

County of Lexington
Fiscal Year 2025-2026 Recommended Summary Recap of Appropriations

	Appropriations Only			Projected Estimated Revenues FY 2025 - 2026	
	Approved FY 2024 - 2025	Recommended FY 2025 - 2026	Over/(Short) Difference	Projected 2025-2026 Revenues	Over/(short) From Fund Balance
General Fund (Includes FS & LE):					
Ord. General Fund	\$ 102,466,440	\$ 104,852,538	\$ 2,386,098	\$ 102,118,378	\$ (2,734,160)
Fire Service	\$ 32,317,202	\$ 34,110,119	\$ 1,792,917	\$ 34,110,119	\$ -
Law Enforcement	\$ 66,497,932	\$ 69,139,142	\$ 2,641,210	\$ 67,974,540	\$ (1,164,602)
	<u>\$ 201,281,574</u>	<u>\$ 208,101,799</u>	<u>\$ 6,820,225</u>	<u>\$ 204,203,037</u>	<u>\$ (3,898,762)</u>
Non - General Fund:					
Library	\$ 11,890,405	\$ 12,801,764	\$ 911,359	\$ 12,216,429	\$ (585,335)
Solicitor	\$ 2,587,512	\$ 2,797,093	\$ 209,581	\$ 2,429,958	\$ (367,135)
Law Enforcement	\$ 7,416,897	\$ 7,332,593	\$ (84,304)	\$ 7,414,021	\$ 81,428
Red Bank Crossing	\$ 121,977	\$ 121,977	\$ -	\$ 102,300	\$ (19,677)
Solid Waste	\$ 24,437,971	\$ 25,022,004	\$ 584,033	\$ 23,082,799	\$ (1,939,205)
Airport	\$ 323,205	\$ 3,097,444	\$ 2,774,239	\$ 83,102	\$ (3,014,342)
Airport - (Capital Projects)	\$ 400,000	\$ 8,577,226	\$ 8,177,226	\$ 8,691,944	\$ 114,718
Other Special Revenue Funds	\$ 52,944,620	\$ 56,074,049	\$ 3,129,429	\$ 54,019,351	\$ (2,054,698)
Total Non-General Funds	<u>\$ 100,122,587</u>	<u>\$ 115,824,150</u>	<u>\$ 15,701,563</u>	<u>\$ 108,039,904</u>	<u>\$ (7,784,246)</u>
County of Lexington Total Appropriations	<u>\$ 301,404,161</u>	<u>\$ 323,925,949</u>	<u>\$ 22,521,788</u>	<u>\$ 312,242,941</u>	<u>\$ (11,683,008)</u>

	#	Recommended
NEW PROGRAMS:		
Ord. General Fund	9	\$ 625,089
Fire Service	7	\$ 2,006,728
Law Enforcement	17	\$ 1,169,203
**Total General Fund	<u>33</u>	<u>\$ 3,801,020</u>
Non-General Fund - Programs	6	\$ 653,483
ToTal all New Program	<u>39</u>	<u>\$ 4,454,503</u>

	Mills	4% Value	6% Value
CPI - 2.95%	2.7	\$ 10.80	\$ 16.20
Pop - 1.26%	1.2	\$ 4.80	\$ 7.20
<u>Total - 4.21%</u>	<u>3.9</u>	<u>15.60</u>	<u>23.40</u>

County of Lexington
Mills and Estimated Revenue
Statutorily Allowed **4.21%**
FY 2025-26

File Name: Budget/Millage/Mills&Revenue
By: RCP / Date: 4/17/25

<u>CPI Adjustment</u>	<u>2.95%</u>	Estimated Mills	4%		6%		Estimated Additional Revenue
			Base on		Base on		
			\$100,000 Property	\$100,000 Property	\$100,000 Property	\$100,000 Property	
Cty Ordinary		0.700	\$ 2.80	\$ 4.20	\$ 4.20	\$ 4.20	\$ 1,735,828.00
Law Enf.		1.000	\$ 4.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 2,369,106.00
Fire Service		0.600	\$ 2.40	\$ 3.60	\$ 3.60	\$ 3.60	\$ 1,219,676.00
Library		0.200	\$ 0.80	\$ 1.20	\$ 1.20	\$ 1.20	\$ 396,204.00
Solid Waste		0.200	\$ 0.80	\$ 1.20	\$ 1.20	\$ 1.20	\$ 504,997.00
Indigent Care		0.000	\$ -	\$ -	\$ -	\$ -	\$ 32,475.00
Total		2.700	\$ 10.80	\$ 16.20	\$ 16.20	\$ 16.20	\$ 6,258,286.00

<u>Population Adjustment</u>	<u>1.26%</u>						
Cty Ordinary		0.300	\$ 1.20	\$ 1.80	\$ 1.80	\$ 1.80	\$ 610,544.00
Law Enf.		0.400	\$ 1.61	\$ 2.40	\$ 2.40	\$ 2.40	\$ 834,626.00
Fire Service		0.300	\$ 1.20	\$ 1.80	\$ 1.80	\$ 1.80	\$ 428,980.00
Library		0.100	\$ 0.40	\$ 0.60	\$ 0.60	\$ 0.60	\$ 139,646.00
Solid Waste		0.100	\$ 0.40	\$ 0.60	\$ 0.60	\$ 0.60	\$ 176,992.00
Indigent Care		0.000	\$ -	\$ -	\$ -	\$ -	\$ 11,367.00
Total		1.200	\$ 4.81	\$ 7.20	\$ 7.20	\$ 7.20	\$ 2,202,155.00

