000	3,900	1,000
525400	Gas, Fuel, & Oil	8,212	5,934	11,284	11,284	10,100
525600	Uniforms & Clothing	0	304	600	600	600
530100	Depreciation	0	0	15,000	15,000	13,300
* Total Operating		18,289	16,011	43,924	46,840	40,425
** Total Personnel & Operating		207,324	199,010	231,451	249,241	241,757
Capital						
540000	Small Tools & Minor Equipment	24,802	0	300	300	300
599999	Capital Clearing	(24,802)				
	All Other Equipment	24,802	66,425	79,989		
** Total Capital		24,802	66,425	80,289	300	300
*** Total Expenses		232,126	265,435	311,740	249,541	242,057

**COUNTY OF LEXINGTON
SOLID WASTE MANAGEMENT
Annual Budget
Fiscal Year 2026-27**

Fund: 5700

Division: Public Works

Organization: 121299 - Solid Waste / Non-Departmental

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expenses	Expenses	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
511112	FICA - Employer's Portion	0	0	21,353	5,739	5,739	5,739
511113	SCRS - Employer's Portion	0	0	38,746	13,146	13,146	13,146
511114	PORS - Employer's Portion	0	0	1,336	891	891	891
511130	Workers Compensation	0	0	22,018	4,863	4,863	4,863
519901	Salaries & Wages Adjustment Account	0	0	676,700	75,018	65,093	65,093
	* Total Personnel	0	0	760,153	99,657	89,732	89,732
Operating Expenses							
529903	Contingency	0	0	604,704	100,000	100,000	100,000
	* Total Operating	0	0	604,704	100,000	100,000	100,000
	** Total Personnel & Operating	0	0	1,364,857	199,657	189,732	189,732
Capital							
549904	Capital Contingency	0	0	43,202	50,000	50,000	50,000
	** Total Capital	0	0	43,202	50,000	50,000	50,000
Transfers:							
815712	Op Trn to Elevate LexCoSC	3,108	3,608	3,608	0	0	0
	** Total Transfers	3,108	3,608	3,608	0	0	0
	*** Total Expenses	3,108	3,608	1,411,667	249,657	239,732	239,732

COUNTY OF LEXINGTON
SW POST CLOSURE SINKING FUND
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
* SW Post Closure Sinking Fund 5701:								
Revenues:								
461000	Investment Interest	289,496	243,121	200,000	209,070	200,000	200,000	200,000
805700	Op Trn From Solid Waste	88,402	595,725	595,725	595,725	604,338	604,338	556,654
** Total Revenue		377,898	838,846	795,725	804,795	804,338	804,338	756,654
***Total Expense					2,630,450	2,652,950	2,622,950	2,622,950
Unused Appropriations					2,242,450			
FUND BALANCE								
Beginning of Year - Cash					6,404,061	6,820,856	6,820,856	6,820,856
FUND BALANCE								
End of Year - Projected - Cash					6,820,856	4,972,244	5,002,244	4,954,560

Fund: 5701
Division: Public Works
Organization: 121204 - Solid Waste / Landfill Operations

				BUDGET			
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520200	Contracted Service	0	0	33,000	33,000	33,000	33,000
520300	Professional Services	15,500	25,500	43,000	63,000	63,000	63,000
520601	L/F Well Monitoring - Batesburg/Leesville	70,000	70,000	70,000	70,000	70,000	70,000
520602	L/F Well Monitoring - Edmund	55,000	45,000	60,000	62,500	62,500	62,500
520603	L/F Well Monitoring - Chapin	51,000	52,000	52,000	52,000	52,000	52,000
520612	Closure/PostClosure Care Cost	(430,192)	0	0	0	0	0
521220	Closure/PostClosure Operating Supplies	2,373	1,177	100,000	100,000	100,000	100,000
529903	Contingency	0	0	2,242,450	2,242,450	2,242,450	2,242,450
* Total Operating		(236,319)	193,677	2,600,450	2,622,950	2,622,950	2,622,950
**Total Personnel & Operating		(236,319)	193,677	2,600,450	2,622,950	2,622,950	2,622,950
Capital							
	All Other Equipment	0	0	30,000			
	Groundwater Monitoring Well Installation				30,000	0	0
**Total Capital		0	0	30,000	30,000	0	0
*** Total Expenses		(236,319)	193,677	2,630,450	2,652,950	2,622,950	2,622,950

**COUNTY OF LEXINGTON
SOLID WASTE TIRES
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solid Waste Tire 5710:								
Revenues:								
422000	Landfill - Tires	180,647	167,685	170,000	170,000	160,000	160,000	160,000
461000	Investment Interest	0	0	250	250	250	50	50
** Total Revenue		180,647	167,685	170,250	170,250	160,250	160,050	160,050
***Total Expense					170,250	160,000	170,000	170,000
Unused Appropriations					0			
Noncash Expenses:								
Depreciation					10,000	0	10,000	10,000
FUND BALANCE								
Beginning of Year - Cash					(143,776)	(133,776)	(133,776)	(133,776)
FUND BALANCE								
End of Year - Projected - Cash					(133,776)	(133,526)	(133,726)	(133,726)

Fund: 5710
Division: Public Works
Organization: 121204 - Solid Waste / Landfill Operations

Object Expenditure		2024-25	2025-26	2025-26	2026-27	BUDGET	
Code	Classification	Expend	Expend (May)	Amended (May)	Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses							
520200	Contracted Services	0	0	5,000	5,000	5,000	5,000
520240	Tire Disposal	248,000	0	155,250	155,000	155,000	155,000
530100	Depreciation Expense	7,908	0	10,000	0	10,000	10,000
* Total Operating		255,908	0	170,250	160,000	170,000	170,000
**Total Personnel & Operating		255,908	0	170,250	160,000	170,000	170,000
Capital							
**Total Capital		0	0	0	0	0	0
** Total Expenses		255,908	0	170,250	160,000	170,000	170,000

**COUNTY OF LEXINGTON
SOLID WASTE/ELEVATE LEXCOSC
Annual Budget
Fiscal Year - 2026-27**

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solid Waste/Elevate LexCoSC 5712:								
Revenues:								
439900	Misc Fees, Permits, and Sales	0	0	2,500	2,500	2,500	2,500	2,500
469100	Gifts & Donations	0	0	8,000	8,000	8,000	8,000	8,000
801000	Op Trn From General Fund/Cty Ordinary	3,108	3,108	3,108	3,108	0	0	0
802000	Op Trn From Economic Development	3,108	3,108	3,108	3,108	0	0	0
805700	Op Trn From Solid Waste	3,108	3,608	3,608	3,608	0	0	0
** Total Revenue		9,324	9,824	20,324	20,324	10,500	10,500	10,500
***Total Expense					46,053	39,750	39,750	39,750
FUND BALANCE								
Beginning of Year - Cash					14,815	(10,914)	(10,914)	(10,914)
FUND BALANCE								
End of Year - Projected - Cash					(10,914)	(40,164)	(40,164)	(40,164)

Fund: 5712

Division: Public Works

Organization: 121212 - Solid Waste / Elevate LexCoSC

					BUDGET	
Object Expenditure Code Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Operating Expenses						
520200 Contracted Services	291	462	18,353	23,820	23,820	23,820
520400 Advertising & Publicity	0	0	3,500	1,200	1,200	1,200
520800 Outside Printing	0	0	2,480	580	580	580
521000 Office Supplies	0	0	587	400	400	400
521100 Duplicating	0	0	135	0	0	0
521200 Operating Supplies	186	0	10,114	3,400	3,400	3,400
525100 Postage	0	0	432	0	0	0
525210 Conference, Meeting, & Training Exp.	3,035	0	6,704	8,100	8,100	8,100
525230 Subscription, Dues, & Books	1,000	0	3,748	2,250	2,250	2,250
* Total Operating	4,512	462	46,053	39,750	39,750	39,750
**Total Personnel & Operating	4,512	462	46,053	39,750	39,750	39,750
Capital						
**Total Capital	0	0	0	0	0	0
** Total Expenses	4,512	462	46,053	39,750	39,750	39,750

COUNTY OF LEXINGTON
SOLID WASTE DHEC MANAGEMENT GRANT
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*Solid Waste DHEC Management Grant 5720:								
- Reimbursement Grant -								
Revenues:								
458000	State Grant Income	0	8,752	15,750	15,750	5,750	5,750	5,750
** Total Revenue		0	8,752	15,750	15,750	5,750	5,750	5,750
***Total Expense					41,672	5,750	5,750	5,750
FUND BALANCE								
Beginning of Year - Cash					2,973	(22,949)	(22,949)	(22,949)
FUND BALANCE								
End of Year - Projected - Cash					(22,949)	(22,949)	(22,949)	(22,949)

Fund: 5720
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

					BUDGET	
Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend Approved
Personnel						
* Total Personnel		0	0	0	0	0
Operating Expenses						
520400	Advertising & Publicity	0	0	5,000	5,000	5,000
520800	Outside Printing	0	0	23,180	0	0
521200	Operating Supplies	0	10,000	12,500	0	0
525210	Conference, Meeting & Training Exp	508	779	992	750	750
* Total Operating		508	10,779	41,672	5,750	5,750
**Total Personnel & Operating		508	10,779	41,672	5,750	5,750
Capital						
**Total Capital		0	0	0	0	0
** Total Expenses						
		508	10,779	41,672	5,750	5,750

SOLID WASTE TIRE GRANT
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	* Waste Tire Grant 5721:							
	- Reimbursement Grant -							
	Revenues:							
458000	State Grant Income	0	0	240,406	240,406	0	0	0
	** Total Revenue	0	0	240,406	240,406	0	0	0
	***Total Expense				240,406	0	0	0
	FUND BALANCE							
	Beginning of Year - Cash				(115,200)	(115,200)	(115,200)	(115,200)
	FUND BALANCE							
	End of Year - Projected - Cash				(115,200)	(115,200)	(115,200)	(115,200)

Fund: 5721
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

Object Expenditure Code	Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520200	Contracted Services	115,424	0	240,406	0	0	0
	* Total Operating	115,424	0	240,406	0	0	0
	**Total Personnel & Operating	115,424	0	240,406	0	0	0
	Capital						
	**Total Capital	0	0	0	0	0	0
	** Total Expenses	115,424	0	240,406	0	0	0

COUNTY OF LEXINGTON
DHEC USED OIL GRANT
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
	*DHEC Used Oil Grant 5722:							
	- Reimbursement Grant -							
	Revenues:							
458000	State Grant Income	42,383	72,403	20,991	72,403	26,426	26,426	26,426
	** Total Revenue	42,383	72,403	20,991	72,403	26,426	26,426	26,426
	***Total Expense				28,491	26,426	26,426	26,426
	FUND BALANCE							
	Beginning of Year - Cash				3,270	47,182	47,182	47,182
	FUND BALANCE							
	End of Year - Projected - Cash				47,182	47,182	47,182	47,182

Fund: 5722
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

Object Expenditure		2024-25	2025-26	2025-26	2026-27	BUDGET	
Code	Classification	Expend	Expend (May)	Amended (May)	Requested	2026-27 Recommend	2026-27 Approved
	Operating Expenses						
520400	Advertising and Publicity	3,500	0	2,000	3,220	3,220	3,220
520800	Outside Printing	0	0	2,000	4,000	4,000	4,000
521200	Operating Supplies	8,983	4,729	10,241	12,215	12,215	12,215
525210	Conference, Meeting & Training Expense	555	170	750	750	750	750
	* Total Operating	13,038	4,899	14,991	20,185	20,185	20,185
	**Total Personnel & Operating	13,038	4,899	14,991	20,185	20,185	20,185
	Capital						
599999	Capital Clearing	(56,429)					
	All Other Equipment	56,429	0	13,500			
5AS277	(1) Oil Recycling Shelter - Rpl				6,241	6,241	6,241
	**Total Capital	0	0	13,500	6,241	6,241	6,241
	** Total Expenses	13,038	4,899	28,491	26,426	26,426	26,426

COUNTY OF LEXINGTON
SW/DHEC Compost Bin Grant
Annual Budget
Fiscal Year - 2026-27

Object Code	Revenue Account Title	Actual 2024-25	Received Thru May 2025-26	Amended Budget Thru May 2025-26	Projected Revenues Thru Jun 2025-26	Requested 2026-27	Recommend 2026-27	Approved 2026-27
*DHEC Compost Bin Grant 5726:								
Revenues:								
438803	Compost Bin Sales	1,820	520	3,250	3,250	3,250	3,250	3,250
** Total Revenue		1,820	520	3,250	3,250	3,250	3,250	3,250
***Total Expense					3,250	3,250	3,250	3,250
FUND BALANCE								
	Beginning of Year - Cash				6,674	6,674	6,674	6,674
FUND BALANCE								
	End of Year - Projected - Cash				6,674	6,674	6,674	6,674