<u>Both CPI & Population Adj.</u>	<u>4.21%</u>						
Cty Ordinary		1.000	\$ 4.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 2,346,372.00
Law Enf.		1.400	\$ 5.60	\$ 8.40	\$ 8.40	\$ 8.40	\$ 3,203,732.00
Fire Service		0.900	\$ 3.60	\$ 5.40	\$ 5.40	\$ 5.40	\$ 1,648,656.00
Library		0.300	\$ 1.20	\$ 1.80	\$ 1.80	\$ 1.80	\$ 535,850.00
Solid Waste		0.300	\$ 1.20	\$ 1.80	\$ 1.80	\$ 1.80	\$ 681,989.00
Indigent Care		0.000	\$ -	\$ -	\$ -	\$ -	\$ 43,842.00
Total		3.900	\$ 15.60	\$ 23.40	\$ 23.40	\$ 23.40	\$ 8,460,441.00

Extimated Additional Revenue:
* Used Tax Cal, (2-27-24) File

	OLD 2024 Actual Millage	Revised 2024 Actual Millage	Rollback Millage Adjustment	Rollback 2025 Adjusted Millage	STATUTORILY ALLOWED						2025		
					CPI Adjust. 2.95%	2025 Millage Plus CPI	Population Adjust. 1.26%	2025 Millage Plus Pop	2025 Millage Plus CPI & Pop.	Change from 2025 Actual to 2026 (CPI & Pop.)	Approved		2025 Millage
											Look-Back Mills	Statutorily Adjustment	
COUNTY OPERATIONS:													
1. General Fund													
a. County Ordinary	25.941	25.9	-1.8	24.1	0.7	24.8	0.3	24.4	25.1	1.0	0.0	0.0	24.1
b. Law Enforcement	35.420	35.4	-2.5	32.9	1.0	33.9	0.4	33.3	34.3	1.4	0.0	0.0	32.9
Sub-Total	61.361	61.3	-4.3	57.0	1.7	58.7	0.7	57.7	59.4	2.4	0.0	0.0	57.0
c. Fire Service (sd)	23.336	23.3	-1.6	21.7	0.6	22.3	0.3	22.0	22.6	0.9	0.0	0.0	21.7
Total General Fund	84.697	84.6	-5.9	78.7	2.3	81.0	1.0	79.7	82.0	3.3	0.0	0.0	78.7
2. Library	5.919	5.9	-0.4	5.5	0.2	5.7	0.1	5.6	5.8	0.3	0.0	0.0	5.5
3. Solid Waste	7.544	7.5	-0.5	7.0	0.2	7.2	0.1	7.1	7.3	0.3	0.0	0.0	7.0
4. Indigent Care	0.479	0.4	0.0	0.4	0.0	0.4	0.0	0.4	0.4	0.0	0.0	0.0	0.4
TOTAL COUNTY OPERATING MILLAGE	98.639	98.4	-6.8	91.6	2.7	94.3	1.2	92.8	95.5	3.9	0.0	0.0	91.6
AGENCY OPERATIONS:													
5. Lexington Recreation Commission	11.728	11.7	-0.8	10.9	0.3	11.2	0.1	11.0	11.3	0.4	0.0	0.0	10.9
6. Immo-Chapin Rec Commission	12.682	12.6	-0.7	11.9	0.4	12.3	0.1	12.0	12.4	0.5	0.0	0.0	11.9
7. Midlands Technical College	2.833	2.8	-0.2	2.6	0.1	2.7	0.0	2.6	2.7	0.1	0.0	0.0	2.6
8. Midlands Tech - Capital	1.339	1.3	-0.1	1.2	0.0	1.2	0.0	1.2	1.2	0.0	0.0	0.0	1.2
9. Immo Fire District	21.275	21.2	-1.2	20.0	0.6	20.6	0.3	20.3	20.9	0.9	0.0	0.0	20.0
10. Hollow Creek Watershed	1.529	1.5	-0.1	1.4	0.0	1.4	0.0	1.4	1.4	0.0	0.0	0.0	1.4
TOTAL AGENCIES MILLAGE	51.386	51.1	-3.1	48.0	1.4	49.4	0.5	48.5	49.9	1.9	0.0	0.0	48.0
TOTAL COUNTY MILLAGE	150.025	149.5	-9.9	139.6	4.1	143.7	1.7	141.3	145.4	5.8	0.0	0.0	139.6

County of Lexington
 Items to be Consider out of Fund Balance
 Fiscal Year 25-26

4/15/25

Ordinary:

Elevator Upgrade (Judicial Center)	111300	\$ 745,000
(2) EMS Units - Repl. (\$2,232,000)	131400	\$ 1,116,000
Renovations (Second Floor)(Additional Courtroom)	141100	\$ 873,160
Total		<u>\$ 2,734,160</u>

Law Enforcement:

(40) 800 MHz Radio w/Access.	151115	\$ 320,000
(5) Unmarked Pickups - Repl.	151225	\$ 325,000
(2) Unmarked SUV w/Equip. (NP)	151225	\$ 130,000
(1) Marked SUV w/Equip. (NP)	151225	\$ 84,000
(1) Mobile Vehicle Barrier System	151225	\$ 175,222
(1) Bomb X-Ray Source	151225	\$ 6,420
(1) Dive Team Trailer w/Access. - Repl.	151225	\$ 13,540
(10) Dive Computers w/Access. - Repl.	151225	\$ 8,550
(2) Drysuits	151225	\$ 6,926
(10) Buoyancy Control Devices w/Access.	151225	\$ 8,250
(3) Dive Masks w/Access. - Repl.	151225	\$ 5,424
(2) Dive Boat Motors - Repl.	151240	\$ 75,000
(10) Wet Suits	151240	\$ 4,230
(6) Wetsuit Seals	151240	\$ 2,040
Total		<u>\$ 1,164,602</u>