Fund: 5726
Division: Public Works
Organization: 121207 - Solid Waste / Recycling

					BUDGET		
Object Code	Expenditure Classification	2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
* Total Operating		0	0	0	0	0	0
**Total Personnel & Operating		0	0	0	0	0	0
Capital							
549904	Capital Contingency	0	0	3,250	3,250	3,250	3,250
**Total Capital		0	0	3,250	3,250	3,250	3,250
** Total Expenses							
		0	0	3,250	3,250	3,250	3,250

COUNTY OF LEXINGTON
LEXINGTON COUNTY AIRPORT AT PELION
Annual Budget
Fiscal Year - 2026-27

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration

	BUDGET					
Summary Page	2024-25 Actual	2025-26 Actual (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved

Activity From Operations:

Revenues:

438430	Aviation Fuel Sales	46,376	48,895	175,000	175,000	175,000	175,000
438431	Aviation Fuel Cost	(42,575)	(33,436)	(171,500)	(171,500)	(171,500)	(171,500)
450000	Rental Income	45,700	40,139	51,852	51,852	51,852	51,852
461000	Investment Interest	31,195	15,007	15,000	15,000	15,000	15,000
462001	Sales Tax Payable	0	(3,462)	(12,250)	(12,250)	(12,250)	(12,250)
801000	Op Trn From General Fund	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenue		105,696	92,143	83,102	83,102	83,102	83,102

Expenses:

Total Personnel & Operating	47,632	49,931	596,899	87,462	85,015	85,015
Depreciation	2,638	0	82,206	82,206	82,206	370,050
Capital Outlay	1,368	0	6,613	50,500	50,500	50,500
Operating Trn to Airport Capital Projects	160,000	375,831	375,831	0	0	0
Total Expense	211,638	425,762	1,061,549	220,168	217,721	505,565

Noncash Expenses:

Depreciation: Add Back In	2,638	0	82,206	82,206	82,206	370,050
Net Cash	(103,304)	(333,619)	(896,241)	(54,860)	(52,413)	(52,413)

Income Calculation:

Net Income (Loss)	(105,942)	(333,619)	(978,447)	(137,066)	(134,619)	(422,463)
Unused Appropriations			496,114			
FUND BALANCE						
Beginning of Year - Cash			563,334	163,207	163,207	163,207
FUND BALANCE						
End of Year - Projected - Cash			163,207	108,347	110,794	110,794

COUNTY OF LEXINGTON
LEXINGTON COUNTY AIRPORT AT PELION
Annual Budget
Fiscal Year - 2026-27

Fund: 5800
Division: Airport
Organization: 580010 - Airport Administration

						BUDGET	
Object Expenditure	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	
Code Classification	Expend	Expend	Amended	Requested	Recommend	Approved	
		(May)	(May)				
Personnel							
* Total Personnel	0	0	0	0	0	0	
Operating Expenses							
520100 Contracted Maintenance	0	0	5,600	5,600	5,600	5,600	
520200 Contracted Services	0	5,597	10,570	5,000	5,000	5,000	
520300 Professional Services	0	0	30,000	15,000	15,000	15,000	
520400 Advertising & Publicity	0	0	100	100	100	100	
520500 Legal Services	0	0	300	300	300	300	
520703 Computer Hardware Maintenance	0	0	1,000	1,000	1,000	1,000	
520710 Software Subscriptions	0	0	0	2,000	200	200	
521000 Office Supplies	0	0	500	500	500	500	
521100 Duplicating	0	0	75	75	75	75	
521200 Operating Supplies	0	0	995	995	995	995	
522000 Building Repairs & Maintenance	15,284	9,414	10,000	10,000	10,000	10,000	
522200 Small Equipment Repair & Maintenance	353	1,407	7,000	7,000	7,000	7,000	
522201 Fuel Site Repair & Maintenance	1,097	1,275	2,500	2,500	2,500	2,500	
524000 Building Insurance	5,977	8,340	6,465	7,112	6,465	6,465	
525000 Telephone	230	127	300	300	300	300	
525004 WAN Service Charges	1,012	912	1,500	1,500	1,500	1,500	
525210 Conference, Meeting & Training Expense	0	0	1,900	1,900	1,900	1,900	
525230 Subscriptions, Dues, & Books	0	0	40	40	40	40	
525240 Personal Mileage Reimbursement	0	0	200	200	200	200	
525390 Utilities - Pelion Airport	8,264	8,375	10,500	10,500	10,500	10,500	
526500 Licenses & Permits	175	177	500	600	600	600	
529903 Contingency	0	0	491,614	0	0	0	
530100 Depreciation Expense	2,638	0	82,206	82,206	82,206	370,050	
538500 Property Taxes	15,240	14,307	15,240	15,240	15,240	15,240	
* Total Operating	50,270	49,931	679,105	169,668	167,221	455,065	
** Total Personnel & Operating	50,270	49,931	679,105	169,668	167,221	455,065	
Capital							
540000 Small Tool & Minor Equipment	1,368	0	0	0	0	0	
599999 Capital Clearing	(11,728)	0	0	0	0	0	
All Other Equipment	11,728	0	6,613				
5AS270 (1) Fuel Site Veeder Root Monitoring Sys. Upgrade				21,000	21,000	21,000	
5AS271 (1) Fuel Management Terminal Upgrade				29,500	29,500	29,500	
** Total Capital	1,368	0	6,613	50,500	50,500	50,500	
Transfers							
815801 Op Trn to Airport Capital Project	0	375,831	375,831	0	0	0	
835801 RET-Airport Capital Project	160,000	0	0	0	0	0	
** Total Transfers	160,000	375,831	375,831	0	0	0	
*** Total Expenses	211,638	425,762	1,061,549	220,168	217,721	505,565	

**COUNTY OF LEXINGTON
AIRPORT CAPITAL PROJECTS
Combined Annual Budget
Fiscal Year 2026-27**

Fund: 5801
Division: Airport

		2024-25	2025-26	2025-26	2026-27	BUDGET	
Summary Page		Actual	Actual (May)	Amended (May)	Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:							
Revenues:							
457001	FAA Funding (AIP)	2,261,156	40,895	314,000	4,727,238	0	0
458003	State Aeronautics	0	2,082,940	296,453	1,093,075	125,000	125,000
461000	Investment Interest	105,913	5,101	1,500	1,500	0	0
801000	Op Trn From General Fund	0	0	0	3,285,437	673,250	673,250
805800	Op Trn From Lexington Cty Airport	0	375,831	375,831	0	0	0
** Total Revenue		2,367,069	2,504,767	987,784	9,107,250	798,250	798,250
Expenses:							
Total Personnel & Operating		828,522	0	0	300,000	0	0
Capital Outlay		0	702,261	3,834,788	8,105,750	798,250	798,250
***Total Expenses		828,522	702,261	3,834,788	8,405,750	798,250	798,250
Income Calculation:							
Net Income (Loss)		1,538,547	1,802,506	(2,847,004)	701,500	0	0
Unused Appropriations				30,463			
FUND BALANCE							
Beginning of Year - Cash				(744,574)	(3,561,115)	(3,561,115)	(3,561,115)
FUND BALANCE							
End of Year - Projected - Cash				(3,561,115)	(2,859,615)	(3,561,115)	(3,561,115)

Fund: 5801
Division: Airport
Organization: 580020 - Airport FAA Projects

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COUNTY OF LEXINGTON
AIRPORT CAPITAL PROJECTS
Annual Budget
Fiscal Year 2026-27

Fund: 5801
Division: Airport
Organization: 580021 - Airport General Projects

Object Code	Expenditure Classification					BUDGET	
		2024-25 Expend	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
	Personnel						
	* Total Personnel	0	0	0	0	0	0
	Operating Expenses						
530100	Depreciation Expense	7,896	0	0	0	0	0
538300	Retainage Payable Expense	362,380	0	0	0	0	0
	* Total Operating	370,276	0	0	0	0	0
	** Total Personnel & Operating	370,276	0	0	0	0	0
	Capital						
599999	Capital Clearing	(3,621,968)					
	All Other Equipment	3,621,968	84,190	2,047,746			
5AR335	New Fuel Farm (12K Jet A, 12K AvGas)				410,000	0	0
5AS273	South Apron & T-Hangar Seal and Rejuvenation				250,000	187,500	187,500
	** Total Capital	0	84,190	2,047,746	660,000	187,500	187,500
	*** Total Budget Appropriation	370,276	84,190	2,047,746	660,000	187,500	187,500

Intentionally Blank

Internal Services

Intentionally Blank

COUNTY OF LEXINGTON
OTHER PROPRIETARY FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FISCAL YEAR 2026-27

	Motor Pool (6590)	Workers Compensation (6710)	Employee Insurance (6730)	Post- Employment Insurance (6731)	Risk Management (6790)	Total 2026-27
REVENUE:						
Fees & Permits	30,000	0	0	0	0	30,000
Insurance Contributions	0	4,501,612	24,495,930	0	0	28,997,542
Investment Interest	30,000	550,000	120,000	500,000	12,000	1,212,000
Gain on Sale of Fixed Assets	0	0	0	0	0	0
TOTAL REVENUE	60,000	5,051,612	24,615,930	500,000	12,000	30,239,542
EXPENDITURES:						
Personnel & Operating	29,379	4,849,467	27,341,571	500,000	209,784	32,930,201
Depreciation	24,000	0	0	0	0	24,000
Capital Outlay	45,600	0	6,000	0	4,361	55,961
TOTAL EXPENDITURES	98,979	4,849,467	27,347,571	500,000	214,145	33,010,162
NON-CASH EXPENSE (Add Back)						
Depreciation	24,000	0	0	0	0	24,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,979)	202,145	(2,731,641)	0	(202,145)	(2,746,620)
OTHER FINANCING SOURCES (USES):						
Transfer to Risk Management	0	(202,145)	0	0	202,145	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(14,979)	0	(2,731,641)	0	0	(2,746,620)
FUND BALANCE - Estimated Beginning of Year 7-01-26	1,000,956	18,025,244	11,267,078	13,509,218	529,971	44,332,467
FUND BALANCE - Projected End of Year 6-30-27	985,977	18,025,244	8,535,437	13,509,218	529,971	41,585,847

COUNTY OF LEXINGTON
MOTOR POOL
Annual Budget
Fiscal Year - 2026-27

Fund 6590
Division: General Services
Organization: 111500 - Motor Pool

	2024-25 Actual	2025-26 Actual (May)	2025-26 Amended (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
Summary Page						
Activity From Operations:						
Revenues:						
438700 Motor Pool Service Charges	27,519	24,976	31,500	31,500	30,000	30,000
461000 Investment Interest	43,968	35,959	35,000	35,000	30,000	30,000
490300 Gain on Sale of Fixed Assets	12,700	0	0	0	0	0
Total Revenues	84,187	60,935	66,500	66,500	60,000	60,000
Expenses:						
Operations	20,066	23,017	101,141	103,621	29,379	29,379
Depreciation	22,616	0	24,000	24,000	24,000	24,000
Capital Outlay	0	0	10,538	45,600	45,600	45,600
Total Expenses	42,682	23,017	135,679	173,221	98,979	98,979
Noncash Expenses:						
Depreciation: Add Back In	22,616	0	24,000	24,000	24,000	24,000
Net Cash	64,121	37,918	(45,179)	(82,721)	(14,979)	(14,979)
Income Calculation:						
Capital Outlay: Add Back In	0	0	10,538	45,600	45,600	45,600
Net Income (Loss)	41,505	37,918	(58,641)	(61,121)	6,621	6,621
Unused Appropriations			74,261			
Carry-forward Items			0			
FUND BALANCE						
Beginning of Year - Cash			971,874	1,000,956	1,000,956	1,000,956
FUND BALANCE						
End of Year - Projected - Cash			1,000,956	918,235	985,977	985,977

COUNTY OF LEXINGTON
MOTOR POOL
Annual Budget
Fiscal Year - 2026-27

Fund 6590
Division: General Services
Organization: 111500 - Motor Pool

					BUDGET		
Object Expenditure Code	Classification	2024-25 Expenditure	2025-26 Expend (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520233	Towing Service	0	150	150	150	150	150
522300	Vehicle Repairs & Maintenance	1,026	3,185	5,000	5,000	5,000	5,000
524100	Vehicle Insurance - 12	7,380	8,800	7,380	9,600	12,320	12,320
524101	Comprehensive Insurance - 4	901	651	3,200	1,950	749	749
525006	GPS Monitoring Charges - 12	2,177	2,284	2,650	2,160	2,160	2,160
525400	Gas, Fuel, & Oil	8,582	7,947	8,500	10,500	9,000	9,000
529903	Contingency	0	0	74,261	74,261	0	0
530100	Depreciation	22,616	0	24,000	24,000	24,000	24,000
* Total Operating		42,682	23,017	125,141	127,621	53,379	53,379
** Total Personnel & Operating		42,682	23,017	125,141	127,621	53,379	53,379
Capital							
540000	Small Tools and Minor Equipment	0	0	100	100	100	100
	Capital Clearing	(70,796)					
	All Other Equipment	70,796	0	10,438			
5AS274	(1) SUV - Rpl				45,500	45,500	45,500
** Total Capital		0	0	10,538	45,600	45,600	45,600

COUNTY OF LEXINGTON
 WORKER'S COMPENSATION INSURANCE FUND
 Annual Budget
 Fiscal Year - 2026-27

Fund 6710
 Division: Non-departmental
 Organization 999900 - Non-departmental

	2024-25 Actual	2025-26 Actual (May)	2025-26 Amended (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
Summary Page						
Activity From Operations:						
Revenues:						
439601 Employer Insurance Contributions	4,566,636	4,116,393	4,510,465	4,501,612	4,501,612	4,501,612
439630 TPA Insurance Reimbursements	49,791	37,723	0	0	0	0
461000 Investment Interest	700,620	572,218	585,000	550,000	550,000	550,000
Total Revenues	5,317,047	4,726,334	5,095,465	5,051,612	5,051,612	5,051,612
Expenses:						
Operations	2,221,422	1,985,505	6,404,062	4,301,293	4,849,467	4,849,467
Operating Transfer to Risk Management	214,627	268,350	268,350	190,316	202,145	202,145
Total Expenses	2,436,049	2,253,855	6,672,412	4,491,609	5,051,612	5,051,612
Noncash Expenses:						
Net Cash	2,880,998	2,472,479	(1,576,947)	560,003	0	0
Income Calculation:						
Net Income (Loss)	2,880,998	2,472,479	(1,576,947)	560,003	0	0
Unused Appropriations			3,460,971			
FUND BALANCE						
Beginning of Year - Cash			16,141,220	18,025,244	18,025,244	18,025,244
FUND BALANCE						
End of Year - Projected - Cash			18,025,244	18,585,247	18,025,244	18,025,244

COUNTY OF LEXINGTON
WORKER'S COMPENSATION INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27

Fund 6710
Division: Non-departmental
Organization 999900 - Non-departmental

						BUDGET	
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27	2026-27
Code	Classification	Expend	Expend.	Amended	Requested	Recommend	Approved
			(May)	(May)			
Personnel							
	* Total Personnel	0	0	0	0	0	0
Operating Expenses							
520206	Background History Screening	26,167	27,309	38,500	22,780	22,780	22,780
520209	Driver History Screening	3,157	5,890	10,675	12,425	12,425	12,425
520301	Safety Management Services	0	0	24,000	24,000	24,000	24,000
520302	Drug Testing Services	16,320	48,199	57,620	58,545	58,545	58,545
521214	Safety Supplies	2,439	3,004	5,407	8,707	8,707	8,707
525210	Conference & Meeting Expense	288	0	5,685	3,715	3,715	3,715
525710	Safety Awards	0	0	1,000	1,000	1,000	1,000
527307	SC Workers Compensation Taxes	55,176	48,845	44,000	45,000	45,000	45,000
527309	Workers Compensation Ins. Premiums	707,110	782,348	945,321	912,377	912,377	912,377
527351	WC - Medical Expense	383,669	449,101	780,000	767,653	767,653	767,653
527352	WC - Legal Expense	65,896	100,660	66,883	81,517	81,517	81,517
527353	WC - Indemnity Expense	942,899	568,468	975,000	783,691	783,691	783,691
527358	WC - Recoveries	(10,344)	(76,487)	(31,000)	(31,000)	(31,000)	(31,000)
527359	WC - Miscellaneous Expense	28,645	28,168	20,000	33,936	33,936	33,936
529903	Contingency	0	0	3,460,971	1,576,947	2,125,121	2,125,121
	* Total Operating	2,221,422	1,985,505	6,404,062	4,301,293	4,849,467	4,849,467
	** Total Personnel & Operating	2,221,422	1,985,505	6,404,062	4,301,293	4,849,467	4,849,467
Capital							
	** Total Capital	0	0	0	0	0	0
Transfers:							
816790	Operating Transfer to Risk Management	214,627	268,350	268,350	190,316	202,145	202,145
	** Total Transfers	214,627	268,350	268,350	190,316	202,145	202,145
	*** Total Budget Appropriation	2,436,049	2,253,855	6,672,412	4,491,609	5,051,612	5,051,612

**COUNTY OF LEXINGTON
EMPLOYEE INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27**

Fund 6730
Division: Non-departmental
Organization: 999900 - Non-departmental

		BUDGET					
Summary Page		2024-25 Actual	2025-26 Actual (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:							
Revenues:							
439601	Employer Medical Insurance Contr.	14,156,205	13,806,700	15,827,000	16,555,000	16,555,000	16,555,000
439602	Employee Health Ins Premiums (P/D)	3,784,405	3,517,935	3,839,930	3,839,930	3,839,930	3,839,930
439604	Post-Employment Insurance Premiums	460,743	403,778	581,000	581,000	525,000	525,000
439606	Cobra Payments	42,575	28,059	66,000	66,000	66,000	66,000
439607	Employer Subsidy - Post Employment	119,744	93,812	325,000	325,000	100,000	100,000
439608	Employee Life Insurance Premiums (P/D)	199,343	192,850	215,000	215,000	215,000	215,000
439609	Employee Dental Ins Premiums (P/D)	294,044	274,401	290,000	290,000	290,000	290,000
439611	Employee Dental Insurance Contr.	769,160	717,675	750,000	750,000	780,000	780,000
439620	Pharmaceuticals Rebate	1,065,938	1,856,551	1,250,000	1,250,000	1,550,000	1,550,000
439630	TPA Insurance Reimbursements	103,653	90,647	125,000	125,000	125,000	125,000
439632	Stop-Loss Insurance	232,984	0	450,000	450,000	450,000	450,000
461000	Investment Interest	96,604	135,472	250,000	250,000	120,000	120,000
806731	Op Trf From Post-Employment Ins Fund	0	10,000,000	10,000,000	0	0	0
Total Revenues		21,325,398	31,117,880	33,968,930	24,696,930	24,615,930	24,615,930
Expenses:							
	Non-Departmental - Operations	22,215,842	20,892,374	22,885,498	26,574,476	25,532,128	25,532,128
	Wellness Center - Operations	1,666,373	1,604,984	1,780,682	1,811,571	1,809,443	1,809,443
	Wellness Center - Capital	169	0	6,500	6,000	6,000	6,000
Total Expenses		23,882,384	22,497,358	24,672,680	28,392,047	27,347,571	27,347,571
Net Cash		(2,556,986)	8,620,522	9,296,250	(3,695,117)	(2,731,641)	(2,731,641)
Income Calculation:							
	Capital Outlay: Add Back In	169	0	6,500	6,000	6,000	6,000
Net Income (Loss)		(2,556,817)	8,620,522	9,302,750	(3,689,117)	(2,725,641)	(2,725,641)
Unused Appropriations				703,750			
FUND BALANCE							
	Beginning of Year - Cash			1,267,078	11,267,078	11,267,078	11,267,078
FUND BALANCE							
	End of Year - Projected - Cash			11,267,078	7,571,961	8,535,437	8,535,437

**COUNTY OF LEXINGTON
EMPLOYEE INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27**

Fund 6730
Division: Non-departmental
Organization: 999900 - Non-departmental

		BUDGET				
Object Expenditure Code Classification	2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	2026-27 Recommend	2026-27 Approved
Personnel						
* Total Personnel	0	0	0	0	0	0
Operating Expenses						
520308 Health Screening Services	30,027	33,446	33,000	35,000	35,000	35,000
520313 Actuarial Services	7,000	3,500	7,000	7,000	7,000	7,000
525210 Conference, Meeting & Training Exp.	0	0	4,900	4,900	4,900	4,900
527303 Life Insurance Premiums	431,435	410,134	481,104	484,848	480,000	480,000
527304 Stop-Loss Insurance Premiums	837,860	718,526	826,584	857,004	857,004	857,004
527310 Pharmacy Claims	6,357,039	5,764,536	6,703,494	6,971,633	6,971,633	6,971,633
527312 Health Care Reform Fees	8,442	8,441	20,000	20,000	20,000	20,000
527313 Medical Insurance Claims	12,782,700	12,313,080	12,364,336	16,235,616	15,235,616	15,235,616
527314 Dental Insurance Claims	820,068	752,957	790,488	878,831	878,831	878,831
527315 Medical Administrative Costs	683,828	626,008	688,860	736,000	736,000	736,000
527316 Dental Administrative Costs	30,530	28,294	30,915	33,600	33,600	33,600
527317 HRA/HSA Administrative Costs	63,441	65,832	74,496	75,414	75,414	75,414
3rd Party Administrator Costs (HSA)						
3rd Party Administrator Costs (HRA)						
3rd Party Administrator Costs (FSA,DCA)						
527318 Cobra Administrative Costs	17,658	16,693	18,463	21,222	21,222	21,222
527319 Compliance Testing	2,639	2,719	3,000	3,000	3,000	3,000
527320 Online Benefits System	35,775	30,108	37,908	37,908	37,908	37,908
527330 Wellness Program Incentives	107,400	118,100	172,500	172,500	135,000	135,000
529903 Contingency	0	0	628,450	0	0	0
* Total Operating	22,215,842	20,892,374	22,885,498	26,574,476	25,532,128	25,532,128
** Total Personnel & Operating	22,215,842	20,892,374	22,885,498	26,574,476	25,532,128	25,532,128
Capital						
** Total Capital	0	0	0	0	0	0
*** Total Budget Appropriation	22,215,842	20,892,374	22,885,498	26,574,476	25,532,128	25,532,128

**COUNTY OF LEXINGTON
EMPLOYEE INSURANCE FUND
WELLNESS CENTER
Annual Budget
Fiscal Year - 2026-27**

Fund 6730
Division: Non-departmental
Organization: 999901 - Wellness Center

Object Expenditure Code Classification		2024-25 Expenditure	2025-26 Expend. (May)	2025-26 Amended (May)	2026-27 Requested	BUDGET 2026-27 Recommend	2026-27 Approved
Personnel							
* Total Personnel		0	0	0	0	0	0
Operating Expenses							
520248	Alarm Monitoring and Maintenance	0	0	378	378	0	0
520309	Medical Services	1,624,219	1,576,612	1,725,737	1,751,626	1,751,626	1,751,626
521405	Pharmaceuticals	30,008	18,969	42,000	42,000	42,000	42,000
522000	Building Repairs & Maintenance	0	0	0	5,000	5,000	5,000
524000	Building Insurance	0	0	557	557	557	557
525000	Telephone	3,199	1,967	3,650	3,650	1,900	1,900
525004	WAN Service Charges	3,323	3,295	2,000	2,000	2,000	2,000
525210	Conference, Meeting & Training Exp.	1,224	0	1,600	1,600	1,600	1,600
525385	Utilities - Auxiliary Admin. Bldg.	4,400	4,141	4,760	4,760	4,760	4,760
* Total Operating		1,666,373	1,604,984	1,780,682	1,811,571	1,809,443	1,809,443
** Total Personnel & Operating		1,666,373	1,604,984	1,780,682	1,811,571	1,809,443	1,809,443
Capital							
540000	Small Tools & Minor Equipment	169	0	1,000	1,000	1,000	1,000
	All Other Equipment	0	0	5,500			
5AS275	Furniture for Waiting Room				5,000	5,000	5,000
** Total Capital		169	0	6,500	6,000	6,000	6,000
*** Total Budget Appropriation		1,666,542	1,604,984	1,787,182	1,817,571	1,815,443	1,815,443

COUNTY OF LEXINGTON
POST-EMPLOYMENT INSURANCE FUND
Annual Budget
Fiscal Year - 2026-27

Fund 6731
Division: Non-departmental
Organization: 999900 - Non-departmental

	2024-25	2025-26	2025-26	2026-27	BUDGET	
Summary Page	Actual	Actual (May)	Amended (May)	Requested	2026-27 Recommend	2026-27 Approved
Activity From Operations:						
Revenues:						
439601 Employer Insurance Contributions	0	0	532,425	0	0	0
461000 Investment Interest	935,840	574,954	986,808	750,000	500,000	500,000
Total Revenues	935,840	574,954	1,519,233	750,000	500,000	500,000
Expenses:						
Operations	404,693	325,575	532,425	532,425	500,000	500,000
Operating Transfer to Emp Ins Fd	0	10,000,000	10,000,000	0	0	0
Total Expenses	404,693	10,325,575	10,532,425	532,425	500,000	500,000
Net Cash	531,147	(9,750,621)	(9,013,192)	217,575	0	0
Income Calculation:						
Net Income (Loss)	531,147	(9,750,621)	(9,013,192)	217,575	0	0
FUND BALANCE						
Beginning of Year - Cash			22,522,410	13,509,218	13,509,218	13,509,218
FUND BALANCE						
End of Year - Projected - Cash			13,509,218	13,726,793	13,509,218	13,509,218