Total General Fund \$ 3,898,762

Library:

Generator - Lexington Main	230099	\$ 50,000
Network Switches - Repl.	230099	\$ 141,975
Library Materials	230099	\$ 287,003
Security Camera Project	230099	\$ 106,507
Total		<u>\$ 585,485</u>

COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2025-26
Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	587,322	174,364	12,390	0	774,076
101101 County Council - Agencies	0	1,376,077	0	0	1,376,077
101200 County Administrator	921,473	53,764	5,409	0	980,646
101300 County Attorney	0	525,424	0	0	525,424
101400 Finance	918,357	274,222	3,983	0	1,196,562
101410 Procurement Services	523,914	68,792	400	0	593,106
101420 Central Stores	412,163	87,431	27,389	0	526,983
101500 Human Resources	823,947	184,598	3,356	0	1,011,901
101600 Planning & GIS	723,446	96,225	16,607	0	836,278
101610 Community Development	2,577,829	306,177	64,199	103,108	3,051,313
101611 Land Development	1,078,289	76,966	675	0	1,155,930
101700 Treasurer	931,074	551,375	18,252	0	1,500,701
101800 Auditor	1,048,203	264,797	15,121	0	1,328,121
101900 Assessor	2,471,019	266,523	29,310	0	2,766,852
102000 Register of Deeds	660,207	182,156	43,602	0	885,965
102100 Technology Services	1,710,813	1,965,220	876,348	0	4,552,381
102110 Microfilming	187,589	46,321	11,022	0	244,932
Total Administrative	15,575,645	6,500,432	1,128,063	103,108	23,307,248
111300 Building Services	2,385,116	701,274	1,314,863	0	4,401,253
111400 Fleet Services	1,588,036	238,227	373,730	0	2,199,993
Total General Services	3,973,152	939,501	1,688,593	0	6,601,246
121100 Public Works - Administration/Engineering	1,941,277	244,306	51,698	0	2,237,281
121300 Public Works - Transportation	6,136,483	4,336,193	1,289,638	0	11,762,314
Total Public Works	8,077,760	4,580,499	1,341,336	0	13,999,595
131101 Emergency Preparedness	261,089	150,403	77,431	0	488,923
131200 Animal Services	1,691,600	542,204	249,901	0	2,483,705
131300 Communications	5,615,623	118,494	0	0	5,734,117
131400 Emergency Medical Services	19,237,264	4,213,375	3,641,917	1,180	27,093,736
131500 Fire Service	26,716,958	3,702,928	2,704,579	0	33,124,465
131599 Fire Service Non-Departmental Cost	460,054	525,600	0	0	985,654
Total Public Safety	53,982,588	9,253,004	6,673,828	1,180	69,910,600
141100 Clerk of Court	1,340,939	516,891	1,034,791	0	2,892,621
141101 Clerk of Court - Family Court	426,800	140,600	19,210	0	586,610
141200 Solicitor - Eleventh Judicial Circuit	3,585,177	938,364	373,726	119,412	5,016,679
141299 Circuit Court Services	0	254,434	0	0	254,434
141300 Coroner	1,275,202	857,415	77,547	0	2,210,164
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,204,074	113,277	11,319	0	1,328,670
141600 Master-In-Equity	452,420	28,110	0	0	480,530
142000 Magistrate Court Services	3,430,052	704,627	65,573	0	4,200,252
149000 Judicial Case Management System	0	132,681	0	0	132,681
149900 Other Judicial Services	0	81,582	0	0	81,582
Total Judicial	11,714,664	3,767,981	1,582,166	2,203,627	19,268,438

**COUNTY OF LEXINGTON
GENERAL FUND
Combined Programs
Appropriation Summary
Fiscal Year 2025-26
Recommended Budget**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,788,387	330,504	77,543	0	2,196,434
151105 Law Enforcement - Support Services	2,096,397	132,371	14,220	0	2,242,988
151110 Law Enforcement - Training	785,662	223,021	5,500	0	1,014,183
151115 Law Enforcement - Information, Technology Svcs	1,772,981	3,503,751	709,181	0	5,985,913
151200 Law Enforcement - Operations	536,625	292,388	500	0	829,513
151205 Law Enforcement - North Region	5,270,158	164,448	39,595	0	5,474,201
151206 Law Enforcement - South Region	5,224,036	165,738	4,155	0	5,393,929
151207 Law Enforcement - West Region	3,507,178	168,517	500	0	3,676,195
151210 Law Enforcement - Security Services	0	0	0	0	0
151220 Law Enforcement - Code Enforcement	0	0	0	0	0
151225 Law Enforcement - Fleet & Special Unit Svcs	469,118	2,106,644	1,376,312	0	3,952,074
151235 Law Enforcement - Traffic	1,029,918	38,834	17,800	0	1,086,552
151240 Law Enforcement - Marine Patrol	225,357	39,441	75,200	0	339,998
151245 Law Enforcement - K-9 Unit	922,198	72,326	34,594	0	1,029,118
151260 Law Enforcement - Major Crimes	3,198,211	117,282	84,052	0	3,399,545
151265 Law Enforcement - Forensic Services	1,181,654	96,761	5,624	0	1,284,039
151280 Law Enforcement - Narcotics	2,704,132	204,950	1,000	0	2,910,082
151300 Law Enforcement - Detention	11,181,296	9,351,893	109,120	0	20,642,309
151400 Law Enforcement - Judicial Services	3,418,668	126,034	106,459	0	3,651,161
151401 Law Enforcement - Magistrates Services	461,226	86,636	800	0	548,662
151500 Law Enforcement - Community Services	448,153	34,722	2,212	0	485,087
159900 Law Enforcement - Non-Departmental	834,055	737,206	0	1,425,898	2,997,159
Total Law Enforcement	47,055,410	17,993,467	2,664,367	1,425,898	69,139,142
161100 Legislative Delegation	57,637	14,966	0	0	72,603
161200 Registration & Elections	632,785	879,581	23,706	0	1,536,072
169900 Other Agencies	0	39,322	0	0	39,322
Total Boards and Commissions	690,422	933,869	23,706	0	1,647,997
171100 Health Department	0	366,141	0	0	366,141
171200 Social Services	0	335,370	0	0	335,370
171500 Veteran's Affairs	438,686	49,708	2,214	0	490,608
171700 Museum	286,214	37,471	73,000	0	396,685
171800 Vector Control	144,286	21,413	671	0	166,370
171900 Soil & Water Conservation District	145,803	2,270	0	0	148,073
179900 Other Health & Human Services	0	203,480	0	0	203,480
Total Health and Human Services	1,014,989	1,015,853	75,885	0	2,106,727
** Subtotal	142,084,630	44,984,606	15,177,944	3,733,813	205,980,993
999900 Non-Departmental	1,239,726	(807,155)	0	0	432,571
999905 Emergency Incidents	0	8,000	0	0	8,000
000000 Transfers To Other Funds	0	0	0	1,680,235	1,680,235
Total Non-Departmental	1,239,726	(799,155)	0	1,680,235	2,120,806
*** Total Budget Recommended	143,324,356	44,185,451	15,177,944	5,414,048	208,101,799