Fund 6731
Division: Non-departmental
Organization: 999900 - Non-departmental

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Fund 6790
Division: General Administrative
Organization: 101500 - Personnel

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COUNTY OF LEXINGTON
RISK MANAGEMENT ADMINISTRATION
Annual Budget
Fiscal Year - 2026-27

Fund 6790
Division: General Administrative
Organization: 101500 - Personnel

		BUDGET				
Object Expenditure		2024-25	2025-26	2025-26	2026-27	2026-27
Code Classification		Expenditure	Expend.	Amended	Requested	Recommend Approved
			(May)	(May)		
Personnel						
510100	Salaries & Wages - 2	91,639	69,646	117,098	115,401	137,875 137,875
511112	FICA - Employer Portion	7,041	5,205	8,062	8,828	9,492 9,492
511113	State Retirement - Employer Portion	13,572	12,455	21,733	21,418	25,590 25,590
511120	Employee Insurance - 2	16,300	15,583	17,000	17,500	17,500 17,500
511130	Workers Compensation	1,986	862	2,144	3,174	2,110 2,110
511131	S.C. Unemployment	0	1,971	0	0	0 0
519999	Personnel Contingency	0	0	7,390	5,000	5,000 5,000
* Total Personnel		130,538	105,722	173,427	171,321	197,567 197,567
Operating Expenses						
520710	Software Subscriptions	0	123	150	138	138 138
521000	Office Supplies	0	0	1,098	1,186	600 600
521100	Duplicating	449	293	953	864	550 550
521200	Operating Supplies	194	0	1,000	1,000	700 700
522200	Small Equipment Repairs & Maintenance	0	0	500	500	500 500
524000	Building Insurance	0	0	50	58	58 58
524201	General Tort Liability Insurance	170	187	179	216	210 210
524202	Surety Bonds	0	0	0	14	14 14
525000	Telephone	507	312	482	482	300 300
525021	Smartphone Charges	489	379	648	648	648 648
525041	E-mail Service Charges - 2	608	597	874	834	874 874
525100	Postage	0	5	200	200	50 50
525110	Other Parcel Delivery Service	0	0	50	50	50 50
525210	Conference, Meeting & Training Expense	3,478	0	1,125	1,125	1,125 1,125
525230	Subscriptions, Dues, & Books	0	0	1,314	1,314	800 800
525240	Personal Mileage Reimbursement	0	0	100	100	100 100
525250	Motor Pool Reimbursement	0	0	300	300	200 200
525300	Utilities / Administration Building	139	137	550	605	300 300
529903	Contingency	0	0	155,551	0	0 0
538000	Claims & Judgements	0	0	5,000	5,000	5,000 5,000
* Total Operating		6,034	2,033	170,124	14,634	12,217 12,217
** Total Personnel & Operating		136,572	107,755	343,551	185,955	209,784 209,784
Capital						
540000	Small Tools & Minor Equipment	488	97	500	500	500 500
540010	Minor Software	0	0	1,500	1,500	1,500 1,500
	Capital Clearing	(488)				
	All Other Equipment	488	2,540	3,309		
5AS276	(1) Laptop (F3) w/Accessories - Rpl				2,361	2,361 2,361
** Total Capital		488	2,637	5,309	4,361	4,361 4,361
*** Total Budget Appropriation		137,060	110,392	348,860	190,316	214,145 214,145

Personnel Authorizations

Intentionally Blank

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
County Council:					
Chair	1	1		1	Unc.
Vice Chair	1	1		1	Unc.
Council Member	7	7		7	Unc.
Clerk of Council	1	1		1	Unc.
Deputy Clerk of Council	1	1		1	208
Administrative Assistant I	1	0.5		0.5	105 - P/T
	12	11.5	0	11.5	
County Administrator:					
County Administrator	1	1		1	Unc.
Deputy County Administrator	2	2		2	222
Public Information Officer	1	1		1	211
Executive Assistant	1	1		1	208
	5	5	0	5	
Finance:					
Chief Financial Officer	1	1		1	221
Deputy Director of Finance	1	1		1	216
Senior Accountant	2	2		2	212
Accountant	1	1		1	113
Accounting Clerk II	1	1		1	111
Accounting Clerk I	1	1		1	108
Payroll Clerk	2	2		2	108
	9	9	0	9	
Finance/Grants Admin. (2990-101400):					
Grants Manager	1		1	1	212
	1	0	1	1	
Procurement Service:					
Director of Procurement	1	1		1	216
Procurement Manager	1	1		1	209
Procurement Officer	1	1		1	111
Procurement Clerk III	2	2		2	108
Procurement Clerk II	1	1		1	107
Procurement Clerk I	1	1		1	105
	7	7	0	7	
Central Stores:					
Inventory Manager	1	1		1	211
Assistant Inventory Manager	1	1		1	111
Inventory Specialist	1	1		1	108
Inventory Associate	1	1		1	107
Inventory Clerk	1	1		1	106
Printer Warehouse Clerk	1	1		1	105
Mail Carrier	1	1		1	105
	7	7	0	7	
Human Resources:					
Chief Human Resources Officer	1	1		1	220
Deputy Director of Human Resources	1	1		1	216
Senior Human Resource Generalist	1	1		1	211
Human Resource Generalist	3	3		3	210
Project Coordinator	1	1		1	208
Senior Administrative Assistant	1	1		1	108
Receptionist	2	1.25		1.25	102 - P/T
	10	9.25	0	9.25	

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Planning and GIS:					
Director of Planning and GIS	1	1		1	218
Planning and GIS Manager	1	1		1	214
Senior Geospatial Systems Analyst	1	1		1	212
Planning and GIS Technician III	1	1		1	114
Geospatial Systems Analyst	1	1		1	113
Planning and GIS Technician II	1	1		1	111
Planning and GIS Technician I	1	1		1	109
Administrative Assistant III	1	1		1	107
	8	8	0	8	
Community Development:					
Director of Community Development	1	1		1	218
Building Official	1	1		1	213
Development Manager	1	1		1	213
Zoning Administrator	1	1		1	213
Deputy Building Official	1	1		1	211
Landscape Administrator	1	1		1	209
Development Administrator	1	1		1	209
Chief Building Inspector	1	1		1	209
Deputy Zoning Administrator	1	1		1	209
Commercial Building Inspector	2	2		2	113
Building Inspector	8	8		8	110
Zoning Assistant	4	4		4	110
Development Inspector	2	2		2	109
Administrative Assistant III	2	2		2	107
Administrative Assistant II	5	5		5	106
Administrative Assistant I	1	1		1	105
	33	33	0	33	
Urban Entitlement Community Develop. (2400-181200):					
Title VI and Administrative Manager	1		1	1	213
Grants Administrator	1		1	1	211
Financial Coordinator	1		1	1	114
	3	0	3	3	
Home Improvement Program (2401-181200):					
Home Program Coordinator	1		1	1	111
	1	0	1	1	
Land Development:					
Engineering & Stormwater Manager	1	1		1	214
Deputy Engineering & Stormwater Manager	1	1		1	212
Environmental Coordinator	1	1		1	114
Engineering Associate III	3	3		3	114
Engineering Associate II	6	6		6	112
	12	12	0	12	
PW/Lex Cty Stormwater Consortium (2720-101611):					
Stormwater Outreach Coordinator	1		0.5	0.5	105 - P/T
	1	0	0.5	0.5	

COUNTY OF LEXINGTON
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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Treasurer:					
Treasurer	0.5	0.5		0.5	Unc.
Senior Deputy Treasurer	0.75	0.75		0.75	214
Deputy Treasurer	0.55	0.55		0.55	212
Assistant Deputy Treasurer	1	1		1	111
Tax Clerk Supervisor	1	1		1	109
Senior Administrative Assistant	1	1		1	108
Accounting Clerk I	4	4		4	108
Tax Clerk	4	4		4	104
	12.8	12.8	0	12.8	
Treasurer/Delinquent Tax (2950-101700):					
Treasurer	0.5		0.5	0.5	Unc.
Senior Deputy Treasurer	0.25		0.25	0.25	214
Deputy Treasurer	0.45		0.45	0.45	212
Deputy Delinquent Tax Collector	1		1	1	210
Asst. Dep. Delinquent Tax Collector	1		1	1	109
Accounting Clerk I	1		1	1	108
Tax Clerk II	2		2	2	106
Tax Clerk I	2		2	2	104
	8.2	0	8.2	8.2	
Auditor:					
Auditor	1	1		1	Unc.
Senior Deputy Auditor	1	1		1	213
Deputy Auditor	1	1		1	212
Property Coordinator	5	5		5	109
Business and Personal Property Coordinator	1	1		1	109
Customer Service Supervisor	1	1		1	109
Administrative Assistant II	1	1		1	106
Motor Vehicle Tax Specialist	1	1		1	104
Customer Service Representatives	4	4		4	104
	16	16	0	16	
Assessor:					
Director of Assessment	1	1		1	218
Chief Appraiser	1	1		1	212
GIS Analyst	1	1		1	114
Appraiser III	4	4		4	113
Office Manager	1	1		1	112
Appraiser II	4	4		4	111
GIS Mapping Tech	2	2		2	111
Assessment Records Supervisor	1	1		1	110
Appraiser I	7	7		7	110
Administrative Assistant III	5	5		5	107
Administrative Assistant II	2	2		2	106
Administrative Assistant I	3	3		3	105
Administrative Assistant I	1	0.75		0.75	105 - P/T
	33	32.75	0	32.75	

COUNTY OF LEXINGTON
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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Register of Deeds:					
Registrar of Deeds	1	1		1	Unc.
Deputy Registrar	1	1		1	207
Senior Administrative Assistant	2	1		1	108
Document Processing Clerk III	2	2		2	108
Document Processing Clerk II	3	2		2	106
Administrative Assistant II	1	1		1	106
	10	8	0	8	
Technology Services:					
Director of Technology Services	1	1		1	220
Senior Systems Analyst	3	3		3	214
Systems Analyst	2	2		2	213
Network Administrator	2	2		2	210
Web Developer	1	1		1	210
Business Analyst	1	1		1	209
Senior Applications Analyst	2	2		2	112
PC/LAN Specialist II	2	2		2	112
PC/LAN Specialist I	3	3		3	110
Applications Analyst	1	1		1	109
Applications Analyst	1	0.5		0.5	109 - P/T
Information Systems Coordinator	1	1		1	106
	20	19.5	0	19.5	
Records Management:					
Records Management Supervisor	1	1		1	208
Records Clerk I	2	2		2	103
	3	3	0	3	
Building Services:					
Director of Building Services	1	1		1	216
Assistant Building Services Manager	1	1		1	210
Grounds Supervisor	1	1		1	111
Construction Supervisor	1	1		1	111
Maintenance Supervisor	1	1		1	111
HVAC Mechanic	2	2		2	110
Construction Assistant	1	1		1	109
Maintenance Assistant III	4	4		4	109
Custodial Supervisor	1	1		1	109
Maintenance Assistant II	4	4		4	107
Administrative Assistant III	2	2		2	107
Painter	1	1		1	105
Maintenance Assistant I	2	2		2	105
Senior Custodial Worker	2	2		2	105
Custodial Worker	12	12		12	102
	36	36	0	36	
Fleet Services:					
Director of Fleet Services	1	1		1	216
Fleet Service Manager	1	1		1	113
Senior Mechanic	3	3		3	112
Fire Apparatus Specialist	1	1		1	112
Automotive Installation Technician	2	2		2	112
Mechanic	9	9		9	111
Apprentice Mechanic	1	1		1	108
Accounting Specialist I	1	1		1	107
Administrative Assistant I	1	1		1	105
	20	20	0	20	

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	Full Time Equivalent				
	Positions	General Fund	Other Fund	Total	Band
Public Works/Administration:					
Director of Public Works	1	1		1	219
Deputy Director of Public Works	1	1		1	217
County Engineer	1	1		1	216
Hydrologist	1	1		1	213
Special Projects Manager	1	1		1	213
C-Fund Projects Manager	1	1		1	213
Engineering Associate III	2	2		2	114
Engineering Associate II	6	6		6	112
Engineering Associate I	3	3		3	110
Senior Administrative Assistant	1	1		1	108
Administrative Assistant II	1	1		1	106
Administrative Assistant I	2	2		2	105
	21	21	0	21	
Public Works/Schedule "C" Funds (2700-121100):					
Engineering Associate I	1		0.5	0.5	110 - P/T
	1	0	0.5	0.5	
Public Works/Transportation:					
Transportation Manager	1	1		1	216
Assistant Supervisor of Transportation	2	2		2	213
Road Maintenance Supervisor	10	10		10	112
Heavy Equipment Operator IV	10	10		10	109
Sign Shop Technician	1	1		1	109
Heavy Equipment Operator III	27	27		27	108
Heavy Equipment Operator Trainer	1	0.5		0.5	108 - P/T
Heavy Equipment Operator II	19	19		19	107
Heavy Equipment Operator I	18	18		18	105
	89	88.5	0	88.5	
Dept. of Emergency Services/Emergency Preparedness:					
Emergency Manager	1	1		1	213
Assistant Emergency Manager	1	1		1	208
Senior Administrative Assistant	1	1		1	108
	3	3	0	3	
Dept. of Emergency Services/Animal Services:					
Director of Animal Services	1	1		1	216
Veterinarian	1	1		1	215
Animal Control Sergeant	1	1		1	114
Animal Control Corporal	1	1		1	110
Livestock/Poultry Investigator	2	2		2	110
Animal Cruelty Investigator	2	2		2	110
Animal Control/Code Enforcement Investigator	1	1		1	110
Population Control Officer	1	1		1	110
Shelter Manager	1	1		1	110
Animal Control Officer	4	4		4	108
Veterinarian Technician I	1	1		1	107
Administrative Assistant III	1	1		1	107
Shelter Attendant	10	10		10	105
Volunteer/Foster Coordinator	1	1		1	105
Administrative Assistant I	2	2		2	105
	30	30	0	30	