COUNTY OF LEXINGTON
GENERAL FUND
Existing Programs
Appropriation Summary
Fiscal Year 2025-26
Recommended Budget

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council	587,322	174,364	12,390	0	774,076
101101 County Council - Agencies	0	1,376,077	0	0	1,376,077
101200 County Administrator	921,473	53,764	5,409	0	980,646
101300 County Attorney	0	525,424	0	0	525,424
101400 Finance	918,357	274,222	3,983	0	1,196,562
101410 Procurement Services	523,914	68,792	400	0	593,106
101420 Central Stores	412,163	87,431	27,389	0	526,983
101500 Human Resources	819,759	184,598	3,356	0	1,007,713
101600 Planning & GIS	723,446	96,225	16,607	0	836,278
101610 Community Development	2,577,829	306,177	64,199	103,108	3,051,313
101611 Land Development	1,078,289	76,966	675	0	1,155,930
101700 Treasurer	931,074	551,375	18,252	0	1,500,701
101800 Auditor	1,048,203	264,797	15,121	0	1,328,121
101900 Assessor	2,471,019	266,523	29,310	0	2,766,852
102000 Register of Deeds	660,207	182,156	43,602	0	885,965
102100 Technology Services	1,710,813	1,965,220	876,348	0	4,552,381
102110 Microfilming	187,589	46,321	11,022	0	244,932
Total Administrative	15,571,457	6,500,432	1,128,063	103,108	23,303,060
111300 Building Services	2,385,116	701,274	1,314,863	0	4,401,253
111400 Fleet Services	1,588,036	238,227	373,730	0	2,199,993
Total General Services	3,973,152	939,501	1,688,593	0	6,601,246
121100 Public Works - Administration/Engineering	1,941,277	244,306	51,698	0	2,237,281
121300 Public Works - Transportation	6,136,483	4,336,193	1,289,638	0	11,762,314
Total Public Works	8,077,760	4,580,499	1,341,336	0	13,999,595
131101 Emergency Preparedness	261,089	150,403	77,431	0	488,923
131200 Animal Services	1,651,693	542,204	249,901	0	2,443,798
131300 Communications	5,615,623	118,494	0	0	5,734,117
131400 Emergency Medical Services	19,188,482	4,213,303	3,641,917	1,180	27,044,882
131500 Fire Service	26,163,135	3,604,281	1,350,321	0	31,117,737
131599 Fire Service Non-Departmental Cost	460,054	525,600	0	0	985,654
Total Public Safety	53,340,076	9,154,285	5,319,570	1,180	67,815,111
141100 Clerk of Court	1,340,939	516,891	1,034,791	0	2,892,621
141101 Clerk of Court - Family Court	426,800	140,600	19,210	0	586,610
141200 Solicitor - Eleventh Judicial Circuit	3,585,177	938,364	132,226	119,412	4,775,179
141299 Circuit Court Services	0	254,434	0	0	254,434
141300 Coroner	1,275,202	857,415	77,547	0	2,210,164
141400 Public Defender	0	0	0	2,084,215	2,084,215
141500 Probate Court	1,204,074	113,277	11,319	0	1,328,670
141600 Master-In-Equity	452,420	28,110	0	0	480,530
142000 Magistrate Court Services	3,159,412	704,627	45,573	0	3,909,612
149000 Judicial Case Management System	0	132,681	0	0	132,681
149900 Other Judicial Services	0	81,582	0	0	81,582
Total Judicial	11,444,024	3,767,981	1,320,666	2,203,627	18,736,298

**COUNTY OF LEXINGTON
GENERAL FUND
Existing Programs
Appropriation Summary
Fiscal Year 2025-26
Recommended Budget**

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	1,682,889	319,520	500	0	2,002,909
151105 Law Enforcement - Support Services	1,992,659	129,007	12,720	0	2,134,386
151110 Law Enforcement - Training	746,896	223,021	5,500	0	975,417
151115 Law Enforcement - Information, Technology Svcs	1,705,269	3,502,579	705,138	0	5,912,986
151200 Law Enforcement - Operations	536,625	292,388	500	0	829,513
151205 Law Enforcement - North Region	5,270,158	164,448	39,595	0	5,474,201
151206 Law Enforcement - South Region	5,219,597	165,738	4,155	0	5,389,490
151207 Law Enforcement - West Region	3,487,320	168,517	500	0	3,656,337
151210 Law Enforcement - Security Services	0	0	0	0	0
151220 Law Enforcement - Code Enforcement	0	0	0	0	0
151225 Law Enforcement - Fleet & Special Unit Svcs	469,118	2,106,644	1,376,312	0	3,952,074
151235 Law Enforcement - Traffic	1,029,918	38,834	17,800	0	1,086,552
151240 Law Enforcement - Marine Patrol	225,357	39,441	75,200	0	339,998
151245 Law Enforcement - K-9 Unit	887,611	72,326	34,594	0	994,531
151260 Law Enforcement - Major Crimes	3,117,982	102,176	500	0	3,220,658
151265 Law Enforcement - Forensic Services	1,107,547	64,698	5,624	0	1,177,869
151280 Law Enforcement - Narcotics	2,704,132	204,950	1,000	0	2,910,082
151300 Law Enforcement - Detention	10,987,690	9,346,765	109,120	0	20,443,575
151400 Law Enforcement - Judicial Services	3,329,067	109,186	200	0	3,438,453
151401 Law Enforcement - Magistrates Services	461,226	86,636	800	0	548,662
151500 Law Enforcement - Community Services	448,153	34,722	2,212	0	485,087
159900 Law Enforcement - Non-Departmental	834,055	737,206	0	1,425,898	2,997,159
Total Law Enforcement	46,243,269	17,908,802	2,391,970	1,425,898	67,969,939
161100 Legislative Delegation	57,637	14,966	0	0	72,603
161200 Registration & Elections	632,785	879,581	23,706	0	1,536,072
169900 Other Agencies	0	39,322	0	0	39,322
Total Boards and Commissions	690,422	933,869	23,706	0	1,647,997
171100 Health Department	0	366,141	0	0	366,141
171200 Social Services	0	335,370	0	0	335,370
171500 Veteran's Affairs	438,686	49,708	2,214	0	490,608
171700 Museum	286,214	37,471	73,000	0	396,685
171800 Vector Control	144,286	21,413	671	0	166,370
171900 Soil & Water Conservation District	145,803	2,270	0	0	148,073
179900 Other Health & Human Services	0	203,480	0	0	203,480
Total Health and Human Services	1,014,989	1,015,853	75,885	0	2,106,727
** Subtotal	140,355,149	44,801,222	13,289,789	3,733,813	202,179,973
999900 Non-Departmental	1,239,726	(807,155)	0	0	432,571
999905 Emergency Incidents	0	8,000	0	0	8,000
000000 Transfers To Other Funds	0	0	0	1,680,235	1,680,235
Total Non-Departmental	1,239,726	(799,155)	0	1,680,235	2,120,806
*** Total Budget Recommended	141,594,875	44,002,067	13,289,789	5,414,048	204,300,779

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2025-26
 Recommended Budget

NEW PROGRAM

Fund 1000	Personnel	Operating	Capital	Transfers	Total
101100 County Council					0
101101 County Council - Agencies					0
101200 County Administrator					0
101300 County Attorney					0
101400 Finance					0
101410 Procurement Services					0
101420 Central Stores	0	0	0	0	0
101500 Human Resources	4,188	0	0	0	4,188
101600 Planning & GIS	0	0	0	0	0
101610 Community Development	0	0	0	0	0
101611 Land Development	0	0	0	0	0
101700 Treasurer	0	0	0	0	0
101800 Auditor					0
101900 Assessor	0	0	0	0	0
102000 Register of Deeds	0	0	0	0	0
102100 Technology Services	0	0	0	0	0
102110 Microfilming					0
Total Administrative	4,188	0	0	0	4,188
111300 Building Services	0	0	0	0	0
111400 Fleet Services	0	0	0	0	0
Total General Services	0	0	0	0	0
121100 Public Works - Administration/Engineering	0	0	0	0	0
121300 Public Works - Transportation	0	0	0	0	0
Total Public Works	0	0	0	0	0
131101 Emergency Preparedness					0
131200 Animal Services	39,907	0	0	0	39,907
131300 Communications	0	0	0	0	0
131400 Emergency Medical Services	48,782	72	0	0	48,854
131500 Fire Service	553,823	98,647	1,354,258	0	2,006,728
131599 Fire Service Non-Departmental Cost					0
Total Public Safety	642,512	98,719	1,354,258	0	2,095,489
141100 Clerk of Court					0
141101 Clerk of Court - Family Court					0
141200 Solicitor - Eleventh Judicial Circuit	0	0	241,500	0	241,500
141299 Circuit Court Services					0
141300 Coroner					0
141400 Public Defender					0
141500 Probate Court	0	0	0	0	0
141600 Master-In-Equity					0
142000 Magistrate Court Services	270,640	0	20,000	0	290,640
149000 Judicial Case Management System					0
149900 Other Judicial Services					0
Total Judicial	270,640	0	261,500	0	532,140