COUNTY OF LEXINGTON
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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Dept. of Emergency Services/Communications:					
Chief of Communications	1	1		1	TC23
Deputy Chief of Communications	1	1		1	TC22
Training Captain	1	1		1	TC21
Telecommunications Shift Supervisor	4	4		4	TC5
Assistant Telecommunications Shift Supervisor	4	4		4	TC4
Field Training Officers	12	12		12	TC3
Telecommunications Operator	27	27		27	TC2
Telecommunications Operator (Overflow)	N/A	5.637		5.637	TC2 - L/S
Call-Taker	8	8		8	TC1
Compliance Officer	1	1		1	207
	59	64.637	0	64.637	
Dept. of Emergency Services/Emergency Telephone System E-911 (2605-131300):					
Deputy Chief of Communications	1		1	1	TC22
911 Training Coordinator	1		1	1	TC20
PC/LAN Administrator	1		1	1	212
Accreditation Manager	1		1	1	209
PC/LAN Specialist II	1		1	1	112
Senior Administrative Assistant	1		1	1	108
Document Processing Clerk II	1		1	1	106
	7	0	7	7	
Dept. of Emergency Services/Emergency Medical Services:					
EMS Chief	1	1		1	EM22
Deputy Chief	2	2		2	EM21
Logistics Manager	1	1		1	EM20
Mobile Integrated Health Manager	1	1		1	EM20
Community Outreach Coordinator	1	1		1	EM7
Compliance Manager	1	1		1	EM7
Logistics Assistant Manager	1	1		1	EM7
Senior Training Supervisor	1	1		1	EM7
Assistant Training Supervisors	3	3		3	EM6
Community Paramedic	2	2		2	EM6
EMS Shift Supervisor	6	6		6	EM5
Senior Paramedic	2	2		2	EM4
Assistant Shift Supervisor	12	12		12	EM4
Logistics Coordinator	2	2		2	EM3
Training Paramedic	2	2		2	EM3
Paramedic	77	77		77	EM3
Paramedic (Non-Crew Chief)	3	3		3	EM3
Paramedic (Overflow)	N/A	2.979		2.979	EM3 - L/S
Advanced EMT	3	3		3	EM2
Logistics Officer	2	2		2	EM1
EMT	69	69		69	EM1
EMT (Overflow)	N/A	3.83		3.83	EM1 - L/S
Vehicle Service Tech	2	2		2	EM1
Accounting Clerk II	1	1		1	110
Senior Administrative Assistant	1	1		1	108
Administrative Assistant III	1	1		1	107
Document Processing Clerk II	2	2		2	106
	199	205.809	0	205.809	

COUNTY OF LEXINGTON
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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Dept. of Emergency Services/Fire Service:					
Fire Chief	1	1		1	F22
Deputy Chief	3	3		3	F21
Assistant Chief	3	3		3	F20
Fire Inspector	1	1		1	F6
Fire Marshall	5	5		5	F6
Logistics Manager	1	1		1	F6
Breathing Air Technician	1	1		1	F6
Training Captain	4	4		4	F6
Planning/IT Captain	1	1		1	F6
Battalion Chief	12	12		12	F5
Fire Rescue Captain	3	3		3	F4
Fire Captain	63	63		63	F4
Fire Engineer	88	88		88	F3
Firefighter	131	131		131	F2
Senior Administrative Assistant	2	2		2	108
Logistics Assistant	2	2		2	106
	321	321	0	321	
Clerk of Court:					
Clerk of Court	1	1		1	Unc.
Deputy Clerk of Court	1	1		1	212
Accounting Supervisor	1	1		1	209
Court Supervisor	2	2		2	208
DSS Coordinator	1	1		1	108
Senior Administrative Assistant	2	2		2	108
Administrative Assistant III	5	5		5	107
Administrative Assistant II	1	1		1	106
Administrative Assistant II	1	0.5		0.5	106 - P/T
Administrative Assistant I	4	4		4	105
Administrative Assistant I	1	0.5		0.5	105 - P/T
	20	19	0	19	
Clerk of Court - Title IV-D Child Support (2410-141100):					
Senior Court Administrator	1		1	1	210
Delinquent Account Manager	1		1	1	208
Family Court Private Case Coordinator	1		1	1	107
Administrative Assistant III	1		1	1	107
Administrative Assistant I	2		2	2	105
Administrative Assistant I	2		1.25	1.25	105 - P/T
Intern	2		0.625	0.625	101 - P/T
	10	0	7.875	7.875	
Family Court:					
Court Supervisor	1	1		1	208
Senior DSS Coordinator	1	1		1	109
DSS Coordinator	1	1		1	108
Administrative Assistant II	1	1		1	106
Administrative Assistant I	3	3		3	105
	7	7	0	7	

COUNTY OF LEXINGTON
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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Circuit Solicitor:					
Senior Deputy Solicitor	1	1		1	220
Deputy Solicitor	2	2		2	219
Attorney III	6	6		6	218
Attorney II	6	6		6	215
Senior System Analyst	1	1		1	213
Commander	1	1		1	213
Attorney I	1	1		1	213
Network Administrator	1	1		1	209
Business Analyst	1	1		1	209
Case Manager II	4	4		4	113
Investigator	1	1		1	112
Senior Paralegal	4	4		4	112
Financial Coordinator	1	1		1	112
Records Manager	1	1		1	110
Victim Service Provider	2	2		2	109
Paralegal	7	7		7	108
Administrative Assistant II	1	1		1	106
	41	41	0	41	
Sol/Victim Witness Program (2500-141200):					
Victim Service Provider	2.75		2.75	2.75	109
	2.75	0	2.75	2.75	
Sol/Community Juvenile Arbitration (2501-141200):					
Director of Community Juvenile Arbitration	1		1	1	210
Case Manager I	1		1	1	111
	2	0	2	2	
Sol/State Funds (2611-141200):					
Attorney II	6		6	6	215
Attorney I	6		6	6	213
Paralegal	1		1	1	108
Administrative Assistant III	1		1	1	107
Administrative Assistant II	1		1	1	106
	15	0	15	15	
Sol/Pre-Trial Intervention Program (2612-141200):					
Director of Pre-Trial Intervention	1		1	1	210
Case Manager II	1		1	1	113
Administrative Assistant III	1		1	1	107
	3	0	3	3	
Coroner:					
Coroner	1	1		1	Unc.
Chief Deputy Coroner	1	1		1	213
Senior Deputy Coroner	1	1		1	113
Deputy Coroner	9	9		9	112
Deputy Coroner	3	1.875		1.875	112 - P/T
Senior Administrative Assistant	1	1		1	108
	16	14.875	0	14.875	
Coroner/SC Opioid Recover Fund (2940-141300):					
Opioid Prevention & Training Coordinator	1		0.5	0.5	105
	1	0	0.5	0.5	

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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Public Defender (2619-141400):					
Senior Deputy Public Defender	1		1	1	220
Deputy Public Defender	4		4	4	219
Attorney III	5		5	5	218
Attorney III (LCMC)	1		1	1	218
Attorney II	8		8	8	215
Attorney I	5		5	5	213
Attorney I (LCMC)	2		2	2	213
Systems Analyst	1		1	1	213
Social Worker (LCMC)	1		1	1	208
Case Manager II	2		2	2	113
Investigator	1		1	1	112
Investigator (LCMC)	1		1	1	112
Case Manager I	2		2	2	111
Paralegal	4		4	4	108
Paralegal (LCMC)	1		1	1	108
Administrative Assistant II	1		1	1	106
Administrative Assistant II (LCMC)	1		1	1	106
Legal Assistant	1		1	1	105
Receptionist	1		1	1	102
	43	0	43	43	
Public Defender (2621-141400):					
Attorney III	2		2	2	216
	2	0	2	2	
Probate Court:					
Probate Judge	1	1		1	Unc.
Senior Associate Probate Judge	1	1		1	220
Associate Probate Judge	1	1		1	218
Clerk of Probate Court	1	1		1	208
Senior Paralegal	5	5		5	112
Paralegal	3	3		3	108
Administrative Assistant II	2	2		2	106
Administrative Assistant I	1	1		1	105
Administrative Assistant I	1	0.5		0.5	105 - P/T
	16	15.5	0	15.5	
Master-in-Equity:					
Master-in-Equity	1	1		1	Unc.
Docket Manager	1	1		1	110
Administrative Assistant III	1	1		1	107
Administrative Assistant II	1	1		1	106
	4	4	0	4	
Magistrate Court Services:					
Chief Magistrate	1	1		1	Unc.
Associate Chief Magistrate	1	1		1	Unc.
Magistrate	7	7		7	Unc.
Chief Court Administrator	1	1		1	216
Deputy Court Administrator	2	2		2	214
Senior Assistant Court Administrator	1	1		1	212
Assistant Court Administrator II	1	1		1	113
Paralegal	27	27		27	108
Paralegal	2	1.50		1.50	108 - P/T
	43	42.50	0	42.50	

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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Victim's Bill of Rights (2620):					
Solicitor's (141200):					
	Victim Service Provider	1.25	1.25	1.25	109
Magistrates (142000):					
	Victim Notifier	2	2	2	108
Law Enforcement (151260):					
	Victim Asst. Officer	1	1	1	SO3
	Victim Asst. Coordinator	1	1	1	106
		5.25	0	5.25	
Law Enforcement/Administration:					
	Sheriff	1		1	Unc.
	Administrator	1		1	SO23
	Public Information Officer	1		1	SO22
	Inspector	1		1	SO21
	Sergeant Support	2		2	SO20
	General Counsel	1		1	220
	Attorney II	1		1	215
	Administrative Manager	1		1	211
	Public Information Coordinator	1		1	210
	Web Developer	1		1	210
	Accreditation Manager	1		1	209
	Executive Assistant	1		1	208
	Senior Paralegal	1		1	112
	Administrative Assistant III	1		1	107
		15	15	0	15
Law Enforcement/Support Services:					
	Commander	1		1	SO22
	Recruiter	1		1	SO5
	Finance Administrator	1		1	214
	Human Resource Administrator	1		1	214
	Budget and Finance Manager	1		1	212
	Human Resource Manager	1		1	212
	Grants Coordinator	1		1	209
	Project Coordinator	2		2	208
	Front Desk Manager	1		1	112
	Assistant Front Desk Manager	2		2	110
	Accounting Clerk II	2		2	110
	Logistic Officer	1		1	110
	Human Resource Specialist	2		2	109
	Front Desk Specialist	7		7	106
		24	24	0	24
Law Enforcement/Training:					
	Assistant Commander	1		1	SO21
	Sergeant	4		4	SO5
	Administrative Assistant III	1	0.725	0.725	107 - P/T
		6	5.725	0	5.725

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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Law Enforcement/Info, Technology, & Intel Services:					
Assistant Commander	1	1		1	SO21
Sergeant	1	1		1	SO5
Technology Administrator	1	1		1	214
Technology Manager	1	1		1	212
Sergeant Support	1	1		1	211
Records Management Supervisor	1	1		1	208
Project Coordinator	1	1		1	208
Network Security Analyst	1	1		1	114
Records Management System Analyst	1	1		1	114
PC/LAN Specialist III	2	2		2	113
PC/LAN Specialist II	1	1		1	112
Records Coordinator	1	1		1	110
Crime Analyst	2	2		2	108
Records Technician	5	5		5	106
Records Technician	3	1.75		1.75	106 - P/T
	23	21.75	0	21.75	
Law Enforcement/Operations:					
Chief Deputy	1	1		1	SO24
Administrator	1	1		1	SO23
Assistant Commander	1	1		1	SO21
Senior Administrative Assistant	1	1		1	108
	4	4	0	4	
Law Enforcement/North Region:					
Commander	1	1		1	SO22
Assistant Commander	1	1		1	SO21
Sergeant	8	8		8	SO5
Senior Investigator	1	1		1	SO4
Investigator	4	4		4	SO3
Master Deputy	5	5		5	SO3
Senior Deputy	10	10		10	SO2
Deputy	25	25		25	SO1
Senior Administrative Assistant	1	1		1	108
	56	56	0	56	
Law Enforcement/South Region:					
Commander	1	1		1	SO22
Assistant Commander	1	1		1	SO21
Sergeant	7	7		7	SO5
Senior Investigator	1	1		1	SO4
Investigator	5	5		5	SO3
Master Deputy	4	4		4	SO3
Senior Deputy	13	13		13	SO2
Deputy	22	22		22	SO1
Administrative Assistant II	1	1		1	106
	55	55	0	55	