COUNTY OF LEXINGTON

GENERAL FUND
 Appropriation Summary
 Fiscal Year 2025-26
 Recommended Budget

NEW PROGRAM

Fund 1000	Personnel	Operating	Capital	Transfers	Total
151100 Law Enforcement - Administration	105,498	10,984	77,043	0	193,525
151105 Law Enforcement - Support Services	103,738	3,364	1,500	0	108,602
151110 Law Enforcement - Training	38,766	0	0	0	38,766
151115 Law Enforcement - Information, Technology Svcs	67,712	1,172	4,043	0	72,927
151200 Law Enforcement - Operations					0
151205 Law Enforcement - North Region					0
151206 Law Enforcement - South Region	4,439	0	0	0	4,439
151207 Law Enforcement - West Region	19,858	0	0	0	19,858
151210 Law Enforcement - Security Services					0
151220 Law Enforcement - Code Enforcement					0
151225 Law Enforcement - Fleet & Special Unit Svcs					0
151235 Law Enforcement - Traffic					0
151240 Law Enforcement - Marine Patrol					0
151245 Law Enforcement - K-9 Unit	34,587	0	0	0	34,587
151260 Law Enforcement - Major Crimes	80,229	15,106	83,552	0	178,887
151265 Law Enforcement - Forensic Services	74,107	32,063	0	0	106,170
151280 Law Enforcement - Narcotics					0
151300 Law Enforcement - Detention	193,606	5,128	0	0	198,734
151400 Law Enforcement - Judicial Services	89,601	16,848	106,259	0	212,708
151401 Law Enforcement - Magistrates Services					0
151500 Law Enforcement - Community Services					0
159900 Law Enforcement - Non-Departmental					0
Total Law Enforcement	812,141	84,665	272,397	0	1,169,203
161100 Legislative Delegation					0
161200 Registration & Elections	0	0	0	0	0
169900 Other Agencies					0
Total Boards and Commissions	0	0	0	0	0
171100 Health Department					0
171200 Social Services					0
171500 Veteran's Affairs					0
171700 Museum	0	0	0	0	0
171800 Vector Control					0
171900 Soil & Water Conservation District					0
179900 Other Health & Human Services					0
Total Health and Human Services	0	0	0	0	0
** Subtotal	1,729,481	183,384	1,888,155	0	3,801,020
999900 Non-Departmental					0
999905 Emergency Incidents					0
000000 Transfers To Other Funds					0
Total Non-Departmental	0	0	0	0	0
*** Total Budget Recommended	1,729,481	183,384	1,888,155	0	3,801,020

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2025-26
Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2300	County Library Operations	9,205,503	1,766,046	921,295	0	11,892,844	11,463,866	0	11,463,866
	New Program - Admin	0	0	0	0	0			
	New Program - Admin	0	0	0	0	0			
	New Program - Admin	0	0	0	0	0			
	New Program - Non-Departmental	0	0	50,000	0	50,000			
	New Program - Non-Departmental	0	0	106,507	0	106,507			
2310	Library Escrow	0	5,000	11,500	0	16,500	16,650	0	16,650
2330	Library State Funds	0	310,743	425,170	0	735,913	735,913	0	735,913
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	9,205,503	2,081,789	1,514,472	0	12,801,764	12,216,429	0	12,216,429
2460	Sol/Drug Courts	0	3,135	100	0	3,235	1,500	2,340	3,840
2500	Sol/Victim Witness Program	207,622	6,046	0	0	213,668	48,919	159,552	208,471
2501	Sol/Community Juvenile Arbitration	185,071	11,841	3,980	0	200,892	61,200	96,588	157,788
2610	Sol/Forfeiture Narcotics Fund	0	187,764	0	50,000	237,764	13,200	0	13,200
2611	Sol/ State Funds	1,460,425	36,140	500	247,138	1,744,203	1,694,203	50,000	1,744,203
2612	Sol/Pre-Trial Intervention	292,112	7,846	200	0	300,158	126,500	161,246	287,746
2613	Worthless Check Unit	0	10,250	600	0	10,850	11,500	0	11,500
2615	Alcohol Education Program	0	710	0	0	710	710	0	710
2616	Broker Disclosure Penalty	0	85,613	0	0	85,613	2,500	0	2,500
	Total Solicitor	2,145,230	349,345	5,380	297,138	2,797,093	1,960,232	469,726	2,429,958
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	6,000	0	6,000
2448	Victims of Crime Act	306,028	41,272	600	0	347,900	176,356	171,544	347,900
2456	Violence Against Women Act	216,674	12,331	0	0	229,005	133,063	95,942	229,005
2630	LE/Forfeiture Narcotics Fund	0	0	0	0	0	12,580	0	12,580
2632	LE/Inmate Services	119,490	1,085,102	1,712	0	1,206,304	1,102,388	0	1,102,388
2633	LE/School District #1	2,379,255	382,380	164,000	0	2,925,635	2,291,129	647,579	2,938,708
	New Program - Add (1) Position	70,434	16,924	106,259	0	193,617	192,440	1,177	193,617
2634	LE/School District #2	170,653	27,787	84,000	0	282,440	211,830	70,610	282,440
2637	LE/Federal Narcotics Forfeitures	0	48,474	5,000	0	53,474	11,436	0	11,436
2638	LE/Civil Process Server	33,498	617	0	0	34,115	34,680	0	34,680
2639	LE/School District #3	20,535	1,278	0	0	21,813	30,843	0	30,843
2640	LE/School District #4	378,765	54,968	0	0	433,733	325,300	108,679	433,979
	New Program - Add (1) Position	70,434	16,924	106,259	0	193,617	192,440	1,177	193,617
2641	LE/School District #5	1,064,910	167,851	84,000	0	1,316,761	1,128,120	329,190	1,457,310
2647	LE/Off Duty Program	92,755	1,424	0	0	94,179	128,226	0	128,226
	Total Law Enforcement	4,923,431	1,857,332	551,830	0	7,332,593	5,988,123	1,425,898	7,414,021

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2025-26
Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
2400	HUD Entitlement Community Develop	310,384	1,586,600	8,366	0	1,905,350	1,883,978	50,000	1,933,978
2401	HOME Program	72,965	597,751	0	0	670,716	698,266	50,000	748,266
2402	Emergency Solutions Grant	0	163,666	0	0	163,666	163,666	0	163,666
2410	Clk of Crt/Title IV-D Child Support	489,976	17,029	0	0	507,005	540,000	0	540,000
2520	DHEC EMS Grant-In-Aid	0	0	22,632	0	22,632	21,452	1,180	22,632
Total Other Miscellaneous Grants		873,325	2,365,046	30,998	0	3,269,369	3,307,362	101,180	3,408,542
2000	Economic Development	367,717	1,615,150	1,000	3,108	1,986,975	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	431,096	0	0	431,096	431,096	0	431,096
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	17,500	0	53,176	70,676	50,000		50,000
2141	Minibottle Tax	0	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000
2200	Indigent Care	0	623,354	0	0	623,354	300,585	0	300,585
2600	Clk of Crt/Professional Bond Fees	0	91,890	0	0	91,890	14,500	0	14,500
2605	Emergency Telephone System E-911	698,744	2,009,435	782,485	0	3,490,664	2,002,000	0	2,002,000
2606	SCE&G Support Fund	0	16,203	5,885	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	4,089,834	412,168	14,609	0	4,516,611	1,796,034	2,084,215	3,880,249
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) Position Upgrade	19,504	0	0	0	19,504			
	New Program - (6) Position Upgrade	90,238	0	0	0	90,238			
2620	Victims Bill of Rights:						260,355	0	260,355
	Solicitor Budget	82,700	2,616	0	0	85,316			
	Magistrate Budget	130,478	2,599	0	0	133,077			
	Law Enforcement Budget	182,646	9,517	0	0	192,163			
2621	Public Defender Additional Funding	479,407	250,617	0	0	730,024	730,024	0	730,024
2700	Schedule "C" Funds	167,199	7,223,976	0	0	7,391,175	7,691,235	0	7,691,235
2720	Lexington County Stormwater Consortium	21,553	312,293	0	0	333,846	124,857	0	124,857
	New Program - Position Upgrade	0	0	0	0	0	0	0	0
2920	Campus Parking Fund	0	17,897	0	0	17,897	17,897	0	17,897
2930	Personnel/Employee Committee	0	3,550	0	0	3,550	3,550	0	3,550
2950	Delinquent Tax Collections	600,758	528,152	7,280	0	1,136,190	1,116,000	0	1,116,000
2990	Grants Administration	110,486	3,330	100	0	113,916	0	111,929	111,929
2999	Pass-Thru-Grants - Magistrate	177,660	0	0	0	177,660	177,660	0	177,660
Total Other Special Revenue		7,218,924	14,771,343	811,359	56,284	22,857,910	15,937,881	3,739,450	19,677,331

COUNTY OF LEXINGTON
ALL OTHER FUNDS
Appropriation Summary
Fiscal Year - 2025-26
Recommended Budget

Fund	Description	Appropriations					Revenue		
		Personnel	Operating	Capital	Transfers Out	Total	Estimated Revenue	Transfers In	Total Revenue
5601	Red Bank Crossing	0	121,977	0	0	121,977	102,300	0	102,300
5700	Solid Waste	3,501,367	16,130,465	3,609,863	599,333	23,841,028	21,901,823	0	21,901,823
5701	SW Post Closure Sinking Fund	0	765,725	30,000	0	795,725	200,000	595,725	795,725
5710	Solid Waste Tires	0	170,250	0	0	170,250	170,250	0	170,250
5712	SW/Elevate LexCoSC	0	20,324	0	0	20,324	10,500	9,824	20,324
5720	SW/DHEC Management Grant	0	0	0	0	0	0	0	0
5721	SW/Tire Grant	0	150,000	0	0	150,000	150,000	0	150,000
5722	SW/DHEC Used Oil Grant	0	29,186	12,241	0	41,427	41,427	0	41,427
5726	SW/Compost Bin Grant	0	0	3,250	0	3,250	3,250	0	3,250
5800	Lexington Cty Airport at Pelion	0	166,921	0	2,930,523	3,097,444	58,102	25,000	83,102
	New Program - (1) New Position	0	0	0	0	0			
	New Program - (1) New Position	0	0	0	0	0			
5801	Airport Capital Projects	0	0	8,577,226	0	8,577,226	5,761,421	2,930,523	8,691,944
Total Enterprise Fund		3,501,367	17,554,848	12,232,580	3,529,856	36,818,651	28,399,073	3,561,072	31,960,145
6590	Motor Pool	0	66,500	100	0	66,600	66,500	0	66,500
6710	Workers Compensation Insurance Fund	0	4,827,115	0	268,350	5,095,465	5,095,465	0	5,095,465
6730	Employee Insurance Fund	0	23,962,430	6,500	0	23,968,930	23,968,930	0	23,968,930
6731	Post-Employment Insurance Fund	0	532,425	0	0	532,425	1,519,233	0	1,519,233
6790	Risk Management Administration	173,427	105,394	4,529	0	283,350	15,000	268,350	283,350
Total Internal Service		173,427	29,493,864	11,129	268,350	29,946,770	30,665,128	268,350	30,933,478
		28,041,207	68,473,567	15,157,748	4,151,628	115,824,150	98,474,228	9,565,676	108,039,904