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		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Law Enforcement/West Region:					
Commander	1	1		1	SO22
Assistant Commander	1	1		1	SO21
Sergeant	7	7		7	SO5
Senior Investigator	1	1		1	SO4
Investigator	2	2		2	SO3
Master Deputy	4	4		4	SO3
Senior Deputy	8	8		8	SO2
Deputy	11	11		11	SO1
Administrative Assistant II	1	1		1	106
	36	36	0	36	
Law Enforcement/Fleet & Special Services:					
Assistant Commander	1	1		1	SO21
Sergeant	2	2		2	SO5
Homeland Security Coordinator	1	1		1	106
	4	4	0	4	
Law Enforcement/Traffic:					
Sergeant	1	1		1	SO5
Master Deputy	2	2		2	SO3
Senior Deputy	8	8		8	SO2
	11	11	0	11	
Law Enforcement/Marine Patrol:					
Senior Deputy	2	2		2	SO2
	2	2	0	2	
Law Enforcement/K-9:					
Sergeant	1	1		1	SO5
Master Deputy	2	2		2	SO3
Senior Deputy	5	5		5	SO2
	8	8	0	8	
Law Enforcement/Major Crimes:					
Commander	1	1		1	SO22
Assistant Commander	1	1		1	SO21
Sergeant	5	5		5	SO5
Senior Investigator	4	4		4	SO4
Investigator	13	13		13	SO3
Victim Assistance Officer	2	2		2	SO3
Attorney III	1	1		1	218
Compliance Clerk	1	1		1	106
Compliance Clerk	2	1.25		1.25	106 - P/T
Victim Assistance Coordinator	1	0.5		0.5	106 - P/T
	31	29.75	0	29.75	

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

	Positions	Full Time Equivalent			Band
		General Fund	Other Fund	Total	
Law Enforcement/Forensic Services:					
Sergeant	2	2		2	SO5
Forensic Technology Examiner	1	1		1	SO4
Senior Investigator	1	1		1	SO4
Investigator	3	3		3	SO3
Chemist	1	1		1	211
Evidence Technician	3	3		3	109
Evidence Analyst	1	0.5		0.5	108 - P/T
	12	11.5	0	11.5	
Law Enforcement/Narcotics:					
Assistant Commander	1	1		1	SO21
Sergeant	4	4		4	SO5
Senior Investigator	4	4		4	SO4
Investigator	13	13		13	SO3
Senior Paralegal	1	1		1	112
	23	23	0	23	
Law Enforcement/Detention:					
Administrator	1	1		1	SO23
Commander	1	1		1	SO22
Assistant Commander	5	5		5	SO21
Detention Sergeant	9	9		9	SO5
Master Detention Deputy	9	9		9	SO3
Senior Detention Deputy	13	13		13	SO2
Detention Deputy	68	68		68	SO1
Maintenance Supervisor	1	1		1	209
Assistant Front Desk Supervisor	1	1		1	110
Maintenance Assistant III	3	3		3	109
Senior Administrative Assistant	2	2		2	108
Records Technician	6	6		6	106
Front Desk Specialist	6	6		6	106
Compliance Clerk	2	2		2	106
Laundry Clerk	2	2		2	106
Maintenance Assistant I	1	1		1	105
Senior Custodian Worker	1	1		1	105
	131	131	0	131	
Law Enforcement/Judicial Services:					
Commander	1	1		1	SO22
Assistant Commander	1	1		1	SO21
Sergeant	3	3		3	SO5
Master Deputy	5	5		5	SO3
Senior Deputy	2	2		2	SO2
Deputy	19	19		19	SO1
Deputy	1	0.465		0.465	SO1 - P/T
Records Technician	2	2		2	106
Records Technician	1	0.625		0.625	106 - P/T
Bailiff	11	5.75		5.75	101 - P/T
	46	39.84	0	39.84	
Law Enforcement/Magistrate Services:					
Deputy	6	6		6	SO1
	6	6	0	6	
Law Enforcement/Community Services:					
Assistant Commander	1	1		1	SO21
Sergeant	1	1		1	SO5
Senior Deputy	2	2		2	SO2
	4	4	0	4	

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
LE/Drug Lab Chemist (2445-151265):					
Chemist	1		1	1	211
(Grant ends 9/30/25, will be moved to the General Fund)	1	0	1	1	
LE/Victims' of Crime Act (2448-151260):					
Victim Advocates	3		3	3	SO3
	3	0	3	3	
LE/Violence Against Women Act (2456-151260):					
Investigator	1		1	1	SO3
Program Coordinator	1		1	1	109
	2	0	2	2	
LE/Inmate Services (2632-151300):					
Detention Sergeant	1		1	1	SO5
	1	0	1	1	
LE/School District #1 Agreement (2633-151202):					
Senior Deputy	23		23	23	SO2
LE/School District #1 Agreement w/ State SRO Program (2633-151204):					
Senior Deputy	4		4	4	SO2
LE/School Crossing Guards (2633-151250):					
School Crossing Guards	N/A		3.25	3.25	101 - L/S
	27	0	30.25	30.25	
LE/School District #2 Agreement (2634-151202):					
Senior Deputy	2		2	2	SO2
	2	0	2	2	
LE/Civil Process Server (2638-151400):					
Records Technician	1		0.625	0.625	106 - P/T
	1	0	0.625	0.625	
LE/School Crossing Guards (2639-151250):					
School Crossing Guards	N/A		1.25	1.25	101 - L/S
	0	0	1.25	1.25	
LE/School District #4 Agreement (2640-151202):					
Senior Deputy	4		4	4	SO2
LE/School District #4 Agreement w/ State SRO Program (2640-151204):					
Senior Deputy	1		1	1	SO2
	5	0	5	5	
LE/School District #5 Agreement (2641-151202):					
Senior Deputy	12		12	12	SO2
LE/School Crossing Guards (2641-151250):					
School Crossing Guards	N/A		5.75	5.75	101 - L/S
	12	0	17.75	17.75	
LE/Off Duty Program (2647-151105):					
Project Coordinator	1		1	1	208
	1	0	1	1	

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Legislative Delegation:					
Administrative Assistant II	1	1		1	106
	1	1	0	1	
Registration & Elections:					
Registration & Elections Chair	1	1		1	Unc.
Registration & Elections Vice Chair	1	1		1	Unc.
Registration & Elections Commission Members	7	7		7	Unc.
Director of Registration & Elections	1	1		1	210
Registration & Elections Equipment Manager	1	1		1	110
Registration & Elections Coordinator	1	1		1	109
Precinct Coordinator	1	1		1	109
Registration Coordinator	1	1		1	109
Logistics Coordinator/Programmer	1	1		1	108
Early Voting/Outreach Coordinator	1	1		1	106
Administrative Assistant I	2	2		2	105
	18	18	0	18	
Veteran's Affairs:					
Director of Veteran's Affairs	1	1		1	213
Veteran's Affairs Supervisor	1	1		1	110
Senior Veteran's Affairs Benefit Counselor	1	1		1	109
Veteran's Affairs Benefit Counselor	2	2		2	108
Administrative Assistant I	1	1		1	105
	6	6	0	6	
Museum:					
Director of Museum	1	1		1	209
Visitor Service Coordinator	1	1		1	110
Collection Coordinator	1	1		1	110
Historical Interpreter	6	2.75		2.75	104 - P/T
	9	5.75	0	5.75	
Vector Control:					
Supervisor of Vector Control	1	1		1	109
Maintenance Assistant II	1	1		1	107
Field Technician I (Seasonal)	N/A	0.375		0.375	104 - L/S
	2	2.375	0	2.375	
Soil & Water Conservation District:					
Soil & Water Manager	1	1		1	207
Administrative Assistant I	1	1		1	105
Education Program Assistant	1	0.625		0.625	105 - P/T
	3	2.625	0	2.625	
Economic Development (2000-181101):					
Director of Economic Development	1		1	1	217
Economic Development Manager	1		1	1	211
Existing Business & Industry Manager	1		1	1	208
Administrative Assistant III	1		1	1	107
	4	0	4	4	

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Library (2300):					
Headquarters:					
Director of Library	1		1	1	217
Senior Deputy Director of Library	1		1	1	216
Deputy Director of Library	2		2	2	215
Systems Librarian	1		1	1	213
System Training Coordinator	1		1	1	212
Library Administrator	6		6	6	211
Library Administrator/Outreach Coordinator	1		1	1	211
Network Administrator	1		1	1	210
Web Developer	1		1	1	209
Librarian III	1		1	1	209
Librarian III/Collection Management & Acquisitions	1		1	1	209
Library Systems/Business Analyst	1		1	1	209
Executive Assistant	1		1	1	208
Librarian I	1		1	1	207
Financial Coordinator	1		1	1	112
PC/LAN Specialist II	2		2	2	112
Outreach Librarian	1		1	1	110
Admin & Marketing Coordinator	2		2	2	107
Library Assistant III	3		3	3	107
Administrative Assistant II	1		1	1	106
Cataloguer	2		2	2	105
Library Assistant II	3		1.5	1.5	105 - P/T
Library Assistant I	1		0.5	0.5	103 - P/T
Custodial Worker	2		2	2	102
Library Courier	2		2	2	101
	40	0	38	38	
Batesburg/Leesville:					
Librarian III	1		1	1	209
Library Assistant III	2		2	2	107
Library Assistant II	2		2	2	105
Library Assistant II	2		1	1	105 - P/T
	7	0	6	6	
Lexington:					
Librarian IV	1		1	1	210
Librarian III	1		1	1	209
Librarian II	2		2	2	208
Librarian I	4		4	4	207
Circulation Coordinator	1		1	1	107
Library Assistant III	4		4	4	107
Library Assistant III	4		2	2	107 - P/T
Library Assistant I	3		3	3	103
Library Assistant I	7		3.5	3.5	103 - P/T
Intern	1		0.25	0.25	101 - P/T
Library Clerk	4		2.0	2.0	101 - P/T
	32	0	23.75	23.75	
Cayce/West Columbia:					
Librarian IV	1		1	1	210
Librarian III	1		1	1	209
Librarian II	2		2	2	208
Librarian I	2		2	2	207
Circulation Coordinator	1		1	1	107
Library Assistant III	3		3	3	107
Library Assistant III	3		1.5	1.5	107 - P/T
Library Assistant I	3		3	3	103
Library Assistant I	4		2	2	103 - P/T
Custodial Worker	1		1	1	102
Library Clerk	3		1.5	1.5	101 - P/T
	24	0	19	19	

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

		Full Time Equivalent			
	Positions	General Fund	Other Fund	Total	Band
Irmo:					
Librarian IV	1		1	1	210
Librarian III	1		1	1	209
Librarian II	2		2	2	208
Librarian I	2		2	2	207
Circulation Coordinator	1		1	1	107
Library Assistant III	3		3	3	107
Library Assistant III	3		1.5	1.5	107 - P/T
Library Assistant I	3		3	3	103
Library Assistant I	6		3	3	103 - P/T
Custodial Worker	1		1	1	102
Library Clerk	3		1.5	1.5	101 - P/T
	26	0	20	20	
Chapin:					
Librarian III	1		1	1	209
Librarian I	1		1	1	207
Library Assistant III	1		1	1	107
Library Assistant III	2		1.25	1.25	107 - P/T
Library Assistant II	1		1	1	105
Library Assistant II	2		1	1	105 - P/T
	8	0	6.25	6.25	
South Congaree:					
Branch Librarian	1		1	1	209
Library Assistant III	2		2	2	107
Library Assistant III	1		0.5	0.5	107 - P/T
	4	0	3.5	3.5	
Swansea:					
Librarian III	1		1	1	209
Library Assistant III	1		1	1	107
Library Assistant III	2		1.25	1.25	107 - P/T
	4	0	3.25	3.25	
Gaston:					
Librarian III	1		1	1	209
Library Assistant III	1		1	1	107
Library Assistant III	2		1.25	1.25	107 - P/T
	4	0	3.25	3.25	
Pelion:					
Branch Librarian	1		1	1	209
Library Assistant III	1		1	1	107
Library Assistant III	2		1	1	107 - P/T
Library Assistant II	1		1	1	105
Library Assistant II	1		0.5	0.5	105 - P/T
	6	0	4.5	4.5	
Gilbert/Summit:					
Branch Librarian	1		1	1	209
Library Assistant III	1		1	1	107
Library Assistant III	2		1.25	1.25	107 - P/T
	4	0	3.25	3.25	
Total Library	159.00	0.00	130.75	130.75	