**COUNTY OF LEXINGTON
MATRIX OF TRANSFER OF FUNDS
Annual Budget
Fiscal Year - 2025-26
Recommended Amounts**

FUND ORGANIZATION	General Fund Revenue					<i>SOURCE</i>										TOTALS
	1000	1000	1000	1000	1000	Law Enforce Revenue	Economic Development	Temp Alcohol Beverage	Solicitor Narcotics Forfeiture	Solicitor State Fund	SW Landfill Operation	SW Non- Departmental	Lex County Airport	Workers Comp Insurance		
	101610	131400	141200	141400	999900	159900	181101	999900	141200	141200	121204	121299	580010	999900		
<i>DESTINATION</i>																
2460 SOL / Drug Court													2,340		2,340	
2500 SOL / Victim Witness Program			76,000										83,552		159,552	
2501 SOL / Community Juvenile Arbitration			43,412					53,176							96,588	
2611 SOL / State Funds									50,000						50,000	
2612 SOL / Pre-Trial Intervention													161,246		161,246	
2448 Victims of Crime Act						171,544									171,544	
2456 Violence Against Women Act						95,942									95,942	
2633 LE / School District #1 New Program						647,579									647,579	
2634 LE / School District #2						1,177									1,177	
2640 LE / School District #4						70,610									70,610	
2640 LE / School District #4 New Program						108,679									108,679	
2641 LE / School District #5						1,177									1,177	
2641 LE / School District #5						329,190									329,190	
2400 Urban Entitlement Community Development	50,000														50,000	
2401 HOME Program	50,000														50,000	
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					111,929										111,929	
5701 SW Post Closure Sinking Fund											595,725				595,725	
5712 SW Elevate LexCoSC	3,108						3,108					3,608			9,824	
5800 Lexington County Airport @ Pelion					25,000										25,000	
5801 Airport Capital Projects													2,930,523		2,930,523	
6790 Risk Management Administration														268,350	268,350	
* TOTAL TRANSFER OF FUNDS	103,108	1,180	119,412	2,084,215	1,680,235	1,425,898	3,108	53,176	50,000	247,138	595,725	3,608	2,930,523	268,350	9,565,676	

COUNTY OF LEXINGTON
Millage Agency Comparison
Fiscal Year 2025-26

	Fund	Fiscal Year 2024-25 Approved Amount/Actual Disbursement			Fiscal Year 2025-26 Recommended	
		Approved Amount	Actual Disbursement*	Millage	Amount	Millage
Lexington County Recreation & Aging Commission --Bond Proceeds/Disbursements	7620	\$ 15,577,944 \$ 48,202,871	\$ 13,882,602 \$ 48,202,871	11.728	\$ 16,877,222	10.9
Irmo Chapin Recreation Commission --Bond Proceeds/Disbursements	7630	\$ 5,319,467 \$ 1,000,000	\$ 4,817,200 \$ 1,000,000	12.682	\$ 5,628,736	11.9
Midlands Technical College	7650	\$ 4,963,474	\$ 4,317,370	2.833	\$ 5,311,378	2.6
Midlands Technical College - Capital Midlands Technical College - Debt Service	7652	\$ 1,375,682 \$ 794,220 \$ 2,169,902	\$ 1,925,456 \$ - \$ 1,925,456	0.839 0.500 1.339	\$ 1,595,163 \$ 825,989 \$ 2,421,152	0.7 0.5 1.2
Hollow Creek Watershed	7660	\$ 9,890	\$ 8,134	1.529	\$ 14,126	1.4
Irmo Fire District	7800, 7802	\$ 3,300,000	\$ 3,189,922	21.275	\$ 3,789,737	20.0

* Actual disbursements through March 31, 2025

COUNTY OF LEXINGTON
Millage Agency Comparison with Fund Balance
Fiscal Year 2025-26

Fund	Fiscal Year 2024-25										Fiscal Year 2025-26			
	Receipts					Disbursements					Agency Request vs. Estimated Receipts			
	03/31/25 Actual Receipts*	06/30/25 Projected Receipts	Approved Amount	03/31/25 Actual Disbursement*	06/30/25 Projected Disbursement	06/30/25 Projected Fund Balance	Requested Amount	Estimated Receipts	Recommended Amount	Recmd Millage				
7620	14,416,706 48,202,871	15,577,944 48,202,871	15,577,944 48,202,871	13,882,602 48,202,871	15,577,944 48,202,871	1,314,168	16,766,310	16,877,222	16,877,222	10.9				
(2) Lexington Cty Rec. & Aging Comm. -- GO Bond Proceeds														
7630	4,915,688 1,000,000	5,319,467 1,000,000	5,319,467 1,000,000	4,817,200 1,000,000	5,319,467 1,000,000	360,957	5,417,426	5,628,736	5,628,736	11.9				
(2) Irmo Chapin Recreation Commission -- GO Bond Proceeds														
7650	4,590,655	4,963,474	4,963,474	4,317,370	4,963,474	270,881	5,886,335	5,311,378	5,311,378	2.6				
(1) Midlands Technical College														
7652	2,206,060	2,319,031	1,375,682 794,220	1,925,456 **	1,375,682 794,220	1,851,671	1,430,709 825,989	2,421,152	1,595,163 825,989	0.7 0.5				
(1) Midlands Technical College - Capital Midlands Tech. College - Debt Service														
7660	8,435	9,890	9,890	8,134	9,890	2,158	14,582	14,126	14,126	1.4				
(2) Hollow Creek Watershed														
7800, 7802	3,284,028	3,635,035	3,300,000	3,189,922	3,635,035	297,867	3,500,000	3,789,737	3,789,737	20.0				
(2) Irmo Fire District														

* Actual Receipts and Disbursements through March 31, 2025 - Unaudited
 **Midlands Technical College - Requested amount for 7650 exceeds approved amount by \$549,774. If 7650 revenues do not reach \$5,513,248, the difference will come out of 7652.

(1) Other Millage Agencies
 Disbursement by Treasurer is equal to amount approved (budgeted) each fiscal year.

(2) Millages for Special Purpose Districts
 Full disbursement by Treasurer of all collections.