COUNTY OF LEXINGTON
Personnel Authorizations
Fiscal Year - 2026-27

	Positions	Full Time Equivalent			Band
		General Fund	Other Fund	Total	
Enterprise Fund:					
Solid Waste Management:					
Administration:					
Director of Solid Waste Management	1		1	1	218
Deputy Director of Solid Waste Management	1		1	1	214
Recycling Coordinator	2		2	2	210
Accounting/Collections:					
Accounting and Collections Supervisor	1		1	1	209
Administrative Assistant III	1		1	1	107
Scalemaster	2		2	2	106
Scalemaster	2		1.5	1.5	106 - P/T
Administrative Assistant I	1		1	1	105
Collection Stations:					
Collection & Recycling Center Coordinator	0.5		0.5	0.5	212
Senior Mechanic	1		1	1	112
Mechanic III	1		1	1	111
Station Attendant	N/A		11.0625	11.0625	101 - L/S
Landfill Operations:					
				0	
Landfill Supervisor	0.5		0.5	0.5	212
Heavy Equipment Operator IV	2		2	2	109
Maintenance Assistant III	1		1	1	109
Heavy Equipment Operator III	7		7	7	108
Transfer Stations:					
Landfill Supervisor	0.5		0.5	0.5	212
Heavy Equipment Operator IV	1		1	1	109
Heavy Equipment Operator III	3		3	3	108
Recycling:					
Collection & Recycling Center Coordinator	0.5		0.5	0.5	212
Recycling Collectors	N/A		7.375	7.375	104 - L/S
Litter Control:					
Heavy Equipment Operator II	1		1	1	107
Litter Collection Crew Chief	1		1	1	103
Litter Collectors	2		2	2	101
Code Enforcement:					
Code Enforcement Officer	2		2	2	SO2
	35	0	52.9375	52.9375	
Risk Management:					
Risk Manager	1		1	1	213
Risk Management Coordinator	1		1	1	109
	2	0	2	2	
Grand Total	2020.000	1650.936	357.138	2008.074	

Full Time Equivalents for Part Time and Lump Sum is based on Hours Worked

Key Terms: P/T = Part Time
L/S = Lump Sum Dollar Amount for Position
Unc. = Unclassified
N/A = Not Applicable (Temporary Positions)

County of Lexington
Pay Band Schedule
Fiscal Year 2026-27

Band	Minimum	Midpoint	Maximum
<u>Non-Exempt Structure:</u>			
101	36,379.20	45,474.00	54,568.80
102	36,379.20	45,474.00	54,568.80
103	36,379.20	45,474.00	54,568.80
104	36,379.20	45,474.00	54,568.80
105	36,379.20	45,474.00	54,568.80
106	36,379.20	45,474.00	54,568.80
107	38,937.60	48,672.00	58,406.40
108	41,662.40	52,078.00	62,493.60
109	44,595.20	55,744.00	66,892.80
110	47,715.20	59,644.00	71,572.80
111	51,084.80	63,856.00	76,627.20
112	54,683.20	68,354.00	82,024.80
113	58,510.40	73,138.00	87,765.60
114	62,628.80	78,286.00	93,943.20
<u>Exempt Structure:</u>			
207	49,124.70	61,405.88	73,687.05
208	52,072.25	65,090.32	78,108.38
209	55,196.93	68,996.17	82,795.40
210	58,508.20	73,135.25	87,762.30
211	62,019.04	77,523.80	93,028.56
212	66,360.08	82,950.10	99,540.12
213	71,005.77	88,757.22	106,508.66
214	75,976.22	94,970.28	113,964.33
215	81,295.05	101,618.82	121,942.58
216	86,984.67	108,730.84	130,477.01
217	93,074.63	116,343.29	139,611.95
218	99,589.71	124,487.14	149,384.57
219	106,560.62	133,200.78	159,840.93
220	114,019.25	142,524.07	171,028.88
221	120,861.43	151,076.79	181,292.15
222	132,992.91	166,241.14	199,489.37

County of Lexington
Pay Band Schedule
Fiscal Year 2026-27

Band	Minimum	Midpoint	Maximum
<u>Non-Exempt Shift Structure:</u>			
TC1	19.91	24.89	29.87
TC2	21.31	26.64	31.97
TC3	22.80	28.50	34.20
TC4	24.37	30.47	36.56
TC5	26.08	32.60	39.12
TC20	66,076.37	82,595.47	99,114.56
TC21	70,701.40	88,376.75	106,052.10
TC22	75,651.01	94,563.77	113,476.52
TC23	106,104.93	132,631.17	159,157.40
EM1	20.75	25.94	31.13
EM2	22.20	27.75	33.30
EM3	23.78	29.73	35.67
EM4	25.43	31.79	38.15
EM5	27.37	34.22	41.06
EM6	29.08	36.35	43.62
EM20	69,461.01	86,826.27	104,191.52
EM21	74,323.81	92,904.77	111,485.72
EM22	104,243.43	130,304.29	156,365.15
F1	21.32	26.65	31.98
F2	15.53	19.42	23.30
F3	16.62	20.78	24.93
F4	18.95	23.69	28.43
F5	21.60	27.00	32.40
F6	27.05	33.82	40.58
F20	69,461.01	86,826.27	104,191.52
F21	74,323.81	92,904.77	111,485.72
F22	104,243.43	130,304.29	156,365.15
SO1	22.94	28.68	34.41
SO2	24.54	30.68	36.81
SO3	26.28	32.85	39.42
SO4	28.10	35.13	42.15
SO5	30.06	37.58	45.09
SO20	68,159.54	85,199.43	102,239.31
SO21	76,576.91	95,721.14	114,865.37
SO22	81,937.86	102,422.33	122,906.79
SO23	87,673.57	109,591.97	131,510.36
SO24	109,450.07	136,812.59	164,175.11

Millage Agencies

Intentionally Blank

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2026-27

	Fund	Fiscal Year 2025-26 Approved Amount/Actual Disbursement			Fiscal Year 2026-27 Approved	
		Approved Amount	Actual Disbursement ⁽¹⁾	Millage	Amount	Millage
Lexington County Recreation & Aging Commission	7620	\$ 16,877,222	\$ 15,796,926	10.6	\$ 17,408,676	10.6
Irmo Chapin Recreation Commission	7630	\$ 5,628,736	\$ 5,311,713	11.6	\$ 5,729,692	11.6
--Bond Proceeds/Disbursements		\$ 1,320,000	\$ 1,320,000			
Midlands Technical College	7650	\$ 5,886,335 ⁽²⁾	\$ 4,851,440	2.5	\$ 5,371,161	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	\$ 9,672	1.3	\$ 10,234	1.3
Irmo Fire District	7800, 7802	\$ 3,789,737	\$ 3,493,282	19.6	\$ 3,738,006	19.6

(1) Actual disbursements through May 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						Projected Fund Balance 06/30/26	Fiscal Year 2026-27			
			Receipts		Disbursements					Agency Request Vs. Estimated Receipts			
			05/31/26 Actual Receipts (1)	06/30/26 Projected Receipts	Approved Amount	05/31/26 Actual Disbursement (1)	06/30/26 Projected Disbursement	Millage		Requested Amount	Estimated Receipts	Approved Amount	Millage
(*) Lexington Cty Rec. & Aging Comm.	7620	Fund Balance 07/01/25 1,088,619	16,049,729	16,877,222	16,877,222	15,796,926	16,877,222	10.6	1,088,619	17,187,000	17,408,676	17,408,676	10.6
(*) Irmo Chapin Recreation Commission -- GO Bond Proceeds	7630	352,315	5,386,056 1,320,000	5,628,736 1,320,000	5,628,736 1,320,000	5,311,713 1,320,000	5,628,736 1,320,000	11.6	352,315	5,825,742	5,729,692	5,729,692	11.6
(**) Midlands Technical College	7650	286,411	4,983,380	5,311,378	5,886,335 (2)	4,851,440	5,597,789	2.5	-	6,004,062	5,371,161	5,371,161	2.5
(**) Midlands Technical College - Capital Midlands Tech. College - Debt Service	7652	2,331,329	2,262,194	2,421,152	1,595,163 825,989	794,220 (3)	2,677,929 825,989	0.6 0.5	1,248,563	1,430,709 825,989	2,344,926	1,880,587 (4) 1,009,012	0.6 0.5
		2,331,329	2,262,194	2,421,152	2,421,152	794,220	3,503,918	1.1	1,248,563	2,256,698	2,344,926	2,889,599	1.1
(*) Hollow Creek Watershed	7660	1,236	9,882	14,126	14,126	9,672	14,126	1.3	1,236	10,234	10,234	10,234	1.3
(*) Irmo Fire District	7800, 7802	242,230	3,530,409	3,789,737	3,789,737	3,493,282	3,789,737	19.6	242,230	3,790,000	3,738,006	3,738,006	19.6

(1) Actual Receipts and Disbursements through May 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.

LEXINGTON COUNTY RECREATION & AGING COMMISSION

Budgeted Revenues and Expenditures

Fund 7620

Fiscal Year 2026-2027

Revenues:

Lexington County Appropriation	\$ 17,408,676	
Fees & Registrations	2,119,000	
Other	150,000	
Total Revenues		\$ 19,677,676

Expenditures:

Personnel	\$ 8,845,125	
Maintenance	5,194,000	
Operations	608,000	
Programs	1,011,850	
Capital	595,000	
Total Expenditures		16,253,975

Excess (Deficiency) of Revenues Over Expenditures 3,423,701

Other Uses:

Transfers to Other Funds (i.e. Aging Fund)	(3,502,025)
Transfers to Capital Projects Fund	0

Excess (Deficiency) of Revenues Over Expenditures and Other Uses (78,324)

Estimated Fund Balance - Beginning of Fiscal Year 16,495,351

Projected Fund Balance - End of Fiscal Year **\$ 16,417,027**

Budgeted Revenues and Expenditures provided by Lexington County Recreation & Aging Commission.

Revenue Disbursements From Lexington County to Lexington County Recreation & Aging Commission
FY 2012-13 Through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Approved	Received	Disbursed	Difference	
FY 2012-13	9,964,629	9,964,629	10,193,962	10,193,869	93	12.315
FY 2013-14	10,305,173	10,305,173	10,458,324	10,458,324	0	12.315
FY 2014-15	10,472,940	10,472,940	10,847,216	10,847,216	0	12.315
FY 2015-16	10,739,625	10,739,625	10,987,466	10,987,466	0	12.202
FY 2016-17	10,947,216	10,947,216	11,334,583	11,334,583	0	12.202
FY 2017-18	11,155,334	11,155,334	11,741,051	11,741,051	0	12.202
FY 2018-19	11,787,800	11,787,800	12,098,353	12,098,353	0	12.202
FY 2019-20	12,398,200	12,398,200	12,339,024	12,339,024	0	12.202
FY 2020-21	12,620,350	12,620,350	13,069,587	13,069,587	0	11.728
FY 2021-22	13,132,700	13,132,700	13,345,978	13,345,978	0	11.728
FY 2022-23	13,903,620	13,903,620	14,181,973	14,181,973	0	11.728
FY 2023-24	14,355,300	14,355,300	14,910,013	14,910,013	0	11.728
FY 2024-25	15,080,280	15,577,944	15,844,379	15,844,379	0	11.728
*Bond Proceeds/Disbursements			48,202,871	48,202,871	0	
FY 2025-26	16,766,310	16,877,222	16,049,729	15,796,926	252,803	10.6
- Received and Disbursed through May 31, 2026						
FY 2026-27	17,187,000	17,408,676				10.6

Note: Full disbursement by Treasurer of all collections.

IRMO CHAPIN RECREATION COMMISSION

Budgeted Revenues and Expenditures

Fund 7630

Fiscal Year 2026-2027

Revenues:

Lexington County Appropriation	\$	5,729,692	
Fees, Rentals, Registrations, Grants		1,043,975	
Other		<u>320,086</u>	
Total Revenues			\$ 7,093,753

Expenditures:

Personnel	\$	5,935,657	
Operations		<u>2,936,486</u>	
Total Expenditures			<u>8,872,143</u>

Excess (Deficiency) of Revenues Over Expenditures (1,778,390)

Other Source (Uses):

Transfer From Other Funds		1,682,340	
Transfer to Other Funds		<u>0</u>	

Excess (Deficiency) of Revenues Over Expenditures and Other Uses \$ (96,050)

Estimated Fund Balance - Beginning of Fiscal Year Information Not Provided

Projected Fund Balance - End of Fiscal Year Information Not Provided

Budgeted Revenues and Expenditures provided by Irmo Chapin Recreation Commission.

Revenue Disbursements From Lexington County to Irmo Chapin Recreation Commission
FY 2012-13 Through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Approved	Received	Disbursed	Difference	
FY 2012-13	3,883,019	3,883,019	3,937,549	3,937,524	25	13.354
FY 2013-14	3,999,510	3,999,510	4,009,229	4,009,229	0	13.354
FY 2014-15	4,099,498	4,049,210	4,071,949	4,071,949	0	13.354
FY 2015-16	4,181,488	4,181,488	4,019,253	4,019,253	0	13.354
*Bond Proceeds/Disbursements			3,278,396	3,278,396	0	
FY 2016-17	4,244,210	4,244,210	4,134,032	4,134,032	0	13.354
FY 2017-18	4,286,652	4,286,652	4,603,215	4,603,215	0	13.354
FY 2018-19	4,350,952	4,350,952	4,477,961	4,477,961	0	13.354
FY 2019-20	4,394,462	4,394,462	4,832,475	4,832,475	0	13.354
FY 2020-21	4,438,407	4,438,407	5,320,382	5,320,382	0	12.682
FY 2021-22	4,482,791	4,482,791	5,434,279	5,434,279	0	12.682
FY 2022-23	4,527,619	4,527,619	4,884,552	4,884,552	0	12.682
FY 2023-24	4,692,850	4,692,850	5,155,948	5,155,948	0	12.682
*Bond Proceeds/Disbursements			1,000,000	1,000,000	0	
FY 2024-25	5,209,064	5,319,467	5,349,172	5,349,172	0	12.682
*Bond Proceeds/Disbursements			1,000,000	1,000,000	0	
FY 2025-26	5,417,426	5,628,736	5,386,056	5,311,713	74,343	11.6
*Bond Proceeds/Disbursements			1,320,000	1,320,000	0	
- Received and Disbursed through May 31, 2026						
FY 2026-27	5,825,742	5,729,692				11.6

Note: Full disbursement by Treasurer of all collections.

MIDLANDS TECHNICAL COLLEGE

Budgeted Revenues and Expenditures

Fund 7650

Fiscal Year 2026-2027

Revenues:

Student Tuition & Fees	\$	58,993,467	
State Appropriations		28,083,703	
Lexington County Appropriation*		8,260,760	
Richland County Appropriation		12,787,463	
Fairfield County Appropriation		158,810	
Auxiliary Enterprises, Other		5,648,050	
Restricted Revenues (Federal and State Grants, Student Financial Aid, Other)		57,806,667	
Total Revenues			\$ 171,738,920

Expenditures:

Instruction / Academic Support	64,371,828	
Student Support Services	15,621,430	
Plant Operations	13,524,858	
Institutional Support	18,647,281	
Auxiliary Enterprises	164,237	
Restricted Disbursements (Federal and State Grants, Student Financial Aid, Other)	57,806,667	
Total Expenditures		170,136,301

Excess (Deficiency) of Revenues Over Expenditures 1,602,619

Other Sources (Uses):

Transfers - Capital (1,602,619)

Excess (Deficiency) of Revenues Over Expenditures and Other Uses 0

Estimated Fund Balance - Beginning of Fiscal Year

Information Not Provided

Projected Fund Balance - End of Fiscal Year

Information Not Provided

*** Includes \$2,889,599 for Capital Fund 7652 Appropriations**

Budgeted Revenues and Expenditures provided by Midlands Technical College.

Revenue Disbursements From Lexington County to Midlands Technical College

FY 2012-13 Through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Approved	Received	Disbursed	Difference	
FY 2012-13	3,059,427	3,059,427	3,368,753	3,059,427	309,326	2.970
FY 2013-14	3,182,942	3,182,942	3,443,881	3,182,942	260,939	2.970
FY 2014-15	3,310,259	3,310,259	3,555,060	3,310,259	244,801	2.970
FY 2015-16	3,633,193	3,633,193	3,591,387	3,633,193	(41,806)	2.956
FY 2016-17	3,778,521	3,778,521	3,713,862	3,778,521	(64,659)	2.956
FY 2017-18	3,909,706	3,909,706	3,857,298	3,909,706	(52,408)	2.956
FY 2018-19	5,316,094	5,316,094	3,962,222	4,066,094	(103,872)	2.956
- Includes \$1,250,000 from Fund Balance				1,250,000	(1,250,000)	
FY 2019-20	4,228,738	4,228,738	4,012,532	4,228,759	(216,227)	2.956
FY 2020-21	4,397,888	4,397,888	4,210,561	4,397,888	(187,327)	2.833
FY 2021-22	4,573,803	4,573,803	4,297,568	4,573,803	(276,235)	2.833
FY 2022-23	5,207,896	5,207,896	4,572,814	5,207,896	(635,082)	2.833
FY 2023-24	5,301,200	5,301,200	4,793,566	5,301,200	(507,634)	2.833
FY 2024-25	5,513,248	4,963,474	5,035,394	4,963,474	71,920	2.833
FY 2025-26	5,886,335	5,886,335	4,983,380	4,851,440	131,940	2.5
- Received and Disbursed through May 31, 2026						
FY 2026-27	6,004,062	5,371,161				2.5

Note: Through FY25-26, the disbursements are equal to amount approved each fiscal year.

MIDLANDS TECHNICAL COLLEGE

Capital Budget

Budgeted Revenues and Expenditures

Fund 7652

Fiscal Year 2026-27

Lexington County's Appropriation request for Capital Projects of Midlands Technical College include:

Major Building Renovations - \$1,430,709

Debt Service, .5 mill approved in FY 2006 - Beltline Campus capital projects

Money should be disbursed in a lump sum in June 2026.

Revenues:

Lexington County Appropriation - Capital

\$ 1,880,587

Lexington County Appropriation - Debt Service

1,009,012

Total Revenues

\$ 2,889,599

Expenditures:

Major Building Renovation

1,430,709

Debt Service - Beltline Campus Capital Projects

(Estimate)

825,989

Total Expenditures

\$ 2,256,698

Excess (Deficiency) of Revenues Over Expenditures

632,901

Estimated Fund Balance - Beginning of Fiscal Year

Information Not Provided

Projected Fund Balance - End of Fiscal Year

Information Not Provided

Budgeted Revenues and Expenditures provided by Midlands Technical College.

Revenue Disbursements From Lexington County to Midlands Technical College - Capital Budget

FY 2012-13 Through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Approved	Received	Disbursed	Difference	
FY 2012-13	1,374,677	1,374,677	1,543,476	1,374,677	168,799	1.404
FY 2013-14	1,429,664	1,429,664	1,584,544	1,429,664	154,880	1.404
FY 2014-15	1,489,606	1,489,606	1,638,219	1,489,606	148,613	1.404
FY 2015-16	1,549,190	1,549,190	1,659,142	1,549,190	109,952	1.397
FY 2016-17	1,593,195	1,593,195	1,717,215	1,593,195	124,020	1.397
FY 2017-18	1,648,956	1,648,956	1,786,044	1,648,956	137,088	1.397
FY 2018-19	2,964,914	2,964,914	1,842,931	1,714,914	128,017	1.397
* Disbursed from Fund Balance				1,250,000		
FY 2019-20	1,783,511	1,783,511	1,857,939	1,783,511	74,428	1.397
FY 2020-21	1,854,851	1,854,851	1,948,901	1,854,851	94,050	1.339
FY 2021-22	1,929,035	1,929,035	2,004,281	1,929,035	75,246	1.339
FY 2022-23	2,006,196	2,006,196	2,190,277	2,006,196	184,081	1.339
FY 2023-24	2,086,444	2,086,444	2,310,886	2,086,444	224,442	1.339
FY 2024-25	2,169,902	2,169,902	2,431,723	1,925,456	506,267	1.339
FY 2025-26	2,256,698	2,421,152	2,262,194	794,220	1,467,974	1.1
- Received and Disbursed through May 31, 2026						
FY 2026-27	2,256,698	2,889,599				1.1

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

HOLLOW CREEK WATERSHED
 Budgeted Revenues and Expenditures
 Fund 7660
 Fiscal Year 2026-2027

Revenues:			
Lexington County Appropriation		10,234	
Total Revenues			\$ 10,234
Expenditures:			
Other Expense		\$ 10,234	
Total Expenditures			<u>10,234</u>
Excess (Deficiency) of Revenues Over Expenditures			0
Estimated Fund Balance - Beginning of Fiscal Year			<u>Information Not Provided</u>
Projected Fund Balance - End of Fiscal Year			<u>Information Not Provided</u>

Budgeted Revenues and Expenditures provided by Lexington County.

Revenue Disbursements From Lexington County to Hollow Creek Watershed
 FY 2013-14 Through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Approved	Received	Disbursed	Difference	
FY 2013-14	5,795	5,795	5,860	5,795	65	1.600
FY 2014-15	4,945	4,945	6,078	4,945	1,133	1.600
FY 2015-16	5,295	5,295	6,018	6,992	(974)	1.599
FY 2016-17	6,067	6,067	6,084	6,084	0	1.599
FY 2017-18	6,211	6,211	6,118	6,118	0	1.599
FY 2018-19	6,186	6,186	6,291	6,291	0	1.599
FY 2019-20	6,420	6,420	6,807	6,807	0	1.599
FY 2020-21	6,996	6,996	7,387	7,387	0	1.529
FY 2021-22	7,634	7,634	8,688	8,688	0	1.529
FY 2022-23	8,759	8,759	9,351	9,351	0	1.529
FY 2023-24	9,503	9,503	9,442	9,442	0	1.529
FY 2024-25	9,890	9,890	9,522	9,359	163	1.529
FY 2025-26	14,582	14,126	9,882	9,672	210	1.3
- Received and Disbursed through May 31, 2026						
FY 2026-27	10,324	10,234				1.3

Note: Full disbursement by Treasurer of all collections.

IRMO FIRE DISTRICT
 Budgeted Revenues and Expenditures
 Funds 7800 & 7802
 Fiscal Year 2026-27

Revenues:

Lexington County Appropriation	\$ 3,738,006	
Town of Irmo	890,000	
City of Columbia Fire Fees	450,000	
Total Revenues		\$ 5,078,006

Expenditures:

Salaries / Employee Benefits	\$ 4,007,278	
Professional Services	168,000	
Conference / Meeting / Employee Education / Dues	37,700	
Fire Prevention / Community Education	5,000	
Protective Gear / Fitness / Uniforms	107,000	
Small Tools & Minor Equipment	12,000	
Radio Equipment / Palmetto 800	49,000	
Computers / Electronics / Software / Office Machines / Furniture	18,800	
Operating / Office Supplies / Postage	22,500	
Software / Email Hosting / Security	62,000	
Building and Grounds Maintenance	35,000	
Equipment Repairs	10,000	
Fleet Maintenance	150,000	
Gas / Fuel / Oil	85,000	
Telephone Services and Utilities - Electricity / Water	78,000	
Liability and Fleet Insurance	85,000	
Capital Improvements	155,000	
Contingency	42,722	
Total Expenditures		5,130,000

Excess (Deficiency) of Revenues Over Expenditures (51,994)

Estimated Fund Balance - Beginning of Fiscal Year Information Not Provided

Projected Fund Balance - End of Fiscal Year Information Not Provided

Budgeted Revenues and Expenditures provided by Irmo Fire District.

Revenue Disbursements From Lexington County to Irmo Fire District
 FY 2012-13 Through FY 2026-27

	BUDGET		ACTUAL			Millage
	Requested	Approved	Received	Disbursed	Difference	
FY 2012-13	2,591,920	2,068,920	2,231,104	2,231,104	0	16.491
FY 2013-14	2,782,000	2,300,000	2,335,824	2,335,824	0	17.068
FY 2014-15	2,738,264	2,300,000	2,375,996	2,375,996	0	17.068
FY 2015-16	2,657,184	2,500,000	2,390,174	2,390,174	0	17.473
FY 2016-17	2,500,000	2,500,000	2,476,802	2,476,802	0	17.675
FY 2017-18	2,500,000	2,500,000	2,495,351	2,495,351	0	17.675
FY 2018-19	2,766,090	2,666,687	2,666,550	2,666,550	0	18.945
FY 2019-20	2,765,000	2,876,515	2,815,684	2,815,684	0	19.682
FY 2020-21	2,800,000	2,892,983	3,053,779	3,053,779	0	19.325
*Bond Proceeds/Disbursements			4,943,801	4,943,801	0	
FY 2021-22	2,800,000	2,800,000	3,049,517	3,049,517	0	19.325
FY 2022-23	3,014,000	3,313,460	3,294,292	3,294,292	0	21.275
FY 2023-24	3,240,000	3,240,000	3,520,141	3,520,141	0	21.275
FY 2024-25	3,300,000	3,300,000	3,602,688	3,602,688	0	21.275
FY 2025-26	3,500,000	3,789,737	3,530,409	3,493,282	37,127	19.6
- Received and Disbursed through May 31, 2026						
FY 2026-27	3,790,000	3,738,006				19.6

Note: Full disbursement by Treasurer of all collections.

Supplemental Information

Intentionally Blank

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.

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